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# 1997

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## 1997 Economic Census

*Professional, Scientific, and Technical Services*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.



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# Professional, Scientific, and Technical Services

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## SCOPE

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

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

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

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

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

## GENERAL

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

**Geographic area reports.** There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax,

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

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

#### **DISCLOSURE**

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13 411</b>	<b>10 564 795</b>	<b>4 247 279</b>	<b>934 456</b>	<b>101 848</b>	<b>18.3</b>	<b>6.9</b>
541	Professional, scientific, & technical services .....	13 411	10 564 795	4 247 279	934 456	101 848	18.3	6.9
5411	Legal services .....	3 406	2 110 209	873 166	179 472	19 122	19.7	4.5
54111	Offices of lawyers .....	3 304	2 036 932	836 751	171 355	18 005	20.0	4.2
541110	Offices of lawyers .....	3 304	2 036 932	836 751	171 355	18 005	20.0	4.2
5411101	Offices of lawyers (except legal aid societies) .....	3 304	2 036 932	836 751	171 355	18 005	20.0	4.2
54119	Other legal services .....	102	73 277	36 415	8 117	1 117	13.7	10.6
541191	Title abstract & settlement offices .....	62	46 977	20 147	4 635	719	12.5	15.3
541199	All other legal services .....	40	26 300	16 268	3 482	398	16.0	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2 159	951 487	406 679	91 854	14 797	23.0	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2 159	951 487	406 679	91 854	14 797	23.0	10.0
541211	Offices of certified public accountants .....	1 116	671 196	269 269	59 707	6 898	20.8	4.7
541213	Tax return preparation services .....	243	35 793	11 645	4 085	1 901	41.4	12.7
541214	Payroll services .....	47	134 144	78 980	17 130	3 617	8.4	26.9
541219	Other accounting services .....	753	110 354	46 785	10 932	2 381	48.3	20.6
5413	Architectural, engineering, & related services .....	2 517	2 803 213	1 216 114	274 337	26 137	20.3	6.1
54131	Architectural services .....	661	494 026	201 146	37 799	4 363	24.3	2.4
541310	Architectural services .....	661	494 026	201 146	37 799	4 363	24.3	2.4
54133	Engineering services .....	1 382	2 072 923	925 967	212 789	18 335	18.5	6.8
541330	Engineering services .....	1 382	2 072 923	925 967	212 789	18 335	18.5	6.8
54134	Drafting services .....	49	7 885	3 722	877	127	32.0	6.4
541340	Drafting services .....	49	7 885	3 722	877	127	32.0	6.4
54135	Building inspection services .....	79	16 665	6 994	1 489	255	42.5	2.6
541350	Building inspection services .....	79	16 665	6 994	1 489	255	42.5	2.6
54136	Geophysical surveying & mapping services .....	9	32 945	12 448	2 688	387	1.8	21.0
541360	Geophysical surveying & mapping services .....	9	32 945	12 448	2 688	387	1.8	21.0
54137	Surveying & mapping (except geophysical) services .....	221	65 922	31 820	6 819	1 076	31.7	2.8
541370	Surveying & mapping (except geophysical) services .....	221	65 922	31 820	6 819	1 076	31.7	2.8
54138	Testing laboratories .....	116	112 847	54 017	11 876	1 594	32.2	8.6
541380	Testing laboratories .....	116	112 847	54 017	11 876	1 594	32.2	8.6
5414	Specialized design services .....	516	200 553	61 327	13 076	1 874	33.2	7.4
54141	Interior design services .....	151	60 898	12 075	2 582	465	45.3	11.9
541410	Interior design services .....	151	60 898	12 075	2 582	465	45.3	11.9
54142	Industrial design services .....	18	14 874	5 853	1 386	139	19.7	13.9
541420	Industrial design services .....	18	14 874	5 853	1 386	139	19.7	13.9
54143	Graphic design services .....	332	120 054	41 936	8 811	1 208	28.9	4.5
541430	Graphic design services .....	332	120 054	41 936	8 811	1 208	28.9	4.5
5414301	Graphic design services (except commercial art & medical artists) ..	288	112 445	39 948	8 340	1 106	27.6	4.2
5414302	Commercial art .....	44	7 609	1 988	471	102	47.5	9.5
54149	Other specialized design services .....	15	4 727	1 463	297	62	30.1	—
541490	Other specialized design services .....	15	4 727	1 463	297	62	30.1	—
5415	Computer systems design & related services .....	1 469	1 828 541	705 612	150 141	13 232	11.3	6.6
54151	Computer systems design & related services .....	1 469	1 828 541	705 612	150 141	13 232	11.3	6.6
541511	Custom computer programming services .....	694	553 635	300 096	59 975	5 381	13.9	13.0
541512	Computer systems design services .....	586	1 096 122	345 058	75 923	6 624	10.0	3.7
5415121	Computer systems integrators .....	204	639 771	204 960	48 941	4 201	7.4	4.2
5415122	Computer systems consultants (except systems integrators) .....	382	456 351	140 098	26 982	2 423	13.6	3.0
541513	Computer facilities management services .....	24	91 635	21 456	6 497	612	.5	4.6
541519	Other computer related services .....	165	87 149	39 002	7 746	615	21.6	4.7
5416	Management, scientific, & technical consulting services .....	1 820	917 169	380 820	81 966	7 972	26.1	14.0
54161	Management consulting services .....	1 287	695 394	281 315	60 720	5 583	22.9	15.0
541611	Administrative management & general management consulting service .....	606	338 974	137 365	29 143	2 378	20.0	14.3
541612	Human resources & executive search consulting services .....	293	198 294	91 483	21 243	1 983	21.1	21.9
5416121	Actuarial consulting .....	13	71 008	28 805	7 242	485	1.4	22.4
5416122	Executive placement services .....	140	56 059	29 474	6 191	799	33.1	7.8
5416123	Human resources & personnel management consulting .....	140	71 227	33 204	7 810	699	31.3	32.3
541613	Marketing consulting services .....	259	82 790	25 765	5 458	613	43.9	11.2
541614	Process, physical distribution, & logistics consulting services .....	67	48 386	17 248	3 385	348	15.9	4.7
541618	Other management consulting services .....	62	26 950	9 454	1 491	261	21.1	4.4
54162	Environmental consulting services .....	223	110 434	45 194	10 239	1 193	37.9	11.4
541620	Environmental consulting services .....	223	110 434	45 194	10 239	1 193	37.9	11.4
54169	Other scientific & technical consulting services .....	310	111 341	54 311	11 007	1 196	34.5	10.4
541690	Other scientific & technical consulting services .....	310	111 341	54 311	11 007	1 196	34.5	10.4
5417	Scientific research & development services .....	218	864 877	306 893	74 897	5 928	3.8	5.8
54171	R&D in the physical, engineering, & life sciences .....	200	857 832	303 838	74 348	5 857	3.5	5.8
541710	R&D in the physical, engineering, & life sciences .....	200	857 832	303 838	74 348	5 857	3.5	5.8
5417101	R&D in the physical & engineering sciences .....	111	633 544	222 308	54 855	4 446	2.1	3.4
5417102	Research & development in the life sciences .....	89	224 288	81 530	19 493	1 411	7.5	12.8
54172	Research & development in the social sciences & humanities .....	18	7 045	3 055	549	71	36.3	—
541720	R&D in the social sciences & humanities .....	18	7 045	3 055	549	71	36.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	723	666 062	220 632	52 170	8 858	18.6	6.4
54181	Advertising agencies .....	219	165 593	75 887	17 665	1 638	20.7	2.1
541810	Advertising agencies .....	219	165 593	75 887	17 665	1 638	20.7	2.1
54182	Public relations agencies .....	145	60 130	25 297	5 178	559	43.4	4.6
541820	Public relations agencies .....	145	60 130	25 297	5 178	559	43.4	4.6
54183	Media buying services .....	17	14 287	4 028	850	81	38.3	11.5
541830	Media buying services .....	17	14 287	4 028	850	81	38.3	11.5
54184	Media representatives .....	49	38 077	13 620	3 591	513	16.4	51.9
541840	Media representatives .....	49	38 077	13 620	3 591	513	16.4	51.9
5418401	Radio & television advertising representatives .....	23	18 487	7 710	1 842	315	3.0	37.3
5418402	Publishers' advertising representatives .....	26	19 590	5 910	1 749	198	29.0	65.7
54185	Display advertising .....	29	75 929	14 991	3 494	402	4.8	.7
541850	Display advertising .....	29	75 929	14 991	3 494	402	4.8	.7
5418501	Display advertising (except outdoor) .....	16	D	D	D	e	D	D
5418502	Outdoor advertising services .....	13	D	D	D	c	D	D
54186	Direct mail advertising .....	64	92 243	21 828	5 017	777	22.4	4.1
541860	Direct mail advertising .....	64	92 243	21 828	5 017	777	22.4	4.1
54187	Advertising material distribution services .....	11	5 245	1 361	315	56	28.9	41.5
541870	Advertising material distribution services .....	11	5 245	1 361	315	56	28.9	41.5
54189	Other services related to advertising .....	189	214 558	63 620	16 060	4 832	12.1	3.9
541890	Other services related to advertising .....	189	214 558	63 620	16 060	4 832	12.1	3.9
5418901	Welcoming services .....	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	65	120 689	20 158	5 654	641	10.2	2.9
5418903	Sign painting & lettering shop .....	89	17 694	4 797	995	299	49.5	22.2
5418909	All other advertising .....	29	D	D	D	h	D	D
5419	Other professional, scientific, & technical services .....	583	222 684	76 036	16 543	3 928	25.4	7.2
54191	Marketing research & public opinion polling .....	72	78 763	36 593	8 115	1 729	18.8	10.3
541910	Marketing research & public opinion polling .....	72	78 763	36 593	8 115	1 729	18.8	10.3
54192	Photographic services .....	402	107 917	31 254	6 426	1 823	34.0	5.5
541921	Photographic studios, portrait .....	303	75 386	22 751	4 522	1 488	28.8	3.4
541922	Commercial photography .....	99	32 531	8 503	1 904	335	46.0	10.5
54193	Translation & interpretation services .....	37	12 664	3 666	857	192	14.5	9.0
541930	Translation & interpretation services .....	37	12 664	3 666	857	192	14.5	9.0
54199	All other professional, scientific, & technical services .....	72	23 340	4 523	1 145	184	13.6	3.6
541990	All other professional, scientific, & technical services .....	72	23 340	4 523	1 145	184	13.6	3.6

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>137</b>	<b>301 104</b>	<b>293 979</b>	<b>133 436</b>	<b>30 787</b>	<b>3 638</b>	<b>6.5</b>	<b>8.2</b>
541	Professional, scientific, & technical services .....	137	301 104	293 979	133 436	30 787	3 638	6.5	8.2
5411	Legal services .....	58	42 866	42 260	28 274	6 753	679	6.3	7.5
54111	Offices of lawyers .....	58	42 866	42 260	28 274	6 753	679	6.3	7.5
541110	Offices of lawyers .....	58	42 866	42 260	28 274	6 753	679	6.3	7.5
5411102	Legal aid societies & similar legal services .....	58	42 866	42 260	28 274	6 753	679	6.3	7.5
5417	Scientific research & development services .....	79	258 238	251 719	105 162	24 034	2 959	6.5	8.3
54171	R&D in the physical, engineering, & life sciences .....	57	249 041	242 961	101 510	23 110	2 846	5.6	8.5
541710	R&D in the physical, engineering, & life sciences .....	57	249 041	242 961	101 510	23 110	2 846	5.6	8.5
5417101	R&D in the physical & engineering sciences .....	22	11 196	10 593	3 071	738	80	23.9	14.9
5417102	Research & development in the life sciences .....	35	237 845	232 368	98 439	22 372	2 766	4.7	8.2
54172	Research & development in the social sciences & humanities .....	22	9 197	8 758	3 652	924	113	32.9	2.8
541720	R&D in the social sciences & humanities .....	22	9 197	8 758	3 652	924	113	32.9	2.8

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BELLINGHAM, WA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>390</b>	<b>246 506</b>	<b>109 046</b>	<b>24 266</b>	<b>2 615</b>	<b>23.1</b>	<b>13.0</b>
541	Professional, scientific, & technical services	390	246 506	109 046	24 266	2 615	23.1	13.0
5411	Legal services	93	31 751	12 115	2 373	358	35.4	1.8
54111	Offices of lawyers	92	D	D	D	e	D	D
541110	Offices of lawyers	92	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	92	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	19 651	7 206	1 785	317	34.7	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	19 651	7 206	1 785	317	34.7	7.2
541211	Offices of certified public accountants	39	15 147	5 361	1 288	197	30.4	4.5
541219	Other accounting services	30	3 694	1 541	380	73	48.4	19.7
5413	Architectural, engineering, & related services	84	133 582	68 341	16 038	1 249	16.0	7.4
54131	Architectural services	14	4 432	1 532	346	41	38.2	—
541310	Architectural services	14	4 432	1 532	346	41	38.2	—
54133	Engineering services	52	122 202	63 469	15 066	1 115	13.6	7.4
541330	Engineering services	52	122 202	63 469	15 066	1 115	13.6	7.4
54137	Surveying & mapping (except geophysical) services	7	2 990	1 675	276	45	6.9	4.3
541370	Surveying & mapping (except geophysical) services	7	2 990	1 675	276	45	6.9	4.3
5414	Specialized design services	12	2 041	718	156	35	52.8	4.1
54143	Graphic design services	8	1 388	533	112	22	52.3	6.1
541430	Graphic design services	8	1 388	533	112	22	52.3	6.1
5415	Computer systems design & related services	34	D	D	D	e	D	D
54151	Computer systems design & related services	34	D	D	D	e	D	D
541512	Computer systems design services	19	22 603	7 509	1 374	229	11.3	9.8
5415121	Computer systems integrators	9	20 738	6 806	1 256	198	7.1	6.9
5416	Management, scientific, & technical consulting services	54	D	D	D	c	D	D
54161	Management consulting services	33	20 228	7 975	1 468	177	15.5	83.7
541611	Administrative management & general management consulting service	17	D	D	D	c	D	D
54162	Environmental consulting services	11	D	D	D	b	D	D
541620	Environmental consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	15	3 175	933	235	57	49.4	6.5
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
<b>PORTLAND–SALEM, OR–WA CMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>5 923</b>	<b>3 986 426</b>	<b>1 654 241</b>	<b>359 711</b>	<b>41 488</b>	<b>24.6</b>	<b>8.7</b>
541	Professional, scientific, & technical services	5 923	3 986 426	1 654 241	359 711	41 488	24.6	8.7
5411	Legal services	1 398	877 031	332 844	67 060	7 549	21.0	2.9
54111	Offices of lawyers	1 368	859 290	326 087	65 542	7 300	21.1	2.9
541110	Offices of lawyers	1 368	859 290	326 087	65 542	7 300	21.1	2.9
5411101	Offices of lawyers (except legal aid societies)	1 368	859 290	326 087	65 542	7 300	21.1	2.9
54119	Other legal services	30	17 741	6 757	1 518	249	15.5	1.6
541191	Title abstract & settlement offices	19	15 308	5 918	1 311	203	10.9	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 057	500 886	206 506	46 117	7 971	25.0	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 057	500 886	206 506	46 117	7 971	25.0	6.9
541211	Offices of certified public accountants	559	D	D	D	h	D	D
541213	Tax return preparation services	176	25 746	9 114	2 671	1 113	48.0	7.5
541214	Payroll services	32	D	D	D	h	D	D
541219	Other accounting services	290	D	D	D	g	D	D
5413	Architectural, engineering, & related services	943	913 996	390 387	86 891	8 728	29.4	6.4
54131	Architectural services	232	228 953	85 359	18 215	1 925	39.9	2.1
541310	Architectural services	232	228 953	85 359	18 215	1 925	39.9	2.1
54133	Engineering services	535	580 630	256 308	58 215	5 476	27.0	8.8
541330	Engineering services	535	580 630	256 308	58 215	5 476	27.0	8.8
54134	Drafting services	22	D	D	D	b	D	D
541340	Drafting services	22	D	D	D	b	D	D
54135	Building inspection services	41	D	D	D	c	D	D
541350	Building inspection services	41	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	61	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	61	D	D	D	e	D	D
54138	Testing laboratories	52	D	D	D	f	D	D
541380	Testing laboratories	52	D	D	D	f	D	D
5414	Specialized design services	292	D	D	D	g	D	D
54141	Interior design services	86	D	D	D	e	D	D
541410	Interior design services	86	D	D	D	e	D	D
54142	Industrial design services	15	D	D	D	f	D	D
541420	Industrial design services	15	D	D	D	f	D	D
54143	Graphic design services	187	74 325	23 296	4 458	727	26.2	6.5
541430	Graphic design services	187	74 325	23 296	4 458	727	26.2	6.5
5414301	Graphic design services (except commercial art & medical artists)	169	62 898	19 067	3 855	601	29.0	6.1
5414302	Commercial art	17	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PORTLAND–SALEM, OR–WA CMSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services .....	685	D	D	D	i	D	D
54151	Computer systems design & related services .....	685	D	D	D	i	D	D
541511	Custom computer programming services .....	310	D	D	D	g	D	D
541512	Computer systems design services .....	280	328 000	147 442	31 111	2 827	19.2	27.5
5415121	Computer systems integrators .....	108	166 539	64 485	14 173	1 500	19.2	7.3
5415122	Computer systems consultants (except systems integrators) .....	172	161 461	82 957	16 938	1 327	19.2	48.2
541519	Other computer related services .....	86	59 771	27 765	5 676	610	18.6	25.3
5416	Management, scientific, & technical consulting services .....	786	350 071	137 751	29 557	3 129	34.7	7.1
54161	Management consulting services .....	586	273 098	107 397	23 060	2 379	32.0	8.0
541611	Administrative management & general management consulting service .....	266	D	D	D	f	D	D
541612	Human resources & executive search consulting services .....	131	65 192	29 283	6 133	647	32.4	12.7
5416122	Executive placement services .....	58	D	D	D	e	D	D
5416123	Human resources & personnel management consulting .....	67	27 344	10 701	2 589	257	31.4	22.0
541613	Marketing consulting services .....	108	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services .....	38	35 614	13 245	2 932	307	12.0	1.1
541618	Other management consulting services .....	43	16 511	6 262	1 374	193	20.2	3.9
54162	Environmental consulting services .....	78	38 571	13 327	2 785	378	51.5	3.5
541620	Environmental consulting services .....	78	38 571	13 327	2 785	378	51.5	3.5
54169	Other scientific & technical consulting services .....	122	38 402	17 027	3 712	372	36.5	4.7
541690	Other scientific & technical consulting services .....	122	38 402	17 027	3 712	372	36.5	4.7
5417	Scientific research & development services .....	66	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences .....	56	44 687	20 187	4 064	377	23.1	12.9
541710	R&D in the physical, engineering, & life sciences .....	56	44 687	20 187	4 064	377	23.1	12.9
5417101	R&D in the physical & engineering sciences .....	29	23 849	10 984	2 355	169	14.9	5.7
5417102	Research & development in the life sciences .....	27	20 838	9 203	1 709	208	32.4	21.1
5418	Advertising & related services .....	406	D	D	D	h	D	D
54181	Advertising agencies .....	162	D	D	D	g	D	D
541810	Advertising agencies .....	162	D	D	D	g	D	D
54182	Public relations agencies .....	81	D	D	D	f	D	D
541820	Public relations agencies .....	81	D	D	D	f	D	D
54184	Media representatives .....	23	22 294	6 414	1 464	184	10.1	5.5
541840	Media representatives .....	23	22 294	6 414	1 464	184	10.1	5.5
5418401	Radio & television advertising representatives .....	10	D	D	D	c	D	D
54185	Display advertising .....	14	D	D	D	e	D	D
541850	Display advertising .....	14	D	D	D	e	D	D
54186	Direct mail advertising .....	30	D	D	D	e	D	D
541860	Direct mail advertising .....	30	D	D	D	e	D	D
54189	Other services related to advertising .....	86	33 404	5 914	1 458	255	40.4	7.7
541890	Other services related to advertising .....	86	33 404	5 914	1 458	255	40.4	7.7
5418902	Advertising specialties goods distributor .....	41	24 889	3 460	929	131	39.4	6.3
5418903	Sign painting & lettering shop .....	34	5 966	1 620	358	92	49.1	10.2
5419	Other professional, scientific, & technical services .....	290	D	D	D	h	D	D
54191	Marketing research & public opinion polling .....	41	D	D	D	g	D	D
541910	Marketing research & public opinion polling .....	41	D	D	D	g	D	D
54192	Photographic services .....	191	D	D	D	f	D	D
541921	Photographic studios, portrait .....	137	D	D	D	f	D	D
541922	Commercial photography .....	54	16 887	4 773	1 022	167	36.6	10.4
54193	Translation & interpretation services .....	28	D	D	D	c	D	D
541930	Translation & interpretation services .....	28	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	30	10 530	3 850	872	109	13.3	5.6
541990	All other professional, scientific, & technical services .....	30	10 530	3 850	872	109	13.3	5.6
<b>Portland–Vancouver, OR–WA PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5 341</b>	<b>3 761 966</b>	<b>1 565 945</b>	<b>341 673</b>	<b>38 580</b>	<b>23.8</b>	<b>9.0</b>
541	Professional, scientific, & technical services .....	5 341	3 761 966	1 565 945	341 673	38 580	23.8	9.0
5411	Legal services .....	1 202	807 249	305 355	61 545	6 676	19.6	2.8
54111	Offices of lawyers .....	1 182	796 709	301 445	60 739	6 553	19.6	2.8
541110	Offices of lawyers .....	1 182	796 709	301 445	60 739	6 553	19.6	2.8
5411101	Offices of lawyers (except legal aid societies) .....	1 182	796 709	301 445	60 739	6 553	19.6	2.8
54119	Other legal services .....	20	10 540	3 910	806	123	21.6	2.7
541191	Title abstract & settlement offices .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	938	462 176	189 325	42 022	7 163	24.0	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	938	462 176	189 325	42 022	7 163	24.0	7.2
541211	Offices of certified public accountants .....	504	235 082	96 712	21 986	2 880	29.0	4.0
541213	Tax return preparation services .....	152	21 183	7 512	2 157	877	48.9	7.3
541214	Payroll services .....	28	160 710	64 091	12 916	2 486	1.9	9.7
541219	Other accounting services .....	254	45 201	21 010	4 963	920	65.0	14.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PORTLAND–SALEM, OR–WA CMSA—Con.</b>							
	<b>Portland–Vancouver, OR–WA PMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services . . . . .	870	875 480	375 267	83 876	8 306	28.9	6.6
54131	Architectural services . . . . .	214	215 695	81 271	17 357	1 818	41.4	2.1
541310	Architectural services . . . . .	214	215 695	81 271	17 357	1 818	41.4	2.1
54133	Engineering services . . . . .	501	561 275	248 049	56 667	5 263	25.8	9.1
541330	Engineering services . . . . .	501	561 275	248 049	56 667	5 263	25.8	9.1
54134	Drafting services . . . . .	19	D	D	D	b	D	D
541340	Drafting services . . . . .	19	D	D	D	b	D	D
54135	Building inspection services . . . . .	38	D	D	D	c	D	D
541350	Building inspection services . . . . .	38	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services . . . . .	51	28 537	15 846	3 427	413	11.9	1.3
541370	Surveying & mapping (except geophysical) services . . . . .	51	28 537	15 846	3 427	413	11.9	1.3
54138	Testing laboratories . . . . .	47	53 491	22 137	4 973	596	15.9	2.5
541380	Testing laboratories . . . . .	47	53 491	22 137	4 973	596	15.9	2.5
5414	Specialized design services . . . . .	274	186 563	73 894	21 612	1 695	18.4	3.2
54141	Interior design services . . . . .	83	D	D	D	e	D	D
541410	Interior design services . . . . .	83	D	D	D	e	D	D
54142	Industrial design services . . . . .	15	D	D	D	f	D	D
541420	Industrial design services . . . . .	15	D	D	D	f	D	D
54143	Graphic design services . . . . .	172	60 787	18 692	3 643	574	31.2	6.0
541430	Graphic design services . . . . .	172	60 787	18 692	3 643	574	31.2	6.0
5414301	Graphic design services (except commercial art & medical artists) . . . . .	156	D	D	D	f	D	D
5414302	Commercial art . . . . .	15	D	D	D	b	D	D
5415	Computer systems design & related services . . . . .	645	579 343	288 077	61 299	5 433	21.0	26.4
54151	Computer systems design & related services . . . . .	645	579 343	288 077	61 299	5 433	21.0	26.4
541511	Custom computer programming services . . . . .	297	208 710	118 610	25 399	2 062	26.7	23.1
541512	Computer systems design services . . . . .	259	308 899	140 407	29 880	2 715	17.8	29.1
5415121	Computer systems integrators . . . . .	100	150 999	58 508	13 131	1 417	18.1	8.0
5415122	Computer systems consultants (except systems integrators) . . . . .	159	157 900	81 899	16 749	1 298	17.6	49.2
541519	Other computer related services . . . . .	82	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services . . . . .	732	339 787	133 380	28 636	3 003	34.6	6.8
54161	Management consulting services . . . . .	548	266 068	104 505	22 469	2 293	31.9	7.6
541611	Administrative management & general management consulting service . . . . .	249	118 642	44 830	9 248	831	35.6	6.9
541612	Human resources & executive search consulting services . . . . .	125	63 441	28 558	6 032	619	31.9	12.6
5416122	Executive placement services . . . . .	56	D	D	D	e	D	D
5416123	Human resources & personnel management consulting . . . . .	63	D	D	D	e	D	D
541613	Marketing consulting services . . . . .	102	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services . . . . .	36	D	D	D	e	D	D
541618	Other management consulting services . . . . .	36	D	D	D	c	D	D
54162	Environmental consulting services . . . . .	72	37 041	12 816	2 666	358	51.7	3.2
541620	Environmental consulting services . . . . .	72	37 041	12 816	2 666	358	51.7	3.2
54169	Other scientific & technical consulting services . . . . .	112	36 678	16 059	3 501	352	37.0	4.6
541690	Other scientific & technical consulting services . . . . .	112	36 678	16 059	3 501	352	37.0	4.6
5417	Scientific research & development services . . . . .	59	45 524	20 871	4 226	397	18.8	13.0
54171	R&D in the physical, engineering, & life sciences . . . . .	50	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences . . . . .	50	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences . . . . .	28	D	D	D	c	D	D
5417102	Research & development in the life sciences . . . . .	22	D	D	D	c	D	D
5418	Advertising & related services . . . . .	358	352 808	140 270	30 329	3 468	17.9	8.1
54181	Advertising agencies . . . . .	151	172 441	70 390	15 757	1 424	15.2	6.7
541810	Advertising agencies . . . . .	151	172 441	70 390	15 757	1 424	15.2	6.7
54182	Public relations agencies . . . . .	63	74 837	40 306	7 915	747	17.5	2.2
541820	Public relations agencies . . . . .	63	74 837	40 306	7 915	747	17.5	2.2
54184	Media representatives . . . . .	22	D	D	D	c	D	D
541840	Media representatives . . . . .	22	D	D	D	c	D	D
5418401	Radio & television advertising representatives . . . . .	10	D	D	D	c	D	D
54185	Display advertising . . . . .	12	D	D	D	e	D	D
541850	Display advertising . . . . .	12	D	D	D	e	D	D
54186	Direct mail advertising . . . . .	25	D	D	D	e	D	D
541860	Direct mail advertising . . . . .	25	D	D	D	e	D	D
54189	Other services related to advertising . . . . .	75	D	D	D	c	D	D
541890	Other services related to advertising . . . . .	75	D	D	D	c	D	D
5418902	Advertising specialties goods distributor . . . . .	38	D	D	D	c	D	D
5418903	Sign painting & lettering shop . . . . .	26	D	D	D	b	D	D
5419	Other professional, scientific, & technical services . . . . .	263	113 036	39 506	8 128	2 439	25.3	6.5
54191	Marketing research & public opinion polling . . . . .	39	40 992	19 053	3 969	1 417	24.4	4.3
541910	Marketing research & public opinion polling . . . . .	39	40 992	19 053	3 969	1 417	24.4	4.3
54192	Photographic services . . . . .	171	50 642	13 330	2 623	755	32.7	9.2
541921	Photographic studios, portrait . . . . .	120	D	D	D	f	D	D
541922	Commercial photography . . . . .	51	D	D	D	c	D	D
54193	Translation & interpretation services . . . . .	23	10 872	3 273	664	158	5.6	3.1
541930	Translation & interpretation services . . . . .	23	10 872	3 273	664	158	5.6	3.1
54199	All other professional, scientific, & technical services . . . . .	30	10 530	3 850	872	109	13.3	5.6
541990	All other professional, scientific, & technical services . . . . .	30	10 530	3 850	872	109	13.3	5.6

