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**1997 Economic Census**

*Other Services (Except Public Administration)*

Geographic Area Series



**USCENSUSBUREAU**

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U.S. Department of Commerce  
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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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# Other Services (Except Public Administration)

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## SCOPE

The Other Services (Except Public Administration) sector (sector 81) of the 1997 Economic Census covers establishments with payroll engaged in providing services not specifically provided for elsewhere in the North American Industry Classification System (NAICS). Establishments in this sector are primarily engaged in activities such as repair and maintenance of equipment and machinery, personal and laundry services, and religious, grantmaking, civic, professional, and similar organizations. Establishments providing death care services, pet care services, photofinishing services, temporary parking services, and dating services are also included.

Private households that employ workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector, but are not included in the scope of the census.

Excluded from this sector are establishments primarily engaged in selling (at retail locations) new equipment and also performing repairs and general maintenance on new equipment. These establishments are classified in Sector 44-45, Retail Trade.

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 81 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—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>IOWA—Con.</b>							
<b>81</b>	<b>Other services (except public administration)—Con.</b>							
812	Personal & laundry services—Con.							
8129	Other personal services .....	117	80 387	20 792	4 348	938	6.7	20.5
81292	Photofinishing .....	51	53 428	13 810	2 858	583	8.2	26.7
812921	Photofinishing laboratories (except one-hour) .....	32	49 997	12 794	2 617	489	8.5	27.8
812922	One-hour photofinishing .....	19	3 431	1 016	241	94	4.5	10.0
81293	Parking lots & garages .....	34	13 522	3 009	729	225	1.4	15.4
812930	Parking lots & garages .....	34	13 522	3 009	729	225	1.4	15.4
81299	All other personal services .....	32	13 437	3 973	761	130	5.7	1.1
812990	All other personal services .....	32	13 437	3 973	761	130	5.7	1.1
8129901	Bail bonding .....	6	9 931	2 708	520	44	3.0	—
8129902	Dating services .....	3	D	D	D	a	D	D
8129903	Pay telephone operators .....	3	D	D	D	a	D	D
8129909	All other miscellaneous personal services .....	20	1 734	679	112	58	25.4	8.5

<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>IOWA</b>								
<b>81</b>	<b>Other services (except public administration) .</b>	<b>1 226</b>	<b>692 494</b>	<b>411 826</b>	<b>122 757</b>	<b>28 831</b>	<b>8 008</b>	<b>23.4</b>	<b>5.7</b>
813	Religious/grantmaking/civic/professional & similar org .....	1 226	692 494	411 826	122 757	28 831	8 008	23.4	5.7
8132	Grantmaking & giving services .....	120	320 511	62 809	21 747	5 149	908	22.1	1.3
81321	Grantmaking & giving services .....	120	320 511	62 809	21 747	5 149	908	22.1	1.3
813211	Grantmaking foundations .....	54	246 777	31 545	9 540	2 151	319	23.5	.9
813212	Voluntary health organizations .....	37	36 825	18 648	7 489	1 832	407	7.4	3.5
813219	Other grantmaking & giving services .....	29	36 909	12 616	4 718	1 166	182	27.1	1.8
8133	Social advocacy organizations .....	101	32 086	30 822	10 583	2 403	647	36.9	5.9
81331	Social advocacy organizations .....	101	32 086	30 822	10 583	2 403	647	36.9	5.9
813311	Human rights organizations .....	17	4 695	4 389	1 965	441	118	54.1	15.7
813312	Environment, conservation, & wildlife organizations ..	35	15 116	14 015	3 600	836	247	19.5	1.5
813319	Other social advocacy organizations .....	49	12 275	12 418	5 018	1 126	282	51.7	7.5
8134	Civic & social organizations .....	468	104 219	96 618	29 426	6 946	4 105	28.7	21.1
81341	Civic & social organizations .....	468	104 219	96 618	29 426	6 946	4 105	28.7	21.1
813410	Civic & social organizations .....	468	104 219	96 618	29 426	6 946	4 105	28.7	21.1
8134101	Civic & social organizations, with restaurants & bars .....	242	47 503	44 034	10 731	2 415	1 581	36.3	32.1
8134102	Civic & social organizations, without restaurants & bars .....	226	56 716	52 584	18 695	4 531	2 524	22.3	12.0
8139	Business/professional/labor/political/& similar organizations .....	537	235 678	221 577	61 001	14 333	2 348	20.9	5.0
81391	Business associations .....	329	162 675	152 573	37 332	8 657	1 488	19.9	4.1
813910	Business associations .....	329	162 675	152 573	37 332	8 657	1 488	19.9	4.1
81392	Professional organizations .....	97	45 459	43 920	17 714	4 332	520	19.3	.9
813920	Professional organizations .....	97	45 459	43 920	17 714	4 332	520	19.3	.9
81399	Other similar organizations (exc bus, prof, labor, & political) .....	111	27 544	25 084	5 955	1 344	340	29.3	16.4
813990	Other similar organizations (exc bus, prof, labor, & political) .....	111	27 544	25 084	5 955	1 344	340	29.3	16.4

<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>CEDAR RAPIDS, IA MSA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>350</b>	<b>143 473</b>	<b>43 281</b>	<b>9 987</b>	<b>2 296</b>	<b>22.7</b>	<b>6.9</b>
811	Repair & maintenance .....	199	89 415	26 959	6 351	1 283	28.2	5.2
8111	Automotive repair & maintenance .....	140	61 029	17 482	4 002	872	32.7	6.1
81111	Automotive mechanical & electrical repair & maintenance .....	84	34 923	9 378	2 122	412	35.6	3.7
811111	General automotive repair .....	62	25 031	6 591	1 575	302	46.8	2.7
811112	Automotive exhaust system repair .....	10	5 993	1 949	342	66	—	7.2
811113	Automotive transmission repair .....	6	2 491	508	118	23	27.7	—
81112	Automotive body, paint, interior, & glass repair .....	25	17 099	5 395	1 235	189	34.8	6.5
811121	Automotive body, paint, & interior repair & maintenance .....	19	13 768	4 571	1 037	153	30.5	4.3
8111211	Paint or body repair shops .....	18	D	D	D	c	D	D
811122	Automotive glass replacement shops .....	6	3 331	824	198	36	52.9	15.9
81119	Other automotive repair & maintenance .....	31	9 007	2 709	645	271	17.7	14.8
811191	Automotive oil change & lubrication shops .....	5	D	D	D	b	D	D
811192	Carwashes .....	22	D	D	D	c	D	D
8112	Electronic & precision equipment repair & maintenance .....	16	14 275	6 252	1 517	241	9.9	1.0
81121	Electronic & precision equipment repair & maintenance .....	16	14 275	6 252	1 517	241	9.9	1.0
811212	Computer & office machine repair & maintenance .....	8	6 887	2 517	614	136	7.9	2.1
811213	Communication equipment repair & maintenance .....	3	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	18	7 889	1 754	469	83	28.3	.5
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	18	7 889	1 754	469	83	28.3	.5
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	18	7 889	1 754	469	83	28.3	.5
8114	Personal & household goods repair & maintenance .....	25	6 222	1 471	363	87	25.8	11.2
81141	Home & garden equipment & appliance repair & maintenance .....	6	2 040	577	152	30	25.3	25.6
81142	Reupholstery & furniture repair .....	5	1 717	374	89	23	20.3	4.4
811420	Reupholstery & furniture repair .....	5	1 717	374	89	23	20.3	4.4
81149	Other personal & household goods repair & maintenance .....	10	2 031	390	85	25	23.9	—
811490	Other personal & household goods repair & maintenance .....	10	2 031	390	85	25	23.9	—
8114903	Welding repair .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	151	54 058	16 322	3 636	1 013	13.5	9.7
8121	Personal care services .....	97	16 162	6 399	1 495	512	20.2	6.3
81211	Hair, nail, & skin care services .....	82	13 815	5 839	1 375	434	20.8	7.3
812112	Beauty shops .....	79	13 563	5 773	1 358	429	19.4	7.5
81219	Other personal care services .....	15	2 347	560	120	78	16.7	.3
812199	Other personal care services .....	11	1 156	318	65	55	34.0	—
8122	Death care services .....	21	10 622	3 146	771	132	7.1	3.8
81221	Funeral homes & funeral services .....	13	7 609	1 805	430	76	8.4	1.2
812210	Funeral homes & funeral services .....	13	7 609	1 805	430	76	8.4	1.2
8122101	Funeral homes .....	13	7 609	1 805	430	76	8.4	1.2
81222	Cemeteries & crematories .....	8	3 013	1 341	341	56	4.0	10.3
812220	Cemeteries & crematories .....	8	3 013	1 341	341	56	4.0	10.3
8123	Drycleaning & laundry services .....	22	7 426	2 846	677	202	37.4	.9
81231	Coin-operated laundries & drycleaners .....	10	D	D	D	b	D	D
812310	Coin-operated laundries & drycleaners .....	10	D	D	D	b	D	D
8123102	Coin-operated laundries & drycleaning stores .....	9	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	11	3 387	1 402	330	95	11.4	—
812320	Drycleaning & laundry services (except coin-operated) .....	11	3 387	1 402	330	95	11.4	—
8123202	Drycleaning plants .....	9	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
8129	Other personal services .....	11	19 848	3 931	693	167	2.6	19.0
81292	Photofinishing .....	6	D	D	D	c	D	D
812921	Photofinishing laboratories (except one-hour) .....	4	D	D	D	c	D	D
81293	Parking lots & garages .....	5	D	D	D	b	D	D
812930	Parking lots & garages .....	5	D	D	D	b	D	D
<b>DAVENPORT-MOLINE-ROCK ISLAND, IA-IL MSA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>635</b>	<b>249 280</b>	<b>73 894</b>	<b>16 468</b>	<b>4 097</b>	<b>21.9</b>	<b>6.2</b>
811	Repair & maintenance .....	367	164 206	44 111	9 642	2 213	25.4	8.1
8111	Automotive repair & maintenance .....	251	90 938	24 774	5 670	1 457	31.8	7.6
81111	Automotive mechanical & electrical repair & maintenance .....	145	51 918	13 454	3 035	627	32.4	4.5
811111	General automotive repair .....	103	28 930	7 329	1 690	405	41.7	8.0
811112	Automotive exhaust system repair .....	13	6 489	1 897	411	72	13.2	—
811113	Automotive transmission repair .....	13	10 716	2 653	554	79	28.9	—
811118	Other automotive mechanical & electrical repair & maintenance .....	16	5 783	1 575	380	71	14.4	—
8111182	Brake, front end, & wheel alignment .....	7	2 167	626	153	23	19.8	—
8111183	Electrical repair shops, motor vehicle .....	5	2 610	729	177	37	7.6	—
81112	Automotive body, paint, interior, & glass repair .....	61	22 001	5 866	1 360	249	35.6	7.3
811121	Automotive body, paint, & interior repair & maintenance .....	48	17 950	4 901	1 124	200	36.6	5.5
8111211	Paint or body repair shops .....	45	17 179	4 692	1 077	190	36.9	3.7
811122	Automotive glass replacement shops .....	13	4 051	965	236	49	30.8	15.7
81119	Other automotive repair & maintenance .....	45	17 019	5 454	1 275	581	24.8	17.2
811191	Automotive oil change & lubrication shops .....	14	D	D	D	b	D	D
811192	Carwashes .....	29	9 712	3 251	762	472	19.8	10.2
8112	Electronic & precision equipment repair & maintenance .....	26	21 014	6 003	1 273	206	29.6	8.5
81121	Electronic & precision equipment repair & maintenance .....	26	21 014	6 003	1 273	206	29.6	8.5
811211	Consumer electronics repair & maintenance .....	12	5 497	1 968	380	93	13.3	19.6
811212	Computer & office machine repair & maintenance .....	10	10 822	2 569	589	82	50.2	6.6
811219	Other electronic & precision equipment repair & maintenance .....	4	4 695	1 466	304	31	1.2	—

See footnotes at end of table.

**OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—GEOG. AREA SERIES**

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>DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA—Con.</b>								
<b>81</b>	<b>Other services (except public administration)—Con.</b>							
811	Repair & maintenance—Con.							
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	36	26 561	6 733	1 553	280	13.2	10.9
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	36	26 561	6 733	1 553	280	13.2	10.9
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	36	26 561	6 733	1 553	280	13.2	10.9
8114	Personal & household goods repair & maintenance .....	54	25 693	6 601	1 146	270	12.1	6.5
81141	Home & garden equipment & appliance repair & maintenance .....	21	17 711	4 776	778	179	5.3	1.3
811411	Home & garden equipment repair & maintenance .....	6	4 925	2 006	133	28	3.3	3.2
811412	Appliance repair & maintenance .....	15	12 786	2 770	645	151	6.1	.5
81142	Reupholstery & furniture repair .....	11	1 049	251	61	24	59.5	1.0
811420	Reupholstery & furniture repair .....	11	1 049	251	61	24	59.5	1.0
81149	Other personal & household goods repair & maintenance .....	18	6 604	1 490	287	60	21.3	18.8
811490	Other personal & household goods repair & maintenance .....	18	6 604	1 490	287	60	21.3	18.8
8114909	All other repair & related services .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	268	85 074	29 783	6 826	1 884	15.2	2.7
8121	Personal care services .....	155	19 393	7 924	1 809	686	33.3	5.8
81211	Hair, nail, & skin care services .....	138	16 953	7 238	1 682	619	33.3	6.6
812111	Barber shops .....	8	673	209	51	16	42.6	2.7
812112	Beauty shops .....	120	15 556	6 753	1 577	578	30.7	6.9
812113	Nail salons .....	10	724	276	54	25	80.1	4.3
81219	Other personal care services .....	17	2 440	686	127	67	33.8	.7
812199	Other personal care services .....	11	1 081	339	78	40	60.0	1.7
8122	Death care services .....	47	21 218	6 720	1 457	303	17.8	3.5
81221	Funeral homes & funeral services .....	31	17 096	5 244	1 112	200	18.2	.4
812210	Funeral homes & funeral services .....	31	17 096	5 244	1 112	200	18.2	.4
8122101	Funeral homes .....	30	D	D	D	c	D	D
81222	Cemeteries & crematories .....	16	4 122	1 476	345	103	16.2	16.3
812220	Cemeteries & crematories .....	16	4 122	1 476	345	103	16.2	16.3
8123	Drycleaning & laundry services .....	47	33 199	11 749	2 862	797	5.5	.8
81231	Coin-operated laundries & drycleaners .....	23	2 332	683	167	81	24.7	6.6
812310	Coin-operated laundries & drycleaners .....	23	2 332	683	167	81	24.7	6.6
8123102	Coin-operated laundries & drycleaning stores .....	22	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	21	12 983	5 665	1 277	442	9.5	.8
812320	Drycleaning & laundry services (except coin-operated) .....	21	12 983	5 665	1 277	442	9.5	.8
8123201	Laundries, family & commercial .....	1	D	D	D	b	D	D
8123202	Drycleaning plants .....	20	D	D	D	e	D	D
81233	Linen & uniform supply .....	3	17 884	5 401	1 418	274	—	—
812332	Industrial laundriers .....	3	17 884	5 401	1 418	274	—	—
8129	Other personal services .....	19	11 264	3 390	698	98	7.5	1.4
81292	Photofinishing .....	8	D	D	D	b	D	D
81299	All other personal services .....	11	D	D	D	b	D	D
812990	All other personal services .....	11	D	D	D	b	D	D
8129901	Bail bonding .....	2	D	D	D	b	D	D
<b>DES MOINES, IA MSA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>772</b>	<b>313 949</b>	<b>94 607</b>	<b>22 355</b>	<b>4 934</b>	<b>18.9</b>	<b>10.5</b>
811	Repair & maintenance .....	418	194 673	54 986	12 771	2 309	21.2	8.6
8111	Automotive repair & maintenance .....	304	123 368	36 069	8 450	1 669	24.4	7.9
81111	Automotive mechanical & electrical repair & maintenance .....	114	59 061	16 541	3 919	677	26.7	6.6
811111	General automotive repair .....	154	40 022	10 479	2 496	465	31.4	8.1
811112	Automotive exhaust system repair .....	19	9 632	2 814	664	89	8.2	7.3
811113	Automotive transmission repair .....	9	5 387	1 962	447	73	12.6	—
811118	Other automotive mechanical & electrical repair & maintenance .....	12	4 020	1 286	312	50	43.2	—
8111182	Brake, front end, & wheel alignment .....	5	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	94	41 827	12 943	3 008	550	22.8	2.2
811121	Automotive body, paint, & interior repair & maintenance .....	78	35 695	11 440	2 679	479	24.4	1.2
8111211	Paint or body repair shops .....	74	34 492	11 091	2 603	462	22.9	1.2
811122	Automotive glass replacement shops .....	16	6 132	1 503	329	71	13.5	8.1
81119	Other automotive repair & maintenance .....	56	22 480	6 585	1 523	442	21.4	21.8
811191	Automotive oil change & lubrication shops .....	11	4 860	1 460	352	93	19.0	—
811192	Carwashes .....	40	11 495	3 341	742	279	29.8	42.6
811198	All other automotive repair & maintenance .....	5	6 125	1 784	429	70	7.4	—
8112	Electronic & precision equipment repair & maintenance .....	31	22 695	6 212	1 466	201	16.2	30.3
81121	Electronic & precision equipment repair & maintenance .....	31	22 695	6 212	1 466	201	16.2	30.3
811211	Consumer electronics repair & maintenance .....	6	D	D	D	b	D	D
811212	Computer & office machine repair & maintenance .....	17	16 462	4 856	1 114	139	15.6	40.0
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	29	34 109	7 288	1 566	209	11.6	.3
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	29	34 109	7 288	1 566	209	11.6	.3
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	29	34 109	7 288	1 566	209	11.6	.3
8114	Personal & household goods repair & maintenance .....	54	14 501	5 417	1 289	230	24.6	.9
81141	Home & garden equipment & appliance repair & maintenance .....	17	5 781	2 271	538	104	19.6	.3
811412	Appliance repair & maintenance .....	12	D	D	D	b	D	D
81142	Reupholstery & furniture repair .....	17	D	D	D	b	D	D
811420	Reupholstery & furniture repair .....	17	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	19	6 828	2 479	623	91	19.8	—
811490	Other personal & household goods repair & maintenance .....	19	6 828	2 479	623	91	19.8	—
8114901	Watch, clock, & jewelry repair .....	4	1 255	519	134	22	39.0	—
8114903	Welding repair .....	4	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>DES MOINES, IA MSA—Con.</b>							
<b>81</b>	<b>Other services (except public administration)—Con.</b>							
812	Personal & laundry services .....	354	119 276	39 621	9 584	2 625	15.0	13.4
8121	Personal care services .....	207	34 489	14 387	3 339	1 069	24.9	7.8
81211	Hair, nail, & skin care services .....	183	30 142	13 335	3 074	914	27.0	7.7
812111	Barber shops .....	11	1 466	601	143	25	30.1	—
812112	Beauty shops .....	166	28 122	12 530	2 884	876	26.8	8.3
812113	Nail salons .....	6	554	204	47	13	29.1	—
81219	Other personal care services .....	24	4 347	1 052	265	155	10.6	8.1
812191	Diet & weight reducing services .....	6	1 974	464	126	71	—	—
812199	Other personal care services .....	18	2 373	588	139	84	19.4	14.8
8122	Death care services .....	45	20 384	5 417	1 328	259	22.7	1.5
81221	Funeral homes & funeral services .....	35	16 103	4 413	1 097	184	21.6	1.9
812210	Funeral homes & funeral services .....	35	16 103	4 413	1 097	184	21.6	1.9
8122101	Funeral homes .....	34	D	D	D	c	D	D
81222	Cemeteries & crematories .....	10	4 281	1 004	231	75	27.1	—
812220	Cemeteries & crematories .....	10	4 281	1 004	231	75	27.1	—
8123	Drycleaning & laundry services .....	55	38 014	14 070	3 478	977	8.2	2.5
81231	Coin-operated laundries & drycleaners .....	17	3 797	817	192	100	30.5	22.0
812310	Coin-operated laundries & drycleaners .....	17	3 797	817	192	100	30.5	22.0
8123102	Coin-operated laundries & drycleaning stores .....	16	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	35	13 979	6 431	1 495	551	14.1	.9
812320	Drycleaning & laundry services (except coin-operated) .....	35	13 979	6 431	1 495	551	14.1	.9
8123202	Drycleaning plants .....	33	D	D	D	f	D	D
81233	Linen & uniform supply .....	3	20 238	6 822	1 791	326	—	—
812332	Industrial launderers .....	3	20 238	6 822	1 791	326	—	—
8129	Other personal services .....	47	26 389	5 747	1 439	320	5.8	45.8
81292	Photofinishing .....	10	13 029	2 731	698	82	8.5	77.5
812921	Photofinishing laboratories (except one-hour) .....	8	D	D	D	b	D	D
81293	Parking lots & garages .....	28	D	D	D	c	D	D
812930	Parking lots & garages .....	28	D	D	D	c	D	D
81299	All other personal services .....	9	D	D	D	b	D	D
812990	All other personal services .....	9	D	D	D	b	D	D
	<b>DUBUQUE, IA MSA</b>							
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>172</b>	<b>51 208</b>	<b>14 868</b>	<b>3 404</b>	<b>889</b>	<b>30.0</b>	<b>3.3</b>
811	Repair & maintenance .....	100	34 717	8 735	2 064	519	26.9	2.5
8111	Automotive repair & maintenance .....	79	29 719	7 361	1 769	457	23.0	3.0
81111	Automotive mechanical & electrical repair & maintenance .....	46	16 680	3 798	881	208	22.5	3.4
811111	General automotive repair .....	38	12 729	2 813	657	158	25.2	4.4
811118	Other automotive mechanical & electrical repair & maintenance .....	3	2 073	519	118	29	D	—
81112	Automotive body, paint, interior, & glass repair .....	22	7 711	1 989	466	92	34.0	—
811121	Automotive body, paint, & interior repair & maintenance .....	20	D	D	D	b	D	D
8111211	Paint or body repair shops .....	19	6 513	1 679	398	80	38.0	—
81119	Other automotive repair & maintenance .....	11	5 328	1 574	422	157	8.4	6.0
811192	Carwashes .....	6	D	D	D	c	D	D
8114	Personal & household goods repair & maintenance .....	8	1 348	727	154	37	43.8	—
812	Personal & laundry services .....	72	16 491	6 133	1 340	370	36.5	4.8
8121	Personal care services .....	48	5 878	2 443	532	191	37.8	5.1
81211	Hair, nail, & skin care services .....	44	5 492	2 366	514	175	34.1	5.4
812112	Beauty shops .....	41	5 419	2 352	510	170	33.6	5.5
8122	Death care services .....	14	5 372	1 245	305	50	68.6	9.1
81221	Funeral homes & funeral services .....	8	4 347	875	235	29	70.8	3.9
812210	Funeral homes & funeral services .....	8	4 347	875	235	29	70.8	3.9
8122101	Funeral homes .....	8	4 347	875	235	29	70.8	3.9
8123	Drycleaning & laundry services .....	10	5 241	2 445	503	129	2.3	—
81232	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	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>IOWA CITY, IA MSA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>152</b>	<b>43 310</b>	<b>12 463</b>	<b>2 677</b>	<b>767</b>	<b>25.5</b>	<b>2.3</b>
811	Repair & maintenance .....	85	28 627	7 248	1 464	348	30.0	2.0
8111	Automotive repair & maintenance .....	55	20 977	5 559	1 104	248	22.0	1.5
81111	Automotive mechanical & electrical repair & maintenance .....	34	11 118	3 101	570	141	19.7	1.8
811111	General automotive repair .....	29	8 505	1 824	422	110	25.8	2.4
811112	Automotive exhaust system repair .....	3	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	12	7 950	1 941	472	86	24.1	.7
811121	Automotive body, paint, & interior repair & maintenance .....	12	7 950	1 941	472	86	24.1	.7
8111211	Paint or body repair shops .....	11	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	9	1 909	517	62	21	26.2	3.4
8112	Electronic & precision equipment repair & maintenance .....	7	2 762	502	104	16	84.8	—
81121	Electronic & precision equipment repair & maintenance .....	7	2 762	502	104	16	84.8	—
8114	Personal & household goods repair & maintenance .....	16	3 242	943	196	65	32.5	7.6
81149	Other personal & household goods repair & maintenance .....	6	1 926	544	98	37	36.3	—
811490	Other personal & household goods repair & maintenance .....	6	1 926	544	98	37	36.3	—
8114903	Welding repair .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	67	14 683	5 215	1 213	419	16.6	2.8
8121	Personal care services .....	50	8 968	3 481	802	273	19.4	4.7
81211	Hair, nail, & skin care services .....	46	8 566	3 381	776	246	19.8	4.9
812111	Barber shops .....	2	D	D	D	a	D	D
812112	Beauty shops .....	42	D	D	D	c	D	D
8122	Death care services .....	7	3 138	994	237	65	2.5	—
8123	Drycleaning & laundry services .....	7	1 885	601	145	62	15.1	—
81231	Coin-operated laundries & drycleaners .....	3	878	228	55	24	D	—
812310	Coin-operated laundries & drycleaners .....	3	878	228	55	24	D	—
8123102	Coin-operated laundries & drycleaning stores .....	3	878	228	55	24	D	—
81232	Drycleaning & laundry services (except coin-operated) .....	4	1 007	373	90	38	21.2	—
812320	Drycleaning & laundry services (except coin-operated) .....	4	1 007	373	90	38	21.2	—
<b>OMAHA, NE-IA MSA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>1 234</b>	<b>497 760</b>	<b>156 400</b>	<b>36 150</b>	<b>8 294</b>	<b>14.3</b>	<b>6.8</b>
811	Repair & maintenance .....	708	331 936	97 796	22 925	4 812	15.9	7.0
8111	Automotive repair & maintenance .....	505	208 020	64 524	15 185	3 538	18.7	4.2
81111	Automotive mechanical & electrical repair & maintenance .....	272	117 486	36 726	8 613	1 896	17.4	4.6
811111	General automotive repair .....	206	88 526	27 916	6 444	1 583	20.9	2.2
811112	Automotive exhaust system repair .....	18	8 153	2 320	533	87	7.4	—
811113	Automotive transmission repair .....	27	11 409	3 798	927	118	8.1	9.0
811118	Other automotive mechanical & electrical repair & maintenance .....	21	9 398	2 692	709	108	5.4	26.1
8111182	Brake, front end, & wheel alignment .....	8	4 320	1 203	355	40	—	—
8111184	Radiator repair .....	7	1 954	566	139	28	25.8	10.8
81112	Automotive body, paint, interior, & glass repair .....	148	64 618	20 301	4 735	796	22.2	3.1
811121	Automotive body, paint, & interior repair & maintenance .....	129	54 046	17 600	4 108	675	24.3	3.5
8111211	Paint or body repair shops .....	122	52 701	17 239	4 013	653	24.2	3.6
8111213	Upholstery & interior repair shops .....	7	1 345	361	95	22	25.2	—
811122	Automotive glass replacement shops .....	19	10 572	2 701	627	121	11.5	1.0
81119	Other automotive repair & maintenance .....	85	25 916	7 497	1 837	846	15.7	5.2
811191	Automotive oil change & lubrication shops .....	16	D	D	D	c	D	D
811192	Carwashes .....	66	17 375	5 324	1 289	715	22.6	7.1
8112	Electronic & precision equipment repair & maintenance .....	50	37 331	11 597	2 802	399	4.9	24.8
81121	Electronic & precision equipment repair & maintenance .....	50	37 331	11 597	2 802	399	4.9	24.8
811211	Consumer electronics repair & maintenance .....	15	D	D	D	c	D	D
811212	Computer & office machine repair & maintenance .....	22	15 254	4 963	1 148	147	5.1	58.6
811219	Other electronic & precision equipment repair & maintenance .....	10	14 518	3 833	946	107	.8	.4
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	58	48 921	11 809	2 743	404	6.1	8.9
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	58	48 921	11 809	2 743	404	6.1	8.9
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	58	48 921	11 809	2 743	404	6.1	8.9
8114	Personal & household goods repair & maintenance .....	95	37 664	9 866	2 195	471	24.3	2.3
81141	Home & garden equipment & appliance repair & maintenance .....	30	23 945	6 096	1 374	265	13.4	2.5
811411	Home & garden equipment repair & maintenance .....	17	5 181	1 135	266	61	53.4	3.8
811412	Appliance repair & maintenance .....	13	18 764	4 961	1 108	204	2.3	2.1
81142	Reupholstery & furniture repair .....	16	2 000	666	140	33	59.1	—
811420	Reupholstery & furniture repair .....	16	2 000	666	140	33	59.1	—
81149	Other personal & household goods repair & maintenance .....	45	11 275	2 998	657	166	41.0	1.9
811490	Other personal & household goods repair & maintenance .....	45	11 275	2 998	657	166	41.0	1.9
8114901	Watch, clock, & jewelry repair .....	10	D	D	D	b	D	D
8114903	Welding repair .....	8	D	D	D	b	D	D
8114904	Garment repair & alteration services .....	9	756	263	38	19	50.9	—
8114909	All other repair & related services .....	18	6 429	1 344	273	59	37.6	3.3