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PORTLAND–SALEM, OR–WA CMSA—Con.</b>								
<b>Salem, OR PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>582</b>	<b>224 460</b>	<b>88 296</b>	<b>18 038</b>	<b>2 908</b>	<b>37.2</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	582	224 460	88 296	18 038	2 908	37.2	4.4
5411	Legal services .....	196	69 782	27 489	5 515	873	37.3	4.2
54111	Offices of lawyers .....	186	62 581	24 642	4 803	747	40.8	4.7
541110	Offices of lawyers .....	186	62 581	24 642	4 803	747	40.8	4.7
5411101	Offices of lawyers (except legal aid societies) .....	186	62 581	24 642	4 803	747	40.8	4.7
54119	Other legal services .....	10	7 201	2 847	712	126	6.7	—
541191	Title abstract & settlement offices .....	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	119	38 710	17 181	4 095	808	37.7	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	119	38 710	17 181	4 095	808	37.7	3.6
541211	Offices of certified public accountants .....	55	D	D	D	e	D	D
541213	Tax return preparation services .....	24	4 563	1 602	514	236	43.9	8.5
541219	Other accounting services .....	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	73	38 516	15 120	3 015	422	41.0	.9
54131	Architectural services .....	18	13 258	4 088	858	107	15.4	2.1
541310	Architectural services .....	18	13 258	4 088	858	107	15.4	2.1
54133	Engineering services .....	34	19 355	8 259	1 548	213	60.7	—
541330	Engineering services .....	34	19 355	8 259	1 548	213	60.7	—
54137	Surveying & mapping (except geophysical) services .....	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	10	D	D	D	b	D	D
5414	Specialized design services .....	18	D	D	D	c	D	D
54143	Graphic design services .....	15	13 538	4 604	815	153	3.7	8.9
541430	Graphic design services .....	15	13 538	4 604	815	153	3.7	8.9
5414301	Graphic design services (except commercial art & medical artists) ..	13	D	D	D	b	D	D
5414302	Commercial art .....	2	D	D	D	b	D	D
5415	Computer systems design & related services .....	40	D	D	D	c	D	D
54151	Computer systems design & related services .....	40	D	D	D	c	D	D
541512	Computer systems design services .....	21	19 101	7 035	1 231	112	40.7	1.4
5415121	Computer systems integrators .....	8	15 540	5 977	1 042	83	29.5	1.0
5416	Management, scientific, & technical consulting services .....	54	10 284	4 371	921	126	37.1	19.1
54161	Management consulting services .....	38	7 030	2 892	591	86	38.3	24.0
5418	Advertising & related services .....	48	D	D	D	c	D	D
54182	Public relations agencies .....	18	D	D	D	b	D	D
541820	Public relations agencies .....	18	D	D	D	b	D	D
54189	Other services related to advertising .....	11	D	D	D	b	D	D
541890	Other services related to advertising .....	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	27	D	D	D	c	D	D
54192	Photographic services .....	20	D	D	D	b	D	D
541921	Photographic studios, portrait .....	17	D	D	D	b	D	D
<b>RICHLAND–KENNEWICK–PASCO, WA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>318</b>	<b>938 977</b>	<b>368 990</b>	<b>92 595</b>	<b>7 537</b>	<b>3.6</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	318	938 977	368 990	92 595	7 537	3.6	3.4
5411	Legal services .....	64	D	D	D	e	D	D
54111	Offices of lawyers .....	60	D	D	D	c	D	D
541110	Offices of lawyers .....	60	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	60	D	D	D	c	D	D
54119	Other legal services .....	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	46	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	46	D	D	D	c	D	D
541211	Offices of certified public accountants .....	23	D	D	D	c	D	D
541213	Tax return preparation services .....	2	D	D	D	b	D	D
541219	Other accounting services .....	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	96	370 379	173 260	45 145	3 424	2.3	5.6
54133	Engineering services .....	69	357 547	167 765	43 937	3 263	1.3	5.7
541330	Engineering services .....	69	357 547	167 765	43 937	3 263	1.3	5.7
54137	Surveying & mapping (except geophysical) services .....	6	3 045	1 393	274	41	10.9	—
541370	Surveying & mapping (except geophysical) services .....	6	3 045	1 393	274	41	10.9	—
54138	Testing laboratories .....	10	6 946	3 163	722	88	17.4	—
541380	Testing laboratories .....	10	6 946	3 163	722	88	17.4	—
5415	Computer systems design & related services .....	20	D	D	D	c	D	D
54151	Computer systems design & related services .....	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	50	D	D	D	c	D	D
54161	Management consulting services .....	34	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	18	D	D	D	b	D	D
541618	Other management consulting services .....	4	D	D	D	b	D	D
54162	Environmental consulting services .....	9	D	D	D	b	D	D
541620	Environmental consulting services .....	9	D	D	D	b	D	D
5417	Scientific research & development services .....	10	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences .....	9	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	9	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences .....	8	D	D	D	h	D	D
5418	Advertising & related services .....	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>54</b>	<b>RICHLAND—KENNEWICK—PASCO, WA MSA—Con.</b>							
	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services .....	18	D	D	D	b	D	D
54192	Photographic services .....	14	D	D	D	b	D	D
541921	Photographic studios, portrait .....	11	D	D	D	b	D	D
	<b>SEATTLE—TACOMA—BREMERTON, WA CMSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9 641</b>	<b>8 204 274</b>	<b>3 294 777</b>	<b>712 630</b>	<b>76 330</b>	<b>17.8</b>	<b>6.9</b>
541	Professional, scientific, & technical services .....	9 641	8 204 274	3 294 777	712 630	76 330	17.8	6.9
5411	Legal services .....	2 287	1 691 236	688 133	139 939	13 890	16.9	4.3
54111	Offices of lawyers .....	2 240	1 655 115	667 268	135 340	13 391	17.1	4.1
541110	Offices of lawyers .....	2 240	1 655 115	667 268	135 340	13 391	17.1	4.1
5411101	Offices of lawyers (except legal aid societies) .....	2 240	1 655 115	667 268	135 340	13 391	17.1	4.1
54119	Other legal services .....	47	36 121	20 865	4 599	499	9.7	14.0
541191	Title abstract & settlement offices .....	19	D	D	D	c	D	D
541199	All other legal services .....	28	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 427	745 878	327 743	72 331	11 002	20.4	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 427	745 878	327 743	72 331	11 002	20.4	10.1
541211	Offices of certified public accountants .....	756	516 448	210 780	45 741	4 853	19.2	4.1
541213	Tax return preparation services .....	167	23 090	7 265	2 534	1 234	37.6	4.5
541214	Payroll services .....	38	127 464	74 463	16 009	3 300	8.5	28.2
541219	Other accounting services .....	466	78 876	35 235	8 047	1 615	42.3	21.6
5413	Architectural, engineering, & related services .....	1 797	2 003 848	859 991	187 679	18 320	21.8	5.8
54131	Architectural services .....	520	437 138	160 388	33 242	3 795	22.7	2.5
541310	Architectural services .....	520	437 138	160 388	33 242	3 795	22.7	2.5
54133	Engineering services .....	987	1 411 048	626 860	138 561	12 227	20.7	6.7
541330	Engineering services .....	987	1 411 048	626 860	138 561	12 227	20.7	6.7
54134	Drafting services .....	34	D	D	D	c	D	D
541340	Drafting services .....	34	D	D	D	c	D	D
54135	Building inspection services .....	60	13 323	5 517	1 197	202	36.8	2.2
541350	Building inspection services .....	60	13 323	5 517	1 197	202	36.8	2.2
54136	Geophysical surveying & mapping services .....	5	D	D	D	e	D	D
541360	Geophysical surveying & mapping services .....	5	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services .....	119	37 347	18 028	3 986	585	34.6	3.6
541370	Surveying & mapping (except geophysical) services .....	119	37 347	18 028	3 986	585	34.6	3.6
54138	Testing laboratories .....	72	73 401	36 325	7 955	1 074	34.5	11.4
541380	Testing laboratories .....	72	73 401	36 325	7 955	1 074	34.5	11.4
5414	Specialized design services .....	422	179 064	57 014	12 122	1 604	32.3	6.7
54141	Interior design services .....	122	D	D	D	e	D	D
541410	Interior design services .....	122	D	D	D	e	D	D
54142	Industrial design services .....	16	D	D	D	c	D	D
541420	Industrial design services .....	16	D	D	D	c	D	D
54143	Graphic design services .....	271	108 443	38 993	8 168	1 050	26.9	3.9
541430	Graphic design services .....	271	108 443	38 993	8 168	1 050	26.9	3.9
5414301	Graphic design services (except commercial art & medical artists) ..	237	102 114	37 325	7 772	968	25.8	3.6
5414302	Commercial art .....	34	6 329	1 668	396	82	44.9	9.2
54149	Other specialized design services .....	13	D	D	D	b	D	D
541490	Other specialized design services .....	13	D	D	D	b	D	D
5415	Computer systems design & related services .....	1 205	1 685 265	642 654	136 938	11 817	10.5	5.8
54151	Computer systems design & related services .....	1 205	1 685 265	642 654	136 938	11 817	10.5	5.8
541511	Custom computer programming services .....	573	505 184	274 117	54 976	4 898	13.2	11.8
541512	Computer systems design services .....	472	1 010 660	312 643	68 782	5 844	9.3	3.0
5415121	Computer systems integrators .....	146	565 746	177 152	42 754	3 562	6.9	3.3
5415122	Computer systems consultants (except systems integrators) .....	326	444 914	135 491	26 028	2 282	12.4	2.7
541513	Computer facilities management services .....	19	D	D	D	f	D	D
541519	Other computer related services .....	141	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	1 392	770 215	324 499	70 246	6 454	24.9	12.6
54161	Management consulting services .....	994	579 163	235 067	51 016	4 423	22.3	12.8
541611	Administrative management & general management consulting service .....	460	277 584	109 761	23 327	1 778	19.3	7.8
541612	Human resources & executive search consulting services .....	241	186 570	86 307	20 144	1 809	19.4	22.0
5416121	Actuarial consulting .....	11	D	D	D	e	D	D
5416122	Executive placement services .....	122	D	D	D	f	D	D
5416123	Human resources & personnel management consulting .....	108	64 750	30 679	7 269	627	28.7	34.9
541613	Marketing consulting services .....	205	73 271	22 540	4 711	535	41.2	11.5
541614	Process, physical distribution, & logistics consulting services .....	48	28 914	11 337	2 078	204	22.7	7.7
541618	Other management consulting services .....	40	12 824	5 122	756	97	21.6	6.6
54162	Environmental consulting services .....	162	94 833	40 406	9 313	1 001	31.0	13.0
541620	Environmental consulting services .....	162	94 833	40 406	9 313	1 001	31.0	13.0
54169	Other scientific & technical consulting services .....	236	96 219	49 026	9 917	1 030	34.1	10.7
541690	Other scientific & technical consulting services .....	236	96 219	49 026	9 917	1 030	34.1	10.7
5417	Scientific research & development services .....	163	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences .....	149	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	149	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	79	D	D	D	g	D	D
5417102	Research & development in the life sciences .....	70	D	D	D	g	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services . . . . .	568	610 418	201 978	47 987	7 911	16.4	5.8
54181	Advertising agencies . . . . .	169	148 869	68 405	15 931	1 416	19.4	2.2
541810	Advertising agencies . . . . .	169	148 869	68 405	15 931	1 416	19.4	2.2
54182	Public relations agencies . . . . .	127	54 913	23 179	4 691	500	42.8	4.8
541820	Public relations agencies . . . . .	127	54 913	23 179	4 691	500	42.8	4.8
54183	Media buying services . . . . .	14	D	D	D	b	D	D
541830	Media buying services . . . . .	14	D	D	D	b	D	D
54184	Media representatives . . . . .	44	32 762	11 656	3 080	413	12.9	50.8
541840	Media representatives . . . . .	44	32 762	11 656	3 080	413	12.9	50.8
5418401	Radio & television advertising representatives . . . . .	22	D	D	D	e	D	D
5418402	Publishers' advertising representatives . . . . .	22	D	D	D	c	D	D
54185	Display advertising . . . . .	21	72 086	13 690	3 190	354	2.4	.5
541850	Display advertising . . . . .	21	72 086	13 690	3 190	354	2.4	.5
5418501	Display advertising (except outdoor) . . . . .	12	D	D	D	c	D	D
5418502	Outdoor advertising services . . . . .	9	D	D	D	c	D	D
54186	Direct mail advertising . . . . .	56	87 561	20 476	4 704	689	22.3	4.3
541860	Direct mail advertising . . . . .	56	87 561	20 476	4 704	689	22.3	4.3
54189	Other services related to advertising . . . . .	131	D	D	D	h	D	D
541890	Other services related to advertising . . . . .	131	D	D	D	h	D	D
5418901	Welcoming services . . . . .	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor . . . . .	52	114 739	19 339	5 525	604	9.3	2.3
5418903	Sign painting & lettering shop . . . . .	53	D	D	D	c	D	D
5418909	All other advertising . . . . .	23	71 186	37 273	9 139	3 649	5.0	1.0
5419	Other professional, scientific, & technical services . . . . .	380	D	D	D	h	D	D
54191	Marketing research & public opinion polling . . . . .	61	70 865	32 903	7 446	1 452	19.5	11.2
541910	Marketing research & public opinion polling . . . . .	61	70 865	32 903	7 446	1 452	19.5	11.2
54192	Photographic services . . . . .	253	D	D	D	g	D	D
541921	Photographic studios, portrait . . . . .	170	D	D	D	f	D	D
541922	Commercial photography . . . . .	83	D	D	D	e	D	D
54193	Translation & interpretation services . . . . .	18	D	D	D	b	D	D
541930	Translation & interpretation services . . . . .	18	D	D	D	b	D	D
54199	All other professional, scientific, & technical services . . . . .	48	D	D	D	c	D	D
541990	All other professional, scientific, & technical services . . . . .	48	D	D	D	c	D	D
<b>Bremerton, WA PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>443</b>	<b>168 980</b>	<b>65 518</b>	<b>15 412</b>	<b>2 226</b>	<b>31.3</b>	<b>8.7</b>
541	Professional, scientific, & technical services . . . . .	443	168 980	65 518	15 412	2 226	31.3	8.7
5411	Legal services . . . . .	93	28 265	9 558	2 199	372	49.8	15.1
54111	Offices of lawyers . . . . .	92	D	D	D	e	D	D
541110	Offices of lawyers . . . . .	92	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) . . . . .	92	D	D	D	e	D	D
54119	Other legal services . . . . .	1	D	D	D	b	D	D
541191	Title abstract & settlement offices . . . . .	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	66	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	66	D	D	D	e	D	D
541211	Offices of certified public accountants . . . . .	28	D	D	D	c	D	D
541213	Tax return preparation services . . . . .	17	D	D	D	c	D	D
541219	Other accounting services . . . . .	21	4 333	1 823	351	53	13.0	36.0
5413	Architectural, engineering, & related services . . . . .	112	48 131	21 054	5 256	625	30.3	10.9
54131	Architectural services . . . . .	30	7 414	2 598	595	79	56.2	1.1
541310	Architectural services . . . . .	30	7 414	2 598	595	79	56.2	1.1
54133	Engineering services . . . . .	66	37 772	16 949	4 409	500	23.0	13.5
541330	Engineering services . . . . .	66	37 772	16 949	4 409	500	23.0	13.5
5414	Specialized design services . . . . .	19	4 713	1 143	286	64	42.0	—
54143	Graphic design services . . . . .	14	2 818	835	223	52	48.3	—
541430	Graphic design services . . . . .	14	2 818	835	223	52	48.3	—
5415	Computer systems design & related services . . . . .	49	36 286	14 807	3 757	521	11.3	1.0
54151	Computer systems design & related services . . . . .	49	36 286	14 807	3 757	521	11.3	1.0
541511	Custom computer programming services . . . . .	20	17 968	6 655	1 590	222	7.0	.2
541512	Computer systems design services . . . . .	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services . . . . .	59	D	D	D	c	D	D
54161	Management consulting services . . . . .	34	D	D	D	b	D	D
541611	Administrative management & general management consulting service . . . . .	15	D	D	D	b	D	D
5417	Scientific research & development services . . . . .	7	D	D	D	b	D	D
5418	Advertising & related services . . . . .	17	7 275	3 105	636	78	17.1	14.1
54189	Other services related to advertising . . . . .	4	D	D	D	b	D	D
541890	Other services related to advertising . . . . .	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services . . . . .	21	D	D	D	b	D	D
54192	Photographic services . . . . .	17	D	D	D	b	D	D
541921	Photographic studios, portrait . . . . .	12	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.</b>								
<b>Olympia, WA PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>401</b>	<b>198 145</b>	<b>86 158</b>	<b>20 534</b>	<b>2 571</b>	<b>26.9</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	401	198 145	86 158	20 534	2 571	26.9	4.0
5411	Legal services .....	110	43 184	18 589	4 147	535	30.1	4.8
541111	Offices of lawyers .....	102	D	D	D	e	D	D
541110	Offices of lawyers .....	102	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	102	D	D	D	e	D	D
54119	Other legal services .....	8	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	65	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	65	D	D	D	e	D	D
541211	Offices of certified public accountants .....	27	D	D	D	c	D	D
541213	Tax return preparation services .....	11	D	D	D	b	D	D
541219	Other accounting services .....	27	2 319	962	225	68	70.9	12.7
5413	Architectural, engineering, & related services .....	64	30 559	14 322	3 345	384	53.0	8.7
54131	Architectural services .....	9	6 856	2 860	721	73	30.2	1.8
541310	Architectural services .....	9	6 856	2 860	721	73	30.2	1.8
54133	Engineering services .....	40	20 549	10 065	2 327	259	64.2	10.0
541330	Engineering services .....	40	20 549	10 065	2 327	259	64.2	10.0
54137	Surveying & mapping (except geophysical) services .....	11	2 912	1 339	284	47	27.8	16.0
541370	Surveying & mapping (except geophysical) services .....	11	2 912	1 339	284	47	27.8	16.0
5414	Specialized design services .....	10	D	D	D	b	D	D
54143	Graphic design services .....	5	D	D	D	b	D	D
541430	Graphic design services .....	5	D	D	D	b	D	D
5415	Computer systems design & related services .....	49	82 488	36 133	9 300	976	7.3	.8
54151	Computer systems design & related services .....	49	82 488	36 133	9 300	976	7.3	.8
541511	Custom computer programming services .....	21	D	D	D	f	D	D
541512	Computer systems design services .....	23	D	D	D	f	D	D
5415121	Computer systems integrators .....	4	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators) .....	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	49	15 074	7 146	1 400	193	42.3	4.6
54161	Management consulting services .....	26	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	5	D	D	D	b	D	D
54162	Environmental consulting services .....	15	D	D	D	b	D	D
541620	Environmental consulting services .....	15	D	D	D	b	D	D
5418	Advertising & related services .....	27	5 100	1 544	349	49	61.5	5.5
5419	Other professional, scientific, & technical services .....	20	D	D	D	b	D	D
54192	Photographic services .....	13	D	D	D	b	D	D
541921	Photographic studios, portrait .....	12	D	D	D	b	D	D
<b>Seattle-Bellevue-Everett, WA PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7 823</b>	<b>7 392 864</b>	<b>2 969 129</b>	<b>638 866</b>	<b>66 568</b>	<b>16.7</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	7 823	7 392 864	2 969 129	638 866	66 568	16.7	7.0
5411	Legal services .....	1 758	1 475 665	602 776	121 912	11 475	15.1	4.1
541111	Offices of lawyers .....	1 729	1 449 195	586 097	118 337	11 117	15.2	4.1
541110	Offices of lawyers .....	1 729	1 449 195	586 097	118 337	11 117	15.2	4.1
5411101	Offices of lawyers (except legal aid societies) .....	1 729	1 449 195	586 097	118 337	11 117	15.2	4.1
54119	Other legal services .....	29	26 470	16 679	3 575	358	11.7	4.1
541191	Title abstract & settlement offices .....	12	4 488	1 873	460	48	5.6	23.8
541199	All other legal services .....	17	21 982	14 806	3 115	310	13.0	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 114	672 296	293 843	64 437	9 512	18.8	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 114	672 296	293 843	64 437	9 512	18.8	10.3
541211	Offices of certified public accountants .....	625	467 303	185 713	40 341	4 136	17.9	4.0
541213	Tax return preparation services .....	111	16 030	5 351	1 707	815	38.8	2.7
541214	Payroll services .....	34	125 152	73 334	15 723	3 258	8.6	28.7
541219	Other accounting services .....	344	63 811	29 445	6 666	1 303	40.8	22.0
5413	Architectural, engineering, & related services .....	1 467	1 810 336	773 835	167 530	16 077	20.7	5.7
54131	Architectural services .....	439	392 586	145 482	29 717	3 380	22.0	2.7
541310	Architectural services .....	439	392 586	145 482	29 717	3 380	22.0	2.7
54133	Engineering services .....	805	1 283 325	565 262	124 052	10 718	19.7	6.6
541330	Engineering services .....	805	1 283 325	565 262	124 052	10 718	19.7	6.6
54134	Drafting services .....	28	D	D	D	b	D	D
541340	Drafting services .....	28	D	D	D	b	D	D
54135	Building inspection services .....	51	11 983	5 242	1 142	189	31.3	2.5
541350	Building inspection services .....	51	11 983	5 242	1 142	189	31.3	2.5
54136	Geophysical surveying & mapping services .....	5	D	D	D	e	D	D
541360	Geophysical surveying & mapping services .....	5	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services .....	83	28 586	13 658	2 986	433	33.2	2.3
541370	Surveying & mapping (except geophysical) services .....	83	28 586	13 658	2 986	433	33.2	2.3
54138	Testing laboratories .....	56	62 870	31 400	6 904	927	32.8	10.4
541380	Testing laboratories .....	56	62 870	31 400	6 904	927	32.8	10.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.</b>							
	<b>Seattle-Bellevue-Everett, WA PMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services .....	362	165 741	53 812	11 454	1 441	31.4	6.7
54141	Interior design services .....	102	47 653	10 312	2 176	329	46.7	11.3
541410	Interior design services .....	102	47 653	10 312	2 176	329	46.7	11.3
54142	Industrial design services .....	15	D	D	D	c	D	D
541420	Industrial design services .....	15	D	D	D	c	D	D
54143	Graphic design services .....	236	100 279	36 465	7 640	929	25.9	3.6
541430	Graphic design services .....	236	100 279	36 465	7 640	929	25.9	3.6
5414301	Graphic design services (except commercial art & medical artists) ..	205	94 496	34 897	7 264	860	24.6	3.2
5414302	Commercial art .....	31	5 783	1 568	376	69	47.0	10.1
54149	Other specialized design services .....	9	D	D	D	b	D	D
541490	Other specialized design services .....	9	D	D	D	b	D	D
5415	Computer systems design & related services .....	1 041	1 495 628	570 517	119 103	9 914	10.6	6.3
54151	Computer systems design & related services .....	1 041	1 495 628	570 517	119 103	9 914	10.6	6.3
541511	Custom computer programming services .....	508	473 059	259 344	51 964	4 521	13.2	12.3
541512	Computer systems design services .....	396	869 121	262 463	55 784	4 577	9.4	3.4
5415121	Computer systems integrators .....	125	438 534	133 239	31 057	2 457	8.4	4.0
5415122	Computer systems consultants (except systems integrators) .....	271	430 587	129 224	24 727	2 120	10.4	2.7
541513	Computer facilities management services .....	14	D	D	D	e	D	D
541519	Other computer related services .....	123	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	1 177	712 645	300 463	65 594	5 787	22.5	13.0
54161	Management consulting services .....	861	541 802	219 929	48 105	4 010	20.2	13.2
541611	Administrative management & general management consulting service .....	392	258 215	101 762	21 780	1 554	17.3	7.8
541612	Human resources & executive search consulting services .....	216	177 550	81 635	19 216	1 687	18.2	22.5
5416121	Actuarial consulting .....	11	D	D	D	e	D	D
5416122	Executive placement services .....	113	D	D	D	f	D	D
5416123	Human resources & personnel management consulting .....	92	61 103	29 693	7 024	584	26.0	35.8
541613	Marketing consulting services .....	180	66 925	20 886	4 456	491	36.5	12.1
541614	Process, physical distribution, & logistics consulting services .....	40	27 521	11 014	2 017	193	19.6	7.9
541618	Other management consulting services .....	33	11 591	4 632	636	85	21.1	7.4
54162	Environmental consulting services .....	123	83 688	36 086	8 381	877	26.0	14.4
541620	Environmental consulting services .....	123	83 688	36 086	8 381	877	26.0	14.4
54169	Other scientific & technical consulting services .....	193	87 155	44 448	9 108	900	33.6	10.6
541690	Other scientific & technical consulting services .....	193	87 155	44 448	9 108	900	33.6	10.6
5417	Scientific research & development services .....	137	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences .....	126	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	126	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	62	D	D	D	f	D	D
5417102	Research & development in the life sciences .....	64	D	D	D	g	D	D
5418	Advertising & related services .....	478	576 582	192 230	45 870	7 565	14.9	5.6
54181	Advertising agencies .....	148	139 685	64 008	15 077	1 319	18.0	2.0
541810	Advertising agencies .....	148	139 685	64 008	15 077	1 319	18.0	2.0
54182	Public relations agencies .....	102	50 230	21 912	4 381	460	39.8	4.8
541820	Public relations agencies .....	102	50 230	21 912	4 381	460	39.8	4.8
54183	Media buying services .....	13	D	D	D	b	D	D
541830	Media buying services .....	13	D	D	D	b	D	D
54184	Media representatives .....	41	D	D	D	e	D	D
541840	Media representatives .....	41	D	D	D	e	D	D
5418401	Radio & television advertising representatives .....	20	D	D	D	e	D	D
5418402	Publishers' advertising representatives .....	21	D	D	D	c	D	D
54185	Display advertising .....	16	D	D	D	e	D	D
541850	Display advertising .....	16	D	D	D	e	D	D
5418501	Display advertising (except outdoor) .....	10	D	D	D	c	D	D
5418502	Outdoor advertising services .....	6	D	D	D	c	D	D
54186	Direct mail advertising .....	44	81 279	18 764	4 286	596	21.2	3.7
541860	Direct mail advertising .....	44	81 279	18 764	4 286	596	21.2	3.7
54189	Other services related to advertising .....	108	D	D	D	h	D	D
541890	Other services related to advertising .....	108	D	D	D	h	D	D
5418901	Welcoming services .....	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor .....	41	105 621	18 051	5 230	556	7.4	2.5
5418903	Sign painting & lettering shop .....	44	D	D	D	c	D	D
5418909	All other advertising .....	20	D	D	D	h	D	D
5419	Other professional, scientific, & technical services .....	289	D	D	D	g	D	D
54191	Marketing research & public opinion polling .....	53	68 570	31 985	7 199	1 359	18.7	10.7
541910	Marketing research & public opinion polling .....	53	68 570	31 985	7 199	1 359	18.7	10.7
54192	Photographic services .....	187	D	D	D	f	D	D
541921	Photographic studios, portrait .....	114	D	D	D	f	D	D
541922	Commercial photography .....	73	D	D	D	e	D	D
54193	Translation & interpretation services .....	17	D	D	D	b	D	D
541930	Translation & interpretation services .....	17	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	32	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	32	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SEATTLE-TACOMA-BREMERTON, WA CMSA—Con.</b>								
<b>Tacoma, WA PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>974</b>	<b>444 285</b>	<b>173 972</b>	<b>37 818</b>	<b>4 965</b>	<b>27.6</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	974	444 285	173 972	37 818	4 965	27.6	4.8
5411	Legal services .....	326	144 122	57 210	11 681	1 508	25.1	4.1
54111	Offices of lawyers .....	317	142 547	56 508	11 508	1 472	25.2	4.0
541110	Offices of lawyers .....	317	142 547	56 508	11 508	1 472	25.2	4.0
5411101	Offices of lawyers (except legal aid societies) .....	317	142 547	56 508	11 508	1 472	25.2	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	182	46 202	22 056	5 208	873	36.9	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	182	46 202	22 056	5 208	873	36.9	6.0
541211	Offices of certified public accountants .....	76	31 955	16 885	3 754	446	31.8	4.9
541213	Tax return preparation services .....	28	3 522	1 037	363	194	47.3	—
541219	Other accounting services .....	74	8 413	3 005	805	191	60.7	13.4
5413	Architectural, engineering, & related services .....	154	114 822	50 780	11 548	1 234	26.8	3.8
54131	Architectural services .....	42	30 282	9 448	2 209	263	21.6	.2
541310	Architectural services .....	42	30 282	9 448	2 209	263	21.6	.2
54133	Engineering services .....	76	69 402	34 584	7 773	750	24.6	3.3
541330	Engineering services .....	76	69 402	34 584	7 773	750	24.6	3.3
54137	Surveying & mapping (except geophysical) services .....	16	4 458	2 283	563	80	50.7	4.0
541370	Surveying & mapping (except geophysical) services .....	16	4 458	2 283	563	80	50.7	4.0
54138	Testing laboratories .....	12	D	D	D	c	D	D
541380	Testing laboratories .....	12	D	D	D	c	D	D
5414	Specialized design services .....	31	D	D	D	b	D	D
54143	Graphic design services .....	16	D	D	D	b	D	D
541430	Graphic design services .....	16	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	14	D	D	D	b	D	D
5415	Computer systems design & related services .....	66	70 863	21 197	4 778	406	12.2	3.5
54151	Computer systems design & related services .....	66	70 863	21 197	4 778	406	12.2	3.5
541512	Computer systems design services .....	31	D	D	D	e	D	D
5415121	Computer systems integrators .....	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	107	D	D	D	e	D	D
54161	Management consulting services .....	73	17 301	6 015	1 127	194	62.3	11.2
541611	Administrative management & general management consulting service .....	33	D	D	D	c	D	D
54162	Environmental consulting services .....	12	D	D	D	b	D	D
541620	Environmental consulting services .....	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	22	D	D	D	b	D	D
5418	Advertising & related services .....	46	21 461	5 099	1 132	219	45.8	6.9
54189	Other services related to advertising .....	17	D	D	D	b	D	D
541890	Other services related to advertising .....	17	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	7	1 364	232	56	19	58.4	35.6
5419	Other professional, scientific, & technical services .....	50	D	D	D	e	D	D
54192	Photographic services .....	36	6 771	2 320	442	170	21.5	3.7
541921	Photographic studios, portrait .....	32	D	D	D	c	D	D
<b>SPOKANE, WA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>886</b>	<b>444 484</b>	<b>186 941</b>	<b>41 062</b>	<b>5 738</b>	<b>24.0</b>	<b>13.2</b>
541	Professional, scientific, & technical services .....	886	444 484	186 941	41 062	5 738	24.0	13.2
5411	Legal services .....	316	137 945	69 965	13 963	1 721	23.5	7.3
54111	Offices of lawyers .....	307	132 733	67 443	13 388	1 622	23.5	7.6
541110	Offices of lawyers .....	307	132 733	67 443	13 388	1 622	23.5	7.6
5411101	Offices of lawyers (except legal aid societies) .....	307	132 733	67 443	13 388	1 622	23.5	7.6
54119	Other legal services .....	9	5 212	2 522	575	99	24.8	—
541191	Title abstract & settlement offices .....	6	4 874	2 444	559	91	23.2	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	135	58 478	23 041	5 753	1 037	20.0	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	135	58 478	23 041	5 753	1 037	20.0	13.4
541211	Offices of certified public accountants .....	73	45 056	16 798	4 117	577	14.8	9.1
541213	Tax return preparation services .....	12	3 379	1 254	385	206	50.5	49.5
541219	Other accounting services .....	47	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	155	108 058	43 326	9 968	1 120	27.1	18.5
54131	Architectural services .....	46	25 999	10 412	2 376	274	28.1	1.2
541310	Architectural services .....	46	25 999	10 412	2 376	274	28.1	1.2
54133	Engineering services .....	82	66 935	27 203	6 196	683	27.1	19.1
541330	Engineering services .....	82	66 935	27 203	6 196	683	27.1	19.1
54136	Geophysical surveying & mapping services .....	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services .....	3	D	D	D	b	D	D
54138	Testing laboratories .....	12	5 958	2 396	552	83	48.3	—
541380	Testing laboratories .....	12	5 958	2 396	552	83	48.3	—
5414	Specialized design services .....	25	D	D	D	b	D	D
54143	Graphic design services .....	18	4 788	982	210	56	33.6	14.7
541430	Graphic design services .....	18	4 788	982	210	56	33.6	14.7
5414301	Graphic design services (except commercial art & medical artists) ..	15	4 581	921	195	52	30.6	15.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SPOKANE, WA MSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services . . . . .	53	56 879	22 589	5 088	462	9.2	29.3
54151	Computer systems design & related services . . . . .	53	56 879	22 589	5 088	462	9.2	29.3
541511	Custom computer programming services . . . . .	26	D	D	D	c	D	D
541512	Computer systems design services . . . . .	25	36 405	11 866	2 850	255	5.5	16.2
5415121	Computer systems integrators . . . . .	18	34 231	10 859	2 667	223	2.4	17.1
5416	Management, scientific, & technical consulting services . . . . .	74	D	D	D	e	D	D
54161	Management consulting services . . . . .	56	D	D	D	e	D	D
541611	Administrative management & general management consulting service . . . . .	24	D	D	D	c	D	D
541612	Human resources & executive search consulting services . . . . .	18	5 324	2 000	396	92	50.8	19.5
541614	Process, physical distribution, & logistics consulting services . . . . .	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services . . . . .	11	4 789	1 390	343	38	18.0	1.5
541690	Other scientific & technical consulting services . . . . .	11	4 789	1 390	343	38	18.0	1.5
5418	Advertising & related services . . . . .	68	D	D	D	f	D	D
54181	Advertising agencies . . . . .	26	9 833	4 795	1 055	120	17.9	.3
541810	Advertising agencies . . . . .	26	9 833	4 795	1 055	120	17.9	.3
54189	Other services related to advertising . . . . .	21	D	D	D	e	D	D
541890	Other services related to advertising . . . . .	21	D	D	D	e	D	D
5418903	Sign painting & lettering shop . . . . .	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services . . . . .	52	D	D	D	e	D	D
54192	Photographic services . . . . .	41	D	D	D	c	D	D
541921	Photographic studios, portrait . . . . .	36	D	D	D	c	D	D
<b>YAKIMA, WA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>223</b>	<b>119 448</b>	<b>43 174</b>	<b>9 864</b>	<b>1 298</b>	<b>32.1</b>	<b>4.4</b>
541	Professional, scientific, & technical services . . . . .	223	119 448	43 174	9 864	1 298	32.1	4.4
5411	Legal services . . . . .	85	41 521	17 273	3 619	486	39.4	3.9
54111	Offices of lawyers . . . . .	82	38 594	16 202	3 417	441	39.7	4.2
541110	Offices of lawyers . . . . .	82	38 594	16 202	3 417	441	39.7	4.2
5411101	Offices of lawyers (except legal aid societies) . . . . .	82	38 594	16 202	3 417	441	39.7	4.2
54119	Other legal services . . . . .	3	2 927	1 071	202	45	D	—
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	52	19 270	6 495	1 841	278	25.8	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	52	19 270	6 495	1 841	278	25.8	9.6
541211	Offices of certified public accountants . . . . .	27	16 398	5 531	1 569	170	22.2	6.5
541213	Tax return preparation services . . . . .	5	912	229	104	52	19.1	—
541219	Other accounting services . . . . .	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services . . . . .	37	47 008	15 031	3 243	353	25.9	.6
54131	Architectural services . . . . .	10	5 528	1 988	399	56	36.9	1.7
541310	Architectural services . . . . .	10	5 528	1 988	399	56	36.9	1.7
54133	Engineering services . . . . .	19	40 119	12 649	2 760	274	22.3	.4
541330	Engineering services . . . . .	19	40 119	12 649	2 760	274	22.3	.4
5416	Management, scientific, & technical consulting services . . . . .	18	D	D	D	b	D	D
5418	Advertising & related services . . . . .	6	2 673	994	229	38	5.9	—
5419	Other professional, scientific, & technical services . . . . .	12	D	D	D	b	D	D
54192	Photographic services . . . . .	8	D	D	D	b	D	D
541921	Photographic studios, portrait . . . . .	8	D	D	D	b	D	D
<b>AREA OUTSIDE WASHINGTON METROPOLITAN AREAS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>1 389</b>	<b>376 882</b>	<b>146 068</b>	<b>32 434</b>	<b>5 401</b>	<b>42.0</b>	<b>7.6</b>
541	Professional, scientific, & technical services . . . . .	1 389	376 882	146 068	32 434	5 401	42.0	7.6
5411	Legal services . . . . .	443	D	D	D	g	D	D
54111	Offices of lawyers . . . . .	412	D	D	D	g	D	D
541110	Offices of lawyers . . . . .	412	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) . . . . .	412	D	D	D	g	D	D
54119	Other legal services . . . . .	31	D	D	D	e	D	D
541191	Title abstract & settlement offices . . . . .	28	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	309	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	309	D	D	D	g	D	D
541211	Offices of certified public accountants . . . . .	143	D	D	D	f	D	D
541213	Tax return preparation services . . . . .	38	D	D	D	c	D	D
541219	Other accounting services . . . . .	128	11 006	2 891	709	267	85.0	14.8
5413	Architectural, engineering, & related services . . . . .	244	75 433	31 076	6 822	1 077	47.4	4.4
54131	Architectural services . . . . .	46	9 690	2 776	665	112	56.2	1.0
541310	Architectural services . . . . .	46	9 690	2 776	665	112	56.2	1.0
54133	Engineering services . . . . .	107	33 980	13 776	2 888	408	57.8	6.4
541330	Engineering services . . . . .	107	33 980	13 776	2 888	408	57.8	6.4
54137	Surveying & mapping (except geophysical) services . . . . .	66	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services . . . . .	66	D	D	D	e	D	D
54138	Testing laboratories . . . . .	12	D	D	D	c	D	D
541380	Testing laboratories . . . . .	12	D	D	D	c	D	D
5414	Specialized design services . . . . .	30	5 962	1 082	247	87	43.2	17.5
54143	Graphic design services . . . . .	20	3 203	705	167	52	58.9	5.3
541430	Graphic design services . . . . .	20	3 203	705	167	52	58.9	5.3
5414301	Graphic design services (except commercial art & medical artists) . . . . .	16	2 934	596	130	41	59.0	5.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE WASHINGTON METROPOLITAN AREAS—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services .....	82	D	D	D	c	D	D
54151	Computer systems design & related services .....	82	D	D	D	c	D	D
541511	Custom computer programming services .....	36	D	D	D	b	D	D
541512	Computer systems design services .....	29	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	146	D	D	D	e	D	D
54161	Management consulting services .....	87	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	42	D	D	D	c	D	D
541613	Marketing consulting services .....	20	5 218	1 580	214	37	69.7	1.8
541618	Other management consulting services .....	9	D	D	D	b	D	D
54162	Environmental consulting services .....	26	4 554	1 243	187	57	93.4	3.3
541620	Environmental consulting services .....	26	4 554	1 243	187	57	93.4	3.3
54169	Other scientific & technical consulting services .....	33	3 970	1 633	300	54	70.1	17.1
541690	Other scientific & technical consulting services .....	33	3 970	1 633	300	54	70.1	17.1
5417	Scientific research & development services .....	25	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	23	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	23	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences .....	13	D	D	D	c	D	D
5418	Advertising & related services .....	40	D	D	D	c	D	D
54189	Other services related to advertising .....	18	D	D	D	b	D	D
541890	Other services related to advertising .....	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	70	D	D	D	c	D	D
54192	Photographic services .....	50	D	D	D	c	D	D
541921	Photographic studios, portrait .....	46	D	D	D	c	D	D

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BELLINGHAM, WA MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>4</b>	<b>406</b>	<b>415</b>	<b>223</b>	<b>51</b>	<b>12</b>	<b>46.6</b>	<b>—</b>
<b>PORTLAND–SALEM, OR–WA CMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>56</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	56	D	D	D	D	g	D	D
5411	Legal services .....	23	D	D	D	D	c	D	D
54111	Offices of lawyers .....	23	D	D	D	D	c	D	D
541110	Offices of lawyers .....	23	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services .....	23	D	D	D	D	c	D	D
5417	Scientific research & development services .....	33	D	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences .....	20	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	20	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	5	D	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	15	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities .....	13	D	D	D	D	e	D	D
541720	R&D in the social sciences & humanities .....	13	D	D	D	D	e	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PORTLAND–SALEM, OR—WA CMSA—Con.</b>									
<b>Portland–Vancouver, OR—WA PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>50</b>	<b>90 779</b>	<b>82 170</b>	<b>39 014</b>	<b>10 209</b>	<b>1 248</b>	<b>5.8</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	50	90 779	82 170	39 014	10 209	1 248	5.8	6.6
5411	Legal services .....	20	10 765	10 335	6 609	2 063	197	4.2	12.0
54111	Offices of lawyers .....	20	10 765	10 335	6 609	2 063	197	4.2	12.0
541110	Offices of lawyers .....	20	10 765	10 335	6 609	2 063	197	4.2	12.0
5411102	Legal aid societies & similar legal services .....	20	10 765	10 335	6 609	2 063	197	4.2	12.0
5417	Scientific research & development services .....	30	80 014	71 835	32 405	8 146	1 051	6.1	5.9
54171	R&D in the physical, engineering, & life sciences .....	20	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	20	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	5	D	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	15	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities .....	10	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	10	D	D	D	D	c	D	D
<b>Salem, OR PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	6	D	D	D	D	b	D	D
<b>RICHLAND–KENNEWICK–PASCO, WA MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SEATTLE–TACOMA–BREMERTON, WA CMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>107</b>	<b>289 342</b>	<b>283 060</b>	<b>128 582</b>	<b>29 662</b>	<b>3 498</b>	<b>6.1</b>	<b>7.1</b>
541	Professional, scientific, & technical services .....	107	289 342	283 060	128 582	29 662	3 498	6.1	7.1
5411	Legal services .....	39	36 163	35 718	24 500	5 893	570	5.6	8.1
54111	Offices of lawyers .....	39	36 163	35 718	24 500	5 893	570	5.6	8.1
541110	Offices of lawyers .....	39	36 163	35 718	24 500	5 893	570	5.6	8.1
5411102	Legal aid societies & similar legal services .....	39	36 163	35 718	24 500	5 893	570	5.6	8.1
5417	Scientific research & development services .....	68	253 179	247 342	104 082	23 769	2 928	6.1	7.0
54171	R&D in the physical, engineering, & life sciences .....	49	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	49	D	D	D	D	h	D	D
5417102	Research & development in the life sciences .....	32	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities .....	19	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	19	D	D	D	D	c	D	D
<b>Bremerton, WA PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	D	b	D	D
<b>Olympia, WA PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	D	b	D	D
<b>Seattle–Bellevue–Everett, WA PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>92</b>	<b>281 220</b>	<b>274 931</b>	<b>125 559</b>	<b>29 016</b>	<b>3 383</b>	<b>5.8</b>	<b>7.3</b>
541	Professional, scientific, & technical services .....	92	281 220	274 931	125 559	29 016	3 383	5.8	7.3
5411	Legal services .....	34	34 429	34 061	23 531	5 681	543	5.5	8.5
54111	Offices of lawyers .....	34	34 429	34 061	23 531	5 681	543	5.5	8.5
541110	Offices of lawyers .....	34	34 429	34 061	23 531	5 681	543	5.5	8.5
5411102	Legal aid societies & similar legal services .....	34	34 429	34 061	23 531	5 681	543	5.5	8.5
5417	Scientific research & development services .....	58	246 791	240 870	102 028	23 335	2 840	5.9	7.2
54171	R&D in the physical, engineering, & life sciences .....	41	237 742	232 259	98 434	22 420	2 736	4.9	7.4
541710	R&D in the physical, engineering, & life sciences .....	41	237 742	232 259	98 434	22 420	2 736	4.9	7.4
5417102	Research & development in the life sciences .....	27	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities .....	17	9 049	8 611	3 594	915	104	32.4	2.8
541720	R&D in the social sciences & humanities .....	17	9 049	8 611	3 594	915	104	32.4	2.8
<b>Tacoma, WA PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>8</b>	<b>3 269</b>	<b>3 416</b>	<b>1 517</b>	<b>304</b>	<b>74</b>	<b>10.0</b>	<b>-</b>
541	Professional, scientific, & technical services .....	8	3 269	3 416	1 517	304	74	10.0	-

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SPOKANE, WA MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>8</b>	<b>3 761</b>	<b>3 710</b>	<b>2 155</b>	<b>523</b>	<b>68</b>	<b>20.3</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	8	3 761	3 710	2 155	523	68	20.3	6.7
5411	Legal services .....	6	D	D	D	D	b	D	D
54111	Offices of lawyers .....	6	D	D	D	D	b	D	D
541110	Offices of lawyers .....	6	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services .....	6	D	D	D	D	b	D	D
<b>YAKIMA, WA MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>3</b>	<b>1 526</b>	<b>1 451</b>	<b>817</b>	<b>179</b>	<b>19</b>	<b>—</b>	<b>—</b>
541	Professional, scientific, & technical services .....	3	1 526	1 451	817	179	19	—	—
<b>AREA OUTSIDE WASHINGTON METROPOLITAN AREAS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>10</b>	<b>3 427</b>	<b>3 191</b>	<b>979</b>	<b>208</b>	<b>28</b>	<b>12.8</b>	<b>61.5</b>
541	Professional, scientific, & technical services .....	10	3 427	3 191	979	208	28	12.8	61.5

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ADAMS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>5 680</b>	<b>984</b>	<b>249</b>	<b>54</b>	<b>63.7</b>	<b>.4</b>
541	Professional, scientific, & technical services .....	16	5 680	984	249	54	63.7	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
<b>ASOTIN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>7 442</b>	<b>2 708</b>	<b>623</b>	<b>106</b>	<b>27.5</b>	<b>2.7</b>
541	Professional, scientific, & technical services .....	30	7 442	2 708	623	106	27.5	2.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BENTON COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>274</b>	<b>926 038</b>	<b>364 437</b>	<b>91 838</b>	<b>7 403</b>	<b>3.0</b>	<b>3.0</b>
541	Professional, scientific, & technical services .....	274	926 038	364 437	91 838	7 403	3.0	3.0
5411	Legal services .....	51	D	D	D	c	D	D
54111	Offices of lawyers .....	49	D	D	D	c	D	D
541110	Offices of lawyers .....	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	36	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	36	D	D	D	c	D	D
541211	Offices of certified public accountants .....	20	D	D	D	c	D	D
541213	Tax return preparation services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	89	366 891	171 726	45 068	3 403	2.1	5.0
54133	Engineering services .....	65	354 505	166 428	43 896	3 255	1.2	5.1
541330	Engineering services .....	65	354 505	166 428	43 896	3 255	1.2	5.1
54137	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
54138	Testing laboratories .....	9	D	D	D	b	D	D
541380	Testing laboratories .....	9	D	D	D	b	D	D
5415	Computer systems design & related services .....	17	D	D	D	b	D	D
54151	Computer systems design & related services .....	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	46	D	D	D	c	D	D
54161	Management consulting services .....	31	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	16	D	D	D	b	D	D
541618	Other management consulting services .....	4	D	D	D	b	D	D
54162	Environmental consulting services .....	9	D	D	D	b	D	D
541620	Environmental consulting services .....	9	D	D	D	b	D	D
5417	Scientific research & development services .....	9	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences .....	8	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	8	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences .....	7	D	D	D	h	D	D
5418	Advertising & related services .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	16	D	D	D	b	D	D
54192	Photographic services .....	13	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>CHELAN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>118</b>	<b>45 157</b>	<b>18 575</b>	<b>4 352</b>	<b>593</b>	<b>34.1</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	118	45 157	18 575	4 352	593	34.1	2.4
5411	Legal services .....	37	19 503	9 730	2 223	244	24.5	1.3
54111	Offices of lawyers .....	37	19 503	9 730	2 223	244	24.5	1.3
541110	Offices of lawyers .....	37	19 503	9 730	2 223	244	24.5	1.3
5411101	Offices of lawyers (except legal aid societies) .....	37	19 503	9 730	2 223	244	24.5	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	8 964	2 521	635	102	31.5	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	8 964	2 521	635	102	31.5	.8
541211	Offices of certified public accountants .....	12	8 038	2 264	577	79	23.6	.9
5413	Architectural, engineering, & related services .....	19	7 303	2 883	659	101	30.3	1.9
5414	Specialized design services .....	6	2 056	455	106	32	7.8	12.7
5418	Advertising & related services .....	6	2 804	1 097	288	37	97.6	—
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	7	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>CLALLAM COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>105</b>	<b>33 536</b>	<b>12 046</b>	<b>2 767</b>	<b>434</b>	<b>32.4</b>	<b>8.5</b>
541	Professional, scientific, & technical services .....	105	33 536	12 046	2 767	434	32.4	8.5
5411	Legal services .....	34	9 208	3 539	746	135	33.4	19.3
54111	Offices of lawyers .....	31	D	D	D	c	D	D
541110	Offices of lawyers .....	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 052	1 723	384	86	51.0	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 052	1 723	384	86	51.0	4.0
5413	Architectural, engineering, & related services .....	20	6 000	2 758	621	100	63.9	1.6
5417	Scientific research & development services .....	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLARK COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>564</b>	<b>234 224</b>	<b>98 283</b>	<b>21 605</b>	<b>2 929</b>	<b>31.3</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	564	234 224	98 283	21 605	2 929	31.3	5.8
5411	Legal services .....	118	49 512	20 644	4 575	547	24.2	3.7
54111	Offices of lawyers .....	111	46 238	19 607	4 321	503	25.9	3.8
541110	Offices of lawyers .....	111	46 238	19 607	4 321	503	25.9	3.8
5411101	Offices of lawyers (except legal aid societies) .....	111	46 238	19 607	4 321	503	25.9	3.8
54119	Other legal services .....	7	3 274	1 037	254	44	4	3.3
541191	Title abstract & settlement offices .....	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	116	28 021	12 843	3 210	769	41.7	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	116	28 021	12 843	3 210	769	41.7	10.7
541211	Offices of certified public accountants .....	55	D	D	D	c	D	D
541213	Tax return preparation services .....	14	2 408	912	276	131	41.3	2.1
541219	Other accounting services .....	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	104	64 905	25 089	5 442	594	40.8	3.3
54131	Architectural services .....	18	9 016	3 423	621	66	26.8	—
541310	Architectural services .....	18	9 016	3 423	621	66	26.8	—
54133	Engineering services .....	66	41 092	14 245	3 381	365	54.7	4.7
541330	Engineering services .....	66	41 092	14 245	3 381	365	54.7	4.7
54137	Surveying & mapping (except geophysical) services .....	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	10	D	D	D	b	D	D
54138	Testing laboratories .....	3	D	D	D	b	D	D
541380	Testing laboratories .....	3	D	D	D	b	D	D
5414	Specialized design services .....	16	D	D	D	b	D	D
54141	Interior design services .....	8	D	D	D	b	D	D
541410	Interior design services .....	8	D	D	D	b	D	D
54143	Graphic design services .....	8	1 508	460	98	15	36.3	9.1
541430	Graphic design services .....	8	1 508	460	98	15	36.3	9.1
5415	Computer systems design & related services .....	66	D	D	D	e	D	D
54151	Computer systems design & related services .....	66	D	D	D	e	D	D
541511	Custom computer programming services .....	35	D	D	D	c	D	D
541512	Computer systems design services .....	24	15 705	8 651	1 958	178	33.7	3.9
5416	Management, scientific, & technical consulting services .....	86	33 570	13 009	3 014	290	23.2	8.7
54161	Management consulting services .....	70	27 942	11 029	2 632	237	20.3	10.3
541611	Administrative management & general management consulting service .....	34	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services .....	6	10 482	3 574	845	101	1.2	.6
54169	Other scientific & technical consulting services .....	10	3 431	1 047	211	17	22.5	1.8
541690	Other scientific & technical consulting services .....	10	3 431	1 047	211	17	22.5	1.8
5418	Advertising & related services .....	20	D	D	D	b	D	D
54189	Other services related to advertising .....	11	D	D	D	b	D	D
541890	Other services related to advertising .....	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	33	D	D	D	c	D	D
54192	Photographic services .....	22	D	D	D	c	D	D
541921	Photographic studios, portrait .....	20	D	D	D	c	D	D
54193	Translation & interpretation services .....	5	D	D	D	b	D	D
541930	Translation & interpretation services .....	5	D	D	D	b	D	D
<b>COLUMBIA COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>COWLITZ COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>116</b>	<b>43 660</b>	<b>18 927</b>	<b>4 551</b>	<b>677</b>	<b>33.5</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	116	43 660	18 927	4 551	677	33.5	2.3
5411	Legal services .....	41	14 797	7 228	1 835	176	32.9	.7
54111	Offices of lawyers .....	38	11 784	6 041	1 574	137	41.3	.8
541110	Offices of lawyers .....	38	11 784	6 041	1 574	137	41.3	.8
5411101	Offices of lawyers (except legal aid societies) .....	38	11 784	6 041	1 574	137	41.3	.8
54119	Other legal services .....	3	3 013	1 187	261	39	—	—
541191	Title abstract & settlement offices .....	3	3 013	1 187	261	39	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	5 702	2 192	503	141	39.9	13.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	5 702	2 192	503	141	39.9	13.3
541211	Offices of certified public accountants .....	9	3 771	1 706	346	65	27.0	2.2
541219	Other accounting services .....	13	1 339	314	88	35	51.5	48.5
5413	Architectural, engineering, & related services .....	15	16 234	6 938	1 602	196	15.2	.1
54138	Testing laboratories .....	1	D	D	D	c	D	D
541380	Testing laboratories .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>DOUGLAS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>23</b>	<b>5 084</b>	<b>2 303</b>	<b>568</b>	<b>83</b>	<b>31.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	23	5 084	2 303	568	83	31.2	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FERRY COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 937</b>	<b>824</b>	<b>170</b>	<b>27</b>	<b>88.9</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	7	1 937	824	170	27	88.9	10.1
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>FRANKLIN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>44</b>	<b>12 939</b>	<b>4 553</b>	<b>757</b>	<b>134</b>	<b>47.2</b>	<b>26.9</b>
541	Professional, scientific, & technical services .....	44	12 939	4 553	757	134	47.2	26.9
5411	Legal services .....	13	D	D	D	b	D	D
54111	Offices of lawyers .....	11	D	D	D	b	D	D
541110	Offices of lawyers .....	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 526	656	139	30	42.2	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 526	656	139	30	42.2	10.5
5413	Architectural, engineering, & related services .....	7	3 488	1 534	77	21	14.3	70.7
<b>GARFIELD COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GRANT COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>93</b>	<b>25 609</b>	<b>9 524</b>	<b>1 932</b>	<b>407</b>	<b>52.3</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	93	25 609	9 524	1 932	407	52.3	1.1
5411	Legal services .....	37	10 727	4 499	865	144	55.5	.1
54111	Offices of lawyers .....	35	D	D	D	c	D	D
541110	Offices of lawyers .....	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	20	5 731	1 597	400	79	17.6	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	20	5 731	1 597	400	79	17.6	2.1
541211	Offices of certified public accountants .....	11	4 998	1 419	349	58	7.1	.8
5413	Architectural, engineering, & related services .....	14	4 053	1 785	334	78	77.3	.5
<b>GRAYS HARBOR COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>84</b>	<b>22 290</b>	<b>11 136</b>	<b>2 821</b>	<b>320</b>	<b>38.6</b>	<b>2.9</b>
541	Professional, scientific, & technical services .....	84	22 290	11 136	2 821	320	38.6	2.9
5411	Legal services .....	34	12 021	7 016	1 988	149	29.7	2.6
54111	Offices of lawyers .....	33	D	D	D	c	D	D
541110	Offices of lawyers .....	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	4 554	2 024	438	94	30.4	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	4 554	2 024	438	94	30.4	4.2
5413	Architectural, engineering, & related services .....	13	2 796	1 011	176	31	92.8	—
<b>ISLAND COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>98</b>	<b>19 983</b>	<b>6 465</b>	<b>1 498</b>	<b>261</b>	<b>64.3</b>	<b>8.9</b>
541	Professional, scientific, & technical services .....	98	19 983	6 465	1 498	261	64.3	8.9
5411	Legal services .....	25	6 975	1 676	386	77	50.3	14.2
54111	Offices of lawyers .....	24	D	D	D	b	D	D
541110	Offices of lawyers .....	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	20	2 207	794	201	46	89.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	20	2 207	794	201	46	89.9	—
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	22	4 342	2 078	521	63	71.8	16.0
5419	Other professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>JEFFERSON COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>62</b>	<b>7 192</b>	<b>2 348</b>	<b>527</b>	<b>118</b>	<b>81.8</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	62	7 192	2 348	527	118	81.8	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KING COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6 767</b>	<b>6 900 380</b>	<b>2 784 936</b>	<b>597 191</b>	<b>61 617</b>	<b>14.8</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	6 767	6 900 380	2 784 936	597 191	61 617	14.8	7.0
5411	Legal services .....	1 529	1 409 160	580 449	116 775	10 734	13.8	3.8
54111	Offices of lawyers .....	1 507	1 385 674	565 206	113 531	10 421	13.8	3.8
541110	Offices of lawyers .....	1 507	1 385 674	565 206	113 531	10 421	13.8	3.8
5411101	Offices of lawyers (except legal aid societies) .....	1 507	1 385 674	565 206	113 531	10 421	13.8	3.8
54119	Other legal services .....	22	23 486	15 243	3 244	313	12.1	1.4
541199	All other legal services .....	14	21 492	14 592	3 079	293	12.0	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	900	617 929	267 510	58 421	8 628	15.6	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	900	617 929	267 510	58 421	8 628	15.6	10.3
541211	Offices of certified public accountants .....	527	435 061	171 617	37 118	3 661	16.2	3.9
541213	Tax return preparation services .....	79	12 960	4 529	1 422	687	33.8	2.3
541214	Payroll services .....	31	D	D	D	h	D	D
541219	Other accounting services .....	263	D	D	D	g	D	D
5413	Architectural, engineering, & related services .....	1 234	1 630 245	704 109	151 080	14 491	17.1	5.6
54131	Architectural services .....	396	377 420	140 072	28 525	3 236	21.9	2.7
541310	Architectural services .....	396	377 420	140 072	28 525	3 236	21.9	2.7
54133	Engineering services .....	673	1 137 505	510 253	110 961	9 591	14.5	6.5
541330	Engineering services .....	673	1 137 505	510 253	110 961	9 591	14.5	6.5
54134	Drafting services .....	19	D	D	D	b	D	D
541340	Drafting services .....	19	D	D	D	b	D	D
54135	Building inspection services .....	39	7 407	3 155	650	114	46.2	2.8
541350	Building inspection services .....	39	7 407	3 155	650	114	46.2	2.8
54136	Geophysical surveying & mapping services .....	4	D	D	D	e	D	D
541360	Geophysical surveying & mapping services .....	4	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services .....	56	19 251	8 951	1 915	277	37.0	3.2
541370	Surveying & mapping (except geophysical) services .....	56	19 251	8 951	1 915	277	37.0	3.2
54138	Testing laboratories .....	47	60 102	30 036	6 587	879	31.1	10.9
541380	Testing laboratories .....	47	60 102	30 036	6 587	879	31.1	10.9
5414	Specialized design services .....	332	151 026	49 043	10 388	1 300	30.3	7.1
54141	Interior design services .....	92	D	D	D	e	D	D
541410	Interior design services .....	92	D	D	D	e	D	D
54142	Industrial design services .....	12	D	D	D	b	D	D
541420	Industrial design services .....	12	D	D	D	b	D	D
54143	Graphic design services .....	219	94 857	34 829	7 271	862	24.3	3.5
541430	Graphic design services .....	219	94 857	34 829	7 271	862	24.3	3.5
5414301	Graphic design services (except commercial art & medical artists) ..	191	90 085	33 492	6 941	805	23.3	3.0
5414302	Commercial art .....	28	4 772	1 337	330	57	43.3	12.2
54149	Other specialized design services .....	9	D	D	D	b	D	D
541490	Other specialized design services .....	9	D	D	D	b	D	D
5415	Computer systems design & related services .....	934	1 448 741	551 027	115 275	9 505	9.6	6.3
54151	Computer systems design & related services .....	934	1 448 741	551 027	115 275	9 505	9.6	6.3
541511	Custom computer programming services .....	458	443 097	245 952	49 368	4 281	11.9	13.0
541512	Computer systems design services .....	355	855 231	257 476	54 761	4 439	8.5	3.2
5415121	Computer systems integrators .....	111	432 026	131 051	30 568	2 391	7.4	3.8
5415122	Computer systems consultants (except systems integrators) .....	244	423 205	126 425	24 193	2 048	9.7	2.5
541513	Computer facilities management services .....	11	D	D	D	e	D	D
541519	Other computer related services .....	110	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	1 040	677 159	285 688	62 623	5 397	21.1	12.9
54161	Management consulting services .....	762	518 085	211 150	46 455	3 767	18.6	13.0
541611	Administrative management & general management consulting service .....	348	244 474	97 195	20 974	1 456	15.5	7.0
541612	Human resources & executive search consulting services .....	194	173 097	79 591	18 856	1 634	17.4	22.7
5416121	Actuarial consulting .....	10	70 080	28 475	7 162	478	1.3	21.7
5416122	Executive placement services .....	104	44 325	22 656	4 923	606	32.7	6.5
5416123	Human resources & personnel management consulting .....	80	58 692	28 460	6 771	550	25.1	36.0
541613	Marketing consulting services .....	156	62 369	19 110	4 046	412	34.2	12.5
541614	Process, physical distribution, & logistics consulting services .....	37	D	D	D	c	D	D
541618	Other management consulting services .....	27	D	D	D	b	D	D
54162	Environmental consulting services .....	108	77 311	32 618	7 606	794	25.1	14.3
541620	Environmental consulting services .....	108	77 311	32 618	7 606	794	25.1	14.3
54169	Other scientific & technical consulting services .....	170	81 763	41 920	8 562	836	33.3	11.1
541690	Other scientific & technical consulting services .....	170	81 763	41 920	8 562	836	33.3	11.1
5417	Scientific research & development services .....	124	295 042	117 034	29 080	2 250	5.9	13.1
54171	R&D in the physical, engineering, & life sciences .....	113	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	113	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	57	D	D	D	f	D	D
5417102	Research & development in the life sciences .....	56	D	D	D	g	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KING COUNTY, WA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	427	528 016	178 548	42 301	7 156	14.4	6.1
54181	Advertising agencies .....	136	138 672	63 461	14 961	1 302	18.0	2.0
541810	Advertising agencies .....	136	138 672	63 461	14 961	1 302	18.0	2.0
54182	Public relations agencies .....	97	48 795	21 448	4 327	441	40.3	4.3
541820	Public relations agencies .....	97	48 795	21 448	4 327	441	40.3	4.3
54183	Media buying services .....	11	8 997	2 912	688	70	11.7	17.3
541830	Media buying services .....	11	8 997	2 912	688	70	11.7	17.3
54184	Media representatives .....	37	30 664	10 851	2 882	378	10.7	54.2
541840	Media representatives .....	37	30 664	10 851	2 882	378	10.7	54.2
5418401	Radio & television advertising representatives .....	19	D	D	D	e	D	D
5418402	Publishers' advertising representatives .....	18	D	D	D	c	D	D
54185	Display advertising .....	15	D	D	D	e	D	D
541850	Display advertising .....	15	D	D	D	e	D	D
5418501	Display advertising (except outdoor) .....	9	D	D	D	c	D	D
5418502	Outdoor advertising services .....	6	D	D	D	c	D	D
54186	Direct mail advertising .....	39	77 034	18 025	4 106	579	17.4	3.9
541860	Direct mail advertising .....	39	77 034	18 025	4 106	579	17.4	3.9
54189	Other services related to advertising .....	87	D	D	D	h	D	D
541890	Other services related to advertising .....	87	D	D	D	h	D	D
5418901	Welcoming services .....	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor .....	34	D	D	D	e	D	D
5418903	Sign painting & lettering shop .....	34	D	D	D	b	D	D
5418909	All other advertising .....	16	D	D	D	h	D	D
5419	Other professional, scientific, & technical services .....	247	143 062	51 528	11 248	2 156	21.2	8.7
54191	Marketing research & public opinion polling .....	48	64 840	30 821	6 902	1 233	14.5	11.3
541910	Marketing research & public opinion polling .....	48	64 840	30 821	6 902	1 233	14.5	11.3
54192	Photographic services .....	155	52 881	16 502	3 349	781	35.2	7.2
541921	Photographic studios, portrait .....	88	29 815	10 611	2 014	549	23.2	1.9
541922	Commercial photography .....	67	23 066	5 891	1 335	232	50.9	14.0
54193	Translation & interpretation services .....	16	D	D	D	b	D	D
541930	Translation & interpretation services .....	16	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	28	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	28	D	D	D	b	D	D
<b>KITSAP COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>443</b>	<b>168 980</b>	<b>65 518</b>	<b>15 412</b>	<b>2 226</b>	<b>31.3</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	443	168 980	65 518	15 412	2 226	31.3	8.7
5411	Legal services .....	93	28 265	9 558	2 199	372	49.8	15.1
54111	Offices of lawyers .....	92	D	D	D	e	D	D
541110	Offices of lawyers .....	92	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	92	D	D	D	e	D	D
54119	Other legal services .....	1	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	66	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	66	D	D	D	e	D	D
541211	Offices of certified public accountants .....	28	D	D	D	c	D	D
541213	Tax return preparation services .....	17	D	D	D	c	D	D
541219	Other accounting services .....	21	4 333	1 823	351	53	13.0	36.0
5413	Architectural, engineering, & related services .....	112	48 131	21 054	5 256	625	30.3	10.9
54131	Architectural services .....	30	7 414	2 598	595	79	56.2	1.1
541310	Architectural services .....	30	7 414	2 598	595	79	56.2	1.1
54133	Engineering services .....	66	37 772	16 949	4 409	500	23.0	13.5
541330	Engineering services .....	66	37 772	16 949	4 409	500	23.0	13.5
5414	Specialized design services .....	19	4 713	1 143	286	64	42.0	—
54143	Graphic design services .....	14	2 818	835	223	52	48.3	—
541430	Graphic design services .....	14	2 818	835	223	52	48.3	—
5415	Computer systems design & related services .....	49	36 286	14 807	3 757	521	11.3	1.0
54151	Computer systems design & related services .....	49	36 286	14 807	3 757	521	11.3	1.0
541511	Custom computer programming services .....	20	17 968	6 655	1 590	222	7.0	.2
541512	Computer systems design services .....	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	59	D	D	D	c	D	D
54161	Management consulting services .....	34	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	15	D	D	D	b	D	D
5417	Scientific research & development services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	17	7 275	3 105	636	78	17.1	14.1
54189	Other services related to advertising .....	4	D	D	D	b	D	D
541890	Other services related to advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	21	D	D	D	b	D	D
54192	Photographic services .....	17	D	D	D	b	D	D
541921	Photographic studios, portrait .....	12	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KITTITAS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>37</b>	<b>9 498</b>	<b>3 070</b>	<b>663</b>	<b>116</b>	<b>48.0</b>	<b>5.9</b>
541	Professional, scientific, & technical services	37	9 498	3 070	663	116	48.0	5.9
5411	Legal services	15	4 544	1 669	346	58	32.2	5.0
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
<b>KLICKITAT COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>32</b>	<b>5 339</b>	<b>1 945</b>	<b>432</b>	<b>77</b>	<b>74.2</b>	<b>13.3</b>
541	Professional, scientific, & technical services	32	5 339	1 945	432	77	74.2	13.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	1 966	928	260	33	69.1	2.0
<b>LEWIS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>81</b>	<b>19 855</b>	<b>7 040</b>	<b>1 565</b>	<b>301</b>	<b>38.3</b>	<b>8.3</b>
541	Professional, scientific, & technical services	81	19 855	7 040	1 565	301	38.3	8.3
5411	Legal services	20	9 232	3 223	757	114	22.3	—
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
54119	Other legal services	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 757	1 543	337	94	51.5	19.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 757	1 543	337	94	51.5	19.2
541219	Other accounting services	12	1 344	420	106	50	74.4	24.6
5413	Architectural, engineering, & related services	16	3 661	1 438	312	47	33.8	16.3
54137	Surveying & mapping (except geophysical) services	5	2 190	1 154	264	34	16.7	—
541370	Surveying & mapping (except geophysical) services	5	2 190	1 154	264	34	16.7	—
<b>LINCOLN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>10</b>	<b>4 605</b>	<b>2 383</b>	<b>531</b>	<b>78</b>	<b>15.9</b>	<b>—</b>
541	Professional, scientific, & technical services	10	4 605	2 383	531	78	15.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
<b>MASON COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>58</b>	<b>17 059</b>	<b>5 895</b>	<b>1 079</b>	<b>284</b>	<b>33.9</b>	<b>10.7</b>
541	Professional, scientific, & technical services	58	17 059	5 895	1 079	284	33.9	10.7
5411	Legal services	16	6 155	2 519	585	106	23.3	27.2
541110	Offices of lawyers	13	2 846	835	208	44	23.8	1.6
5411101	Offices of lawyers (except legal aid societies)	13	2 846	835	208	44	23.8	1.6
54119	Other legal services	3	3 309	1 684	377	62	D	49.1
541191	Title abstract & settlement offices	3	3 309	1 684	377	62	D	49.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
<b>OKANOGAN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>46</b>	<b>9 703</b>	<b>3 377</b>	<b>777</b>	<b>150</b>	<b>47.9</b>	<b>11.2</b>
541	Professional, scientific, & technical services	46	9 703	3 377	777	150	47.9	11.2
5411	Legal services	17	4 387	1 213	265	61	42.3	15.6
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	2 841	1 502	315	50	57.8	—
<b>PACIFIC COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>33</b>	<b>4 214</b>	<b>1 594</b>	<b>344</b>	<b>56</b>	<b>54.3</b>	<b>4.6</b>
541	Professional, scientific, & technical services	33	4 214	1 594	344	56	54.3	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D