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>OMAHA, NE—IA MSA—Con.</b>								
<b>81</b>	<b>Other services (except public administration)—Con.</b>							
812	Personal & laundry services .....	526	165 824	58 604	13 225	3 482	11.0	6.3
8121	Personal care services .....	305	55 277	26 584	5 838	1 649	19.9	3.5
81211	Hair, nail, & skin care services .....	277	50 930	25 590	5 610	1 506	20.0	3.6
812111	Barber shops .....	28	3 837	1 795	402	106	14.3	8.9
812112	Beauty shops .....	235	46 084	23 288	5 111	1 363	19.8	3.1
812113	Nail salons .....	14	1 009	507	97	37	50.9	7.4
81219	Other personal care services .....	28	4 347	994	228	143	18.4	1.4
812191	Diet & weight reducing services .....	7	1 896	390	95	49	5.2	—
812199	Other personal care services .....	21	2 451	604	133	94	28.7	2.5
8122	Death care services .....	48	31 128	9 317	2 156	390	11.5	14.3
81221	Funeral homes & funeral services .....	35	24 784	7 471	1 753	302	9.7	4.9
812210	Funeral homes & funeral services .....	35	24 784	7 471	1 753	302	9.7	4.9
8122101	Funeral homes .....	33	D	D	D	e	D	D
81222	Cemeteries & crematories .....	13	6 344	1 846	403	88	18.5	51.0
812220	Cemeteries & crematories .....	13	6 344	1 846	403	88	18.5	51.0
8123	Drycleaning & laundry services .....	110	38 656	13 422	3 264	909	6.2	2.8
81231	Coin-operated laundries & drycleaners .....	35	4 461	989	230	138	27.7	4.1
812310	Coin-operated laundries & drycleaners .....	35	4 461	989	230	138	27.7	4.1
8123102	Coin-operated laundries & drycleaning stores .....	34	D	D	D	c	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	65	15 762	5 727	1 423	436	7.5	5.8
812320	Drycleaning & laundry services (except coin-operated) .....	65	15 762	5 727	1 423	436	7.5	5.8
8123202	Drycleaning plants .....	47	12 730	4 886	1 191	363	7.5	2.5
8123203	Garment pressing & agents for laundries .....	14	2 165	541	143	54	3.2	—
81233	Linen & uniform supply .....	10	18 433	6 706	1 611	335	—	—
812331	Linen supply .....	6	10 956	4 001	949	215	—	—
8129	Other personal services .....	63	40 763	9 281	1 967	534	3.3	7.5
81292	Photofinishing .....	20	25 937	7 137	1 478	303	3.1	4.1
812921	Photofinishing laboratories (except one-hour) .....	11	D	D	D	e	D	D
812922	One-hour photofinishing .....	9	D	D	D	b	D	D
81293	Parking lots & garages .....	32	11 612	1 119	217	167	2.3	17.2
812930	Parking lots & garages .....	32	11 612	1 119	217	167	2.3	17.2
81299	All other personal services .....	11	3 214	1 025	272	64	8.9	—
812990	All other personal services .....	11	3 214	1 025	272	64	8.9	—
<b>SIoux CITY, IA—NE MSA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>213</b>	<b>96 088</b>	<b>29 662</b>	<b>6 763</b>	<b>1 594</b>	<b>14.0</b>	<b>1.9</b>
811	Repair & maintenance .....	121	69 449	20 423	4 580	912	16.7	1.9
8111	Automotive repair & maintenance .....	77	32 677	9 792	2 252	561	24.2	.1
81111	Automotive mechanical & electrical repair & maintenance .....	40	16 681	4 678	984	193	19.9	.2
811111	General automotive repair .....	26	7 821	2 214	497	108	28.3	.4
811113	Automotive transmission repair .....	6	2 052	653	159	27	12.3	—
811118	Other automotive mechanical & electrical repair & maintenance .....	4	5 176	1 321	238	40	4.0	—
8111182	Brake, front end, & wheel alignment .....	2	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	19	9 508	2 804	731	119	15.0	—
811121	Automotive body, paint, & interior repair & maintenance .....	16	D	D	D	c	D	D
8111211	Paint or body repair shops .....	16	D	D	D	c	D	D
81119	Other automotive repair & maintenance .....	18	6 488	2 310	537	249	48.8	—
811192	Carwashes .....	16	D	D	D	c	D	D
8112	Electronic & precision equipment repair & maintenance .....	14	6 323	1 486	357	76	23.6	8.0
81121	Electronic & precision equipment repair & maintenance .....	14	6 323	1 486	357	76	23.6	8.0
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	14	27 517	7 981	1 730	213	5.3	—
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	14	27 517	7 981	1 730	213	5.3	—
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	14	27 517	7 981	1 730	213	5.3	—
8114	Personal & household goods repair & maintenance .....	16	2 932	1 164	241	62	26.1	26.7
81149	Other personal & household goods repair & maintenance .....	8	1 885	736	147	41	26.0	16.1
811490	Other personal & household goods repair & maintenance .....	8	1 885	736	147	41	26.0	16.1
812	Personal & laundry services .....	92	26 639	9 239	2 183	682	6.8	2.0
8121	Personal care services .....	45	7 773	3 531	759	292	14.8	2.2
81211	Hair, nail, & skin care services .....	33	6 384	3 138	684	225	14.7	—
812112	Beauty shops .....	31	D	D	D	c	D	D
81219	Other personal care services .....	12	1 389	393	75	67	15.0	12.3
812199	Other personal care services .....	9	896	278	61	61	5.8	10.0
8122	Death care services .....	14	D	D	D	b	D	D
81221	Funeral homes & funeral services .....	10	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	10	D	D	D	b	D	D
8122101	Funeral homes .....	10	D	D	D	b	D	D
81222	Cemeteries & crematories .....	4	D	D	D	b	D	D
812220	Cemeteries & crematories .....	4	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	23	9 242	3 188	763	241	4.1	.6
81232	Drycleaning & laundry services (except coin-operated) .....	11	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	11	D	D	D	b	D	D
8123202	Drycleaning plants .....	9	D	D	D	b	D	D
81233	Linen & uniform supply .....	2	D	D	D	c	D	D
8129	Other personal services .....	10	D	D	D	b	D	D
81292	Photofinishing .....	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>WATERLOO—CEDAR FALLS, IA MSA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>213</b>	<b>80 154</b>	<b>25 928</b>	<b>5 711</b>	<b>1 513</b>	<b>19.3</b>	<b>2.9</b>
811	Repair & maintenance .....	109	33 090	9 160	2 084	552	34.0	5.5
8111	Automotive repair & maintenance .....	84	26 492	7 070	1 566	433	31.4	6.7
81111	Automotive mechanical & electrical repair & maintenance .....	47	14 331	3 388	771	170	40.2	11.3
811111	General automotive repair .....	32	7 013	1 526	340	90	43.4	23.0
811112	Automotive exhaust system repair .....	5	2 728	721	161	29	10.5	—
811118	Other automotive mechanical & electrical repair & maintenance .....	7	3 892	913	212	40	53.8	—
81112	Automotive body, paint, interior, & glass repair .....	25	8 566	2 382	492	99	27.7	1.1
811121	Automotive body, paint, & interior repair & maintenance .....	23	D	D	D	b	D	D
8111211	Paint or body repair shops .....	21	7 386	2 141	434	88	26.8	1.3
81119	Other automotive repair & maintenance .....	12	3 595	1 300	303	164	4.7	1.6
811192	Carwashes .....	10	D	D	D	c	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	10	4 420	987	254	49	50.8	—
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	10	4 420	987	254	49	50.8	—
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	10	4 420	987	254	49	50.8	—
8114	Personal & household goods repair & maintenance .....	11	1 719	907	220	62	32.2	2.8
81149	Other personal & household goods repair & maintenance .....	4	710	222	48	13	46.1	—
811490	Other personal & household goods repair & maintenance .....	4	710	222	48	13	46.1	—
812	Personal & laundry services .....	104	47 064	16 768	3 627	961	9.0	1.1
8121	Personal care services .....	60	7 832	3 145	734	294	27.3	2.5
81211	Hair, nail, & skin care services .....	52	6 805	2 840	666	260	26.4	2.9
812111	Barber shops .....	9	D	D	D	b	D	D
812112	Beauty shops .....	41	5 715	2 408	562	217	21.5	3.4
81219	Other personal care services .....	8	1 027	305	68	34	20.1	—
8122	Death care services .....	22	8 207	2 482	484	116	12.8	.2
81221	Funeral homes & funeral services .....	13	5 839	1 713	311	67	12.9	—
812210	Funeral homes & funeral services .....	13	5 839	1 713	311	67	12.9	—
8122101	Funeral homes .....	12	D	D	D	b	D	D
81222	Cemeteries & crematories .....	9	2 368	769	173	49	12.5	.6
812220	Cemeteries & crematories .....	9	2 368	769	173	49	12.5	.6
8123	Drycleaning & laundry services .....	14	14 689	5 138	1 258	358	6.9	.5
81231	Coin-operated laundries & drycleaners .....	6	D	D	D	b	D	D
812310	Coin-operated laundries & drycleaners .....	6	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	b	D	D
8123202	Drycleaning plants .....	4	D	D	D	b	D	D
81233	Linen & uniform supply .....	2	D	D	D	c	D	D
8129	Other personal services .....	8	16 336	6 003	1 151	193	.1	1.3
81292	Photofinishing .....	5	D	D	D	c	D	D
812921	Photofinishing laboratories (except one-hour) .....	3	D	D	D	c	D	D
<b>AREA OUTSIDE IOWA METROPOLITAN AREAS</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>2 956</b>	<b>628 577</b>	<b>148 601</b>	<b>33 241</b>	<b>9 939</b>	<b>46.0</b>	<b>5.0</b>
811	Repair & maintenance .....	1 736	423 818	87 006	19 749	5 424	49.6	3.9
8111	Automotive repair & maintenance .....	1 204	D	D	D	h	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	699	167 542	33 859	7 819	1 993	50.1	2.9
811111	General automotive repair .....	602	D	D	D	g	D	D
811112	Automotive exhaust system repair .....	35	D	D	D	c	D	D
811113	Automotive transmission repair .....	15	D	D	D	b	D	D
811118	Other automotive mechanical & electrical repair & maintenance .....	47	D	D	D	c	D	D
8111181	Carburetor repair shops .....	4	2 061	856	178	29	—	—
8111182	Brake, front end, & wheel alignment .....	17	D	D	D	b	D	D
8111184	Radiator repair .....	18	1 926	292	60	25	46.7	—
81112	Automotive body, paint, interior, & glass repair .....	362	D	D	D	g	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	342	90 095	20 238	4 784	1 145	51.5	3.2
8111211	Paint or body repair shops .....	327	86 655	19 542	4 642	1 101	52.5	2.8
8111213	Upholstery & interior repair shops .....	12	1 583	434	88	28	27.0	29.3
811122	Automotive glass replacement shops .....	20	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	143	D	D	D	f	D	D
811191	Automotive oil change & lubrication shops .....	17	5 184	1 333	323	108	24.4	—
811192	Carwashes .....	113	D	D	D	e	D	D
811198	All other automotive repair & maintenance .....	13	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance .....	55	D	D	D	c	D	D
81121	Electronic & precision equipment repair & maintenance .....	55	D	D	D	c	D	D
811211	Consumer electronics repair & maintenance .....	27	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	257	D	D	D	f	D	D
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	257	D	D	D	f	D	D
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	257	D	D	D	f	D	D

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**Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 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>AREA OUTSIDE IOWA METROPOLITAN AREAS—Con.</b>								
<b>81</b>	<b>Other services (except public administration)—Con.</b>							
811	Repair & maintenance—Con.							
8114	Personal & household goods repair & maintenance .....	220	D	D	D	f	D	D
81141	Home & garden equipment & appliance repair & maintenance .....	61	10 463	1 748	389	127	68.0	11.9
811411	Home & garden equipment repair & maintenance .....	27	4 660	556	118	44	65.9	3.5
811412	Appliance repair & maintenance .....	34	5 803	1 192	271	83	69.7	18.7
81142	Reupholstery & furniture repair .....	25	D	D	D	b	D	D
811420	Reupholstery & furniture repair .....	25	D	D	D	b	D	D
81143	Footwear & leather goods repair .....	8	1 095	113	27	14	47.9	—
811430	Footwear & leather goods repair .....	8	1 095	113	27	14	47.9	—
81149	Other personal & household goods repair & maintenance .....	126	27 325	5 319	1 187	456	51.6	9.9
811490	Other personal & household goods repair & maintenance .....	126	27 325	5 319	1 187	456	51.6	9.9
8114903	Welding repair .....	85	18 599	3 690	781	273	50.5	4.6
8114909	All other repair & related services .....	31	D	D	D	c	D	D
812	Personal & laundry services .....	1 220	204 759	61 595	13 492	4 515	38.5	7.2
8121	Personal care services .....	638	D	D	D	g	D	D
81211	Hair, nail, & skin care services .....	610	D	D	D	g	D	D
812111	Barber shops .....	14	D	D	D	b	D	D
812112	Beauty shops .....	591	46 909	17 406	4 035	1 750	53.1	7.7
81219	Other personal care services .....	28	1 467	347	85	75	57.4	4.1
812199	Other personal care services .....	21	1 168	292	76	67	54.6	2.5
8122	Death care services .....	397	106 545	26 406	5 393	1 403	37.1	5.9
81221	Funeral homes & funeral services .....	299	100 417	24 062	4 955	1 216	38.0	3.7
812210	Funeral homes & funeral services .....	299	100 417	24 062	4 955	1 216	38.0	3.7
8122101	Funeral homes .....	297	D	D	D	g	D	D
81222	Cemeteries & crematories .....	98	6 128	2 344	438	187	22.9	43.1
812220	Cemeteries & crematories .....	98	6 128	2 344	438	187	22.9	43.1
8123	Drycleaning & laundry services .....	162	D	D	D	g	D	D
81231	Coin-operated laundries & drycleaners .....	50	4 967	1 166	318	187	40.5	16.8
812310	Coin-operated laundries & drycleaners .....	50	4 967	1 166	318	187	40.5	16.8
8123102	Coin-operated laundries & drycleaning stores .....	50	4 967	1 166	318	187	40.5	16.8
81232	Drycleaning & laundry services (except coin-operated) .....	96	13 890	4 655	1 047	466	39.2	8.3
812320	Drycleaning & laundry services (except coin-operated) .....	96	13 890	4 655	1 047	466	39.2	8.3
8123202	Drycleaning plants .....	89	D	D	D	e	D	D
81233	Linen & uniform supply .....	16	D	D	D	e	D	D
812332	Industrial laundries .....	13	D	D	D	e	D	D
8129	Other personal services .....	23	4 389	1 200	241	95	51.5	3.8
81292	Photofinishing .....	16	3 709	1 049	219	83	52.8	1.3

<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>CEDAR RAPIDS, IA MSA</b>									
<b>81</b>	<b>Other services (except public administration)</b>	<b>74</b>	<b>59 426</b>	<b>25 968</b>	<b>8 724</b>	<b>1 925</b>	<b>539</b>	<b>51.7</b>	<b>4.3</b>
813	Religious/grantmaking/civic/professional & similar org .....	74	59 426	25 968	8 724	1 925	539	51.7	4.3
8132	Grantmaking & giving services .....	14	39 970	7 787	2 455	440	59	63.9	1.3
81321	Grantmaking & giving services .....	14	39 970	7 787	2 455	440	59	63.9	1.3
813211	Grantmaking foundations .....	7	32 074	4 150	1 267	131	13	78.7	—
8134	Civic & social organizations .....	23	7 969	7 400	2 862	735	303	19.4	13.0
81341	Civic & social organizations .....	23	7 969	7 400	2 862	735	303	19.4	13.0
813410	Civic & social organizations .....	23	7 969	7 400	2 862	735	303	19.4	13.0
8134101	Civic & social organizations, with restaurants & bars .....	10	2 269	2 209	415	102	69	39.9	33.8
8134102	Civic & social organizations, without restaurants & bars .....	13	5 700	5 191	2 447	633	234	11.2	4.8
8139	Business/professional/labor/political/& similar organizations .....	31	8 602	7 952	2 254	517	99	24.1	11.7
81391	Business associations .....	10	5 591	5 189	1 622	370	48	14.1	4.1
813910	Business associations .....	10	5 591	5 189	1 622	370	48	14.1	4.1

See footnotes at end of table.

**OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—GEOG. AREA SERIES**

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>DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA</b>									
<b>81</b>	<b>Other services (except public administration) .</b>	<b>127</b>	<b>50 972</b>	<b>37 936</b>	<b>10 802</b>	<b>2 496</b>	<b>907</b>	<b>30.2</b>	<b>13.1</b>
813	Religious/grantmaking/civic/professional & similar org . . . .	127	50 972	37 936	10 802	2 496	907	30.2	13.1
8132	Grantmaking & giving services . . . . .	11	16 584	6 067	2 051	472	83	29.7	1.6
81321	Grantmaking & giving services . . . . .	11	16 584	6 067	2 051	472	83	29.7	1.6
8134	Civic & social organizations . . . . .	67	14 452	13 858	3 931	863	552	33.2	27.7
81341	Civic & social organizations . . . . .	67	14 452	13 858	3 931	863	552	33.2	27.7
813410	Civic & social organizations . . . . .	67	14 452	13 858	3 931	863	552	33.2	27.7
8134101	Civic & social organizations, with restaurants & bars . . . . .	36	7 792	7 427	1 932	428	344	38.8	31.6
8134102	Civic & social organizations, without restaurants & bars . . . . .	31	6 660	6 431	1 999	435	208	26.6	23.1
8139	Business/professional/labor/political/& similar organizations . . . . .	37	16 711	14 884	3 347	798	157	25.5	8.4
81391	Business associations . . . . .	20	13 961	12 275	2 555	617	103	27.4	1.8
813910	Business associations . . . . .	20	13 961	12 275	2 555	617	103	27.4	1.8
<b>DES MOINES, IA MSA</b>									
<b>81</b>	<b>Other services (except public administration) .</b>	<b>285</b>	<b>267 410</b>	<b>211 579</b>	<b>60 476</b>	<b>14 698</b>	<b>2 629</b>	<b>13.7</b>	<b>3.3</b>
813	Religious/grantmaking/civic/professional & similar org . . . .	285	267 410	211 579	60 476	14 698	2 629	13.7	3.3
8132	Grantmaking & giving services . . . . .	38	67 108	24 248	9 353	2 240	441	14.6	3.1
81321	Grantmaking & giving services . . . . .	38	67 108	24 248	9 353	2 240	441	14.6	3.1
813212	Voluntary health organizations . . . . .	20	29 240	14 647	6 085	1 444	342	1.0	1.4
8133	Social advocacy organizations . . . . .	35	17 433	16 466	5 175	1 208	280	23.9	3.7
81331	Social advocacy organizations . . . . .	35	17 433	16 466	5 175	1 208	280	23.9	3.7
813312	Environment, conservation, & wildlife organizations . . . . .	9	10 063	9 329	1 859	460	106	6.1	—
813319	Other social advocacy organizations . . . . .	16	4 722	4 654	2 023	459	100	59.1	3.9
8134	Civic & social organizations . . . . .	64	27 609	25 155	8 091	2 032	896	12.7	13.0
81341	Civic & social organizations . . . . .	64	27 609	25 155	8 091	2 032	896	12.7	13.0
813410	Civic & social organizations . . . . .	64	27 609	25 155	8 091	2 032	896	12.7	13.0
8134101	Civic & social organizations, with restaurants & bars . . . . .	20	10 295	8 823	2 899	680	232	9.4	13.7
8134102	Civic & social organizations, without restaurants & bars . . . . .	44	17 314	16 332	5 192	1 352	664	14.7	12.6
8139	Business/professional/labor/political/& similar organizations . . . . .	148	155 260	145 710	37 857	9 218	1 012	12.3	1.5
81391	Business associations . . . . .	75	109 973	102 431	20 635	4 967	544	8.2	1.4
813910	Business associations . . . . .	75	109 973	102 431	20 635	4 967	544	8.2	1.4
81392	Professional organizations . . . . .	44	36 896	35 804	15 165	3 758	379	14.6	.2
813920	Professional organizations . . . . .	44	36 896	35 804	15 165	3 758	379	14.6	.2
81399	Other similar organizations (exc bus, prof, labor, & political) . . . . .	29	8 391	7 475	2 057	493	89	57.0	9.3
813990	Other similar organizations (exc bus, prof, labor, & political) . . . . .	29	8 391	7 475	2 057	493	89	57.0	9.3
<b>DUBUQUE, IA MSA</b>									
<b>81</b>	<b>Other services (except public administration) .</b>	<b>35</b>	<b>8 724</b>	<b>6 172</b>	<b>2 188</b>	<b>514</b>	<b>214</b>	<b>49.8</b>	<b>7.3</b>
813	Religious/grantmaking/civic/professional & similar org . . . .	35	8 724	6 172	2 188	514	214	49.8	7.3
8134	Civic & social organizations . . . . .	14	2 634	2 301	697	161	143	44.6	13.4
81341	Civic & social organizations . . . . .	14	2 634	2 301	697	161	143	44.6	13.4
813410	Civic & social organizations . . . . .	14	2 634	2 301	697	161	143	44.6	13.4
8134102	Civic & social organizations, without restaurants & bars . . . . .	9	2 038	1 766	599	139	122	31.6	14.2
8139	Business/professional/labor/political/& similar organizations . . . . .	13	2 902	2 846	989	228	47	55.7	1.7
<b>IOWA CITY, IA MSA</b>									
<b>81</b>	<b>Other services (except public administration) .</b>	<b>38</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
813	Religious/grantmaking/civic/professional & similar org . . . .	38	D	D	D	D	e	D	D
8132	Grantmaking & giving services . . . . .	6	D	D	D	D	c	D	D
81321	Grantmaking & giving services . . . . .	6	D	D	D	D	c	D	D
813211	Grantmaking foundations . . . . .	5	D	D	D	D	c	D	D
8134	Civic & social organizations . . . . .	15	D	D	D	D	c	D	D
81341	Civic & social organizations . . . . .	15	D	D	D	D	c	D	D
813410	Civic & social organizations . . . . .	15	D	D	D	D	c	D	D
8134101	Civic & social organizations, with restaurants & bars . . . . .	9	D	D	D	D	b	D	D
8134102	Civic & social organizations, without restaurants & bars . . . . .	6	D	D	D	D	b	D	D
8139	Business/professional/labor/political/& similar organizations . . . . .	17	D	D	D	D	b	D	D
81399	Other similar organizations (exc bus, prof, labor, & political) . . . . .	6	D	D	D	D	b	D	D
813990	Other similar organizations (exc bus, prof, labor, & political) . . . . .	6	D	D	D	D	b	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>OMAHA, NE—IA MSA</b>									
<b>81</b>	<b>Other services (except public administration) .</b>	<b>253</b>	<b>251 488</b>	<b>117 322</b>	<b>39 491</b>	<b>9 000</b>	<b>2 675</b>	<b>17.3</b>	<b>13.9</b>
813	Religious/grantmaking/civic/professional & similar org . . . . .	253	251 488	117 322	39 491	9 000	2 675	17.3	13.9
8132	Grantmaking & giving services . . . . .	45	157 108	29 065	8 666	2 022	419	11.2	5.2
81321	Grantmaking & giving services . . . . .	45	157 108	29 065	8 666	2 022	419	11.2	5.2
813211	Grantmaking foundations . . . . .	19	113 588	8 775	2 131	506	65	10.0	7.1
813212	Voluntary health organizations . . . . .	22	D	D	D	D	D	D	D
813219	Other grantmaking & giving services . . . . .	4	D	D	D	D	c	D	D
8133	Social advocacy organizations . . . . .	18	8 976	6 339	2 473	567	134	23.0	4.2
81331	Social advocacy organizations . . . . .	18	8 976	6 339	2 473	567	134	23.0	4.2
813312	Environment, conservation, & wildlife organizations .	8	6 836	4 304	1 480	348	80	5.5	5.0
8134	Civic & social organizations . . . . .	98	30 878	29 909	10 600	2 338	1 177	24.2	17.4
81341	Civic & social organizations . . . . .	98	30 878	29 909	10 600	2 338	1 177	24.2	17.4
813410	Civic & social organizations . . . . .	98	30 878	29 909	10 600	2 338	1 177	24.2	17.4
8134101	Civic & social organizations, with restaurants & bars . . . . .	46	14 642	13 762	3 742	881	470	25.8	25.4
8134102	Civic & social organizations, without restaurants & bars . . . . .	52	16 236	16 147	6 858	1 457	707	22.7	10.3
8139	Business/professional/labor/political/& similar organizations . . . . .	92	54 526	52 009	17 752	4 073	945	30.1	38.8
81391	Business associations . . . . .	40	24 938	25 385	10 238	2 223	598	36.2	28.0
813910	Business associations . . . . .	40	24 938	25 385	10 238	2 223	598	36.2	28.0
81392	Professional organizations . . . . .	24	7 750	7 083	1 708	405	75	57.8	4.1
813920	Professional organizations . . . . .	24	7 750	7 083	1 708	405	75	57.8	4.1
81399	Other similar organizations (exc bus, prof, labor, & political) . . . . .	28	21 838	19 541	5 806	1 445	272	10.9	63.4
813990	Other similar organizations (exc bus, prof, labor, & political) . . . . .	28	21 838	19 541	5 806	1 445	272	10.9	63.4
<b>SIOUX CITY, IA—NE MSA</b>									
<b>81</b>	<b>Other services (except public administration) .</b>	<b>42</b>	<b>14 839</b>	<b>11 633</b>	<b>4 291</b>	<b>1 006</b>	<b>280</b>	<b>39.0</b>	<b>23.8</b>
813	Religious/grantmaking/civic/professional & similar org . . . . .	42	14 839	11 633	4 291	1 006	280	39.0	23.8
8134	Civic & social organizations . . . . .	20	4 103	3 884	1 057	266	125	51.6	17.3
81341	Civic & social organizations . . . . .	20	4 103	3 884	1 057	266	125	51.6	17.3
813410	Civic & social organizations . . . . .	20	4 103	3 884	1 057	266	125	51.6	17.3
8134102	Civic & social organizations, without restaurants & bars . . . . .	15	2 517	2 510	906	231	105	38.4	11.0
8139	Business/professional/labor/political/& similar organizations . . . . .	13	5 050	5 207	1 913	436	87	27.1	55.8
81391	Business associations . . . . .	8	4 509	4 708	1 771	386	72	29.0	51.8
813910	Business associations . . . . .	8	4 509	4 708	1 771	386	72	29.0	51.8
<b>WATERLOO—CEDAR FALLS, IA MSA</b>									
<b>81</b>	<b>Other services (except public administration) .</b>	<b>44</b>	<b>23 292</b>	<b>13 049</b>	<b>4 632</b>	<b>801</b>	<b>453</b>	<b>54.4</b>	<b>6.0</b>
813	Religious/grantmaking/civic/professional & similar org . . . . .	44	23 292	13 049	4 632	801	453	54.4	6.0
8132	Grantmaking & giving services . . . . .	6	11 408	2 006	566	129	22	88.7	.6
81321	Grantmaking & giving services . . . . .	6	11 408	2 006	566	129	22	88.7	.6
8134	Civic & social organizations . . . . .	23	7 340	6 899	2 134	397	365	16.3	15.8
81341	Civic & social organizations . . . . .	23	7 340	6 899	2 134	397	365	16.3	15.8
813410	Civic & social organizations . . . . .	23	7 340	6 899	2 134	397	365	16.3	15.8
8134101	Civic & social organizations, with restaurants & bars . . . . .	10	2 648	2 541	697	145	127	18.4	35.8
8134102	Civic & social organizations, without restaurants & bars . . . . .	13	4 692	4 358	1 437	252	238	15.1	4.6
8139	Business/professional/labor/political/& similar organizations . . . . .	12	D	D	D	D	b	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>AREA OUTSIDE IOWA METROPOLITAN AREAS</b>									
<b>81</b>	<b>Other services (except public administration)</b>	<b>635</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
813	Religious/grantmaking/civic/professional & similar org . . . . .	635	D	D	D	D	h	D	D
8132	Grantmaking & giving services . . . . .	43	D	D	D	D	c	D	D
81321	Grantmaking & giving services . . . . .	43	D	D	D	D	c	D	D
813211	Grantmaking foundations . . . . .	19	D	D	D	D	b	D	D
8133	Social advocacy organizations . . . . .	42	D	D	D	D	c	D	D
81331	Social advocacy organizations . . . . .	42	D	D	D	D	c	D	D
813319	Other social advocacy organizations . . . . .	20	D	D	D	D	b	D	D
8134	Civic & social organizations . . . . .	272	D	D	D	D	g	D	D
81341	Civic & social organizations . . . . .	272	D	D	D	D	g	D	D
813410	Civic & social organizations . . . . .	272	D	D	D	D	g	D	D
8134101	Civic & social organizations, with restaurants & bars . . . . .	169	D	D	D	D	f	D	D
8134102	Civic & social organizations, without restaurants & bars . . . . .	103	D	D	D	D	f	D	D
8139	Business/professional/labor/political/& similar organizations . . . . .	278	D	D	D	D	f	D	D
81391	Business associations . . . . .	202	D	D	D	D	f	D	D
813910	Business associations . . . . .	202	D	D	D	D	f	D	D
81399	Other similar organizations (exc bus, prof, labor, & political) . . . . .	45	D	D	D	D	c	D	D
813990	Other similar organizations (exc bus, prof, labor, & political) . . . . .	45	D	D	D	D	c	D	D

<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>ADAIR COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration)</b>	<b>16</b>	<b>1 777</b>	<b>433</b>	<b>107</b>	<b>31</b>	<b>43.2</b>	<b>7.5</b>
811	Repair & maintenance . . . . .	12	D	D	D	b	D	D
<b>ADAMS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration)</b>	<b>8</b>	<b>1 294</b>	<b>202</b>	<b>41</b>	<b>16</b>	<b>61.6</b>	<b>.2</b>
811	Repair & maintenance . . . . .	5	D	D	D	a	D	D
<b>ALLAMAKEE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration)</b>	<b>34</b>	<b>6 770</b>	<b>1 112</b>	<b>266</b>	<b>82</b>	<b>54.6</b>	<b>11.7</b>
811	Repair & maintenance . . . . .	23	5 700	935	230	63	54.7	5.3
8111	Automotive repair & maintenance . . . . .	16	3 980	589	142	42	56.1	7.6
81111	Automotive mechanical & electrical repair & maintenance . . . . .	10	2 699	364	83	24	55.8	—
811111	General automotive repair . . . . .	10	2 699	364	83	24	55.8	—
81112	Automotive body, paint, interior, & glass repair . . . . .	6	1 281	225	59	18	56.8	23.7
811121	Automotive body, paint, & interior repair & maintenance . . . . .	6	1 281	225	59	18	56.8	23.7
812	Personal & laundry services . . . . .	11	1 070	177	36	19	54.3	45.7
<b>APPANOOSE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration)</b>	<b>26</b>	<b>4 742</b>	<b>1 018</b>	<b>249</b>	<b>80</b>	<b>54.6</b>	<b>3.0</b>
811	Repair & maintenance . . . . .	11	3 005	622	156	42	57.9	1.4
8111	Automotive repair & maintenance . . . . .	6	2 031	416	102	27	50.3	—
81112	Automotive body, paint, interior, & glass repair . . . . .	3	1 475	375	92	22	D	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	3	1 475	375	92	22	D	—
8114	Personal & household goods repair & maintenance . . . . .	4	D	D	D	a	D	D
812	Personal & laundry services . . . . .	15	1 737	396	93	38	48.9	5.9