See footnotes at end of table.



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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PEND OREILLE COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>3 500</b>	<b>1 436</b>	<b>303</b>	<b>56</b>	<b>10.1</b>	<b>43.4</b>
541	Professional, scientific, & technical services .....	11	3 500	1 436	303	56	10.1	43.4
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>PIERCE COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>974</b>	<b>444 285</b>	<b>173 972</b>	<b>37 818</b>	<b>4 965</b>	<b>27.6</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	974	444 285	173 972	37 818	4 965	27.6	4.8
5411	Legal services .....	326	144 122	57 210	11 681	1 508	25.1	4.1
54111	Offices of lawyers .....	317	142 547	56 508	11 508	1 472	25.2	4.0
541110	Offices of lawyers .....	317	142 547	56 508	11 508	1 472	25.2	4.0
5411101	Offices of lawyers (except legal aid societies) .....	317	142 547	56 508	11 508	1 472	25.2	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	182	46 202	22 056	5 208	873	36.9	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	182	46 202	22 056	5 208	873	36.9	6.0
541211	Offices of certified public accountants .....	76	31 955	16 885	3 754	446	31.8	4.9
541213	Tax return preparation services .....	28	3 522	1 037	363	194	47.3	—
541219	Other accounting services .....	74	8 413	3 005	805	191	60.7	13.4
5413	Architectural, engineering, & related services .....	154	114 822	50 780	11 548	1 234	26.8	3.8
54131	Architectural services .....	42	30 282	9 448	2 209	263	21.6	.2
541310	Architectural services .....	42	30 282	9 448	2 209	263	21.6	.2
54133	Engineering services .....	76	69 402	34 584	7 773	750	24.6	3.3
541330	Engineering services .....	76	69 402	34 584	7 773	750	24.6	3.3
54137	Surveying & mapping (except geophysical) services .....	16	4 458	2 283	563	80	50.7	4.0
541370	Surveying & mapping (except geophysical) services .....	16	4 458	2 283	563	80	50.7	4.0
54138	Testing laboratories .....	12	D	D	D	c	D	D
541380	Testing laboratories .....	12	D	D	D	c	D	D
5414	Specialized design services .....	31	D	D	D	b	D	D
54143	Graphic design services .....	16	D	D	D	b	D	D
541430	Graphic design services .....	16	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	14	D	D	D	b	D	D
5415	Computer systems design & related services .....	66	70 863	21 197	4 778	406	12.2	3.5
54151	Computer systems design & related services .....	66	70 863	21 197	4 778	406	12.2	3.5
541512	Computer systems design services .....	31	D	D	D	e	D	D
5415121	Computer systems integrators .....	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	107	D	D	D	e	D	D
54161	Management consulting services .....	73	17 301	6 015	1 127	194	62.3	11.2
541611	Administrative management & general management consulting service .....	33	D	D	D	c	D	D
54162	Environmental consulting services .....	12	D	D	D	b	D	D
541620	Environmental consulting services .....	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	22	D	D	D	b	D	D
5418	Advertising & related services .....	46	21 461	5 099	1 132	219	45.8	6.9
54189	Other services related to advertising .....	17	D	D	D	b	D	D
541890	Other services related to advertising .....	17	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	7	1 364	232	56	19	58.4	35.6
5419	Other professional, scientific, & technical services .....	50	D	D	D	e	D	D
54192	Photographic services .....	36	6 771	2 320	442	170	21.5	3.7
541921	Photographic studios, portrait .....	32	D	D	D	c	D	D
<b>SAN JUAN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>53</b>	<b>11 771</b>	<b>5 174</b>	<b>912</b>	<b>135</b>	<b>67.9</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	53	11 771	5 174	912	135	67.9	6.7
5413	Architectural, engineering, & related services .....	11	2 215	1 054	249	41	86.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SKAGIT COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>209</b>	<b>55 726</b>	<b>20 551</b>	<b>4 207</b>	<b>732</b>	<b>45.6</b>	<b>19.9</b>
541	Professional, scientific, & technical services .....	209	55 726	20 551	4 207	732	45.6	19.9
5411	Legal services .....	61	14 441	5 051	1 140	208	45.9	4.0
54111	Offices of lawyers .....	58	D	D	D	c	D	D
541110	Offices of lawyers .....	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	58	D	D	D	c	D	D
54119	Other legal services .....	3	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	37	8 110	2 747	623	119	47.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	37	8 110	2 747	623	119	47.9	4.4
541211	Offices of certified public accountants .....	13	5 800	2 090	453	69	34.2	4.7
541219	Other accounting services .....	18	1 795	520	104	35	99.1	.9
5413	Architectural, engineering, & related services .....	47	11 563	4 410	1 000	173	59.0	5.4
54137	Surveying & mapping (except geophysical) services .....	7	2 605	1 357	320	41	18.6	—
541370	Surveying & mapping (except geophysical) services .....	7	2 605	1 357	320	41	18.6	—
5415	Computer systems design & related services .....	13	3 798	1 846	244	28	30.7	25.9
54151	Computer systems design & related services .....	13	3 798	1 846	244	28	30.7	25.9
5416	Management, scientific, & technical consulting services .....	25	10 835	4 425	753	88	36.9	58.2
54161	Management consulting services .....	17	9 537	4 153	712	76	28.6	65.9
541611	Administrative management & general management consulting service .....	10	8 709	3 870	638	62	26.3	71.2
5418	Advertising & related services .....	5	3 412	1 240	276	42	31.1	65.3
54189	Other services related to advertising .....	4	D	D	D	b	D	D
541890	Other services related to advertising .....	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	9	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D
<b>SKAMANIA COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 056</b>	<b>323</b>	<b>46</b>	<b>13</b>	<b>66.8</b>	<b>24.8</b>
541	Professional, scientific, & technical services .....	9	1 056	323	46	13	66.8	24.8
<b>SNOHOMISH COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>958</b>	<b>472 501</b>	<b>177 728</b>	<b>40 177</b>	<b>4 690</b>	<b>42.7</b>	<b>8.2</b>
541	Professional, scientific, & technical services .....	958	472 501	177 728	40 177	4 690	42.7	8.2
5411	Legal services .....	204	59 530	20 651	4 751	664	41.7	10.1
54111	Offices of lawyers .....	198	D	D	D	f	D	D
541110	Offices of lawyers .....	198	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	198	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	194	52 160	25 539	5 815	838	54.1	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	194	52 160	25 539	5 815	838	54.1	10.2
541211	Offices of certified public accountants .....	93	31 516	13 818	3 164	459	39.0	6.0
541213	Tax return preparation services .....	29	D	D	D	c	D	D
541219	Other accounting services .....	69	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	211	175 749	67 648	15 929	1 523	53.3	6.5
54131	Architectural services .....	35	14 016	5 142	1 137	131	18.2	4.2
541310	Architectural services .....	35	14 016	5 142	1 137	131	18.2	4.2
54133	Engineering services .....	123	143 312	53 528	12 720	1 090	60.1	7.2
541330	Engineering services .....	123	143 312	53 528	12 720	1 090	60.1	7.2
54135	Building inspection services .....	12	4 576	2 087	492	75	7.2	2.0
541350	Building inspection services .....	12	4 576	2 087	492	75	7.2	2.0
54137	Surveying & mapping (except geophysical) services .....	24	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	24	D	D	D	c	D	D
5414	Specialized design services .....	27	D	D	D	c	D	D
54141	Interior design services .....	9	D	D	D	b	D	D
541410	Interior design services .....	9	D	D	D	b	D	D
54142	Industrial design services .....	3	D	D	D	b	D	D
541420	Industrial design services .....	3	D	D	D	b	D	D
54143	Graphic design services .....	15	D	D	D	b	D	D
541430	Graphic design services .....	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services .....	101	45 750	18 977	3 772	401	42.4	7.2
54151	Computer systems design & related services .....	101	45 750	18 977	3 772	401	42.4	7.2
541511	Custom computer programming services .....	47	D	D	D	c	D	D
541512	Computer systems design services .....	39	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	25	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	122	33 204	13 970	2 797	363	49.1	15.9
54161	Management consulting services .....	87	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	37	12 503	4 238	740	85	51.1	24.9
541613	Marketing consulting services .....	21	D	D	D	b	D	D
54162	Environmental consulting services .....	13	D	D	D	b	D	D
541620	Environmental consulting services .....	13	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	22	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SNOHOMISH COUNTY, WA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services .....	13	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	13	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	13	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	48	D	D	D	e	D	D
54189	Other services related to advertising .....	19	D	D	D	e	D	D
541890	Other services related to advertising .....	19	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	7	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	9	1 439	342	62	20	59.6	1.9
5419	Other professional, scientific, & technical services .....	38	D	D	D	e	D	D
54192	Photographic services .....	30	D	D	D	c	D	D
541921	Photographic studios, portrait .....	24	D	D	D	c	D	D
541922	Commercial photography .....	6	D	D	D	b	D	D
<b>SPOKANE COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>886</b>	<b>444 484</b>	<b>186 941</b>	<b>41 062</b>	<b>5 738</b>	<b>24.0</b>	<b>13.2</b>
541	Professional, scientific, & technical services .....	886	444 484	186 941	41 062	5 738	24.0	13.2
5411	Legal services .....	316	137 945	69 965	13 963	1 721	23.5	7.3
54111	Offices of lawyers .....	307	132 733	67 443	13 388	1 622	23.5	7.6
541110	Offices of lawyers .....	307	132 733	67 443	13 388	1 622	23.5	7.6
5411101	Offices of lawyers (except legal aid societies) .....	307	132 733	67 443	13 388	1 622	23.5	7.6
54119	Other legal services .....	9	5 212	2 522	575	99	24.8	—
541191	Title abstract & settlement offices .....	6	4 874	2 444	559	91	23.2	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	135	58 478	23 041	5 753	1 037	20.0	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	135	58 478	23 041	5 753	1 037	20.0	13.4
541211	Offices of certified public accountants .....	73	45 056	16 798	4 117	577	14.8	9.1
541213	Tax return preparation services .....	12	3 379	1 254	385	206	50.5	49.5
541219	Other accounting services .....	47	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	155	108 058	43 326	9 968	1 120	27.1	18.5
54131	Architectural services .....	46	25 999	10 412	2 376	274	28.1	1.2
541310	Architectural services .....	46	25 999	10 412	2 376	274	28.1	1.2
54133	Engineering services .....	82	66 935	27 203	6 196	683	27.1	19.1
541330	Engineering services .....	82	66 935	27 203	6 196	683	27.1	19.1
54136	Geophysical surveying & mapping services .....	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services .....	3	D	D	D	b	D	D
54138	Testing laboratories .....	12	5 958	2 396	552	83	48.3	—
541380	Testing laboratories .....	12	5 958	2 396	552	83	48.3	—
5414	Specialized design services .....	25	D	D	D	b	D	D
54143	Graphic design services .....	18	4 788	982	210	56	33.6	14.7
541430	Graphic design services .....	18	4 788	982	210	56	33.6	14.7
5414301	Graphic design services (except commercial art & medical artists) ..	15	4 581	921	195	52	30.6	15.4
5415	Computer systems design & related services .....	53	56 879	22 589	5 088	462	9.2	29.3
54151	Computer systems design & related services .....	53	56 879	22 589	5 088	462	9.2	29.3
541511	Custom computer programming services .....	26	D	D	D	c	D	D
541512	Computer systems design services .....	25	36 405	11 866	2 850	255	5.5	16.2
5415121	Computer systems integrators .....	18	34 231	10 859	2 667	223	2.4	17.1
5416	Management, scientific, & technical consulting services .....	74	D	D	D	e	D	D
54161	Management consulting services .....	56	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	24	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	18	5 324	2 000	396	92	50.8	19.5
541614	Process, physical distribution, & logistics consulting services .....	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	11	4 789	1 390	343	38	18.0	1.5
541690	Other scientific & technical consulting services .....	11	4 789	1 390	343	38	18.0	1.5
5418	Advertising & related services .....	68	D	D	D	f	D	D
54181	Advertising agencies .....	26	9 833	4 795	1 055	120	17.9	.3
541810	Advertising agencies .....	26	9 833	4 795	1 055	120	17.9	.3
54189	Other services related to advertising .....	21	D	D	D	e	D	D
541890	Other services related to advertising .....	21	D	D	D	e	D	D
5418903	Sign painting & lettering shop .....	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	52	D	D	D	e	D	D
54192	Photographic services .....	41	D	D	D	c	D	D
541921	Photographic studios, portrait .....	36	D	D	D	c	D	D
<b>STEVENS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>5 370</b>	<b>2 094</b>	<b>447</b>	<b>93</b>	<b>45.0</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	31	5 370	2 094	447	93	45.0	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>THURSTON COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>401</b>	<b>198 145</b>	<b>86 158</b>	<b>20 534</b>	<b>2 571</b>	<b>26.9</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	401	198 145	86 158	20 534	2 571	26.9	4.0
5411	Legal services .....	110	43 184	18 589	4 147	535	30.1	4.8
54111	Offices of lawyers .....	102	D	D	D	e	D	D
541110	Offices of lawyers .....	102	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	102	D	D	D	e	D	D
54119	Other legal services .....	8	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	65	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	65	D	D	D	e	D	D
541211	Offices of certified public accountants .....	27	D	D	D	c	D	D
541213	Tax return preparation services .....	11	D	D	D	b	D	D
541219	Other accounting services .....	27	2 319	962	225	68	70.9	12.7
5413	Architectural, engineering, & related services .....	64	30 559	14 322	3 345	384	53.0	8.7
54131	Architectural services .....	9	6 856	2 860	721	73	30.2	1.8
541310	Architectural services .....	9	6 856	2 860	721	73	30.2	1.8
54133	Engineering services .....	40	20 549	10 065	2 327	259	64.2	10.0
541330	Engineering services .....	40	20 549	10 065	2 327	259	64.2	10.0
54137	Surveying & mapping (except geophysical) services .....	11	2 912	1 339	284	47	27.8	16.0
541370	Surveying & mapping (except geophysical) services .....	11	2 912	1 339	284	47	27.8	16.0
5414	Specialized design services .....	10	D	D	D	b	D	D
54143	Graphic design services .....	5	D	D	D	b	D	D
541430	Graphic design services .....	5	D	D	D	b	D	D
5415	Computer systems design & related services .....	49	82 488	36 133	9 300	976	7.3	.8
54151	Computer systems design & related services .....	49	82 488	36 133	9 300	976	7.3	.8
541511	Custom computer programming services .....	21	D	D	D	b	D	D
541512	Computer systems design services .....	23	D	D	D	f	D	D
5415121	Computer systems integrators .....	4	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators) .....	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	49	15 074	7 146	1 400	193	42.3	4.6
54161	Management consulting services .....	26	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	5	D	D	D	b	D	D
54162	Environmental consulting services .....	15	D	D	D	b	D	D
541620	Environmental consulting services .....	15	D	D	D	b	D	D
5418	Advertising & related services .....	27	5 100	1 544	349	49	61.5	5.5
5419	Other professional, scientific, & technical services .....	20	D	D	D	b	D	D
54192	Photographic services .....	13	D	D	D	b	D	D
541921	Photographic studios, portrait .....	12	D	D	D	b	D	D
<b>WAHKIAKUM COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WALLA WALLA COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>76</b>	<b>20 454</b>	<b>7 989</b>	<b>1 783</b>	<b>314</b>	<b>41.6</b>	<b>1.9</b>
541	Professional, scientific, & technical services .....	76	20 454	7 989	1 783	314	41.6	1.9
5411	Legal services .....	25	7 762	3 224	633	113	42.4	—
54111	Offices of lawyers .....	23	D	D	D	b	D	D
541110	Offices of lawyers .....	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	4 870	1 922	486	86	37.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	4 870	1 922	486	86	37.2	4.9
541211	Offices of certified public accountants .....	13	4 110	1 722	434	76	31.4	—
5413	Architectural, engineering, & related services .....	10	3 315	1 216	246	37	34.3	3.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WHATCOM COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>390</b>	<b>246 506</b>	<b>109 046</b>	<b>24 266</b>	<b>2 615</b>	<b>23.1</b>	<b>13.0</b>
541	Professional, scientific, & technical services .....	390	246 506	109 046	24 266	2 615	23.1	13.0
5411	Legal services .....	93	31 751	12 115	2 373	358	35.4	1.8
54111	Offices of lawyers .....	92	D	D	D	e	D	D
541110	Offices of lawyers .....	92	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	92	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	74	19 651	7 206	1 785	317	34.7	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	74	19 651	7 206	1 785	317	34.7	7.2
541211	Offices of certified public accountants .....	39	15 147	5 361	1 288	197	30.4	4.5
541219	Other accounting services .....	30	3 694	1 541	380	73	48.4	19.7
5413	Architectural, engineering, & related services .....	84	133 582	68 341	16 038	1 249	16.0	7.4
54131	Architectural services .....	14	4 432	1 532	346	41	38.2	—
541310	Architectural services .....	14	4 432	1 532	346	41	38.2	—
54133	Engineering services .....	52	122 202	63 469	15 066	1 115	13.6	7.4
541330	Engineering services .....	52	122 202	63 469	15 066	1 115	13.6	7.4
54137	Surveying & mapping (except geophysical) services .....	7	2 990	1 675	276	45	6.9	4.3
541370	Surveying & mapping (except geophysical) services .....	7	2 990	1 675	276	45	6.9	4.3
5414	Specialized design services .....	12	2 041	718	156	35	52.8	4.1
54143	Graphic design services .....	8	1 388	533	112	22	52.3	6.1
541430	Graphic design services .....	8	1 388	533	112	22	52.3	6.1
5415	Computer systems design & related services .....	34	D	D	D	e	D	D
54151	Computer systems design & related services .....	34	D	D	D	e	D	D
541512	Computer systems design services .....	19	22 603	7 509	1 374	229	11.3	9.8
5415121	Computer systems integrators .....	9	20 738	6 806	1 256	198	7.1	6.9
5416	Management, scientific, & technical consulting services .....	54	D	D	D	c	D	D
54161	Management consulting services .....	33	20 228	7 975	1 468	177	15.5	83.7
541611	Administrative management & general management consulting service .....	17	D	D	D	c	D	D
54162	Environmental consulting services .....	11	D	D	D	b	D	D
541620	Environmental consulting services .....	11	D	D	D	b	D	D
5418	Advertising & related services .....	15	3 175	933	235	57	49.4	6.5
5419	Other professional, scientific, & technical services .....	18	D	D	D	b	D	D
54192	Photographic services .....	14	D	D	D	b	D	D
541921	Photographic studios, portrait .....	12	D	D	D	b	D	D
<b>WHITMAN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>43</b>	<b>10 301</b>	<b>3 471</b>	<b>707</b>	<b>156</b>	<b>51.9</b>	<b>14.7</b>
541	Professional, scientific, & technical services .....	43	10 301	3 471	707	156	51.9	14.7
5411	Legal services .....	14	3 917	1 423	330	66	66.6	1.3
54111	Offices of lawyers .....	13	D	D	D	b	D	D
541110	Offices of lawyers .....	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	1 445	489	86	15	58.7	18.5
<b>YAKIMA COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>223</b>	<b>119 448</b>	<b>43 174</b>	<b>9 864</b>	<b>1 298</b>	<b>32.1</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	223	119 448	43 174	9 864	1 298	32.1	4.4
5411	Legal services .....	85	41 521	17 273	3 619	486	39.4	3.9
54111	Offices of lawyers .....	82	38 594	16 202	3 417	441	39.7	4.2
541110	Offices of lawyers .....	82	38 594	16 202	3 417	441	39.7	4.2
5411101	Offices of lawyers (except legal aid societies) .....	82	38 594	16 202	3 417	441	39.7	4.2
54119	Other legal services .....	3	2 927	1 071	202	45	D	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	52	19 270	6 495	1 841	278	25.8	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	52	19 270	6 495	1 841	278	25.8	9.6
541211	Offices of certified public accountants .....	27	16 398	5 531	1 569	170	22.2	6.5
541213	Tax return preparation services .....	5	912	229	104	52	19.1	—
541219	Other accounting services .....	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	37	47 008	15 031	3 243	353	25.9	.6
54131	Architectural services .....	10	5 528	1 988	399	56	36.9	1.7
541310	Architectural services .....	10	5 528	1 988	399	56	36.9	1.7
54133	Engineering services .....	19	40 119	12 649	2 760	274	22.3	.4
541330	Engineering services .....	19	40 119	12 649	2 760	274	22.3	.4
5416	Management, scientific, & technical consulting services .....	18	D	D	D	b	D	D
5418	Advertising & related services .....	6	2 673	994	229	38	5.9	—
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ABERDEEN, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>38</b>	<b>13 000</b>	<b>5 503</b>	<b>1 071</b>	<b>185</b>	<b>43.9</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	38	13 000	5 503	1 071	185	43.9	2.8
5411	Legal services .....	15	5 715	2 566	476	78	49.3	3.2
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 392	1 608	346	65	17.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 392	1 608	346	65	17.9	5.4
5413	Architectural, engineering, & related services .....	7	2 118	734	124	19	90.6	—
<b>ANACORTES, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>4 570</b>	<b>1 925</b>	<b>241</b>	<b>65</b>	<b>72.2</b>	<b>18.4</b>
541	Professional, scientific, & technical services .....	28	4 570	1 925	241	65	72.2	18.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 169	389	79	26	78.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 169	389	79	26	78.0	—
<b>ARLINGTON, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	14	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	e	D	D
54133	Engineering services .....	4	D	D	D	c	D	D
541330	Engineering services .....	4	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
<b>AUBURN, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>73</b>	<b>18 917</b>	<b>8 264</b>	<b>1 799</b>	<b>310</b>	<b>35.7</b>	<b>22.6</b>
541	Professional, scientific, & technical services .....	73	18 917	8 264	1 799	310	35.7	22.6
5411	Legal services .....	24	6 430	2 519	565	99	38.1	19.0
54111	Offices of lawyers .....	24	6 430	2 519	565	99	38.1	19.0
541110	Offices of lawyers .....	24	6 430	2 519	565	99	38.1	19.0
5411101	Offices of lawyers (except legal aid societies) .....	24	6 430	2 519	565	99	38.1	19.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 630	1 110	265	78	55.1	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 630	1 110	265	78	55.1	8.5
5413	Architectural, engineering, & related services .....	16	4 191	1 842	348	68	43.3	19.5
54135	Building inspection services .....	3	1 466	774	138	32	—	—
541350	Building inspection services .....	3	1 466	774	138	32	—	—
<b>BAINBRIDGE ISLAND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>111</b>	<b>36 082</b>	<b>13 950</b>	<b>2 996</b>	<b>331</b>	<b>45.3</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	111	36 082	13 950	2 996	331	45.3	5.2
5411	Legal services .....	10	2 808	922	198	32	86.4	—
54111	Offices of lawyers .....	10	2 808	922	198	32	86.4	—
541110	Offices of lawyers .....	10	2 808	922	198	32	86.4	—
5411101	Offices of lawyers (except legal aid societies) .....	10	2 808	922	198	32	86.4	—
5413	Architectural, engineering, & related services .....	26	12 516	5 010	1 177	134	17.0	6.6
54131	Architectural services .....	12	D	D	D	b	D	D
541310	Architectural services .....	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	30	9 726	3 249	662	64	75.0	5.9
54161	Management consulting services .....	12	5 762	1 487	242	26	91.2	—
5418	Advertising & related services .....	7	D	D	D	b	D	D
<b>BATTLE GROUND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 991</b>	<b>962</b>	<b>209</b>	<b>21</b>	<b>45.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	1 991	962	209	21	45.1	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BELLEVEUE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 073</b>	<b>1 645 801</b>	<b>651 904</b>	<b>137 226</b>	<b>12 563</b>	<b>10.2</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	1 073	1 645 801	651 904	137 226	12 563	10.2	4.9
5411	Legal services .....	222	110 097	45 165	8 896	905	25.8	3.9
54111	Offices of lawyers .....	215	D	D	D	f	D	D
541110	Offices of lawyers .....	215	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	215	D	D	D	f	D	D
54119	Other legal services .....	7	D	D	D	c	D	D
541199	All other legal services .....	3	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	158	98 044	54 798	11 501	1 405	19.6	15.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	158	98 044	54 798	11 501	1 405	19.6	15.9
541211	Offices of certified public accountants .....	112	66 676	36 904	7 460	663	24.8	6.1
541213	Tax return preparation services .....	5	D	D	D	e	D	D
541219	Other accounting services .....	36	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	194	428 071	176 130	40 037	3 634	10.5	4.6
54131	Architectural services .....	54	40 822	18 858	3 844	419	27.5	3.6
541310	Architectural services .....	54	40 822	18 858	3 844	419	27.5	3.6
54133	Engineering services .....	128	382 973	155 499	35 849	3 169	8.0	4.7
541330	Engineering services .....	128	382 973	155 499	35 849	3 169	8.0	4.7
54137	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
5414	Specialized design services .....	35	21 052	5 906	1 155	157	22.0	20.0
54141	Interior design services .....	12	D	D	D	b	D	D
541410	Interior design services .....	12	D	D	D	b	D	D
54143	Graphic design services .....	22	9 396	3 562	617	87	32.2	1.3
541430	Graphic design services .....	22	9 396	3 562	617	87	32.2	1.3
5414301	Graphic design services (except commercial art & medical artists) ..	18	D	D	D	b	D	D
5415	Computer systems design & related services .....	182	753 028	270 770	53 036	4 070	3.8	2.3
54151	Computer systems design & related services .....	182	753 028	270 770	53 036	4 070	3.8	2.3
541511	Custom computer programming services .....	94	190 081	111 511	21 322	1 684	6.8	5.4
541512	Computer systems design services .....	67	521 006	138 485	27 184	2 111	2.5	1.1
5415121	Computer systems integrators .....	25	163 232	41 941	9 264	651	2.6	1.2
5415122	Computer systems consultants (except systems integrators) .....	42	357 774	96 544	17 920	1 460	2.5	1.1
541519	Other computer related services .....	18	40 696	19 874	4 326	253	7.0	1.5
5416	Management, scientific, & technical consulting services .....	177	117 342	52 885	11 662	1 011	20.1	10.1
54161	Management consulting services .....	154	98 298	43 734	9 595	826	21.8	11.0
541611	Administrative management & general management consulting service .....	62	32 310	11 568	2 748	222	18.1	18.7
541612	Human resources & executive search consulting services .....	52	36 489	19 779	4 274	417	28.5	2.1
5416122	Executive placement services .....	30	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	21	19 554	11 646	2 653	221	32.4	—
541613	Marketing consulting services .....	33	14 988	5 925	1 479	120	33.0	25.5
541614	Process, physical distribution, & logistics consulting services .....	3	D	D	D	b	D	D
541618	Other management consulting services .....	4	D	D	D	b	D	D
54162	Environmental consulting services .....	8	13 506	6 534	1 514	137	6.5	—
541620	Environmental consulting services .....	8	13 506	6 534	1 514	137	6.5	—
54169	Other scientific & technical consulting services .....	15	5 538	2 617	553	48	23.1	17.3
541690	Other scientific & technical consulting services .....	15	5 538	2 617	553	48	23.1	17.3
5417	Scientific research & development services .....	15	22 344	10 592	3 070	191	6.5	1.8
54171	R&D in the physical, engineering, & life sciences .....	15	22 344	10 592	3 070	191	6.5	1.8
541710	R&D in the physical, engineering, & life sciences .....	15	22 344	10 592	3 070	191	6.5	1.8
5418	Advertising & related services .....	55	56 327	18 146	3 649	483	19.2	9.9
54182	Public relations agencies .....	11	10 839	5 898	932	110	21.1	4.6
541820	Public relations agencies .....	11	10 839	5 898	932	110	21.1	4.6
54186	Direct mail advertising .....	9	17 429	3 602	864	88	18.2	3.3
541860	Direct mail advertising .....	9	17 429	3 602	864	88	18.2	3.3
54189	Other services related to advertising .....	14	D	D	D	c	D	D
541890	Other services related to advertising .....	14	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	5	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	7	1 477	386	93	22	52.3	—
5419	Other professional, scientific, & technical services .....	35	39 496	17 512	4 220	707	16.1	4.5
54191	Marketing research & public opinion polling .....	10	31 493	15 152	3 733	601	15.5	5.2
541910	Marketing research & public opinion polling .....	10	31 493	15 152	3 733	601	15.5	5.2
54192	Photographic services .....	16	5 570	1 484	271	83	15.1	—
541921	Photographic studios, portrait .....	14	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BELLINGHAM, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>254</b>	<b>187 664</b>	<b>80 656</b>	<b>18 656</b>	<b>1 909</b>	<b>21.0</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	254	187 664	80 656	18 656	1 909	21.0	6.7
5411	Legal services .....	78	28 186	10 890	2 112	311	33.8	2.1
54111	Offices of lawyers .....	77	D	D	D	e	D	D
541110	Offices of lawyers .....	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	57	17 945	6 696	1 635	274	29.3	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	57	17 945	6 696	1 635	274	29.3	7.0
541211	Offices of certified public accountants .....	33	14 135	4 998	1 181	173	25.4	4.8
541219	Other accounting services .....	19	3 000	1 394	337	54	41.4	19.4
5413	Architectural, engineering, & related services .....	49	107 471	51 584	12 711	906	13.6	8.1
54133	Engineering services .....	31	100 094	48 434	12 119	823	13.1	8.3
541330	Engineering services .....	31	100 094	48 434	12 119	823	13.1	8.3
54137	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
5414	Specialized design services .....	8	1 554	528	104	24	62.5	—
5415	Computer systems design & related services .....	18	23 388	8 176	1 485	220	15.9	5.6
54151	Computer systems design & related services .....	18	23 388	8 176	1 485	220	15.9	5.6
541512	Computer systems design services .....	12	20 904	6 956	1 265	197	8.5	6.2
5415121	Computer systems integrators .....	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	21	3 498	882	164	48	86.2	12.6
5418	Advertising & related services .....	6	2 395	800	213	49	45.6	.5
5419	Other professional, scientific, & technical services .....	14	D	D	D	b	D	D
54192	Photographic services .....	12	2 495	798	181	61	26.0	6.4
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>BLAINE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>1 589</b>	<b>540</b>	<b>61</b>	<b>15</b>	<b>66.1</b>	<b>25.4</b>
541	Professional, scientific, & technical services .....	13	1 589	540	61	15	66.1	25.4
<b>BONNEY LAKE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>656</b>	<b>360</b>	<b>67</b>	<b>10</b>	<b>44.8</b>	<b>—</b>
<b>BOTHELL, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>104</b>	<b>167 228</b>	<b>52 134</b>	<b>11 886</b>	<b>1 054</b>	<b>10.9</b>	<b>7.4</b>
541	Professional, scientific, & technical services .....	104	167 228	52 134	11 886	1 054	10.9	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	4 167	2 139	365	56	39.2	25.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	4 167	2 139	365	56	39.2	25.3
5413	Architectural, engineering, & related services .....	21	20 110	8 622	2 165	242	39.7	6.5
54133	Engineering services .....	13	13 568	5 606	1 509	162	51.4	2.0
541330	Engineering services .....	13	13 568	5 606	1 509	162	51.4	2.0
5414	Specialized design services .....	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	26	55 501	16 596	3 720	292	7.2	9.1
54151	Computer systems design & related services .....	26	55 501	16 596	3 720	292	7.2	9.1
541511	Custom computer programming services .....	15	D	D	D	c	D	D
541512	Computer systems design services .....	9	D	D	D	c	D	D
5415121	Computer systems integrators .....	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	15	10 094	3 346	906	66	20.6	1.6
54161	Management consulting services .....	10	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	1	D	D	D	b	D	D
5417	Scientific research & development services .....	9	62 113	16 581	3 559	246	—	7.5
54171	R&D in the physical, engineering, & life sciences .....	9	62 113	16 581	3 559	246	—	7.5
541710	R&D in the physical, engineering, & life sciences .....	9	62 113	16 581	3 559	246	—	7.5
5417102	Research & development in the life sciences .....	7	D	D	D	c	D	D
5418	Advertising & related services .....	5	7 190	2 397	584	83	8.8	—

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BOTHELL, WA (KING COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>64</b>	<b>114 879</b>	<b>34 534</b>	<b>8 220</b>	<b>692</b>	<b>8.2</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	64	114 879	34 534	8 220	692	8.2	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	D	D	D	c	D	D
54133	Engineering services .....	7	D	D	D	b	D	D
541330	Engineering services .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	16	47 348	12 501	3 000	235	4.1	10.3
54151	Computer systems design & related services .....	16	47 348	12 501	3 000	235	4.1	10.3
541511	Custom computer programming services .....	9	D	D	D	c	D	D
541512	Computer systems design services .....	5	D	D	D	c	D	D
5415121	Computer systems integrators .....	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	11	D	D	D	b	D	D
54161	Management consulting services .....	7	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	1	D	D	D	b	D	D
5417	Scientific research & development services .....	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	4	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	4	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	2	D	D	D	c	D	D
<b>BOTHELL, WA (SNOHOMISH COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>52 349</b>	<b>17 600</b>	<b>3 666</b>	<b>362</b>	<b>16.9</b>	<b>8.3</b>
541	Professional, scientific, & technical services .....	40	52 349	17 600	3 666	362	16.9	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
5414	Specialized design services .....	3	D	D	D	b	D	D
5415	Computer systems design & related services .....	10	8 153	4 095	720	57	25.5	2.1
54151	Computer systems design & related services .....	10	8 153	4 095	720	57	25.5	2.1
5417	Scientific research & development services .....	5	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences .....	5	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	5	D	D	D	b	D	D
5417102	Research & development in the life sciences .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>BREMERTON, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>71</b>	<b>65 646</b>	<b>27 076</b>	<b>7 056</b>	<b>976</b>	<b>9.2</b>	<b>7.2</b>
541	Professional, scientific, & technical services .....	71	65 646	27 076	7 056	976	9.2	7.2
5411	Legal services .....	13	3 519	1 357	315	60	64.3	—
54111	Offices of lawyers .....	13	3 519	1 357	315	60	64.3	—
541110	Offices of lawyers .....	13	3 519	1 357	315	60	64.3	—
5411101	Offices of lawyers (except legal aid societies) .....	13	3 519	1 357	315	60	64.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	6 130	2 139	494	141	17.8	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	6 130	2 139	494	141	17.8	1.2
541213	Tax return preparation services .....	6	D	D	D	b	D	D
541219	Other accounting services .....	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	22	19 225	9 700	2 643	286	7.1	22.0
54133	Engineering services .....	16	D	D	D	e	D	D
541330	Engineering services .....	16	D	D	D	e	D	D
5415	Computer systems design & related services .....	6	27 834	11 276	3 020	410	—	.4
54151	Computer systems design & related services .....	6	27 834	11 276	3 020	410	—	.4
541511	Custom computer programming services .....	2	D	D	D	c	D	D
5417	Scientific research & development services .....	3	D	D	D	b	D	D
<b>BRIER, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>618</b>	<b>200</b>	<b>37</b>	<b>7</b>	<b>96.1</b>	<b>3.9</b>
<b>BUCKLEY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BURIEN, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>65</b>	<b>14 550</b>	<b>6 409</b>	<b>1 386</b>	<b>276</b>	<b>52.7</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	65	14 550	6 409	1 386	276	52.7	4.8
5411	Legal services .....	20	2 970	908	191	40	72.8	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 994	1 344	288	77	53.4	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 994	1 344	288	77	53.4	5.9
541219	Other accounting services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	10	3 597	1 852	403	52	71.1	—
5419	Other professional, scientific, & technical services .....	3	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BURLINGTON, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>4 074</b>	<b>1 282</b>	<b>264</b>	<b>80</b>	<b>61.6</b>	<b>24.0</b>
541	Professional, scientific, & technical services .....	23	4 074	1 282	264	80	61.6	24.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 331	393	96	21	73.3	26.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 331	393	96	21	73.3	26.7
<b>CAMAS, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>13 261</b>	<b>5 965</b>	<b>1 232</b>	<b>127</b>	<b>19.7</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	25	13 261	5 965	1 232	127	19.7	2.4
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
54138	Testing laboratories .....	1	D	D	D	b	D	D
541380	Testing laboratories .....	1	D	D	D	b	D	D
<b>CASHMERE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 565</b>	<b>659</b>	<b>111</b>	<b>21</b>	<b>17.5</b>	<b>10.9</b>
541	Professional, scientific, & technical services .....	5	1 565	659	111	21	17.5	10.9
<b>CENTRALIA, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>5 069</b>	<b>1 278</b>	<b>286</b>	<b>63</b>	<b>54.5</b>	<b>—</b>
541	Professional, scientific, & technical services .....	20	5 069	1 278	286	63	54.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 583	550	126	23	49.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 583	550	126	23	49.5	—
<b>CHEHALIS, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>11 634</b>	<b>4 585</b>	<b>1 044</b>	<b>179</b>	<b>22.9</b>	<b>7.2</b>
541	Professional, scientific, & technical services .....	36	11 634	4 585	1 044	179	22.9	7.2
5411	Legal services .....	12	6 276	2 514	594	82	12.5	—
54111	Offices of lawyers .....	10	D	D	D	b	D	D
541110	Offices of lawyers .....	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 729	883	174	58	50.1	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 729	883	174	58	50.1	28.2
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
<b>CHELAN, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>838</b>	<b>211</b>	<b>52</b>	<b>12</b>	<b>86.4</b>	<b>13.6</b>
<b>CHENEY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 340</b>	<b>535</b>	<b>99</b>	<b>19</b>	<b>78.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	1 340	535	99	19	78.6	—
<b>CLARKSTON, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>6 956</b>	<b>2 579</b>	<b>594</b>	<b>100</b>	<b>27.1</b>	<b>2.9</b>
541	Professional, scientific, & technical services .....	27	6 956	2 579	594	100	27.1	2.9
<b>CLYDE HILL, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>728</b>	<b>237</b>	<b>49</b>	<b>4</b>	<b>58.1</b>	<b>—</b>
<b>COLFAX, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>2 271</b>	<b>915</b>	<b>237</b>	<b>42</b>	<b>3.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	2 271	915	237	42	3.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	b	D	D
<b>COLLEGE PLACE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>COLVILLE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>3 774</b>	<b>1 596</b>	<b>351</b>	<b>66</b>	<b>27.8</b>	<b>1.3</b>
541	Professional, scientific, & technical services .....	17	3 774	1 596	351	66	27.8	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CONNELL, WA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>DAYTON, WA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>DEER PARK, WA</b>								
54	Professional, scientific, & technical services .....	7	604	163	44	17	33.6	58.1
<b>DES MOINES, WA</b>								
54	Professional, scientific, & technical services .....	27	6 910	3 417	883	127	30.5	62.6
541	Professional, scientific, & technical services .....	27	6 910	3 417	883	127	30.5	62.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
541219	Other accounting services .....	5	D	D	D	b	D	D
<b>DUVALL, WA</b>								
54	Professional, scientific, & technical services .....	12	1 849	672	117	18	64.8	18.4
541	Professional, scientific, & technical services .....	12	1 849	672	117	18	64.8	18.4
<b>EAST WENATCHEE, WA</b>								
54	Professional, scientific, & technical services .....	16	4 395	1 910	450	70	24.3	—
541	Professional, scientific, & technical services .....	16	4 395	1 910	450	70	24.3	—
<b>EDGEWOOD, WA *</b>								
54	Professional, scientific, & technical services .....	9	2 374	626	104	24	86.9	—
541	Professional, scientific, & technical services .....	9	2 374	626	104	24	86.9	—
<b>EDMONDS, WA</b>								
54	Professional, scientific, & technical services .....	146	53 535	20 492	4 019	555	37.4	11.5
541	Professional, scientific, & technical services .....	146	53 535	20 492	4 019	555	37.4	11.5
5411	Legal services .....	38	6 161	1 609	333	66	66.1	16.8
54111	Offices of lawyers .....	38	6 161	1 609	333	66	66.1	16.8
541110	Offices of lawyers .....	38	6 161	1 609	333	66	66.1	16.8
5411101	Offices of lawyers (except legal aid societies) .....	38	6 161	1 609	333	66	66.1	16.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	6 329	2 316	456	82	54.8	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	6 329	2 316	456	82	54.8	6.4
541211	Offices of certified public accountants .....	20	5 032	2 030	392	52	52.7	4.3
5413	Architectural, engineering, & related services .....	27	25 339	9 904	2 114	204	22.6	2.3
54133	Engineering services .....	16	21 917	8 937	1 890	167	22.5	2.4
541330	Engineering services .....	16	21 917	8 937	1 890	167	22.5	2.4
5416	Management, scientific, & technical consulting services .....	22	7 281	3 066	516	47	29.6	26.7
54161	Management consulting services .....	20	D	D	D	b	D	D
5418	Advertising & related services .....	8	2 464	934	200	25	34.7	—
<b>ELLENSBURG, WA</b>								
54	Professional, scientific, & technical services .....	27	8 379	2 810	608	104	44.5	6.6
541	Professional, scientific, & technical services .....	27	8 379	2 810	608	104	44.5	6.6
5411	Legal services .....	14	D	D	D	b	D	D
54111	Offices of lawyers .....	12	D	D	D	b	D	D
541110	Offices of lawyers .....	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
<b>ELMA, WA</b>								
54	Professional, scientific, & technical services .....	3	590	296	42	14	D	—
<b>ENUMCLAW, WA *</b>								
54	Professional, scientific, & technical services .....	15	2 951	919	222	43	51.8	16.5
541	Professional, scientific, & technical services .....	15	2 951	919	222	43	51.8	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	935	391	137	29	75.0	25.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	935	391	137	29	75.0	25.0