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>AUDUBON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>20</b>	<b>2 932</b>	<b>606</b>	<b>137</b>	<b>50</b>	<b>74.6</b>	<b>2.1</b>
811	Repair & maintenance .....	13	2 292	370	86	28	71.5	2.2
812	Personal & laundry services .....	7	640	236	51	22	85.9	1.9
<b>BENTON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>43</b>	<b>6 266</b>	<b>1 337</b>	<b>309</b>	<b>99</b>	<b>62.6</b>	<b>.4</b>
811	Repair & maintenance .....	28	5 048	1 030	242	78	66.7	.1
8111	Automotive repair & maintenance .....	19	3 005	555	124	47	58.3	.2
81112	Automotive body, paint, interior, & glass repair .....	9	1 596	351	90	29	39.3	.4
811121	Automotive body, paint, & interior repair & maintenance .....	9	1 596	351	90	29	39.3	.4
812	Personal & laundry services .....	15	1 218	307	67	21	45.6	1.5
<b>BLACK HAWK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>213</b>	<b>80 154</b>	<b>25 928</b>	<b>5 711</b>	<b>1 513</b>	<b>19.3</b>	<b>2.9</b>
811	Repair & maintenance .....	109	33 090	9 160	2 084	552	34.0	5.5
8111	Automotive repair & maintenance .....	84	26 492	7 070	1 566	433	31.4	6.7
81111	Automotive mechanical & electrical repair & maintenance .....	47	14 331	3 388	771	170	40.2	11.3
811111	General automotive repair .....	32	7 013	1 526	340	90	43.4	23.0
811112	Automotive exhaust system repair .....	5	2 728	721	161	29	10.5	—
811118	Other automotive mechanical & electrical repair & maintenance .....	7	3 892	913	212	40	53.8	—
81112	Automotive body, paint, interior, & glass repair .....	25	8 566	2 382	492	99	27.7	1.1
811121	Automotive body, paint, & interior repair & maintenance .....	23	D	D	D	b	D	D
8111211	Paint or body repair shops .....	21	7 386	2 141	434	88	26.8	1.3
81119	Other automotive repair & maintenance .....	12	3 595	1 300	303	164	4.7	1.6
811192	Carwashes .....	10	D	D	D	c	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	10	4 420	987	254	49	50.8	—
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	10	4 420	987	254	49	50.8	—
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	10	4 420	987	254	49	50.8	—
8114	Personal & household goods repair & maintenance .....	11	1 719	907	220	62	32.2	2.8
81149	Other personal & household goods repair & maintenance .....	4	710	222	48	13	46.1	—
811490	Other personal & household goods repair & maintenance .....	4	710	222	48	13	46.1	—
812	Personal & laundry services .....	104	47 064	16 768	3 627	961	9.0	1.1
8121	Personal care services .....	60	7 832	3 145	734	294	27.3	2.5
81211	Hair, nail, & skin care services .....	52	6 805	2 840	666	260	28.4	2.9
812111	Barber shops .....	9	D	D	D	b	D	D
812112	Beauty shops .....	41	5 715	2 408	562	217	21.5	3.4
81219	Other personal care services .....	8	1 027	305	68	34	20.1	—
8122	Death care services .....	22	8 207	2 482	484	116	12.8	.2
81221	Funeral homes & funeral services .....	13	5 839	1 713	311	67	12.9	—
812210	Funeral homes & funeral services .....	13	5 839	1 713	311	67	12.9	—
8122101	Funeral homes .....	12	D	D	D	b	D	D
81222	Cemeteries & crematories .....	9	2 368	769	173	49	12.5	.6
812220	Cemeteries & crematories .....	9	2 368	769	173	49	12.5	.6
8123	Drycleaning & laundry services .....	14	14 689	5 138	1 258	358	6.9	.5
81231	Coin-operated laundries & drycleaners .....	6	D	D	D	b	D	D
812310	Coin-operated laundries & drycleaners .....	6	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	b	D	D
8123202	Drycleaning plants .....	4	D	D	D	b	D	D
81233	Linen & uniform supply .....	2	D	D	D	c	D	D
8129	Other personal services .....	8	16 336	6 003	1 151	193	.1	1.3
81292	Photofinishing .....	5	D	D	D	c	D	D
812921	Photofinishing laboratories (except one-hour) .....	3	D	D	D	c	D	D
<b>BOONE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>38</b>	<b>6 813</b>	<b>1 934</b>	<b>456</b>	<b>122</b>	<b>49.5</b>	<b>7.9</b>
811	Repair & maintenance .....	18	3 519	940	220	50	54.5	.6
8111	Automotive repair & maintenance .....	13	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	401	1 572	401	101	17	59.7	—
811121	Automotive body, paint, & interior repair & maintenance .....	5	1 572	401	101	17	59.7	—
812	Personal & laundry services .....	20	3 294	994	236	72	44.1	15.8
8121	Personal care services .....	12	1 014	342	84	29	54.8	2.5
81211	Hair, nail, & skin care services .....	12	1 014	342	84	29	54.8	2.5
812112	Beauty shops .....	11	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>BREMER COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>59</b>	<b>10 057</b>	<b>2 274</b>	<b>520</b>	<b>153</b>	<b>49.4</b>	<b>3.5</b>
811	Repair & maintenance .....	33	7 524	1 457	338	99	54.7	3.6
8111	Automotive repair & maintenance .....	22	4 351	880	205	62	53.2	5.8
81111	Automotive mechanical & electrical repair & maintenance .....	16	3 231	605	154	43	36.9	7.9
811111	General automotive repair .....	15	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	4	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	26	2 533	817	182	54	33.9	3.3
8121	Personal care services .....	17	900	315	73	32	79.8	9.3
81211	Hair, nail, & skin care services .....	15	D	D	D	b	D	D
812112	Beauty shops .....	15	D	D	D	b	D	D
<b>BUCHANAN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>40</b>	<b>7 833</b>	<b>1 701</b>	<b>331</b>	<b>115</b>	<b>54.2</b>	<b>7.2</b>
811	Repair & maintenance .....	26	6 159	1 148	235	76	61.8	4.8
8111	Automotive repair & maintenance .....	19	4 553	743	168	52	66.0	5.8
81111	Automotive mechanical & electrical repair & maintenance .....	11	3 427	472	109	33	70.5	7.8
811111	General automotive repair .....	8	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	4	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	4	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	14	1 674	553	96	39	26.0	15.9
<b>BUENA VISTA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>45</b>	<b>8 349</b>	<b>1 778</b>	<b>390</b>	<b>145</b>	<b>65.5</b>	<b>1.6</b>
811	Repair & maintenance .....	26	5 643	1 005	239	82	74.1	—
8111	Automotive repair & maintenance .....	15	2 874	477	114	48	84.6	—
81112	Automotive body, paint, interior, & glass repair .....	6	1 379	210	54	18	100.0	—
811121	Automotive body, paint, & interior repair & maintenance .....	6	1 379	210	54	18	100.0	—
8114	Personal & household goods repair & maintenance .....	6	D	D	D	a	D	D
812	Personal & laundry services .....	19	2 706	773	151	63	47.7	4.9
8121	Personal care services .....	11	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	11	D	D	D	b	D	D
812112	Beauty shops .....	10	D	D	D	b	D	D
<b>BUTLER COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>25</b>	<b>4 503</b>	<b>908</b>	<b>184</b>	<b>61</b>	<b>65.5</b>	<b>3.3</b>
811	Repair & maintenance .....	18	3 352	624	138	37	75.9	3.9
8111	Automotive repair & maintenance .....	10	D	D	D	a	D	D
812	Personal & laundry services .....	7	1 151	284	46	24	35.4	1.7
<b>CALHOUN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>2 480</b>	<b>508</b>	<b>125</b>	<b>58</b>	<b>62.6</b>	<b>8.7</b>
811	Repair & maintenance .....	11	1 779	374	99	34	48.7	11.3
8111	Automotive repair & maintenance .....	6	1 327	281	73	22	31.2	15.1
812	Personal & laundry services .....	8	701	134	26	24	98.0	2.0
<b>CARROLL COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>47</b>	<b>11 095</b>	<b>2 255</b>	<b>529</b>	<b>174</b>	<b>43.1</b>	<b>3.9</b>
811	Repair & maintenance .....	32	7 930	1 406	330	101	50.1	.5
8111	Automotive repair & maintenance .....	19	4 952	846	196	62	41.9	.9
81111	Automotive mechanical & electrical repair & maintenance .....	13	4 008	739	168	53	32.6	—
811111	General automotive repair .....	12	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	3	706	142	33	14	100.0	—
812	Personal & laundry services .....	15	3 165	849	199	73	25.7	12.5
8121	Personal care services .....	8	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	6	D	D	D	b	D	D
812112	Beauty shops .....	6	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>CASS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>43</b>	<b>7 309</b>	<b>1 384</b>	<b>327</b>	<b>102</b>	<b>62.9</b>	<b>13.1</b>
811	Repair & maintenance .....	26	5 195	861	206	59	69.2	18.3
8111	Automotive repair & maintenance .....	16	3 317	605	149	41	84.6	1.7
81112	Automotive body, paint, interior, & glass repair .....	7	D	D	D	a	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	6	D	D	D	b	D	D
812	Personal & laundry services .....	17	2 114	523	121	43	47.4	.4
8121	Personal care services .....	10	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	10	D	D	D	b	D	D
<b>CEDAR COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>29</b>	<b>6 657</b>	<b>1 547</b>	<b>326</b>	<b>70</b>	<b>47.8</b>	<b>1.2</b>
811	Repair & maintenance .....	20	5 708	1 305	269	57	39.2	1.3
8111	Automotive repair & maintenance .....	12	D	D	D	b	D	D
812	Personal & laundry services .....	9	949	242	57	13	99.6	.4
<b>CERRO GORDO COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>97</b>	<b>20 322</b>	<b>6 597</b>	<b>1 498</b>	<b>437</b>	<b>22.1</b>	<b>3.2</b>
811	Repair & maintenance .....	47	10 274	2 872	659	161	24.2	5.7
8111	Automotive repair & maintenance .....	33	7 790	2 122	480	114	24.5	2.9
81111	Automotive mechanical & electrical repair & maintenance .....	19	3 763	996	236	47	30.0	1.8
811111	General automotive repair .....	12	2 561	598	145	32	30.5	2.6
81112	Automotive body, paint, interior, & glass repair .....	9	3 587	1 025	212	47	15.6	—
811121	Automotive body, paint, & interior repair & maintenance .....	9	3 587	1 025	212	47	15.6	—
8111211	Paint or body repair shops .....	9	3 587	1 025	212	47	15.6	—
8114	Personal & household goods repair & maintenance .....	8	1 798	585	137	33	19.0	20.0
812	Personal & laundry services .....	50	10 048	3 725	839	276	20.0	.6
8121	Personal care services .....	32	3 236	1 344	305	126	46.4	—
81211	Hair, nail, & skin care services .....	27	3 015	1 275	291	110	43.6	—
812112	Beauty shops .....	24	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	9	4 421	1 753	401	111	11.4	1.3
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
<b>CHEROKEE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>28</b>	<b>4 446</b>	<b>1 035</b>	<b>209</b>	<b>53</b>	<b>62.0</b>	<b>8.1</b>
811	Repair & maintenance .....	18	3 258	608	140	31	65.0	9.9
8111	Automotive repair & maintenance .....	13	2 501	462	108	22	69.9	13.0
812	Personal & laundry services .....	10	1 188	427	69	22	53.7	3.1
<b>CHICKASAW COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>38</b>	<b>6 882</b>	<b>1 211</b>	<b>253</b>	<b>79</b>	<b>70.1</b>	<b>3.3</b>
811	Repair & maintenance .....	24	5 749	864	189	55	70.2	2.5
8111	Automotive repair & maintenance .....	14	3 227	378	90	25	90.7	—
81111	Automotive mechanical & electrical repair & maintenance .....	8	D	D	D	a	D	D
811111	General automotive repair .....	8	D	D	D	a	D	D
812	Personal & laundry services .....	14	1 133	347	64	24	69.6	7.6
8121	Personal care services .....	9	497	155	34	18	83.9	16.1
81211	Hair, nail, & skin care services .....	8	D	D	D	a	D	D
<b>CLARKE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>2 361</b>	<b>463</b>	<b>104</b>	<b>36</b>	<b>45.3</b>	<b>16.2</b>
811	Repair & maintenance .....	13	1 741	266	55	22	53.0	17.3
8111	Automotive repair & maintenance .....	13	1 741	266	55	22	53.0	17.3
812	Personal & laundry services .....	5	620	197	49	14	23.9	13.1