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ENUMCLAW, WA (KING COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 951</b>	<b>919</b>	<b>222</b>	<b>43</b>	<b>51.8</b>	<b>16.5</b>
541	Professional, scientific, & technical services .....	15	2 951	919	222	43	51.8	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	935	391	137	29	75.0	25.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	935	391	137	29	75.0	25.0
<b>EPHRATA, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>4 725</b>	<b>1 588</b>	<b>351</b>	<b>71</b>	<b>70.5</b>	<b>.2</b>
541	Professional, scientific, & technical services .....	20	4 725	1 588	351	71	70.5	.2
<b>EVERETT, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>221</b>	<b>119 738</b>	<b>50 978</b>	<b>12 423</b>	<b>1 390</b>	<b>30.4</b>	<b>12.2</b>
541	Professional, scientific, & technical services .....	221	119 738	50 978	12 423	1 390	30.4	12.2
5411	Legal services .....	98	35 757	12 269	2 995	389	36.2	5.9
54111	Offices of lawyers .....	96	D	D	D	e	D	D
541110	Offices of lawyers .....	96	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	96	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	31	17 012	8 074	2 134	306	22.9	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	31	17 012	8 074	2 134	306	22.9	14.0
541211	Offices of certified public accountants .....	15	13 419	6 271	1 600	197	20.9	2.1
5413	Architectural, engineering, & related services .....	49	41 919	21 770	5 411	412	31.9	21.4
54131	Architectural services .....	12	7 294	2 827	583	63	11.7	3.6
541310	Architectural services .....	12	7 294	2 827	583	63	11.7	3.6
54133	Engineering services .....	23	28 524	15 992	4 109	247	35.9	30.6
541330	Engineering services .....	23	28 524	15 992	4 109	247	35.9	30.6
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
5414	Specialized design services .....	2	D	D	D	a	D	D
5415	Computer systems design & related services .....	8	D	D	D	c	D	D
54151	Computer systems design & related services .....	8	D	D	D	c	D	D
541511	Custom computer programming services .....	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	11	4 643	2 013	427	62	51.2	21.9
54161	Management consulting services .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	10	2 590	733	140	28	64.7	1.2
54189	Other services related to advertising .....	5	D	D	D	a	D	D
541890	Other services related to advertising .....	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	10	D	D	D	b	D	D
541921	Photographic studios, portrait .....	9	D	D	D	b	D	D
<b>FEDERAL WAY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>138</b>	<b>70 459</b>	<b>31 789</b>	<b>6 860</b>	<b>818</b>	<b>21.5</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	138	70 459	31 789	6 860	818	21.5	6.0
5411	Legal services .....	28	8 377	3 220	666	104	36.4	3.9
54111	Offices of lawyers .....	28	8 377	3 220	666	104	36.4	3.9
541110	Offices of lawyers .....	28	8 377	3 220	666	104	36.4	3.9
5411101	Offices of lawyers (except legal aid societies) .....	28	8 377	3 220	666	104	36.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	8 938	4 885	1 270	212	23.6	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	8 938	4 885	1 270	212	23.6	7.2
541211	Offices of certified public accountants .....	10	5 804	3 413	633	71	30.1	5.7
541213	Tax return preparation services .....	6	1 339	508	204	55	3.7	—
541219	Other accounting services .....	8	1 795	964	433	86	17.3	17.2
5413	Architectural, engineering, & related services .....	31	23 013	9 875	1 953	212	19.0	2.0
54133	Engineering services .....	16	20 360	8 586	1 653	164	14.9	.5
541330	Engineering services .....	16	20 360	8 586	1 653	164	14.9	.5
5415	Computer systems design & related services .....	16	17 466	8 878	2 002	120	11.0	1.5
54151	Computer systems design & related services .....	16	17 466	8 878	2 002	120	11.0	1.5
541512	Computer systems design services .....	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	20	6 000	2 761	610	117	29.7	10.7
54161	Management consulting services .....	15	5 210	2 450	529	99	29.8	1.5
5418	Advertising & related services .....	5	4 513	1 713	281	18	8.2	41.8
<b>FERNDALE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>3 108</b>	<b>1 051</b>	<b>266</b>	<b>62</b>	<b>48.6</b>	<b>16.0</b>
541	Professional, scientific, & technical services .....	13	3 108	1 051	266	62	48.6	16.0
<b>FIFE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>18 146</b>	<b>9 007</b>	<b>2 074</b>	<b>257</b>	<b>25.2</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	27	18 146	9 007	2 074	257	25.2	5.7
5413	Architectural, engineering, & related services .....	10	13 087	6 749	1 519	164	23.2	6.8
5418	Advertising & related services .....	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FIRCREST, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>6 785</b>	<b>3 043</b>	<b>575</b>	<b>96</b>	<b>24.3</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	19	6 785	3 043	575	96	24.3	3.3
5411	Legal services .....	8	4 555	2 285	382	53	9.0	—
54111	Offices of lawyers .....	8	4 555	2 285	382	53	9.0	—
541110	Offices of lawyers .....	8	4 555	2 285	382	53	9.0	—
5411101	Offices of lawyers (except legal aid societies) .....	8	4 555	2 285	382	53	9.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	1 028	450	127	14	21.6	19.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	1 028	450	127	14	21.6	19.0
<b>FORKS, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 266</b>	<b>350</b>	<b>78</b>	<b>21</b>	<b>61.9</b>	<b>20.0</b>
541	Professional, scientific, & technical services .....	9	1 266	350	78	21	61.9	20.0
<b>GIG HARBOR, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>13 457</b>	<b>3 716</b>	<b>827</b>	<b>136</b>	<b>69.1</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	42	13 457	3 716	827	136	69.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 525	1 012	220	40	25.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 525	1 012	220	40	25.6	—
541219	Other accounting services .....	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	9	3 504	600	96	18	98.6	.2
54161	Management consulting services .....	9	3 504	600	96	18	98.6	.2
5418	Advertising & related services .....	9	4 740	986	243	33	78.6	9.0
54189	Other services related to advertising .....	5	2 344	320	84	15	100.0	—
541890	Other services related to advertising .....	5	2 344	320	84	15	100.0	—
<b>GOLDENDALE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 328</b>	<b>530</b>	<b>116</b>	<b>23</b>	<b>54.3</b>	<b>21.1</b>
541	Professional, scientific, & technical services .....	8	1 328	530	116	23	54.3	21.1
<b>GRANDVIEW, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>5 111</b>	<b>1 516</b>	<b>382</b>	<b>56</b>	<b>40.6</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	11	5 111	1 516	382	56	40.6	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>HOQUIAM, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>4 498</b>	<b>3 486</b>	<b>1 305</b>	<b>39</b>	<b>17.7</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	13	4 498	3 486	1 305	39	17.7	3.5
5411	Legal services .....	4	3 644	3 180	1 230	21	2.7	—
54111	Offices of lawyers .....	4	3 644	3 180	1 230	21	2.7	—
541110	Offices of lawyers .....	4	3 644	3 180	1 230	21	2.7	—
5411101	Offices of lawyers (except legal aid societies) .....	4	3 644	3 180	1 230	21	2.7	—
<b>ISSAQUAH, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>85</b>	<b>66 121</b>	<b>34 468</b>	<b>6 406</b>	<b>789</b>	<b>28.6</b>	<b>14.0</b>
541	Professional, scientific, & technical services .....	85	66 121	34 468	6 406	789	28.6	14.0
5411	Legal services .....	13	3 499	1 346	308	37	39.4	10.5
54111	Offices of lawyers .....	13	3 499	1 346	308	37	39.4	10.5
541110	Offices of lawyers .....	13	3 499	1 346	308	37	39.4	10.5
5411101	Offices of lawyers (except legal aid societies) .....	13	3 499	1 346	308	37	39.4	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	911	390	92	24	62.1	28.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	911	390	92	24	62.1	28.6
5413	Architectural, engineering, & related services .....	24	26 249	12 765	2 544	397	23.3	—
54136	Geophysical surveying & mapping services .....	1	D	D	D	e	D	D
541360	Geophysical surveying & mapping services .....	1	D	D	D	e	D	D
5415	Computer systems design & related services .....	15	26 116	15 681	2 691	210	21.8	25.7
54151	Computer systems design & related services .....	15	26 116	15 681	2 691	210	21.8	25.7
541511	Custom computer programming services .....	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	14	3 495	1 697	274	30	83.7	5.7
54161	Management consulting services .....	13	D	D	D	b	D	D
<b>KELSO, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>13 113</b>	<b>5 699</b>	<b>1 348</b>	<b>182</b>	<b>19.3</b>	<b>1.4</b>
541	Professional, scientific, & technical services .....	21	13 113	5 699	1 348	182	19.3	1.4
5413	Architectural, engineering, & related services .....	3	D	D	D	c	D	D
54138	Testing laboratories .....	1	D	D	D	c	D	D
541380	Testing laboratories .....	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KENNEWICK, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>118</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	118	D	D	D	f	D	D
5411	Legal services .....	34	D	D	D	c	D	D
54111	Offices of lawyers .....	32	D	D	D	c	D	D
541110	Offices of lawyers .....	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	D	D	D	c	D	D
541211	Offices of certified public accountants .....	15	D	D	D	c	D	D
541213	Tax return preparation services .....	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	24	D	D	D	c	D	D
54133	Engineering services .....	16	D	D	D	c	D	D
541330	Engineering services .....	16	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	21	D	D	D	b	D	D
54161	Management consulting services .....	18	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>KENT, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>162</b>	<b>140 743</b>	<b>51 590</b>	<b>11 862</b>	<b>1 387</b>	<b>19.3</b>	<b>15.2</b>
541	Professional, scientific, & technical services .....	162	140 743	51 590	11 862	1 387	19.3	15.2
5411	Legal services .....	28	9 072	4 444	1 413	106	37.7	15.8
54111	Offices of lawyers .....	27	D	D	D	c	D	D
541110	Offices of lawyers .....	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	40	10 285	4 120	840	165	42.1	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	40	10 285	4 120	840	165	42.1	3.5
541211	Offices of certified public accountants .....	20	5 772	2 619	617	88	46.9	6.3
541219	Other accounting services .....	11	3 667	1 248	140	40	29.3	—
5413	Architectural, engineering, & related services .....	34	26 941	13 499	2 497	282	26.2	16.1
54133	Engineering services .....	22	23 938	12 172	2 219	234	25.7	16.6
541330	Engineering services .....	22	23 938	12 172	2 219	234	25.7	16.6
5415	Computer systems design & related services .....	10	9 422	4 820	767	76	9.0	11.5
54151	Computer systems design & related services .....	10	9 422	4 820	767	76	9.0	11.5
541512	Computer systems design services .....	5	4 951	1 820	433	47	1.9	19.9
5416	Management, scientific, & technical consulting services .....	23	15 129	5 412	1 323	156	16.4	37.2
54161	Management consulting services .....	15	8 672	2 974	644	83	7.0	12.1
541614	Process, physical distribution, & logistics consulting services .....	5	7 525	2 471	581	75	—	8.3
54162	Environmental consulting services .....	5	5 826	2 220	641	59	21.4	78.6
541620	Environmental consulting services .....	5	5 826	2 220	641	59	21.4	78.6
5417	Scientific research & development services .....	5	23 887	10 126	2 841	264	4.4	30.4
54171	R&D in the physical, engineering, & life sciences .....	5	23 887	10 126	2 841	264	4.4	30.4
541710	R&D in the physical, engineering, & life sciences .....	5	23 887	10 126	2 841	264	4.4	30.4
5417101	R&D in the physical & engineering sciences .....	4	D	D	D	e	D	D
5418	Advertising & related services .....	13	43 323	7 987	1 910	236	16.0	2.6
54186	Direct mail advertising .....	4	D	D	D	c	D	D
541860	Direct mail advertising .....	4	D	D	D	c	D	D
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	c	D	D
54192	Photographic services .....	7	D	D	D	b	D	D
541921	Photographic studios, portrait .....	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KIRKLAND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>302</b>	<b>330 145</b>	<b>148 890</b>	<b>33 719</b>	<b>4 454</b>	<b>16.7</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	302	330 145	148 890	33 719	4 454	16.7	5.5
5411	Legal services .....	46	14 194	4 703	843	107	34.2	9.4
541111	Offices of lawyers .....	46	14 194	4 703	843	107	34.2	9.4
541110	Offices of lawyers .....	46	14 194	4 703	843	107	34.2	9.4
5411101	Offices of lawyers (except legal aid societies) .....	46	14 194	4 703	843	107	34.2	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	33	17 034	10 255	2 216	173	12.8	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	33	17 034	10 255	2 216	173	12.8	5.2
541211	Offices of certified public accountants .....	23	16 364	9 957	2 156	162	10.8	3.8
5413	Architectural, engineering, & related services .....	73	109 213	45 322	10 256	788	22.5	.6
54131	Architectural services .....	25	18 049	7 801	1 550	156	26.7	.5
541310	Architectural services .....	25	18 049	7 801	1 550	156	26.7	.5
54133	Engineering services .....	41	88 402	36 278	8 440	589	21.1	.7
541330	Engineering services .....	41	88 402	36 278	8 440	589	21.1	.7
5414	Specialized design services .....	8	D	D	D	b	D	D
5415	Computer systems design & related services .....	68	99 931	36 665	7 731	509	9.2	13.6
54151	Computer systems design & related services .....	68	99 931	36 665	7 731	509	9.2	13.6
541511	Custom computer programming services .....	34	23 181	11 207	2 460	220	16.0	43.7
541512	Computer systems design services .....	28	72 212	23 180	4 893	262	7.5	2.5
5415121	Computer systems integrators .....	12	63 864	19 945	4 301	218	1.3	1.3
5415122	Computer systems consultants (except systems integrators) .....	16	8 348	3 235	592	44	55.3	11.8
541519	Other computer related services .....	6	4 538	2 278	378	27	1.9	35.9
5416	Management, scientific, & technical consulting services .....	47	26 485	13 380	3 437	231	29.6	3.5
54161	Management consulting services .....	34	17 551	8 808	2 370	122	38.6	3.4
541611	Administrative management & general management consulting service .....	15	11 641	6 509	1 784	81	22.8	2.5
54162	Environmental consulting services .....	4	4 502	2 228	497	48	10.0	—
541620	Environmental consulting services .....	4	4 502	2 228	497	48	10.0	—
54169	Other scientific & technical consulting services .....	9	4 432	2 344	570	61	14.1	7.4
541690	Other scientific & technical consulting services .....	9	4 432	2 344	570	61	14.1	7.4
5417	Scientific research & development services .....	5	8 566	4 496	1 076	67	11.3	5.2
5418	Advertising & related services .....	16	D	D	D	h	D	D
54189	Other services related to advertising .....	3	D	D	D	h	D	D
541890	Other services related to advertising .....	3	D	D	D	h	D	D
5418909	All other advertising .....	1	D	D	D	h	D	D
<b>LACEY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>44</b>	<b>84 145</b>	<b>36 720</b>	<b>9 409</b>	<b>1 035</b>	<b>5.7</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	44	84 145	36 720	9 409	1 035	5.7	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D
5415	Computer systems design & related services .....	6	D	D	D	f	D	D
54151	Computer systems design & related services .....	6	D	D	D	f	D	D
541512	Computer systems design services .....	1	D	D	D	f	D	D
5415121	Computer systems integrators .....	1	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	6	5 918	3 601	601	59	42.5	—
54161	Management consulting services .....	3	D	D	D	b	D	D
<b>LAKE FOREST PARK, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>29</b>	<b>8 362</b>	<b>5 272</b>	<b>937</b>	<b>133</b>	<b>55.3</b>	<b>1.2</b>
541	Professional, scientific, & technical services .....	29	8 362	5 272	937	133	55.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
<b>LAKE STEVENS, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>322</b>	<b>49</b>	<b>11</b>	<b>10</b>	<b>83.9</b>	<b>16.1</b>
<b>LAKEWOOD, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>87</b>	<b>23 651</b>	<b>9 406</b>	<b>2 037</b>	<b>375</b>	<b>41.1</b>	<b>10.9</b>
541	Professional, scientific, & technical services .....	87	23 651	9 406	2 037	375	41.1	10.9
5411	Legal services .....	16	5 026	1 813	396	58	51.1	3.7
541111	Offices of lawyers .....	15	D	D	D	b	D	D
541110	Offices of lawyers .....	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	6 074	2 791	607	143	67.4	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	6 074	2 791	607	143	67.4	8.9
541211	Offices of certified public accountants .....	10	3 866	1 948	409	76	74.4	11.5
541219	Other accounting services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	11	6 834	2 727	626	68	8.1	19.8
5416	Management, scientific, & technical consulting services .....	14	3 037	1 196	216	38	37.9	4.7
54161	Management consulting services .....	12	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LONGVIEW, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>79</b>	<b>29 086</b>	<b>12 792</b>	<b>3 082</b>	<b>466</b>	<b>38.8</b>	<b>1.8</b>
541	Professional, scientific, & technical services .....	79	29 086	12 792	3 082	466	38.8	1.8
5411	Legal services .....	33	13 161	6 645	1 670	158	27.8	.7
54111	Offices of lawyers .....	30	10 148	5 458	1 409	119	36.1	1.0
541110	Offices of lawyers .....	30	10 148	5 458	1 409	119	36.1	1.0
5411101	Offices of lawyers (except legal aid societies) .....	30	10 148	5 458	1 409	119	36.1	1.0
54119	Other legal services .....	3	3 013	1 187	261	39	—	—
541191	Title abstract & settlement offices .....	3	3 013	1 187	261	39	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	4 970	2 043	468	125	38.9	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	4 970	2 043	468	125	38.9	7.3
541211	Offices of certified public accountants .....	9	3 771	1 706	346	65	27.0	2.2
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	b	D	D
<b>LYNDEN, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>4 253</b>	<b>1 281</b>	<b>331</b>	<b>65</b>	<b>72.0</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	25	4 253	1 281	331	65	72.0	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	886	261	94	18	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	886	261	94	18	100.0	—
<b>LYNNWOOD, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>120</b>	<b>58 481</b>	<b>28 218</b>	<b>6 129</b>	<b>618</b>	<b>47.1</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	120	58 481	28 218	6 129	618	47.1	6.2
5411	Legal services .....	32	7 814	2 422	541	85	58.6	4.2
54111	Offices of lawyers .....	31	D	D	D	b	D	D
541110	Offices of lawyers .....	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	30	16 733	10 211	2 143	171	76.7	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	30	16 733	10 211	2 143	171	76.7	7.6
541211	Offices of certified public accountants .....	16	5 109	1 894	417	71	41.2	8.7
541219	Other accounting services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	19	17 936	9 302	2 020	184	21.9	2.4
54133	Engineering services .....	15	15 876	8 321	1 813	163	24.1	—
541330	Engineering services .....	15	15 876	8 321	1 813	163	24.1	—
5414	Specialized design services .....	6	2 004	406	94	12	90.6	9.4
5415	Computer systems design & related services .....	9	4 068	1 151	289	32	68.3	7.9
54151	Computer systems design & related services .....	9	4 068	1 151	289	32	68.3	7.9
5416	Management, scientific, & technical consulting services .....	11	6 336	3 454	787	72	11.6	15.3
5419	Other professional, scientific, & technical services .....	5	2 105	822	146	43	—	—
54192	Photographic services .....	5	2 105	822	146	43	—	—
541921	Photographic studios, portrait .....	5	2 105	822	146	43	—	—
<b>MARYSVILLE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>29</b>	<b>5 920</b>	<b>2 178</b>	<b>484</b>	<b>98</b>	<b>58.8</b>	<b>10.6</b>
541	Professional, scientific, & technical services .....	29	5 920	2 178	484	98	58.8	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 155	892	222	49	77.1	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 155	892	222	49	77.1	5.8
<b>MEDINA, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 014</b>	<b>400</b>	<b>69</b>	<b>10</b>	<b>89.2</b>	<b>10.8</b>
541	Professional, scientific, & technical services .....	7	1 014	400	69	10	89.2	10.8
<b>MERCER ISLAND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>110</b>	<b>46 888</b>	<b>22 644</b>	<b>4 753</b>	<b>487</b>	<b>32.6</b>	<b>8.8</b>
541	Professional, scientific, & technical services .....	110	46 888	22 644	4 753	487	32.6	8.8
5411	Legal services .....	16	4 683	1 552	244	38	43.2	5.1
54111	Offices of lawyers .....	16	4 683	1 552	244	38	43.2	5.1
541110	Offices of lawyers .....	16	4 683	1 552	244	38	43.2	5.1
5411101	Offices of lawyers (except legal aid societies) .....	16	4 683	1 552	244	38	43.2	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 725	2 467	634	128	49.8	50.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 725	2 467	634	128	49.8	50.2
5413	Architectural, engineering, & related services .....	14	5 880	1 306	214	38	96.6	—
5415	Computer systems design & related services .....	23	19 608	13 317	2 754	195	6.7	2.4
54151	Computer systems design & related services .....	23	19 608	13 317	2 754	195	6.7	2.4
541511	Custom computer programming services .....	14	18 543	12 711	2 646	186	2.1	2.5
5416	Management, scientific, & technical consulting services .....	26	5 773	2 115	506	43	37.8	4.4
54161	Management consulting services .....	19	4 516	1 642	370	29	31.6	—
5418	Advertising & related services .....	8	2 990	936	150	21	39.7	3.7

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MILL CREEK, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>10 782</b>	<b>5 964</b>	<b>1 256</b>	<b>159</b>	<b>52.3</b>	<b>30.1</b>
541	Professional, scientific, & technical services .....	39	10 782	5 964	1 256	159	52.3	30.1
5411	Legal services .....	8	3 668	2 097	436	36	14.1	58.1
54111	Offices of lawyers .....	7	D	D	D	b	D	D
541110	Offices of lawyers .....	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	4	D	D	D	b	D	D
54151	Computer systems design & related services .....	4	D	D	D	b	D	D
<b>MILTON, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	b	D	D
<b>MILTON, WA (PIERCE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	b	D	D
<b>MONROE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	14	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	3	2 380	1 201	278	31	D	—
54137	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	c	D	D
54189	Other services related to advertising .....	2	D	D	D	c	D	D
541890	Other services related to advertising .....	2	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	1	D	D	D	c	D	D
<b>MONTESANO, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>2 086</b>	<b>928</b>	<b>205</b>	<b>39</b>	<b>39.8</b>	<b>2.2</b>
541	Professional, scientific, & technical services .....	10	2 086	928	205	39	39.8	2.2
<b>MOSES LAKE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>46</b>	<b>15 553</b>	<b>6 461</b>	<b>1 288</b>	<b>252</b>	<b>42.5</b>	<b>.4</b>
541	Professional, scientific, & technical services .....	46	15 553	6 461	1 288	252	42.5	.4
5411	Legal services .....	21	8 024	3 603	668	108	51.5	—
54111	Offices of lawyers .....	20	D	D	D	b	D	D
541110	Offices of lawyers .....	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 305	937	226	39	14.9	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 305	937	226	39	14.9	1.1
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>MOUNTLAKE TERRACE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>13 969</b>	<b>4 558</b>	<b>1 007</b>	<b>131</b>	<b>47.1</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	21	13 969	4 558	1 007	131	47.1	2.0
5414	Specialized design services .....	2	D	D	D	b	D	D
54143	Graphic design services .....	1	D	D	D	b	D	D
541430	Graphic design services .....	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	4	4 397	920	215	29	90.5	—
54161	Management consulting services .....	4	4 397	920	215	29	90.5	—
5419	Other professional, scientific, & technical services .....	1	D	D	D	a	D	D
54192	Photographic services .....	1	D	D	D	a	D	D
541922	Commercial photography .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOUNT VERNON, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>86</b>	<b>25 088</b>	<b>8 552</b>	<b>1 931</b>	<b>355</b>	<b>38.6</b>	<b>10.7</b>
541	Professional, scientific, & technical services .....	86	25 088	8 552	1 931	355	38.6	10.7
5411	Legal services .....	41	10 031	3 408	803	151	43.2	5.5
54111	Offices of lawyers .....	40	D	D	D	c	D	D
541110	Offices of lawyers .....	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	5 088	1 840	418	60	30.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	5 088	1 840	418	60	30.1	—
541211	Offices of certified public accountants .....	7	4 715	1 762	383	52	29.0	—
5413	Architectural, engineering, & related services .....	17	5 659	2 062	456	70	43.3	—
54137	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	b	D	D
54189	Other services related to advertising .....	1	D	D	D	b	D	D
541890	Other services related to advertising .....	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	1	D	D	D	b	D	D
<b>MUKILTEO, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>14 537</b>	<b>7 066</b>	<b>1 693</b>	<b>159</b>	<b>26.9</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	34	14 537	7 066	1 693	159	26.9	7.8
5413	Architectural, engineering, & related services .....	11	6 407	3 973	1 025	81	3.0	11.6
<b>NEWCASTLE, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>3 086</b>	<b>1 688</b>	<b>223</b>	<b>26</b>	<b>82.9</b>	<b>7.3</b>
541	Professional, scientific, & technical services .....	14	3 086	1 688	223	26	82.9	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
<b>NORMANDY PARK, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>3 116</b>	<b>1 177</b>	<b>270</b>	<b>29</b>	<b>16.4</b>	<b>1.0</b>
541	Professional, scientific, & technical services .....	13	3 116	1 177	270	29	16.4	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
<b>NORTH BEND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 911</b>	<b>849</b>	<b>187</b>	<b>15</b>	<b>94.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	1 911	849	187	15	94.8	—
<b>OAK HARBOR, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>6 291</b>	<b>2 286</b>	<b>545</b>	<b>96</b>	<b>55.7</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	21	6 291	2 286	545	96	55.7	.7
5411	Legal services .....	9	3 710	966	228	44	37.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 126	465	133	24	82.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 126	465	133	24	82.9	—
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>OCEAN SHORES, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>OKANOGAN, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 487</b>	<b>606</b>	<b>143</b>	<b>29</b>	<b>19.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 487	606	143	29	19.3	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>OLYMPIA, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>253</b>	<b>90 107</b>	<b>39 163</b>	<b>8 962</b>	<b>1 248</b>	<b>40.6</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	253	90 107	39 163	8 962	1 248	40.6	4.9
5411	Legal services .....	88	37 067	16 241	3 536	465	29.8	4.8
54111	Offices of lawyers .....	83	33 109	14 417	3 109	407	33.1	4.4
541110	Offices of lawyers .....	83	33 109	14 417	3 109	407	33.1	4.4
5411101	Offices of lawyers (except legal aid societies) .....	83	33 109	14 417	3 109	407	33.1	4.4
54119	Other legal services .....	5	3 958	1 824	427	58	2.5	8.1
541191	Title abstract & settlement offices .....	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	40	9 655	4 412	1 167	218	32.0	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	40	9 655	4 412	1 167	218	32.0	5.3
541211	Offices of certified public accountants .....	20	D	D	D	c	D	D
541219	Other accounting services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	29	21 197	10 254	2 465	256	60.5	1.9
54131	Architectural services .....	8	D	D	D	b	D	D
541310	Architectural services .....	8	D	D	D	b	D	D
54133	Engineering services .....	18	13 611	6 993	1 655	168	78.7	.4
541330	Engineering services .....	18	13 611	6 993	1 655	168	78.7	.4
5414	Specialized design services .....	8	D	D	D	b	D	D
54143	Graphic design services .....	5	D	D	D	b	D	D
541430	Graphic design services .....	5	D	D	D	b	D	D
5415	Computer systems design & related services .....	18	D	D	D	b	D	D
54151	Computer systems design & related services .....	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	34	7 622	3 208	755	126	35.3	7.7
54161	Management consulting services .....	20	4 890	2 227	524	86	22.3	10.7
5418	Advertising & related services .....	21	3 634	1 055	236	41	70.7	3.1
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
<b>OMAK, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>9</b>	<b>2 855</b>	<b>838</b>	<b>193</b>	<b>37</b>	<b>47.2</b>	<b>2.2</b>
541	Professional, scientific, & technical services .....	9	2 855	838	193	37	47.2	2.2
<b>ORTING, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>OTHELLO, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>10</b>	<b>2 920</b>	<b>799</b>	<b>197</b>	<b>42</b>	<b>43.4</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	10	2 920	799	197	42	43.4	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1	D	D	D	a	D	D
<b>PACIFIC, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PACIFIC, WA (KING COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PASCO, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>35</b>	<b>11 725</b>	<b>4 293</b>	<b>700</b>	<b>112</b>	<b>42.4</b>	<b>29.0</b>
541	Professional, scientific, & technical services .....	35	11 725	4 293	700	112	42.4	29.0
5411	Legal services .....	9	D	D	D	b	D	D
54111	Offices of lawyers .....	7	D	D	D	b	D	D
541110	Offices of lawyers .....	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	a	D	D
<b>PORT ANGELES, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>48</b>	<b>14 599</b>	<b>6 677</b>	<b>1 525</b>	<b>248</b>	<b>37.2</b>	<b>15.8</b>
541	Professional, scientific, & technical services .....	48	14 599	6 677	1 525	248	37.2	15.8
5411	Legal services .....	23	6 978	2 962	624	105	21.3	24.3
54111	Offices of lawyers .....	21	D	D	D	b	D	D
541110	Offices of lawyers .....	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 630	1 179	282	65	36.1	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 630	1 179	282	65	36.1	2.1
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PORT ORCHARD, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>54</b>	<b>16 633</b>	<b>6 771</b>	<b>1 576</b>	<b>232</b>	<b>42.5</b>	<b>6.9</b>
541	Professional, scientific, & technical services .....	54	16 633	6 771	1 576	232	42.5	6.9
5411	Legal services .....	28	8 552	2 763	594	99	58.0	3.4
54111	Offices of lawyers .....	28	8 552	2 763	594	99	58.0	3.4
541110	Offices of lawyers .....	28	8 552	2 763	594	99	58.0	3.4
5411101	Offices of lawyers (except legal aid societies) .....	28	8 552	2 763	594	99	58.0	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	3 386	1 761	362	61	11.1	24.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	3 386	1 761	362	61	11.1	24.5
5413	Architectural, engineering, & related services .....	10	2 707	1 397	421	44	39.5	.3
<b>PORT TOWNSEND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>4 661</b>	<b>1 503</b>	<b>355</b>	<b>75</b>	<b>76.4</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	42	4 661	1 503	355	75	76.4	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	a	D	D
<b>POULSBO, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>11 619</b>	<b>4 081</b>	<b>960</b>	<b>158</b>	<b>44.7</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	41	11 619	4 081	960	158	44.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 386	366	114	33	62.8	28.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 386	366	114	33	62.8	28.6
5413	Architectural, engineering, & related services .....	12	3 147	1 193	262	44	52.5	1.4
<b>PROSSER, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	7	D	D	D	a	D	D
<b>PULLMAN, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>7 130</b>	<b>2 214</b>	<b>449</b>	<b>106</b>	<b>61.4</b>	<b>21.0</b>
541	Professional, scientific, & technical services .....	28	7 130	2 214	449	106	61.4	21.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	1 445	489	86	15	58.7	18.5
<b>PUYALLUP, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>15 393</b>	<b>5 805</b>	<b>1 279</b>	<b>296</b>	<b>57.1</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	66	15 393	5 805	1 279	296	57.1	5.8
5411	Legal services .....	18	5 128	1 713	413	71	38.1	2.8
54111	Offices of lawyers .....	18	5 128	1 713	413	71	38.1	2.8
541110	Offices of lawyers .....	18	5 128	1 713	413	71	38.1	2.8
5411101	Offices of lawyers (except legal aid societies) .....	18	5 128	1 713	413	71	38.1	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 324	794	243	86	98.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 324	794	243	86	98.5	—
541213	Tax return preparation services .....	4	996	231	93	54	96.5	—
5413	Architectural, engineering, & related services .....	14	3 596	1 694	392	64	79.5	—
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
54192	Photographic services .....	7	D	D	D	b	D	D
<b>QUINCY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>2 650</b>	<b>626</b>	<b>158</b>	<b>35</b>	<b>34.0</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	6	2 650	626	158	35	34.0	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
<b>RAYMOND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>REDMOND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>278</b>	<b>269 897</b>	<b>125 267</b>	<b>30 025</b>	<b>3 426</b>	<b>22.2</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	278	269 897	125 267	30 025	3 426	22.2	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	28	32 535	12 689	3 131	296	7.1	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	28	32 535	12 689	3 131	296	7.1	5.5
541211	Offices of certified public accountants .....	18	D	D	D	b	D	D
541214	Payroll services .....	2	D	D	D	c	D	D
541219	Other accounting services .....	8	1 180	473	107	24	42.3	36.5
5413	Architectural, engineering, & related services .....	63	83 215	33 701	8 053	716	20.3	3.6
54131	Architectural services .....	11	8 809	2 880	622	62	13.6	4.4
541310	Architectural services .....	11	8 809	2 880	622	62	13.6	4.4
54133	Engineering services .....	37	65 594	27 073	6 610	553	19.8	4.0
541330	Engineering services .....	37	65 594	27 073	6 610	553	19.8	4.0
54138	Testing laboratories .....	8	7 545	3 221	683	83	28.2	—
541380	Testing laboratories .....	8	7 545	3 221	683	83	28.2	—
5414	Specialized design services .....	15	6 521	2 985	759	78	23.1	35.9
54143	Graphic design services .....	7	2 643	1 162	271	22	46.0	7.1
541430	Graphic design services .....	7	2 643	1 162	271	22	46.0	7.1
5415	Computer systems design & related services .....	63	78 523	41 256	10 367	807	27.6	7.0
54151	Computer systems design & related services .....	63	78 523	41 256	10 367	807	27.6	7.0
541511	Custom computer programming services .....	28	11 341	4 989	990	95	31.9	5.8
541512	Computer systems design services .....	31	66 690	36 071	9 318	705	26.9	7.0
5415121	Computer systems integrators .....	12	58 902	31 622	8 437	638	27.3	6.1
5415122	Computer systems consultants (except systems integrators) .....	19	7 788	4 449	881	67	24.0	14.1
5416	Management, scientific, & technical consulting services .....	52	29 357	17 133	3 347	298	26.5	5.2
54161	Management consulting services .....	37	11 887	4 007	867	88	38.6	9.6
54169	Other scientific & technical consulting services .....	11	15 727	12 386	2 373	195	18.3	1.3
541690	Other scientific & technical consulting services .....	11	15 727	12 386	2 373	195	18.3	1.3
5417	Scientific research & development services .....	18	24 082	11 932	2 965	210	21.9	33.8
54171	R&D in the physical, engineering, & life sciences .....	18	24 082	11 932	2 965	210	21.9	33.8
541710	R&D in the physical, engineering, & life sciences .....	18	24 082	11 932	2 965	210	21.9	33.8
5417102	Research & development in the life sciences .....	9	16 008	9 163	2 347	160	20.1	16.9
5418	Advertising & related services .....	18	10 307	4 172	1 023	967	30.5	2.1
54189	Other services related to advertising .....	7	D	D	D	f	D	D
541890	Other services related to advertising .....	7	D	D	D	f	D	D
5418903	Sign painting & lettering shop .....	4	1 518	463	93	26	65.7	—
5419	Other professional, scientific, & technical services .....	6	2 749	493	142	15	20.3	23.0
<b>RENTON, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>122</b>	<b>67 061</b>	<b>26 125</b>	<b>5 828</b>	<b>627</b>	<b>18.0</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	122	67 061	26 125	5 828	627	18.0	4.0
5411	Legal services .....	31	14 212	5 954	1 209	145	21.9	3.5
54111	Offices of lawyers .....	29	D	D	D	c	D	D
541110	Offices of lawyers .....	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	11 667	4 476	1 119	177	25.0	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	11 667	4 476	1 119	177	25.0	1.6
541211	Offices of certified public accountants .....	13	5 119	2 471	657	81	33.8	2.2
541219	Other accounting services .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	18	9 258	3 743	865	94	21.8	7.5
5415	Computer systems design & related services .....	14	13 722	5 538	1 333	72	8.6	4.5
54151	Computer systems design & related services .....	14	13 722	5 538	1 333	72	8.6	4.5
541511	Custom computer programming services .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	12 618	3 757	666	56	7.1	2.6
54161	Management consulting services .....	9	D	D	D	a	D	D
54162	Environmental consulting services .....	3	D	D	D	b	D	D
541620	Environmental consulting services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	7	1 477	523	120	17	25.5	17.1

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RICHLAND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>127</b>	<b>278 247</b>	<b>166 802</b>	<b>42 795</b>	<b>3 310</b>	<b>4.8</b>	<b>7.7</b>
541	Professional, scientific, & technical services .....	127	278 247	166 802	42 795	3 310	4.8	7.7
5411	Legal services .....	13	6 403	2 574	535	65	41.2	1.9
54111	Offices of lawyers .....	13	6 403	2 574	535	65	41.2	1.9
541110	Offices of lawyers .....	13	6 403	2 574	535	65	41.2	1.9
5411101	Offices of lawyers (except legal aid societies) .....	13	6 403	2 574	535	65	41.2	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 173	509	122	21	35.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 173	509	122	21	35.0	4.5
5413	Architectural, engineering, & related services .....	57	D	D	D	h	D	D
54133	Engineering services .....	43	D	D	D	h	D	D
541330	Engineering services .....	43	D	D	D	h	D	D
54138	Testing laboratories .....	7	D	D	D	b	D	D
541380	Testing laboratories .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	9	D	D	D	b	D	D
54151	Computer systems design & related services .....	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	20	D	D	D	c	D	D
54161	Management consulting services .....	10	D	D	D	c	D	D
541618	Other management consulting services .....	2	D	D	D	b	D	D
<b>SEATAC, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>6 307</b>	<b>2 561</b>	<b>569</b>	<b>73</b>	<b>28.1</b>	<b>-</b>
541	Professional, scientific, & technical services .....	17	6 307	2 561	569	73	28.1	-
5413	Architectural, engineering, & related services .....	5	3 909	1 929	460	51	1.8	-
<b>SEATTLE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3 235</b>	<b>3 703 582</b>	<b>1 489 592</b>	<b>314 796</b>	<b>31 669</b>	<b>13.0</b>	<b>7.1</b>
541	Professional, scientific, & technical services .....	3 235	3 703 582	1 489 592	314 796	31 669	13.0	7.1
5411	Legal services .....	987	1 212 542	503 907	100 835	8 891	10.7	3.4
54111	Offices of lawyers .....	979	1 203 451	499 287	99 885	8 761	10.7	3.4
541110	Offices of lawyers .....	979	1 203 451	499 287	99 885	8 761	10.7	3.4
5411101	Offices of lawyers (except legal aid societies) .....	979	1 203 451	499 287	99 885	8 761	10.7	3.4
54119	Other legal services .....	8	9 091	4 620	950	130	7.7	.7
541199	All other legal services .....	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	356	396 109	153 822	33 113	5 137	11.3	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	356	396 109	153 822	33 113	5 137	11.3	8.1
541211	Offices of certified public accountants .....	230	314 704	107 557	23 456	2 268	10.7	2.7
541213	Tax return preparation services .....	22	3 749	988	341	157	58.2	2.4
541214	Payroll services .....	14	58 393	36 395	7 467	2 367	-	29.4
541219	Other accounting services .....	90	19 263	8 882	1 849	345	45.4	31.7
5413	Architectural, engineering, & related services .....	535	774 378	342 144	69 768	6 758	14.4	5.5
54131	Architectural services .....	253	293 244	105 209	21 404	2 442	18.8	2.6
541310	Architectural services .....	253	293 244	105 209	21 404	2 442	18.8	2.6
54133	Engineering services .....	233	437 854	218 104	44 418	3 779	11.8	6.8
541330	Engineering services .....	233	437 854	218 104	44 418	3 779	11.8	6.8
54134	Drafting services .....	5	D	D	D	b	D	D
541340	Drafting services .....	5	D	D	D	b	D	D
54135	Building inspection services .....	12	D	D	D	b	D	D
541350	Building inspection services .....	12	D	D	D	b	D	D
54136	Geophysical surveying & mapping services .....	1	D	D	D	b	D	D
541360	Geophysical surveying & mapping services .....	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	13	7 051	3 581	876	91	21.9	2.0
541370	Surveying & mapping (except geophysical) services .....	13	7 051	3 581	876	91	21.9	2.0
54138	Testing laboratories .....	18	24 309	11 724	2 241	357	10.7	21.3
541380	Testing laboratories .....	18	24 309	11 724	2 241	357	10.7	21.3
5414	Specialized design services .....	210	111 411	36 872	7 812	922	29.6	3.0
54141	Interior design services .....	58	30 317	7 158	1 501	211	54.8	3.1
541410	Interior design services .....	58	30 317	7 158	1 501	211	54.8	3.1
54143	Graphic design services .....	142	75 010	27 871	5 909	640	20.7	3.2
541430	Graphic design services .....	142	75 010	27 871	5 909	640	20.7	3.2
5414301	Graphic design services (except commercial art & medical artists) ..	126	71 471	26 970	5 704	601	19.7	3.0
5414302	Commercial art .....	16	3 539	901	205	39	40.9	7.9
54149	Other specialized design services .....	7	D	D	D	b	D	D
541490	Other specialized design services .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	298	288 417	101 086	22 845	2 389	14.4	11.6
54151	Computer systems design & related services .....	298	288 417	101 086	22 845	2 389	14.4	11.6
541511	Custom computer programming services .....	139	104 612	50 145	10 832	1 264	17.8	21.0
541512	Computer systems design services .....	119	93 660	30 356	6 574	733	21.0	9.3
5415121	Computer systems integrators .....	28	65 031	16 782	3 591	426	7.7	8.1
5415122	Computer systems consultants (except systems integrators) .....	91	28 629	13 574	2 983	307	51.3	12.3
541513	Computer facilities management services .....	7	D	D	D	e	D	D
541519	Other computer related services .....	33	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SEATTLE, WA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services . . . . .	426	392 858	160 758	35 526	2 910	15.8	15.5
54161	Management consulting services . . . . .	293	311 568	124 769	27 863	2 078	11.2	15.8
541611	Administrative management & general management consulting service . . . . .	142	165 379	67 383	14 384	951	9.6	4.5
541612	Human resources & executive search consulting services . . . . .	72	108 637	48 202	11 740	928	7.7	34.4
5416121	Actuarial consulting . . . . .	6	D	D	D	e	D	D
5416122	Executive placement services . . . . .	37	D	D	D	c	D	D
5416123	Human resources & personnel management consulting . . . . .	29	32 489	14 374	3 509	263	13.1	63.4
541613	Marketing consulting services . . . . .	55	31 354	6 677	1 352	142	24.4	8.3
54162	Environmental consulting services . . . . .	56	37 245	16 210	3 832	433	27.8	13.7
541620	Environmental consulting services . . . . .	56	37 245	16 210	3 832	433	27.8	13.7
54169	Other scientific & technical consulting services . . . . .	77	44 045	19 779	3 831	399	38.1	14.9
541690	Other scientific & technical consulting services . . . . .	77	44 045	19 779	3 831	399	38.1	14.9
5417	Scientific research & development services . . . . .	52	163 124	62 237	15 220	1 187	3.0	11.6
54171	R&D in the physical, engineering, & life sciences . . . . .	44	160 987	61 421	15 061	1 165	2.2	11.8
541710	R&D in the physical, engineering, & life sciences . . . . .	44	160 987	61 421	15 061	1 165	2.2	11.8
5417101	R&D in the physical & engineering sciences . . . . .	17	32 128	12 946	2 995	320	6.0	7.8
5417102	Research & development in the life sciences . . . . .	27	128 859	48 475	12 066	845	1.2	12.8
5418	Advertising & related services . . . . .	244	298 746	102 989	24 445	2 488	13.2	7.4
54181	Advertising agencies . . . . .	90	122 802	56 604	13 504	1 154	15.3	1.7
541810	Advertising agencies . . . . .	90	122 802	56 604	13 504	1 154	15.3	1.7
54182	Public relations agencies . . . . .	72	32 372	14 033	3 071	290	38.9	3.4
541820	Public relations agencies . . . . .	72	32 372	14 033	3 071	290	38.9	3.4
54184	Media representatives . . . . .	21	19 582	6 597	2 057	301	3.4	74.1
541840	Media representatives . . . . .	21	19 582	6 597	2 057	301	3.4	74.1
5418402	Publishers' advertising representatives . . . . .	8	11 957	3 310	1 103	101	5.3	93.1
54185	Display advertising . . . . .	7	D	D	D	c	D	D
541850	Display advertising . . . . .	7	D	D	D	c	D	D
5418501	Display advertising (except outdoor) . . . . .	5	D	D	D	b	D	D
5418502	Outdoor advertising services . . . . .	2	D	D	D	c	D	D
54186	Direct mail advertising . . . . .	13	16 211	6 344	1 182	200	12.8	12.7
541860	Direct mail advertising . . . . .	13	16 211	6 344	1 182	200	12.8	12.7
54189	Other services related to advertising . . . . .	33	D	D	D	e	D	D
541890	Other services related to advertising . . . . .	33	D	D	D	e	D	D
5418901	Welcoming services . . . . .	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor . . . . .	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop . . . . .	12	2 259	758	155	28	42.9	3.4
5418909	All other advertising . . . . .	9	D	D	D	c	D	D
5419	Other professional, scientific, & technical services . . . . .	127	65 997	25 777	5 232	987	22.4	12.1
54191	Marketing research & public opinion polling . . . . .	23	24 175	11 834	2 369	406	4.2	18.7
541910	Marketing research & public opinion polling . . . . .	23	24 175	11 834	2 369	406	4.2	18.7
54192	Photographic services . . . . .	86	35 280	12 153	2 481	507	37.3	8.5
541921	Photographic studios, portrait . . . . .	35	15 139	7 075	1 327	335	22.2	.1
541922	Commercial photography . . . . .	51	20 141	5 078	1 154	172	48.6	14.9
54193	Translation & interpretation services . . . . .	8	2 337	646	151	35	17.2	10.1
541930	Translation & interpretation services . . . . .	8	2 337	646	151	35	17.2	10.1
54199	All other professional, scientific, & technical services . . . . .	10	4 205	1 144	231	39	4.1	4.4
541990	All other professional, scientific, & technical services . . . . .	10	4 205	1 144	231	39	4.1	4.4
<b>SEDRO-WOLLEY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>18</b>	<b>3 551</b>	<b>1 608</b>	<b>355</b>	<b>49</b>	<b>30.9</b>	<b>1.7</b>
541	Professional, scientific, & technical services . . . . .	18	3 551	1 608	355	49	30.9	1.7
<b>SELAH, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SEQUIM, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>25</b>	<b>4 564</b>	<b>1 420</b>	<b>289</b>	<b>68</b>	<b>68.7</b>	<b>3.0</b>
541	Professional, scientific, & technical services . . . . .	25	4 564	1 420	289	68	68.7	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	7	929	342	59	12	93.1	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	7	929	342	59	12	93.1	5.7
<b>SHELTON, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>30</b>	<b>8 917</b>	<b>3 739</b>	<b>893</b>	<b>173</b>	<b>38.3</b>	<b>18.8</b>
541	Professional, scientific, & technical services . . . . .	30	8 917	3 739	893	173	38.3	18.8
5411	Legal services . . . . .	13	5 877	2 452	570	100	20.9	28.4
54119	Other legal services . . . . .	3	3 309	1 684	377	62	D	49.1
541191	Title abstract & settlement offices . . . . .	3	3 309	1 684	377	62	D	49.1
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	6	1 325	566	153	38	78.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	6	1 325	566	153	38	78.1	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SHORELINE, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>74</b>	<b>11 327</b>	<b>3 343</b>	<b>746</b>	<b>159</b>	<b>65.8</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	74	11 327	3 343	746	159	65.8	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	1 305	495	100	33	56.1	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	1 305	495	100	33	56.1	9.7
5413	Architectural, engineering, & related services .....	16	2 168	710	171	39	89.9	—
5418	Advertising & related services .....	4	1 995	395	89	16	84.6	—
5419	Other professional, scientific, & technical services .....	6	D	D	D	a	D	D
54192	Photographic services .....	4	D	D	D	a	D	D
<b>SNOHOMISH, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>4 957</b>	<b>1 999</b>	<b>368</b>	<b>78</b>	<b>53.6</b>	<b>11.4</b>
541	Professional, scientific, & technical services .....	24	4 957	1 999	368	78	53.6	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 100	337	73	40	79.8	20.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 100	337	73	40	79.8	20.2
<b>SPOKANE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>635</b>	<b>357 449</b>	<b>151 892</b>	<b>32 664</b>	<b>4 413</b>	<b>22.7</b>	<b>11.9</b>
541	Professional, scientific, & technical services .....	635	357 449	151 892	32 664	4 413	22.7	11.9
5411	Legal services .....	260	125 580	64 211	12 711	1 514	20.8	7.7
54111	Offices of lawyers .....	255	D	D	D	g	D	D
541110	Offices of lawyers .....	255	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	255	D	D	D	g	D	D
54119	Other legal services .....	5	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	98	53 093	20 570	5 228	927	17.3	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	98	53 093	20 570	5 228	927	17.3	13.5
541211	Offices of certified public accountants .....	58	41 671	14 976	3 752	507	12.3	9.2
541213	Tax return preparation services .....	8	D	D	D	c	D	D
541219	Other accounting services .....	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	104	86 051	34 471	7 979	874	24.8	15.1
54131	Architectural services .....	35	24 202	9 733	2 239	247	23.1	1.1
541310	Architectural services .....	35	24 202	9 733	2 239	247	23.1	1.1
54133	Engineering services .....	58	56 274	22 353	5 159	542	22.6	22.7
541330	Engineering services .....	58	56 274	22 353	5 159	542	22.6	22.7
5414	Specialized design services .....	17	4 624	962	191	43	28.1	.4
54143	Graphic design services .....	11	D	D	D	b	D	D
541430	Graphic design services .....	11	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	9	3 379	684	131	27	26.9	—
5415	Computer systems design & related services .....	25	29 085	10 489	1 953	167	8.7	36.2
54151	Computer systems design & related services .....	25	29 085	10 489	1 953	167	8.7	36.2
541511	Custom computer programming services .....	15	D	D	D	b	D	D
541512	Computer systems design services .....	9	15 949	4 420	984	86	4.8	—
5415121	Computer systems integrators .....	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	45	23 698	8 977	1 930	267	27.8	5.4
54161	Management consulting services .....	36	21 764	8 401	1 799	244	22.8	5.6
541611	Administrative management & general management consulting service .....	14	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	14	5 072	1 890	380	89	49.4	19.5
541614	Process, physical distribution, & logistics consulting services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	49	21 856	7 673	1 608	267	41.0	2.4
54181	Advertising agencies .....	21	7 982	4 083	894	107	19.9	.4
541810	Advertising agencies .....	21	7 982	4 083	894	107	19.9	.4
54189	Other services related to advertising .....	13	4 068	1 071	210	89	31.9	6.7
541890	Other services related to advertising .....	13	4 068	1 071	210	89	31.9	6.7
5418903	Sign painting & lettering shop .....	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	34	D	D	D	e	D	D
54192	Photographic services .....	25	D	D	D	c	D	D
541921	Photographic studios, portrait .....	20	D	D	D	c	D	D
<b>STANWOOD, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 045</b>	<b>317</b>	<b>76</b>	<b>19</b>	<b>56.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	1 045	317	76	19	56.6	—
<b>STEILACOOM, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 311</b>	<b>574</b>	<b>76</b>	<b>11</b>	<b>33.2</b>	<b>53.2</b>
541	Professional, scientific, & technical services .....	5	1 311	574	76	11	33.2	53.2
<b>SULTAN, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SUMNER, WA</b>								
54	Professional, scientific, & technical services .....	18	10 956	3 708	897	102	18.2	.8
541	Professional, scientific, & technical services .....	18	10 956	3 708	897	102	18.2	.8
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>SUNNYSIDE, WA</b>								
54	Professional, scientific, & technical services .....	16	3 722	1 120	279	58	67.7	10.9
541	Professional, scientific, & technical services .....	16	3 722	1 120	279	58	67.7	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 010	683	170	33	76.2	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 010	683	170	33	76.2	20.1
<b>TACOMA, WA</b>								
54	Professional, scientific, & technical services .....	434	278 602	108 668	23 799	2 722	17.8	4.2
541	Professional, scientific, & technical services .....	434	278 602	108 668	23 799	2 722	17.8	4.2
5411	Legal services .....	226	112 594	45 110	9 171	1 149	21.2	4.5
54111	Offices of lawyers .....	221	112 215	44 937	9 121	1 134	21.2	4.3
541110	Offices of lawyers .....	221	112 215	44 937	9 121	1 134	21.2	4.3
5411101	Offices of lawyers (except legal aid societies) .....	221	112 215	44 937	9 121	1 134	21.2	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	52	23 652	12 832	2 988	345	13.8	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	52	23 652	12 832	2 988	345	13.8	5.8
541211	Offices of certified public accountants .....	30	21 102	11 879	2 699	259	10.9	4.6
541213	Tax return preparation services .....	7	906	302	99	40	22.0	—
541219	Other accounting services .....	15	1 644	651	190	46	46.5	24.6
5413	Architectural, engineering, & related services .....	61	55 389	23 800	5 502	548	20.3	3.4
54131	Architectural services .....	25	23 132	6 999	1 621	174	16.2	.3
541310	Architectural services .....	25	23 132	6 999	1 621	174	16.2	.3
54133	Engineering services .....	26	28 637	15 180	3 450	325	17.2	6.1
541330	Engineering services .....	26	28 637	15 180	3 450	325	17.2	6.1
54137	Surveying & mapping (except geophysical) services .....	4	1 684	1 090	318	30	40.6	—
541370	Surveying & mapping (except geophysical) services .....	4	1 684	1 090	318	30	40.6	—
5414	Specialized design services .....	13	2 580	1 116	172	38	20.3	11.7
54143	Graphic design services .....	7	2 338	1 056	160	33	16.5	8.5
541430	Graphic design services .....	7	2 338	1 056	160	33	16.5	8.5
5415	Computer systems design & related services .....	23	62 528	18 072	4 194	333	4.4	2.5
54151	Computer systems design & related services .....	23	62 528	18 072	4 194	333	4.4	2.5
541512	Computer systems design services .....	13	D	D	D	e	D	D
5415121	Computer systems integrators .....	6	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	30	8 296	3 676	854	124	44.1	13.2
54161	Management consulting services .....	19	4 151	1 788	431	78	47.7	17.7
5418	Advertising & related services .....	11	7 448	1 617	364	51	38.1	2.6
54189	Other services related to advertising .....	5	4 488	631	146	21	5.9	—
541890	Other services related to advertising .....	5	4 488	631	146	21	5.9	—
5419	Other professional, scientific, & technical services .....	15	D	D	D	c	D	D
54192	Photographic services .....	9	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D
<b>TOPPENISH, WA</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D

See footnotes at end of table.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TUKWILA, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>78</b>	<b>83 252</b>	<b>29 937</b>	<b>6 377</b>	<b>668</b>	<b>17.1</b>	<b>5.0</b>
541	Professional, scientific, & technical services .....	78	83 252	29 937	6 377	668	17.1	5.0
5411	Legal services .....	12	4 203	1 017	239	33	86.5	3.7
54111	Offices of lawyers .....	11	D	D	D	b	D	D
541110	Offices of lawyers .....	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	4 208	2 138	535	81	42.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	4 208	2 138	535	81	42.7	1.3
541219	Other accounting services .....	5	1 458	747	186	34	69.8	3.6
5413	Architectural, engineering, & related services .....	11	12 305	5 697	1 121	97	34.5	17.3
54133	Engineering services .....	8	D	D	D	b	D	D
541330	Engineering services .....	8	D	D	D	b	D	D
5414	Specialized design services .....	2	D	D	D	b	D	D
54143	Graphic design services .....	2	D	D	D	b	D	D
541430	Graphic design services .....	2	D	D	D	b	D	D
5415	Computer systems design & related services .....	19	38 421	15 464	3 158	302	5.3	4.6
54151	Computer systems design & related services .....	19	38 421	15 464	3 158	302	5.3	4.6
541511	Custom computer programming services .....	11	D	D	D	c	D	D
541512	Computer systems design services .....	7	26 927	7 346	1 761	181	3.0	4.7
5415121	Computer systems integrators .....	7	26 927	7 346	1 761	181	3.0	4.7
5416	Management, scientific, & technical consulting services .....	12	5 236	3 073	612	54	43.2	—
54161	Management consulting services .....	10	D	D	D	b	D	D
5418	Advertising & related services .....	6	2 737	1 026	330	31	8.4	1.8
5419	Other professional, scientific, & technical services .....	4	D	D	D	b	D	D
54193	Translation & interpretation services .....	1	D	D	D	b	D	D
541930	Translation & interpretation services .....	1	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>TUMWATER, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>7 452</b>	<b>2 608</b>	<b>702</b>	<b>87</b>	<b>41.0</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	22	7 452	2 608	702	87	41.0	.7
5411	Legal services .....	6	3 715	1 172	325	30	19.5	—
54111	Offices of lawyers .....	6	3 715	1 172	325	30	19.5	—
541110	Offices of lawyers .....	6	3 715	1 172	325	30	19.5	—
5411101	Offices of lawyers (except legal aid societies) .....	6	3 715	1 172	325	30	19.5	—
<b>UNION GAP, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>815</b>	<b>224</b>	<b>49</b>	<b>19</b>	<b>9.1</b>	<b>13.0</b>
<b>UNIVERSITY PLACE, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>10 575</b>	<b>4 736</b>	<b>989</b>	<b>122</b>	<b>42.8</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	32	10 575	4 736	989	122	42.8	5.4
5411	Legal services .....	9	4 461	2 025	416	41	15.8	4.6
54111	Offices of lawyers .....	9	4 461	2 025	416	41	15.8	4.6
541110	Offices of lawyers .....	9	4 461	2 025	416	41	15.8	4.6
5411101	Offices of lawyers (except legal aid societies) .....	9	4 461	2 025	416	41	15.8	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 402	723	142	23	67.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 402	723	142	23	67.0	—
5413	Architectural, engineering, & related services .....	3	1 450	704	151	17	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>VANCOUVER, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>333</b>	<b>158 345</b>	<b>68 255</b>	<b>15 170</b>	<b>2 070</b>	<b>26.5</b>	<b>6.8</b>
541	Professional, scientific, & technical services .....	333	158 345	68 255	15 170	2 070	26.5	6.8
5411	Legal services .....	102	44 050	18 277	3 985	482	24.9	4.0
54111	Offices of lawyers .....	95	40 776	17 240	3 731	438	26.9	4.0
541110	Offices of lawyers .....	95	40 776	17 240	3 731	438	26.9	4.0
5411101	Offices of lawyers (except legal aid societies) .....	95	40 776	17 240	3 731	438	26.9	4.0
54119	Other legal services .....	7	3 274	1 037	254	44	4	3.3
541191	Title abstract & settlement offices .....	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	56	20 087	9 697	2 462	581	33.0	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	56	20 087	9 697	2 462	581	33.0	11.5
541211	Offices of certified public accountants .....	28	11 076	4 394	1 048	153	35.9	20.4
541213	Tax return preparation services .....	6	1 476	574	194	89	28.1	—
541219	Other accounting services .....	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	56	38 790	16 291	3 695	377	31.0	4.3
54131	Architectural services .....	12	D	D	D	b	D	D
541310	Architectural services .....	12	D	D	D	b	D	D
54133	Engineering services .....	32	24 374	10 077	2 545	241	36.3	6.3
541330	Engineering services .....	32	24 374	10 077	2 545	241	36.3	6.3
54137	Surveying & mapping (except geophysical) services .....	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	7	D	D	D	b	D	D
5414	Specialized design services .....	8	2 263	496	117	25	25.5	—
5415	Computer systems design & related services .....	33	15 673	8 895	1 650	152	26.3	5.2
54151	Computer systems design & related services .....	33	15 673	8 895	1 650	152	26.3	5.2
541511	Custom computer programming services .....	21	D	D	D	b	D	D
541512	Computer systems design services .....	10	6 404	3 249	595	56	50.8	—
5416	Management, scientific, & technical consulting services .....	49	25 449	9 960	2 377	216	18.8	10.7
54161	Management consulting services .....	40	22 555	9 002	2 240	197	12.1	12.1
541611	Administrative management & general management consulting service .....	19	8 161	3 461	747	53	21.0	27.0
541614	Process, physical distribution, & logistics consulting services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	8	3 183	657	172	33	58.1	—
54189	Other services related to advertising .....	4	D	D	D	b	D	D
541890	Other services related to advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	17	D	D	D	c	D	D
54192	Photographic services .....	9	D	D	D	b	D	D
541921	Photographic studios, portrait .....	9	D	D	D	b	D	D
54193	Translation & interpretation services .....	5	D	D	D	b	D	D
541930	Translation & interpretation services .....	5	D	D	D	b	D	D
<b>WALLA WALLA, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>59</b>	<b>17 501</b>	<b>6 770</b>	<b>1 486</b>	<b>265</b>	<b>40.2</b>	<b>1.4</b>
541	Professional, scientific, & technical services .....	59	17 501	6 770	1 486	265	40.2	1.4
5411	Legal services .....	22	7 349	3 102	606	108	39.2	—
54111	Offices of lawyers .....	20	D	D	D	b	D	D
541110	Offices of lawyers .....	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	b	D	D
541211	Offices of certified public accountants .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>WAPATO, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WASHOUGAL, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WENATCHEE, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>78</b>	<b>36 609</b>	<b>15 410</b>	<b>3 685</b>	<b>467</b>	<b>33.6</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	78	36 609	15 410	3 685	467	33.6	1.5
5411	Legal services .....	33	18 177	9 099	2 109	222	25.7	1.4
54111	Offices of lawyers .....	33	18 177	9 099	2 109	222	25.7	1.4
541110	Offices of lawyers .....	33	18 177	9 099	2 109	222	25.7	1.4
5411101	Offices of lawyers (except legal aid societies) .....	33	18 177	9 099	2 109	222	25.7	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	6 957	1 620	430	71	22.6	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	6 957	1 620	430	71	22.6	1.0
541211	Offices of certified public accountants .....	7	6 505	1 495	393	60	17.2	1.1
5413	Architectural, engineering, & related services .....	13	5 336	2 287	510	68	34.7	2.6
5418	Advertising & related services .....	5	D	D	D	b	D	D
<b>WEST RICHLAND, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>4</b>	<b>464</b>	<b>203</b>	<b>19</b>	<b>5</b>	<b>81.5</b>	<b>—</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WOODINVILLE, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>56</b>	<b>65 469</b>	<b>14 597</b>	<b>3 595</b>	<b>414</b>	<b>10.2</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	56	65 469	14 597	3 595	414	10.2	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 581	871	254	20	26.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 581	871	254	20	26.2	—
5413	Architectural, engineering, & related services .....	16	8 058	3 495	594	87	48.2	13.2
5416	Management, scientific, & technical consulting services .....	5	D	D	D	a	D	D
54161	Management consulting services .....	5	D	D	D	a	D	D
541618	Other management consulting services .....	2	D	D	D	a	D	D
5418	Advertising & related services .....	6	D	D	D	c	D	D
54189	Other services related to advertising .....	5	D	D	D	c	D	D
541890	Other services related to advertising .....	5	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	5	D	D	D	c	D	D
<b>WOODLAND, WA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>271</b>	<b>66</b>	<b>9</b>	<b>2</b>	<b>100.0</b>	<b>—</b>
<b>WOODLAND, WA (CLARK COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WOODLAND, WA (COWLITZ COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>YAKIMA, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>158</b>	<b>102 554</b>	<b>36 994</b>	<b>8 460</b>	<b>1 038</b>	<b>28.0</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	158	102 554	36 994	8 460	1 038	28.0	3.6
5411	Legal services .....	71	38 381	16 118	3 315	426	40.0	3.4
54111	Offices of lawyers .....	68	35 454	15 047	3 113	381	40.3	3.7
541110	Offices of lawyers .....	68	35 454	15 047	3 113	381	40.3	3.7
5411101	Offices of lawyers (except legal aid societies) .....	68	35 454	15 047	3 113	381	40.3	3.7
54119	Other legal services .....	3	2 927	1 071	202	45	D	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	31	15 430	5 339	1 539	215	13.3	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	31	15 430	5 339	1 539	215	13.3	7.3
541211	Offices of certified public accountants .....	17	13 554	4 706	1 330	131	9.2	6.2
5413	Architectural, engineering, & related services .....	24	41 143	12 301	2 682	274	21.4	4
54131	Architectural services .....	7	D	D	D	b	D	D
541310	Architectural services .....	7	D	D	D	b	D	D
54133	Engineering services .....	12	35 293	10 251	2 264	209	18.8	.2
541330	Engineering services .....	12	35 293	10 251	2 264	209	18.8	.2
5418	Advertising & related services .....	5	D	D	D	b	D	D
<b>BALANCE OF ADAMS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>2 760</b>	<b>185</b>	<b>52</b>	<b>12</b>	<b>85.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	2 760	185	52	12	85.2	—
<b>BALANCE OF ASOTIN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>486</b>	<b>129</b>	<b>29</b>	<b>6</b>	<b>D</b>	<b>—</b>
<b>BALANCE OF BENTON COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	18	D	D	D	h	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	e	D	D
54133	Engineering services .....	3	D	D	D	e	D	D
541330	Engineering services .....	3	D	D	D	e	D	D
5417	Scientific research & development services .....	1	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	1	D	D	D	h	D	D
5417101	R&D in the physical, engineering, & life sciences .....	1	D	D	D	h	D	D
54171011	R&D in the physical & engineering sciences .....	1	D	D	D	h	D	D
<b>BALANCE OF CHELAN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>6 145</b>	<b>2 295</b>	<b>504</b>	<b>93</b>	<b>34.0</b>	<b>3.9</b>
541	Professional, scientific, & technical services .....	28	6 145	2 295	504	93	34.0	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	1 967	596	149	33	18.4	—