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLAY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>37</b>	<b>11 633</b>	<b>3 370</b>	<b>802</b>	<b>224</b>	<b>32.0</b>	<b>6.0</b>
811	Repair & maintenance .....	23	6 234	1 421	321	81	57.2	.5
8111	Automotive repair & maintenance .....	13	4 763	1 112	268	65	53.7	.6
81111	Automotive mechanical & electrical repair & maintenance .....	7	3 166	785	181	42	61.7	.9
811111	General automotive repair .....	5	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	14	5 399	1 949	481	143	2.9	12.4
8121	Personal care services .....	8	1 268	519	112	47	12.5	9.2
81211	Hair, nail, & skin care services .....	7	D	D	D	b	D	D
81212	Beauty shops .....	7	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	3	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	2	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	2	D	D	D	b	D	D
<b>CLAYTON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>39</b>	<b>4 778</b>	<b>1 029</b>	<b>224</b>	<b>78</b>	<b>77.3</b>	<b>1.0</b>
811	Repair & maintenance .....	16	2 882	542	120	33	70.6	.5
8111	Automotive repair & maintenance .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	23	1 896	487	104	45	87.5	2.0
8121	Personal care services .....	11	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	11	D	D	D	b	D	D
<b>CLINTON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>97</b>	<b>21 833</b>	<b>6 099</b>	<b>1 399</b>	<b>374</b>	<b>43.8</b>	<b>9.7</b>
811	Repair & maintenance .....	61	15 756	4 038	918	234	41.4	7.2
8111	Automotive repair & maintenance .....	44	12 847	3 100	716	183	36.4	6.8
81111	Automotive mechanical & electrical repair & maintenance .....	24	6 369	1 500	349	84	51.2	—
811111	General automotive repair .....	18	4 848	1 176	272	65	54.9	—
81112	Automotive body, paint, interior, & glass repair .....	11	5 429	1 345	309	65	20.1	16.0
811121	Automotive body, paint, & interior repair & maintenance .....	10	D	D	D	b	D	D
8111211	Paint or body repair shops .....	9	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	13	1 608	397	91	31	75.1	16.5
812	Personal & laundry services .....	36	6 077	2 061	481	140	50.1	16.2
8121	Personal care services .....	17	1 269	436	111	50	55.6	6.0
81211	Hair, nail, & skin care services .....	15	D	D	D	b	D	D
81212	Beauty shops .....	15	D	D	D	b	D	D
8122	Death care services .....	12	3 873	1 256	279	54	50.9	23.4
81221	Funeral homes & funeral services .....	7	3 650	1 119	256	43	48.1	24.7
812210	Funeral homes & funeral services .....	7	3 650	1 119	256	43	48.1	24.7
8122101	Funeral homes .....	7	3 650	1 119	256	43	48.1	24.7
8123	Drycleaning & laundry services .....	6	D	D	D	b	D	D
<b>CRAWFORD COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>34</b>	<b>5 736</b>	<b>1 082</b>	<b>290</b>	<b>79</b>	<b>52.3</b>	<b>4.5</b>
811	Repair & maintenance .....	20	4 157	739	205	53	55.7	3.3
8111	Automotive repair & maintenance .....	12	3 295	585	134	38	48.7	1.7
81111	Automotive mechanical & electrical repair & maintenance .....	8	2 178	384	92	22	25.0	—
811111	General automotive repair .....	8	2 178	384	92	22	25.0	—
812	Personal & laundry services .....	14	1 579	343	85	26	43.4	7.8
<b>DALLAS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>50</b>	<b>10 236</b>	<b>1 742</b>	<b>403</b>	<b>130</b>	<b>77.4</b>	<b>2.8</b>
811	Repair & maintenance .....	29	7 589	1 071	246	71	79.0	.2
8111	Automotive repair & maintenance .....	17	6 183	788	193	50	85.1	—
81111	Automotive mechanical & electrical repair & maintenance .....	10	4 517	498	120	31	95.5	—
811111	General automotive repair .....	9	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	21	2 647	671	157	59	73.1	10.2
8121	Personal care services .....	8	D	D	D	a	D	D
81211	Hair, nail, & skin care services .....	8	D	D	D	a	D	D
<b>DAVIS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>1 207</b>	<b>265</b>	<b>64</b>	<b>20</b>	<b>100.0</b>	<b>—</b>
812	Personal & laundry services .....	5	D	D	D	a	D	D
<b>DECATUR COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>5</b>	<b>1 465</b>	<b>528</b>	<b>34</b>	<b>11</b>	<b>45.0</b>	<b>—</b>
812	Personal & laundry services .....	2	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>DELAWARE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>39</b>	<b>5 410</b>	<b>1 158</b>	<b>266</b>	<b>96</b>	<b>56.6</b>	<b>5.5</b>
811	Repair & maintenance . . . . .	26	4 072	807	197	61	64.5	6.3
8111	Automotive repair & maintenance . . . . .	16	3 241	672	163	45	56.6	6.6
81111	Automotive mechanical & electrical repair & maintenance . . . . .	10	D	D	D	b	D	D
811111	General automotive repair . . . . .	10	D	D	D	b	D	D
812	Personal & laundry services . . . . .	13	1 338	351	69	35	32.4	3.4
<b>DES MOINES COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>62</b>	<b>16 628</b>	<b>4 483</b>	<b>1 112</b>	<b>345</b>	<b>29.3</b>	<b>1.3</b>
811	Repair & maintenance . . . . .	29	10 859	2 887	723	200	30.5	—
8111	Automotive repair & maintenance . . . . .	24	9 330	2 612	655	184	25.9	—
81111	Automotive mechanical & electrical repair & maintenance . . . . .	12	4 384	1 019	227	47	41.1	—
811111	General automotive repair . . . . .	7	2 190	381	86	23	45.5	—
81112	Automotive body, paint, interior, & glass repair . . . . .	7	3 617	1 046	306	52	.9	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	7	3 617	1 046	306	52	.9	—
8111211	Paint or body repair shops . . . . .	6	D	D	D	b	D	D
812	Personal & laundry services . . . . .	33	5 769	1 596	389	145	26.8	3.8
8121	Personal care services . . . . .	21	2 034	756	169	84	43.5	7.8
81211	Hair, nail, & skin care services . . . . .	20	D	D	D	b	D	D
812112	Beauty shops . . . . .	20	D	D	D	b	D	D
8122	Death care services . . . . .	7	2 788	486	99	27	6.3	2.2
8123	Drycleaning & laundry services . . . . .	5	947	354	121	34	51.3	—
<b>DICKINSON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>37</b>	<b>6 535</b>	<b>1 600</b>	<b>305</b>	<b>116</b>	<b>43.7</b>	<b>3.4</b>
811	Repair & maintenance . . . . .	24	4 175	799	150	59	56.9	2.5
8111	Automotive repair & maintenance . . . . .	15	2 898	564	118	38	52.9	—
8114	Personal & household goods repair & maintenance . . . . .	5	D	D	D	a	D	D
812	Personal & laundry services . . . . .	13	2 360	801	155	57	20.3	5.0
8121	Personal care services . . . . .	8	863	286	59	29	55.4	13.8
81211	Hair, nail, & skin care services . . . . .	8	863	286	59	29	55.4	13.8
812112	Beauty shops . . . . .	8	863	286	59	29	55.4	13.8
<b>DUBUQUE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>172</b>	<b>51 208</b>	<b>14 868</b>	<b>3 404</b>	<b>889</b>	<b>30.0</b>	<b>3.3</b>
811	Repair & maintenance . . . . .	100	34 717	8 735	2 064	519	26.9	2.5
8111	Automotive repair & maintenance . . . . .	79	29 719	7 361	1 769	457	23.0	3.0
81111	Automotive mechanical & electrical repair & maintenance . . . . .	46	16 680	3 798	881	208	22.5	3.4
811111	General automotive repair . . . . .	38	12 729	2 813	657	158	25.2	4.4
811118	Other automotive mechanical & electrical repair & maintenance . . . . .	3	2 073	519	118	29	D	—
81112	Automotive body, paint, interior, & glass repair . . . . .	22	7 711	1 989	466	92	34.0	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	20	D	D	D	b	D	D
8111211	Paint or body repair shops . . . . .	19	6 513	1 679	398	80	38.0	—
81119	Other automotive repair & maintenance . . . . .	11	5 328	1 574	422	157	8.4	6.0
811192	Carwashes . . . . .	6	D	D	D	c	D	D
8114	Personal & household goods repair & maintenance . . . . .	8	1 348	727	154	37	43.8	—
812	Personal & laundry services . . . . .	72	16 491	6 133	1 340	370	36.5	4.8
8121	Personal care services . . . . .	48	5 878	2 443	532	191	37.8	5.1
81211	Hair, nail, & skin care services . . . . .	44	5 492	2 366	514	175	34.1	5.4
812112	Beauty shops . . . . .	41	5 419	2 352	510	170	33.6	5.5
8122	Death care services . . . . .	14	5 372	1 245	305	50	68.6	9.1
81221	Funeral homes & funeral services . . . . .	8	4 347	875	235	29	70.8	3.9
812210	Funeral homes & funeral services . . . . .	8	4 347	875	235	29	70.8	3.9
8122101	Funeral homes . . . . .	8	4 347	875	235	29	70.8	3.9
8123	Drycleaning & laundry services . . . . .	10	5 241	2 445	503	129	2.3	—
81232	Drycleaning & laundry services (except coin-operated) . . . . .	6	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) . . . . .	6	D	D	D	b	D	D
81233	Linen & uniform supply . . . . .	1	D	D	D	b	D	D
<b>EMMET COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>20</b>	<b>3 345</b>	<b>899</b>	<b>207</b>	<b>63</b>	<b>30.1</b>	<b>1.0</b>
811	Repair & maintenance . . . . .	8	1 924	374	86	26	22.1	—
8111	Automotive repair & maintenance . . . . .	5	D	D	D	a	D	D
812	Personal & laundry services . . . . .	12	1 421	525	121	37	41.0	2.3
8121	Personal care services . . . . .	6	524	171	40	18	76.5	—
81211	Hair, nail, & skin care services . . . . .	6	524	171	40	18	76.5	—

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>FAYETTE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>50</b>	<b>12 745</b>	<b>3 354</b>	<b>780</b>	<b>180</b>	<b>33.6</b>	<b>2.2</b>
811	Repair & maintenance .....	29	6 054	1 088	248	77	55.3	2.8
8111	Automotive repair & maintenance .....	16	3 479	623	147	46	45.5	1.4
81111	Automotive mechanical & electrical repair & maintenance .....	11	D	D	D	b	D	D
811111	General automotive repair .....	9	D	D	D	a	D	D
812	Personal & laundry services .....	21	6 691	2 266	532	103	13.9	1.7
8121	Personal care services .....	12	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	10	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	3	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
<b>FLOYD COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>34</b>	<b>9 009</b>	<b>2 001</b>	<b>458</b>	<b>137</b>	<b>34.2</b>	<b>.5</b>
811	Repair & maintenance .....	21	5 102	1 075	237	63	51.8	—
8111	Automotive repair & maintenance .....	14	2 418	533	125	33	59.6	—
8114	Personal & household goods repair & maintenance .....	3	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	1	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	1	D	D	D	a	D	D
812	Personal & laundry services .....	13	3 907	926	221	74	11.1	1.2
8123	Drycleaning & laundry services .....	5	2 327	412	113	31	6.0	1.9
81233	Linen & uniform supply .....	1	D	D	D	a	D	D
<b>FRANKLIN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>23</b>	<b>7 414</b>	<b>1 677</b>	<b>300</b>	<b>67</b>	<b>31.3</b>	<b>2.0</b>
811	Repair & maintenance .....	15	6 197	1 465	256	53	33.6	2.4
8111	Automotive repair & maintenance .....	10	D	D	D	b	D	D
812	Personal & laundry services .....	8	1 217	212	44	14	19.6	.4
<b>FREMONT COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>12</b>	<b>2 256</b>	<b>385</b>	<b>89</b>	<b>27</b>	<b>73.5</b>	<b>—</b>
811	Repair & maintenance .....	10	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	6	1 347	235	54	13	59.6	—
<b>GREENE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>26</b>	<b>4 491</b>	<b>780</b>	<b>176</b>	<b>68</b>	<b>71.0</b>	<b>2.6</b>
811	Repair & maintenance .....	19	3 196	465	110	36	80.5	3.7
8111	Automotive repair & maintenance .....	14	2 246	350	84	29	81.0	.7
81111	Automotive mechanical & electrical repair & maintenance .....	8	D	D	D	a	D	D
811111	General automotive repair .....	8	D	D	D	a	D	D
812	Personal & laundry services .....	7	1 295	315	66	32	47.6	—
<b>GRUNDY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>26</b>	<b>4 834</b>	<b>832</b>	<b>158</b>	<b>55</b>	<b>79.0</b>	<b>1.1</b>
811	Repair & maintenance .....	20	4 320	747	142	44	76.5	1.3
8111	Automotive repair & maintenance .....	14	2 953	501	116	37	65.6	1.9
81111	Automotive mechanical & electrical repair & maintenance .....	10	D	D	D	b	D	D
811111	General automotive repair .....	10	D	D	D	b	D	D
812	Personal & laundry services .....	6	514	85	16	11	100.0	—
<b>GUTHRIE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>13</b>	<b>2 225</b>	<b>490</b>	<b>100</b>	<b>36</b>	<b>34.3</b>	<b>3.3</b>
811	Repair & maintenance .....	7	1 318	247	58	21	49.6	—
8111	Automotive repair & maintenance .....	7	1 318	247	58	21	49.6	—
812	Personal & laundry services .....	6	907	243	42	15	12.1	8.2
<b>HAMILTON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>23</b>	<b>5 880</b>	<b>1 154</b>	<b>264</b>	<b>86</b>	<b>32.6</b>	<b>2.4</b>
811	Repair & maintenance .....	16	4 571	841	187	59	37.5	1.7
8111	Automotive repair & maintenance .....	12	3 235	694	155	52	39.8	—
81111	Automotive mechanical & electrical repair & maintenance .....	8	1 915	415	98	27	39.7	—
811111	General automotive repair .....	8	1 915	415	98	27	39.7	—
812	Personal & laundry services .....	7	1 309	313	77	27	15.7	4.7

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 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>HANCOCK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>29</b>	<b>4 209</b>	<b>1 094</b>	<b>251</b>	<b>71</b>	<b>63.3</b>	<b>2.0</b>
811	Repair & maintenance . . . . .	20	3 207	739	180	51	56.3	2.3
8111	Automotive repair & maintenance . . . . .	16	2 734	656	158	42	48.7	2.7
81112	Automotive body, paint, interior, & glass repair . . . . .	5	1 342	301	66	17	64.4	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	5	1 342	301	66	17	64.4	—
812	Personal & laundry services . . . . .	9	1 002	355	71	20	85.9	1.0
<b>HARDIN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>41</b>	<b>6 967</b>	<b>1 488</b>	<b>331</b>	<b>103</b>	<b>46.5</b>	<b>4.7</b>
811	Repair & maintenance . . . . .	26	5 348	1 105	258	69	48.0	3.9
8111	Automotive repair & maintenance . . . . .	15	3 304	790	173	35	33.5	.6
81111	Automotive mechanical & electrical repair & maintenance . . . . .	10	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair . . . . .	4	1 331	389	91	14	27.5	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	4	1 331	389	91	14	27.5	—
8114	Personal & household goods repair & maintenance . . . . .	6	D	D	D	b	D	D
812	Personal & laundry services . . . . .	15	1 619	383	73	34	41.6	7.1
<b>HARRISON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>23</b>	<b>4 201</b>	<b>818</b>	<b>174</b>	<b>49</b>	<b>74.6</b>	<b>2.4</b>
811	Repair & maintenance . . . . .	14	2 864	473	108	27	65.9	1.4
8111	Automotive repair & maintenance . . . . .	11	2 355	398	93	22	62.3	1.7
81112	Automotive body, paint, interior, & glass repair . . . . .	4	1 165	162	38	8	100.0	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	4	1 165	162	38	8	100.0	—
812	Personal & laundry services . . . . .	9	1 337	345	66	22	93.3	4.4
<b>HENRY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>31</b>	<b>6 838</b>	<b>1 131</b>	<b>240</b>	<b>93</b>	<b>57.5</b>	<b>1.4</b>
811	Repair & maintenance . . . . .	17	4 993	712	152	43	50.8	1.6
8111	Automotive repair & maintenance . . . . .	11	2 964	471	116	27	65.0	—
81111	Automotive mechanical & electrical repair & maintenance . . . . .	5	D	D	D	a	D	D
811111	General automotive repair . . . . .	5	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair . . . . .	5	1 199	152	36	6	81.9	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	5	1 199	152	36	6	81.9	—
8114	Personal & household goods repair & maintenance . . . . .	4	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance . . . . .	4	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance . . . . .	4	D	D	D	a	D	D
812	Personal & laundry services . . . . .	14	1 845	419	88	50	75.7	.6
8121	Personal care services . . . . .	8	D	D	D	b	D	D
81211	Hair, nail, & skin care services . . . . .	8	D	D	D	b	D	D
<b>HOWARD COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>16</b>	<b>3 587</b>	<b>460</b>	<b>97</b>	<b>32</b>	<b>80.3</b>	<b>2.4</b>
811	Repair & maintenance . . . . .	7	2 496	165	37	15	89.7	—
8111	Automotive repair & maintenance . . . . .	5	D	D	D	a	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	2	D	D	D	a	D	D
812	Personal & laundry services . . . . .	9	1 091	295	60	17	58.8	7.9
<b>HUMBOLDT COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>21</b>	<b>4 897</b>	<b>973</b>	<b>190</b>	<b>52</b>	<b>66.6</b>	<b>10.5</b>
811	Repair & maintenance . . . . .	12	3 445	497	102	24	83.6	12.2
8111	Automotive repair & maintenance . . . . .	9	3 078	444	90	20	81.6	13.6
81111	Automotive mechanical & electrical repair & maintenance . . . . .	6	2 064	204	46	14	92.9	—
811111	General automotive repair . . . . .	5	D	D	D	a	D	D
812	Personal & laundry services . . . . .	9	1 452	476	88	28	26.2	6.6
<b>IDA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>18</b>	<b>2 422</b>	<b>587</b>	<b>117</b>	<b>50</b>	<b>81.8</b>	<b>—</b>
811	Repair & maintenance . . . . .	11	1 086	193	39	19	92.2	—
812	Personal & laundry services . . . . .	7	1 336	394	78	31	73.3	—

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>IOWA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>22</b>	<b>4 158</b>	<b>1 229</b>	<b>259</b>	<b>73</b>	<b>46.2</b>	<b>1.2</b>
811	Repair & maintenance .....	15	2 684	998	216	50	55.1	1.7
8111	Automotive repair & maintenance .....	9	2 033	920	196	38	46.6	2.2
81111	Automotive mechanical & electrical repair & maintenance .....	5	1 543	861	184	33	32.5	—
812	Personal & laundry services .....	7	1 474	231	43	23	29.9	.3
<b>JACKSON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>43</b>	<b>9 419</b>	<b>1 556</b>	<b>367</b>	<b>114</b>	<b>59.6</b>	<b>.7</b>
811	Repair & maintenance .....	31	7 869	1 205	290	85	54.6	—
8111	Automotive repair & maintenance .....	22	4 990	842	216	61	68.3	—
81111	Automotive mechanical & electrical repair & maintenance .....	12	3 241	551	139	35	59.8	—
811111	General automotive repair .....	12	3 241	551	139	35	59.8	—
8114	Personal & household goods repair & maintenance .....	4	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	3	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	3	D	D	D	a	D	D
8114903	Welding repair .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	12	1 550	351	77	29	84.6	4.5
<b>JASPER COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>58</b>	<b>11 917</b>	<b>3 117</b>	<b>685</b>	<b>198</b>	<b>42.8</b>	<b>1.0</b>
811	Repair & maintenance .....	28	8 014	1 826	416	110	41.4	.1
8111	Automotive repair & maintenance .....	21	6 552	1 610	354	89	36.4	—
81111	Automotive mechanical & electrical repair & maintenance .....	12	3 651	966	211	55	35.4	—
811111	General automotive repair .....	9	2 564	577	124	40	43.9	—
81112	Automotive body, paint, interior, & glass repair .....	6	2 032	359	78	15	53.8	—
811121	Automotive body, paint, & interior repair & maintenance .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	30	3 903	1 291	269	88	45.5	2.9
8121	Personal care services .....	18	1 095	456	109	42	63.7	—
81211	Hair, nail, & skin care services .....	17	D	D	D	b	D	D
812112	Beauty shops .....	16	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	5	D	D	D	b	D	D
<b>JEFFERSON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>30</b>	<b>5 515</b>	<b>1 247</b>	<b>240</b>	<b>78</b>	<b>57.4</b>	<b>2.3</b>
811	Repair & maintenance .....	15	3 679	730	134	37	46.9	.3
8111	Automotive repair & maintenance .....	12	3 246	669	121	29	50.8	.3
81111	Automotive mechanical & electrical repair & maintenance .....	8	D	D	D	b	D	D
811111	General automotive repair .....	6	D	D	D	b	D	D
812	Personal & laundry services .....	15	1 836	517	106	41	78.5	6.5
8121	Personal care services .....	7	519	164	34	17	77.1	22.9
81211	Hair, nail, & skin care services .....	7	519	164	34	17	77.1	22.9
<b>JOHNSON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>152</b>	<b>43 310</b>	<b>12 463</b>	<b>2 677</b>	<b>767</b>	<b>25.5</b>	<b>2.3</b>
811	Repair & maintenance .....	85	28 627	7 248	1 464	348	30.0	2.0
8111	Automotive repair & maintenance .....	55	20 977	5 559	1 104	248	22.0	1.5
81111	Automotive mechanical & electrical repair & maintenance .....	34	11 118	3 101	570	141	19.7	1.8
811111	General automotive repair .....	29	8 505	1 824	422	110	25.8	2.4
811112	Automotive exhaust system repair .....	3	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	12	7 950	1 941	472	86	24.1	.7
811121	Automotive body, paint, & interior repair & maintenance .....	12	7 950	1 941	472	86	24.1	.7
8111211	Paint or body repair shops .....	11	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	9	1 909	517	62	21	26.2	3.4
8112	Electronic & precision equipment repair & maintenance .....	7	2 762	502	104	16	84.8	—
81121	Electronic & precision equipment repair & maintenance .....	7	2 762	502	104	16	84.8	—
8114	Personal & household goods repair & maintenance .....	16	3 242	943	196	65	32.5	7.6
81149	Other personal & household goods repair & maintenance .....	6	1 926	544	98	37	36.3	—
811490	Other personal & household goods repair & maintenance .....	6	1 926	544	98	37	36.3	—
8114903	Welding repair .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	67	14 683	5 215	1 213	419	16.6	2.8
8121	Personal care services .....	50	8 968	3 481	802	273	19.4	4.7
81211	Hair, nail, & skin care services .....	46	8 566	3 381	776	246	19.8	4.9
812111	Barber shops .....	2	D	D	D	a	D	D
812112	Beauty shops .....	42	D	D	D	c	D	D
8122	Death care services .....	7	3 138	994	237	65	2.5	—
8123	Drycleaning & laundry services .....	7	1 885	601	145	62	15.1	—
81231	Coin-operated laundries & drycleaners .....	3	878	228	55	24	D	—
812310	Coin-operated laundries & drycleaners .....	3	878	228	55	24	D	—
8123102	Coin-operated laundries & drycleaning stores .....	3	878	228	55	24	D	—
81232	Drycleaning & laundry services (except coin-operated) .....	4	1 007	373	90	38	21.2	—
812320	Drycleaning & laundry services (except coin-operated) .....	4	1 007	373	90	38	21.2	—

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>JONES COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>34</b>	<b>5 707</b>	<b>1 155</b>	<b>252</b>	<b>91</b>	<b>51.9</b>	<b>.4</b>
811	Repair & maintenance .....	19	3 508	649	145	51	57.9	.3
8111	Automotive repair & maintenance .....	13	2 737	494	109	34	57.5	—
81111	Automotive mechanical & electrical repair & maintenance .....	8	D	D	D	b	D	D
811111	General automotive repair .....	8	D	D	D	b	D	D
812	Personal & laundry services .....	15	2 199	506	107	40	42.3	.6
<b>KEOKUK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>15</b>	<b>2 356</b>	<b>440</b>	<b>85</b>	<b>29</b>	<b>34.6</b>	<b>1.3</b>
811	Repair & maintenance .....	8	1 464	287	56	13	26.2	—
8111	Automotive repair & maintenance .....	7	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair .....	4	1 221	243	49	10	18.1	—
811121	Automotive body, paint, & interior repair & maintenance .....	4	1 221	243	49	10	18.1	—
812	Personal & laundry services .....	7	892	153	29	16	48.4	3.4
<b>KOSSUTH COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>43</b>	<b>6 597</b>	<b>1 415</b>	<b>321</b>	<b>106</b>	<b>58.6</b>	<b>10.9</b>
811	Repair & maintenance .....	23	4 283	843	216	67	73.7	11.9
8111	Automotive repair & maintenance .....	16	2 946	533	140	44	72.0	17.3
81111	Automotive mechanical & electrical repair & maintenance .....	10	D	D	D	b	D	D
811111	General automotive repair .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	20	2 314	572	105	39	30.8	9.1
8121	Personal care services .....	8	D	D	D	a	D	D
81211	Hair, nail, & skin care services .....	8	D	D	D	a	D	D
<b>LEE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>68</b>	<b>18 373</b>	<b>4 609</b>	<b>1 088</b>	<b>308</b>	<b>33.0</b>	<b>14.7</b>
811	Repair & maintenance .....	45	11 689	2 678	677	169	32.7	2.5
8111	Automotive repair & maintenance .....	35	8 859	1 941	511	130	28.8	3.3
81111	Automotive mechanical & electrical repair & maintenance .....	19	5 212	1 009	264	63	12.3	.5
811111	General automotive repair .....	15	4 522	828	226	51	12.0	.6
81112	Automotive body, paint, interior, & glass repair .....	10	2 081	566	153	30	36.8	—
811121	Automotive body, paint, & interior repair & maintenance .....	9	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	6	1 566	366	94	37	73.1	17.2
8114	Personal & household goods repair & maintenance .....	7	2 085	494	107	28	58.2	—
81149	Other personal & household goods repair & maintenance .....	5	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	23	6 684	1 931	411	139	33.6	36.0
8121	Personal care services .....	11	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	11	D	D	D	b	D	D
812112	Beauty shops .....	11	D	D	D	b	D	D
8122	Death care services .....	5	2 648	618	118	32	62.9	—
81221	Funeral homes & funeral services .....	5	2 648	618	118	32	62.9	—
812210	Funeral homes & funeral services .....	5	2 648	618	118	32	62.9	—
8123	Drycleaning & laundry services .....	6	2 890	838	180	53	12.8	81.3
81233	Linen & uniform supply .....	1	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>LINN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>350</b>	<b>143 473</b>	<b>43 281</b>	<b>9 987</b>	<b>2 296</b>	<b>22.7</b>	<b>6.9</b>
811	Repair & maintenance . . . . .	199	89 415	26 959	6 351	1 283	28.2	5.2
8111	Automotive repair & maintenance . . . . .	140	61 029	17 482	4 002	872	32.7	6.1
81111	Automotive mechanical & electrical repair & maintenance . . . . .	84	34 923	9 378	2 122	412	35.6	3.7
811111	General automotive repair . . . . .	62	25 031	6 591	1 575	302	46.8	2.7
811112	Automotive exhaust system repair . . . . .	10	5 993	1 949	342	66	—	7.2
811113	Automotive transmission repair . . . . .	6	2 491	508	118	23	27.7	—
81112	Automotive body, paint, interior, & glass repair . . . . .	25	17 099	5 395	1 235	189	34.8	6.5
811121	Automotive body, paint, & interior repair & maintenance . . . . .	19	13 768	4 571	1 037	153	30.5	4.3
8111211	Paint or body repair shops . . . . .	18	D	D	D	c	D	D
811122	Automotive glass replacement shops . . . . .	6	3 331	824	198	36	52.9	15.9
81119	Other automotive repair & maintenance . . . . .	31	9 007	2 709	645	271	17.7	14.8
811191	Automotive oil change & lubrication shops . . . . .	5	D	D	D	b	D	D
811192	Carwashes . . . . .	22	D	D	D	c	D	D
8112	Electronic & precision equipment repair & maintenance . . . . .	16	14 275	6 252	1 517	241	9.9	1.0
81121	Electronic & precision equipment repair & maintenance . . . . .	16	14 275	6 252	1 517	241	9.9	1.0
811212	Computer & office machine repair & maintenance . . . . .	8	6 887	2 517	614	136	7.9	2.1
811213	Communication equipment repair & maintenance . . . . .	3	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	18	7 889	1 754	469	83	28.3	.5
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	18	7 889	1 754	469	83	28.3	.5
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	18	7 889	1 754	469	83	28.3	.5
8114	Personal & household goods repair & maintenance . . . . .	25	6 222	1 471	363	87	25.8	11.2
81141	Home & garden equipment & appliance repair & maintenance . . . . .	6	2 040	577	152	30	25.3	25.6
81142	Reupholstery & furniture repair . . . . .	5	1 717	374	89	23	20.3	4.4
811420	Reupholstery & furniture repair . . . . .	5	1 717	374	89	23	20.3	4.4
81149	Other personal & household goods repair & maintenance . . . . .	10	2 031	390	85	25	23.9	—
811490	Other personal & household goods repair & maintenance . . . . .	10	2 031	390	85	25	23.9	—
8114903	Welding repair . . . . .	4	D	D	D	a	D	D
812	Personal & laundry services . . . . .	151	54 058	16 322	3 636	1 013	13.5	9.7
8121	Personal care services . . . . .	97	16 162	6 399	1 495	512	20.2	6.3
81211	Hair, nail, & skin care services . . . . .	82	13 815	5 839	1 375	434	20.8	7.3
812112	Beauty shops . . . . .	79	13 563	5 773	1 358	429	19.4	7.5
81219	Other personal care services . . . . .	15	2 347	560	120	78	16.7	.3
812199	Other personal care services . . . . .	11	1 156	318	65	55	34.0	—
8122	Death care services . . . . .	21	10 622	3 146	771	132	7.1	3.8
81221	Funeral homes & funeral services . . . . .	13	7 609	1 805	430	76	8.4	1.2
812210	Funeral homes & funeral services . . . . .	13	7 609	1 805	430	76	8.4	1.2
8122101	Funeral homes . . . . .	13	7 609	1 805	430	76	8.4	1.2
81222	Cemeteries & crematories . . . . .	8	3 013	1 341	341	56	4.0	10.3
812220	Cemeteries & crematories . . . . .	8	3 013	1 341	341	56	4.0	10.3
8123	Drycleaning & laundry services . . . . .	22	7 426	2 846	677	202	37.4	.9
81231	Coin-operated laundries & drycleaners . . . . .	10	D	D	D	b	D	D
812310	Coin-operated laundries & drycleaners . . . . .	10	D	D	D	b	D	D
8123102	Coin-operated laundries & drycleaning stores . . . . .	9	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) . . . . .	11	3 387	1 402	330	95	11.4	—
812320	Drycleaning & laundry services (except coin-operated) . . . . .	11	3 387	1 402	330	95	11.4	—
8123202	Drycleaning plants . . . . .	9	D	D	D	b	D	D
81233	Linen & uniform supply . . . . .	1	D	D	D	b	D	D
8129	Other personal services . . . . .	11	19 848	3 931	693	167	2.6	19.0
81292	Photofinishing . . . . .	6	D	D	D	c	D	D
812921	Photofinishing laboratories (except one-hour) . . . . .	4	D	D	D	c	D	D
81293	Parking lots & garages . . . . .	5	D	D	D	b	D	D
812930	Parking lots & garages . . . . .	5	D	D	D	b	D	D
<b>LOUISA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>11</b>	<b>1 679</b>	<b>281</b>	<b>69</b>	<b>31</b>	<b>76.7</b>	<b>6.2</b>
811	Repair & maintenance . . . . .	6	877	157	38	14	67.3	—
812	Personal & laundry services . . . . .	5	802	124	31	17	87.0	13.0
<b>LUCAS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>5</b>	<b>1 341</b>	<b>321</b>	<b>74</b>	<b>15</b>	<b>18.0</b>	<b>—</b>
812	Personal & laundry services . . . . .	2	D	D	D	a	D	D
<b>LYON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>26</b>	<b>4 598</b>	<b>991</b>	<b>194</b>	<b>59</b>	<b>68.2</b>	<b>1.7</b>
811	Repair & maintenance . . . . .	18	3 995	674	152	41	74.6	—
8111	Automotive repair & maintenance . . . . .	14	2 593	492	108	30	95.3	—
81112	Automotive body, paint, interior, & glass repair . . . . .	6	D	D	D	a	D	D
812	Personal & laundry services . . . . .	8	603	317	42	18	26.0	12.9