See footnotes at end of table.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF CLALLAM COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>13 107</b>	<b>3 599</b>	<b>875</b>	<b>97</b>	<b>11.6</b>	<b>1.2</b>
541	Professional, scientific, & technical services .....	23	13 107	3 599	875	97	11.6	1.2
5417	Scientific research & development services .....	1	D	D	D	b	D	D
<b>BALANCE OF CLARK COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>194</b>	<b>60 398</b>	<b>22 990</b>	<b>4 967</b>	<b>702</b>	<b>45.8</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	194	60 398	22 990	4 967	702	45.8	4.4
5411	Legal services .....	8	D	D	D	b	D	D
54111	Offices of lawyers .....	8	D	D	D	b	D	D
541110	Offices of lawyers .....	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	52	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	52	D	D	D	c	D	D
541211	Offices of certified public accountants .....	22	D	D	D	b	D	D
541219	Other accounting services .....	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	44	D	D	D	c	D	D
54133	Engineering services .....	31	D	D	D	c	D	D
541330	Engineering services .....	31	D	D	D	c	D	D
5414	Specialized design services .....	7	D	D	D	b	D	D
54141	Interior design services .....	4	D	D	D	a	D	D
541410	Interior design services .....	4	D	D	D	a	D	D
5415	Computer systems design & related services .....	25	D	D	D	c	D	D
54151	Computer systems design & related services .....	25	D	D	D	c	D	D
541512	Computer systems design services .....	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	32	D	D	D	b	D	D
54161	Management consulting services .....	25	D	D	D	b	D	D
5418	Advertising & related services .....	11	D	D	D	b	D	D
54189	Other services related to advertising .....	7	1 581	289	52	18	36.8	28.8
541890	Other services related to advertising .....	7	1 581	289	52	18	36.8	28.8
5419	Other professional, scientific, & technical services .....	14	D	D	D	b	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	9	D	D	D	b	D	D
<b>BALANCE OF COWLITZ COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	14	D	D	D	b	D	D
<b>BALANCE OF DOUGLAS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>689</b>	<b>393</b>	<b>118</b>	<b>13</b>	<b>75.0</b>	<b>-</b>
<b>BALANCE OF FERRY COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 937</b>	<b>824</b>	<b>170</b>	<b>27</b>	<b>88.9</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	7	1 937	824	170	27	88.9	10.1
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>BALANCE OF FRANKLIN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	8	D	D	D	b	D	D
<b>BALANCE OF GARFIELD COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF GRANT COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>2 681</b>	<b>849</b>	<b>135</b>	<b>49</b>	<b>95.0</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	21	2 681	849	135	49	95.0	3.1
<b>BALANCE OF GRAYS HARBOR COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	19	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF ISLAND COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>77</b>	<b>13 692</b>	<b>4 179</b>	<b>953</b>	<b>165</b>	<b>68.3</b>	<b>12.7</b>
541	Professional, scientific, & technical services .....	77	13 692	4 179	953	165	68.3	12.7
5411	Legal services .....	16	3 265	710	158	33	64.4	30.4
54111	Offices of lawyers .....	16	3 265	710	158	33	64.4	30.4
541110	Offices of lawyers .....	16	3 265	710	158	33	64.4	30.4
5411101	Offices of lawyers (except legal aid societies) .....	16	3 265	710	158	33	64.4	30.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 081	329	68	22	97.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 081	329	68	22	97.2	—
5413	Architectural, engineering, & related services .....	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF JEFFERSON COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>2 531</b>	<b>845</b>	<b>172</b>	<b>43</b>	<b>91.7</b>	<b>8.3</b>
541	Professional, scientific, & technical services .....	20	2 531	845	172	43	91.7	8.3
<b>BALANCE OF KING COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>705</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	705	D	D	D	g	D	D
5411	Legal services .....	45	6 474	2 262	524	101	65.3	20.9
54111	Offices of lawyers .....	45	6 474	2 262	524	101	65.3	20.9
541110	Offices of lawyers .....	45	6 474	2 262	524	101	65.3	20.9
5411101	Offices of lawyers (except legal aid societies) .....	45	6 474	2 262	524	101	65.3	20.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	108	11 789	5 080	1 195	348	56.1	37.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	108	11 789	5 080	1 195	348	56.1	37.3
541211	Offices of certified public accountants .....	37	D	D	D	b	D	D
541213	Tax return preparation services .....	13	934	250	95	41	65.2	4.6
541219	Other accounting services .....	55	3 675	1 296	322	85	78.2	8.3
5413	Architectural, engineering, & related services .....	135	D	D	D	f	D	D
54133	Engineering services .....	94	D	D	D	f	D	D
541330	Engineering services .....	94	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services .....	9	2 741	1 345	283	41	43.2	2.1
541370	Surveying & mapping (except geophysical) services .....	9	2 741	1 345	283	41	43.2	2.1
54138	Testing laboratories .....	4	D	D	D	e	D	D
541380	Testing laboratories .....	4	D	D	D	e	D	D
5414	Specialized design services .....	33	D	D	D	b	D	D
54143	Graphic design services .....	24	2 468	660	105	31	58.5	—
541430	Graphic design services .....	24	2 468	660	105	31	58.5	—
5415	Computer systems design & related services .....	161	46 093	20 171	4 891	419	37.5	9.6
54151	Computer systems design & related services .....	161	46 093	20 171	4 891	419	37.5	9.6
541511	Custom computer programming services .....	84	D	D	D	e	D	D
541512	Computer systems design services .....	49	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators) .....	40	5 566	2 798	717	79	76.1	1.5
541519	Other computer related services .....	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	161	D	D	D	e	D	D
54161	Management consulting services .....	114	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	53	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	28	5 699	2 244	489	51	78.7	6.4
541613	Marketing consulting services .....	27	D	D	D	b	D	D
54162	Environmental consulting services .....	16	4 194	1 779	353	42	76.5	9.0
541620	Environmental consulting services .....	16	4 194	1 779	353	42	76.5	9.0
54169	Other scientific & technical consulting services .....	31	7 105	2 670	608	62	36.3	5.7
541690	Other scientific & technical consulting services .....	31	7 105	2 670	608	62	36.3	5.7
5418	Advertising & related services .....	23	D	D	D	b	D	D
54189	Other services related to advertising .....	6	D	D	D	a	D	D
541890	Other services related to advertising .....	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	29	D	D	D	c	D	D
54192	Photographic services .....	20	D	D	D	b	D	D
541921	Photographic studios, portrait .....	14	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF KITSAP COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>166</b>	<b>39 000</b>	<b>13 640</b>	<b>2 824</b>	<b>529</b>	<b>46.6</b>	<b>16.3</b>
541	Professional, scientific, & technical services .....	166	39 000	13 640	2 824	529	46.6	16.3
5411	Legal services .....	35	11 256	3 852	923	156	30.2	34.3
54111	Offices of lawyers .....	34	D	D	D	c	D	D
541110	Offices of lawyers .....	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	34	D	D	D	c	D	D
54119	Other legal services .....	1	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	2 915	1 197	196	51	39.8	37.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	2 915	1 197	196	51	39.8	37.4
5413	Architectural, engineering, & related services .....	42	10 536	3 754	753	117	79.5	1.1
5414	Specialized design services .....	8	2 448	533	111	41	18.1	—
5415	Computer systems design & related services .....	23	4 257	1 724	373	63	49.7	5.1
54151	Computer systems design & related services .....	23	4 257	1 724	373	63	49.7	5.1
5418	Advertising & related services .....	6	D	D	D	b	D	D
54189	Other services related to advertising .....	3	D	D	D	b	D	D
541890	Other services related to advertising .....	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	13	2 182	765	124	34	14.2	7.9
54192	Photographic services .....	11	D	D	D	b	D	D
<b>BALANCE OF KITTITAS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 119</b>	<b>260</b>	<b>55</b>	<b>12</b>	<b>74.2</b>	<b>.9</b>
541	Professional, scientific, & technical services .....	10	1 119	260	55	12	74.2	.9
<b>BALANCE OF KLUCKITAT COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>4 011</b>	<b>1 415</b>	<b>316</b>	<b>54</b>	<b>80.9</b>	<b>10.7</b>
541	Professional, scientific, & technical services .....	24	4 011	1 415	316	54	80.9	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D
<b>BALANCE OF LEWIS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>3 152</b>	<b>1 177</b>	<b>235</b>	<b>59</b>	<b>68.8</b>	<b>25.5</b>
541	Professional, scientific, & technical services .....	25	3 152	1 177	235	59	68.8	25.5
<b>BALANCE OF LINCOLN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>4 605</b>	<b>2 383</b>	<b>531</b>	<b>78</b>	<b>15.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	10	4 605	2 383	531	78	15.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
<b>BALANCE OF MASON COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>8 142</b>	<b>2 156</b>	<b>186</b>	<b>111</b>	<b>29.1</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	28	8 142	2 156	186	111	29.1	2.0
5416	Management, scientific, & technical consulting services .....	9	D	D	D	b	D	D
54161	Management consulting services .....	7	D	D	D	b	D	D
541618	Other management consulting services .....	2	D	D	D	b	D	D
<b>BALANCE OF OKANOGAN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>5 361</b>	<b>1 933</b>	<b>441</b>	<b>84</b>	<b>56.2</b>	<b>19.2</b>
541	Professional, scientific, & technical services .....	32	5 361	1 933	441	84	56.2	19.2
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D
<b>BALANCE OF PACIFIC COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>29</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
<b>BALANCE OF PEND OREILLE COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>3 500</b>	<b>1 436</b>	<b>303</b>	<b>56</b>	<b>10.1</b>	<b>43.4</b>
541	Professional, scientific, & technical services .....	11	3 500	1 436	303	56	10.1	43.4
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF PIERCE COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>223</b>	<b>59 244</b>	<b>22 155</b>	<b>4 770</b>	<b>750</b>	<b>49.5</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	223	59 244	22 155	4 770	750	49.5	4.7
5411	Legal services .....	24	D	D	D	b	D	D
54111	Offices of lawyers .....	21	D	D	D	b	D	D
541110	Offices of lawyers .....	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	51	7 009	2 624	688	178	52.1	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	51	7 009	2 624	688	178	52.1	8.4
541219	Other accounting services .....	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	46	D	D	D	e	D	D
54131	Architectural services .....	9	4 851	1 674	402	56	38.4	—
541310	Architectural services .....	9	4 851	1 674	402	56	38.4	—
54133	Engineering services .....	25	D	D	D	c	D	D
541330	Engineering services .....	25	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	7	1 810	895	189	37	40.3	3.1
541370	Surveying & mapping (except geophysical) services .....	7	1 810	895	189	37	40.3	3.1
5414	Specialized design services .....	11	1 920	249	42	20	61.5	3.8
5415	Computer systems design & related services .....	24	D	D	D	b	D	D
54151	Computer systems design & related services .....	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	35	D	D	D	b	D	D
54161	Management consulting services .....	20	3 232	1 175	214	29	82.1	.7
5418	Advertising & related services .....	13	D	D	D	b	D	D
<b>BALANCE OF SAN JUAN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>53</b>	<b>11 771</b>	<b>5 174</b>	<b>912</b>	<b>135</b>	<b>67.9</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	53	11 771	5 174	912	135	67.9	6.7
5413	Architectural, engineering, & related services .....	11	2 215	1 054	249	41	86.6	—
<b>BALANCE OF SKAGIT COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>54</b>	<b>18 443</b>	<b>7 184</b>	<b>1 416</b>	<b>183</b>	<b>47.6</b>	<b>35.4</b>
541	Professional, scientific, & technical services .....	54	18 443	7 184	1 416	183	47.6	35.4
5413	Architectural, engineering, & related services .....	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	12	D	D	D	b	D	D
54161	Management consulting services .....	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	5	D	D	D	b	D	D
<b>BALANCE OF SKAMANIA COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 056</b>	<b>323</b>	<b>46</b>	<b>13</b>	<b>66.8</b>	<b>24.8</b>
541	Professional, scientific, & technical services .....	9	1 056	323	46	13	66.8	24.8
<b>BALANCE OF SNOHOMISH COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>236</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	236	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	45	5 014	2 064	444	108	61.9	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	45	5 014	2 064	444	108	61.9	5.1
541219	Other accounting services .....	23	1 308	551	99	34	85.0	12.2
5413	Architectural, engineering, & related services .....	64	D	D	D	c	D	D
54135	Building inspection services .....	8	D	D	D	b	D	D
541350	Building inspection services .....	8	D	D	D	b	D	D
5414	Specialized design services .....	9	D	D	D	a	D	D
5415	Computer systems design & related services .....	44	D	D	D	b	D	D
54151	Computer systems design & related services .....	44	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	40	6 464	2 908	560	78	58.9	9.3
54161	Management consulting services .....	25	3 708	1 728	329	44	47.8	16.3
5418	Advertising & related services .....	12	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF SPOKANE COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>235</b>	<b>85 091</b>	<b>34 351</b>	<b>8 255</b>	<b>1 289</b>	<b>28.5</b>	<b>18.6</b>
541	Professional, scientific, & technical services .....	235	85 091	34 351	8 255	1 289	28.5	18.6
5411	Legal services .....	53	12 050	5 680	1 236	202	50.6	3.9
541111	Offices of lawyers .....	49	D	D	D	c	D	D
541110	Offices of lawyers .....	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	30	4 921	2 342	495	99	45.6	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	30	4 921	2 342	495	99	45.6	9.8
5413	Architectural, engineering, & related services .....	48	21 677	8 712	1 981	240	36.3	32.1
54133	Engineering services .....	24	10 661	4 850	1 037	141	50.7	—
541330	Engineering services .....	24	10 661	4 850	1 037	141	50.7	—
54136	Geophysical surveying & mapping services .....	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services .....	3	D	D	D	b	D	D
5415	Computer systems design & related services .....	28	27 794	12 100	3 135	295	9.6	22.1
54151	Computer systems design & related services .....	28	27 794	12 100	3 135	295	9.6	22.1
541511	Custom computer programming services .....	11	D	D	D	c	D	D
541512	Computer systems design services .....	16	20 456	7 446	1 866	169	6.1	28.9
5415121	Computer systems integrators .....	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	29	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	19	D	D	D	e	D	D
54189	Other services related to advertising .....	8	D	D	D	c	D	D
541890	Other services related to advertising .....	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	17	D	D	D	b	D	D
54192	Photographic services .....	16	D	D	D	b	D	D
541921	Photographic studios, portrait .....	16	D	D	D	b	D	D
<b>BALANCE OF STEVENS COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>1 596</b>	<b>498</b>	<b>96</b>	<b>27</b>	<b>85.8</b>	<b>14.2</b>
541	Professional, scientific, & technical services .....	14	1 596	498	96	27	85.8	14.2
<b>BALANCE OF THURSTON COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>82</b>	<b>16 441</b>	<b>7 667</b>	<b>1 461</b>	<b>201</b>	<b>53.6</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	82	16 441	7 667	1 461	201	53.6	8.6
5413	Architectural, engineering, & related services .....	21	D	D	D	b	D	D
5415	Computer systems design & related services .....	22	D	D	D	b	D	D
54151	Computer systems design & related services .....	22	D	D	D	b	D	D
<b>BALANCE OF WAHKIAKUM COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF WALLA WALLA COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	14	D	D	D	b	D	D
<b>BALANCE OF WHATCOM COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>85</b>	<b>49 892</b>	<b>25 518</b>	<b>4 952</b>	<b>564</b>	<b>23.9</b>	<b>36.8</b>
541	Professional, scientific, & technical services .....	85	49 892	25 518	4 952	564	23.9	36.8
5413	Architectural, engineering, & related services .....	29	D	D	D	e	D	D
54133	Engineering services .....	18	D	D	D	e	D	D
541330	Engineering services .....	18	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	23	D	D	D	c	D	D
54161	Management consulting services .....	18	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	11	D	D	D	c	D	D
<b>BALANCE OF WHITMAN COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>900</b>	<b>342</b>	<b>21</b>	<b>8</b>	<b>98.4</b>	<b>1.6</b>
541	Professional, scientific, & technical services .....	8	900	342	21	8	98.4	1.6
<b>BALANCE OF YAKIMA COUNTY, WA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>5 746</b>	<b>2 600</b>	<b>506</b>	<b>98</b>	<b>78.7</b>	<b>12.0</b>
541	Professional, scientific, & technical services .....	26	5 746	2 600	506	98	78.7	12.0
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

### **EXPENSES (\$1,000)**

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

### **FIRST-QUARTER PAYROLL (\$1,000)**

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

### **NUMBER OF ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

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

### **NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

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

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## **RECEIPTS/REVENUE (\$1,000)**

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

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

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

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

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

## **SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)**

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**

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

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

### **541 Professional, Scientific, and Technical Services**

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

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

### **5411 Legal Services**

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

#### **54111 Offices of Lawyers**

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

#### **541110 Offices of Lawyers**

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

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

8111 Legal Services

#### **5411101 Offices of Lawyers (Except Legal Aid Societies)**

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

#### **5411102 Legal Aid Societies and Similar Legal Services**

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

#### **54119 Other Legal Services**

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

#### **541191 Title Abstract and Settlement Offices**

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

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

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

6541 Title and Settlement Offices

### **541199 All Other Legal Services**

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

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

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

### **5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

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

#### **54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

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

#### **541211 Offices of Certified Public Accountants**

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

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

8721 (pt) Offices of Certified Public Accountants

### **541213 Tax Preparation Services**

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

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

7291 Tax Preparation Services

### **541214 Payroll Services**

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

### **5412141 Talent Payment Services**

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

### **5412142 Payroll Services (Except Talent Payment Services)**

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

### **541219 Other Accounting Services**

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

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

8721 (pt) Other Accounting Services

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## **5413 Architectural, Engineering, and Related Services**

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

### **54131 Architectural Services**

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

### **541310 Architectural Services**

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

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

8712 Architectural Services

### **54133 Engineering Services**

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

### **541330 Engineering Services**

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

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

8711 Engineering Services

### **54134 Drafting Services**

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

### **541340 Drafting Services**

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

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

7389 (pt) Drafting Services

### **54135 Building Inspection Services**

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

### **541350 Building Inspection Services**

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

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

7389 (pt) Building Inspection Services

### **54136 Geophysical Surveying and Mapping Services**

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

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### **541360 Geophysical Surveying and Mapping Services**

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

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

- 1081 (pt) Geophysical Surveying Services for Metal Mining, on a Contract Basis
- 1382 (pt) Geophysical Surveying Services for Oil and Gas Fields, on a Contract Basis
- 1481 (pt) Geophysical Surveying Services for Nonmetallic Minerals (Except Fuels) on a Contract Basis
- 8713 (pt) Geophysical Surveying

#### **5413601 Geophysical Surveying**

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

#### **5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis**

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

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

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

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

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

### **54137 Surveying and Mapping (Except Geophysical) Services**

This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above

or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

### **541370 Surveying and Mapping (Except Geophysical) Services**

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

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

- 7389 (pt) Map Making Services
- 8713 (pt) Surveying Services

#### **5413701 Surveying Services**

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

#### **5413702 Map Making Services**

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

### **54138 Testing Laboratories**

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

#### **541380 Testing Laboratories**

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

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

- 8734 (pt) Testing Laboratories

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## 5414 Specialized Design Services

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

### 54141 Interior Design Services

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

#### 541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

### 54142 Industrial Design Services

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

#### 541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their

products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

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

7389 (pt) Industrial Design Services

### 54143 Graphic Design Services

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

#### 541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

#### 5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

#### 5414303 Medical Artists

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



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### **54149 Other Specialized Design Services**

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

### **541490 Other Specialized Design Services**

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

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

7389 (pt) Other Design Services

### **5415 Computer Systems Design and Related Services**

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

### **54151 Computer Systems Design and Related Services**

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

### **541511 Custom Computer Programming Services**

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

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

7371 Custom Computer Programming Services

### **541512 Computer Systems Design Services**

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components

of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

### **5415121 Computer Systems Integrators**

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

### **5415122 Computer Systems Consultants (Except Systems Integrators)**

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

### **541513 Computer Facilities Management Services**

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

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

7376 Computer Facilities Management Services

### **541519 Other Computer Related Services**

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

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

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

7379 (pt) All Other Computer Related Services

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### **5415191 Computer Consultants (Except Computer Systems Consultants)**

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

### **5415199 All Other Computer Related Services**

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

### **5416 Management, Scientific, and Technical Consulting Services**

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

#### **54161 Management Consulting Services**

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

#### **541611 Administrative Management and General Management Consulting Services**

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

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

8742 (pt) Administrative Management and General Management Consulting Services

#### **541612 Human Resources and Executive Search Consulting Services**

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following

areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

#### **5416121 Actuarial Consulting**

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

#### **5416122 Executive Placement Services**

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

#### **5416123 Human Resources and Personnel Management Consulting**

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

#### **541613 Marketing Consulting Services**

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

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

8742 (pt) Marketing Consulting Services

#### **541614 Process, Physical Distribution, and Logistics Consulting Services**

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

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

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

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

### **541618 Other Management Consulting Services**

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

### **5416181 Tariff Consulting**

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

### **5416182 All Other Management Consulting Services**

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

### **54162 Environmental Consulting Services**

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

### **541620 Environmental Consulting Services**

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

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

8999 (pt) Environmental Consulting Services

### **54169 Other Scientific and Technical Consulting Services**

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

### **541690 Other Scientific and Technical Consulting Services**

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

### **5416901 Economic and Related Consulting Services**

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

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

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

### **5417 Scientific Research and Development Services**

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

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

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

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

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

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

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

- 8731 (pt) Commercial Physical and Engineering Sciences Research
- 8733 (pt) Noncommercial Physical and Engineering Sciences Research
- 8731 (pt) Commercial Life Sciences Research
- 8733 (pt) Noncommercial Life Sciences Research

#### **5417101 Research and Development in the Physical and Engineering Sciences**

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

#### **54171011 Noncommercial Research and Development in the Physical and Engineering Sciences**

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

#### **54171012 Commercial Research and Development in the Physical and Engineering Sciences**

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

#### **5417102 Research and Development in the Life Sciences**

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

#### **54171021 Noncommercial Research and Development in the Life Sciences**

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

#### **54171022 Commercial Research and Development in the Life Sciences**

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

#### **54172 Research and Development in the Social Sciences and Humanities**

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

#### **541720 Research and Development in the Social Sciences and Humanities**

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

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

- 8732 (pt) Social Science and Humanities Research

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8733 (pt) Noncommercial Research in Social Sciences and Humanities

### **5417201 Noncommercial Research and Development in the Social Sciences and Humanities**

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

### **5417202 Commercial Research and Development in the Social Sciences and Humanities**

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

### **5418 Advertising and Related Services**

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

#### **54181 Advertising Agencies**

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

#### **541810 Advertising Agencies**

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

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

7311 Advertising Agencies

#### **54182 Public Relations Agencies**

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

#### **541820 Public Relations Agencies**

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

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

8743 Public Relations Services

#### **54183 Media Buying Agencies**

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

#### **541830 Media Buying Agencies**

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

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

7319 (pt) Media Buying Services

#### **54184 Media Representatives**

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

#### **541840 Media Representatives**

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

#### **5418401 Radio and Television Advertising Representatives**

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

## **5418402 Publishers' Advertising Representatives**

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

## **54185 Display Advertising**

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

## **541850 Display Advertising**

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

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

- 7312 Outdoor Advertising Services
- 7319 (pt) Display Advertising, Except Outdoor

## **5418501 Display Advertising (Except Outdoor)**

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

## **5418502 Outdoor Advertising Services**

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

## **54186 Direct Mail Advertising**

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

## **541860 Direct Mail Advertising**

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key

chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

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

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

## **54187 Advertising Material Distribution Services**

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

## **541870 Advertising Material Distribution Services**

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

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

- 7319 (pt) Advertising Materials Distribution Services

## **54189 Other Services Related to Advertising**

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

## **541890 Other Services Related to Advertising**

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

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

- 5199 (pt) Advertising Specialties Goods Distributors
- 7319 (pt) Other Advertising Services
- 7389 (pt) Sign Painting and Lettering Shop

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7389 (pt) Welcoming Services

### **5418901 Welcoming Services**

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

### **5418902 Advertising Specialties Goods Distributors**

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

### **5418903 Sign Painting and Lettering Shop**

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

### **5418909 All Other Advertising**

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

### **5419 Other Professional, Scientific, and Technical Services**

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

### **54191 Marketing Research and Public Opinion Polling**

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

### **541910 Marketing Research and Public Opinion Polling**

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

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

8732 (pt) Marketing Research and Public Opinion Polling

### **54192 Photographic Services**

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

### **541921 Photography Studios, Portrait**

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

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

7221 Photographic Studios, Portrait

### **541922 Commercial Photography**

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

### **5419221 Commercial Photography (Except Medical Photography)**

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

### **5419222 Medical Photography**

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

### **54193 Translation and Interpretation Services**

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

### **541930 Translation and Interpretation Services**

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

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

7389 (pt) Translation and Interpretation Services

## **PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**

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**54199 All Other Professional, Scientific, and Technical Services**

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

**541990 All Other Professional, Scientific, and Technical Services**

This industry comprises establishments primarily engaged in the provision of professional, scientific, or

technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

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

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



# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

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

## TREATMENT OF NONRESPONSE

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

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

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

# Appendix D. Geographic Notes

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## **WASHINGTON**

**Bothell** is in King and Snohomish Counties.

**Burien** was incorporated in February 1993.

**Edgewood** was incorporated in February 1996.

**Enumclaw** is in King and Pierce Counties.

**Lakewood** was incorporated in February 1996.

**Milton** is in King and Pierce Counties.

**Newcastle** was incorporated in September 1994.

**Pacific** is in King and Pierce Counties.

**Shoreline** was incorporated in August 1995.

**University Place** was incorporated in August 1995.

**Woodinville** was incorporated in March 1993.

**Woodland** is in Clark and Cowlitz Counties.

# Appendix E. Metropolitan Areas

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## WASHINGTON

### **Bellingham, WA MSA**

Whatcom County, WA

### **Bremerton, WA PMSA**

Kitsap County, WA

### **Olympia, WA PMSA**

Thurston County, WA

### **Portland—Vancouver, OR—WA PMSA**

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

### **Portland—Salem, OR—WA CMSA**

Portland—Vancouver, OR—WA PMSA

Clackamas County, OR

Columbia County, OR

Multnomah County, OR

Washington County, OR

Yamhill County, OR

Clark County, WA

Salem, OR PMSA

Marion County, OR

Polk County, OR

### **Richland—Kennewick—Pasco, WA MSA**

Benton County, WA

Franklin County, WA

### **Seattle—Bellevue—Everett, WA PMSA**

Island County, WA

King County, WA

Snohomish County, WA

### **Seattle—Tacoma—Bremerton, WA CMSA**

Bremerton, WA PMSA

Kitsap County, WA

Olympia, WA PMSA

Thurston County, WA

Seattle—Bellevue—Everett, WA PMSA

Island County, WA

King County, WA

Snohomish County, WA

Tacoma, WA PMSA

Pierce County, WA

### **Spokane, WA MSA**

Spokane County, WA

### **Tacoma, WA PMSA**

Pierce County, WA

### **Yakima, WA MSA**

Yakima County, WA