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>MADISON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>24</b>	<b>2 996</b>	<b>681</b>	<b>166</b>	<b>53</b>	<b>53.7</b>	<b>3.8</b>
811	Repair & maintenance .....	12	1 751	366	81	27	37.4	3.9
812	Personal & laundry services .....	12	1 245	315	85	26	76.7	3.6
<b>MAHASKA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>46</b>	<b>10 339</b>	<b>1 955</b>	<b>460</b>	<b>143</b>	<b>53.8</b>	<b>2.3</b>
811	Repair & maintenance .....	25	7 351	1 077	252	65	50.1	2.2
8111	Automotive repair & maintenance .....	21	6 194	935	219	56	47.3	2.6
81111	Automotive mechanical & electrical repair & maintenance .....	18	5 893	864	201	51	49.3	2.1
811111	General automotive repair .....	16	D	D	D	b	D	D
812	Personal & laundry services .....	21	2 988	878	208	78	62.9	2.8
8121	Personal care services .....	11	1 063	407	95	45	56.7	2.7
81211	Hair, nail, & skin care services .....	10	D	D	D	b	D	D
812112	Beauty shops .....	10	D	D	D	b	D	D
<b>MARION COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>56</b>	<b>10 498</b>	<b>2 866</b>	<b>644</b>	<b>208</b>	<b>52.2</b>	<b>9.3</b>
811	Repair & maintenance .....	32	6 029	1 401	334	91	48.6	3.7
8111	Automotive repair & maintenance .....	29	4 895	1 154	277	76	41.1	4.6
81111	Automotive mechanical & electrical repair & maintenance .....	21	3 618	861	199	51	39.4	2.0
811111	General automotive repair .....	15	2 293	499	115	35	59.3	.9
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	24	4 469	1 465	310	117	57.0	16.8
8121	Personal care services .....	14	1 422	600	137	55	67.7	2.0
81211	Hair, nail, & skin care services .....	14	1 422	600	137	55	67.7	2.0
812112	Beauty shops .....	14	1 422	600	137	55	67.7	2.0
8122	Death care services .....	7	2 247	483	89	37	65.1	32.2
8123	Drycleaning & laundry services .....	3	800	382	84	25	D	—
<b>MARSHALL COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>57</b>	<b>14 952</b>	<b>3 896</b>	<b>848</b>	<b>250</b>	<b>37.3</b>	<b>10.4</b>
811	Repair & maintenance .....	37	8 895	2 041	474	125	52.5	10.1
8111	Automotive repair & maintenance .....	32	7 609	1 777	402	105	49.3	10.6
81111	Automotive mechanical & electrical repair & maintenance .....	21	3 979	1 123	225	49	36.5	12.7
811111	General automotive repair .....	14	2 980	668	152	33	43.7	.5
81119	Other automotive repair & maintenance .....	6	2 772	431	103	37	62.9	—
812	Personal & laundry services .....	20	6 057	1 855	374	125	15.1	10.8
8121	Personal care services .....	10	1 084	395	93	41	20.9	3.9
81211	Hair, nail, & skin care services .....	10	1 084	395	93	41	20.9	3.9
812112	Beauty shops .....	10	1 084	395	93	41	20.9	3.9
8122	Death care services .....	6	4 362	1 225	230	66	7.8	14.0
81221	Funeral homes & funeral services .....	3	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	3	D	D	D	b	D	D
<b>MILLS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>29</b>	<b>9 418</b>	<b>2 766</b>	<b>640</b>	<b>163</b>	<b>27.4</b>	<b>.8</b>
811	Repair & maintenance .....	14	3 063	528	106	26	51.5	1.5
8111	Automotive repair & maintenance .....	10	2 617	443	91	23	44.9	1.8
81112	Automotive body, paint, interior, & glass repair .....	5	2 091	335	63	16	31.1	2.2
811121	Automotive body, paint, & interior repair & maintenance .....	5	2 091	335	63	16	31.1	2.2
812	Personal & laundry services .....	15	6 355	2 238	534	137	15.8	.5
8121	Personal care services .....	9	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	9	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	2	D	D	D	c	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
<b>MITCHELL COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>26</b>	<b>5 108</b>	<b>1 237</b>	<b>281</b>	<b>95</b>	<b>63.8</b>	<b>5.3</b>
811	Repair & maintenance .....	15	3 750	823	197	62	59.0	6.9
8111	Automotive repair & maintenance .....	12	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	11	1 358	414	84	33	77.0	.8

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>MONONA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>21</b>	<b>3 853</b>	<b>775</b>	<b>174</b>	<b>51</b>	<b>67.4</b>	<b>.6</b>
811	Repair & maintenance . . . . .	11	2 444	450	100	29	94.6	—
8111	Automotive repair & maintenance . . . . .	8	1 635	275	70	19	92.0	—
812	Personal & laundry services . . . . .	10	1 409	325	74	22	20.2	1.8
<b>MONROE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>10</b>	<b>1 628</b>	<b>444</b>	<b>108</b>	<b>29</b>	<b>69.8</b>	<b>—</b>
811	Repair & maintenance . . . . .	5	982	268	66	17	89.2	—
812	Personal & laundry services . . . . .	5	646	176	42	12	40.2	—
<b>MONTGOMERY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>31</b>	<b>6 002</b>	<b>1 222</b>	<b>242</b>	<b>76</b>	<b>66.0</b>	<b>24.1</b>
811	Repair & maintenance . . . . .	19	4 356	732	137	38	53.2	33.2
8111	Automotive repair & maintenance . . . . .	10	1 952	488	87	23	86.4	4.1
812	Personal & laundry services . . . . .	12	1 646	490	105	38	100.0	—
8121	Personal care services . . . . .	8	726	227	51	25	100.0	—
81211	Hair, nail, & skin care services . . . . .	8	726	227	51	25	100.0	—
<b>MUSCATINE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>61</b>	<b>17 552</b>	<b>5 541</b>	<b>1 291</b>	<b>296</b>	<b>55.4</b>	<b>4.8</b>
811	Repair & maintenance . . . . .	38	10 489	3 199	723	160	46.0	6.1
8111	Automotive repair & maintenance . . . . .	29	7 972	2 007	451	126	45.2	8.1
81111	Automotive mechanical & electrical repair & maintenance . . . . .	18	5 361	1 201	278	62	59.3	9.3
811111	General automotive repair . . . . .	15	D	D	D	b	D	D
811118	Other automotive mechanical & electrical repair & maintenance . . . . .	2	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair . . . . .	5	1 622	430	101	27	10.5	9.1
812	Personal & laundry services . . . . .	23	7 063	2 342	568	136	69.4	2.9
8121	Personal care services . . . . .	16	D	D	D	b	D	D
81211	Hair, nail, & skin care services . . . . .	16	D	D	D	b	D	D
812112	Beauty shops . . . . .	16	D	D	D	b	D	D
8122	Death care services . . . . .	5	2 608	579	162	29	70.2	1.0
81221	Funeral homes & funeral services . . . . .	4	D	D	D	b	D	D
812210	Funeral homes & funeral services . . . . .	4	D	D	D	b	D	D
8123	Drycleaning & laundry services . . . . .	2	D	D	D	b	D	D
81233	Linen & uniform supply . . . . .	1	D	D	D	b	D	D
<b>O'BRIEN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>45</b>	<b>8 547</b>	<b>1 883</b>	<b>481</b>	<b>146</b>	<b>43.1</b>	<b>.4</b>
811	Repair & maintenance . . . . .	30	6 812	1 222	294	86	40.8	.2
8111	Automotive repair & maintenance . . . . .	20	4 405	847	204	57	42.2	.3
81111	Automotive mechanical & electrical repair & maintenance . . . . .	14	D	D	D	b	D	D
811111	General automotive repair . . . . .	13	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair . . . . .	4	1 282	384	87	16	18.6	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	4	1 282	384	87	16	18.6	—
812	Personal & laundry services . . . . .	15	1 735	661	187	60	52.5	1.2
8121	Personal care services . . . . .	9	535	247	55	30	24.5	—
81211	Hair, nail, & skin care services . . . . .	9	535	247	55	30	24.5	—
<b>OSCEOLA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>14</b>	<b>2 647</b>	<b>532</b>	<b>106</b>	<b>41</b>	<b>41.8</b>	<b>.6</b>
811	Repair & maintenance . . . . .	8	1 940	385	71	25	36.3	—
812	Personal & laundry services . . . . .	6	707	147	35	16	56.7	2.3
<b>PAGE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>41</b>	<b>7 718</b>	<b>1 668</b>	<b>343</b>	<b>105</b>	<b>44.8</b>	<b>1.8</b>
811	Repair & maintenance . . . . .	27	5 175	966	231	69	57.7	2.2
8111	Automotive repair & maintenance . . . . .	18	3 933	798	191	49	58.0	2.9
81112	Automotive body, paint, interior, & glass repair . . . . .	8	2 619	572	137	33	46.3	3.3
811121	Automotive body, paint, & interior repair & maintenance . . . . .	8	2 619	572	137	33	46.3	3.3
8111211	Paint or body repair shops . . . . .	8	2 619	572	137	33	46.3	3.3
812	Personal & laundry services . . . . .	14	2 543	702	112	36	18.5	1.0

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>PALO ALTO COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>1 799</b>	<b>455</b>	<b>102</b>	<b>31</b>	<b>58.0</b>	<b>24.0</b>
811	Repair & maintenance .....	6	731	114	22	15	49.1	37.8
812	Personal & laundry services .....	10	1 068	341	80	16	64.1	14.5
<b>PLYMOUTH COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>48</b>	<b>12 485</b>	<b>2 465</b>	<b>511</b>	<b>176</b>	<b>31.6</b>	<b>3.6</b>
811	Repair & maintenance .....	31	10 313	2 106	435	140	30.1	3.5
8111	Automotive repair & maintenance .....	18	5 059	1 185	267	63	34.4	7.1
81111	Automotive mechanical & electrical repair & maintenance .....	11	D	D	D	b	D	D
811111	General automotive repair .....	8	2 082	481	112	22	26.5	17.1
81112	Automotive body, paint, interior, & glass repair .....	5	1 251	318	72	16	46.1	—
811121	Automotive body, paint, & interior repair & maintenance .....	5	1 251	318	72	16	46.1	—
8114	Personal & household goods repair & maintenance .....	5	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	5	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	17	2 172	359	76	36	39.0	4.3
<b>POCAHONTAS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>17</b>	<b>1 758</b>	<b>375</b>	<b>70</b>	<b>26</b>	<b>45.3</b>	<b>6.3</b>
811	Repair & maintenance .....	7	767	135	33	14	54.2	14.5
812	Personal & laundry services .....	10	991	240	37	12	38.3	—
8121	Personal care services .....	5	487	100	8	3	48.0	—
81211	Hair, nail, & skin care services .....	5	487	100	8	3	48.0	—
<b>POLK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>674</b>	<b>294 609</b>	<b>90 891</b>	<b>21 509</b>	<b>4 664</b>	<b>15.4</b>	<b>11.0</b>
811	Repair & maintenance .....	356	180 143	52 546	12 226	2 150	16.9	9.3
8111	Automotive repair & maintenance .....	257	110 990	34 110	8 001	1 538	18.2	8.7
81111	Automotive mechanical & electrical repair & maintenance .....	131	52 148	15 635	3 700	618	19.0	7.4
811111	General automotive repair .....	95	33 839	9 728	2 317	419	22.0	9.3
811112	Automotive exhaust system repair .....	17	D	D	D	b	D	D
811113	Automotive transmission repair .....	8	D	D	D	b	D	D
811118	Other automotive mechanical & electrical repair & maintenance .....	11	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	79	38 451	12 160	2 818	503	18.4	2.4
811121	Automotive body, paint, & interior repair & maintenance .....	65	D	D	D	e	D	D
8111211	Paint or body repair shops .....	62	D	D	D	e	D	D
811122	Automotive glass replacement shops .....	14	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	47	20 391	6 315	1 483	417	15.9	23.9
811191	Automotive oil change & lubrication shops .....	11	4 860	1 460	352	93	19.0	—
811192	Carwashes .....	32	D	D	D	e	D	D
811198	All other automotive repair & maintenance .....	4	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance .....	29	D	D	D	c	D	D
81121	Electronic & precision equipment repair & maintenance .....	29	D	D	D	c	D	D
811211	Consumer electronics repair & maintenance .....	6	D	D	D	b	D	D
811212	Computer & office machine repair & maintenance .....	17	16 462	4 856	1 114	139	15.6	40.0
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	23	33 480	7 162	1 545	201	10.4	.3
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	23	33 480	7 162	1 545	201	10.4	.3
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	23	33 480	7 162	1 545	201	10.4	.3
8114	Personal & household goods repair & maintenance .....	47	D	D	D	c	D	D
81141	Home & garden equipment & appliance repair & maintenance .....	14	D	D	D	c	D	D
811412	Appliance repair & maintenance .....	10	D	D	D	b	D	D
81142	Reupholstery & furniture repair .....	17	D	D	D	b	D	D
811420	Reupholstery & furniture repair .....	17	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	15	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	15	D	D	D	b	D	D
8114901	Watch, clock, & jewelry repair .....	3	D	D	D	b	D	D
8114903	Welding repair .....	3	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>POLK COUNTY, IA—Con.</b>								
<b>81</b>	<b>Other services (except public administration)—Con.</b>							
812	Personal & laundry services .....	318	114 466	38 345	9 283	2 514	13.0	13.7
8121	Personal care services .....	191	33 524	14 005	3 248	1 028	24.1	7.8
81211	Hair, nail, & skin care services .....	167	29 177	12 953	2 983	873	26.1	7.7
812111	Barber shops .....	9	D	D	D	b	D	D
812112	Beauty shops .....	153	27 333	12 205	2 807	840	26.2	8.2
812113	Nail salons .....	5	D	D	D	a	D	D
81219	Other personal care services .....	24	4 347	1 052	265	155	10.6	8.1
812191	Diet & weight reducing services .....	6	1 974	464	126	71	—	—
812199	Other personal care services .....	18	2 373	588	139	84	19.4	14.8
8122	Death care services .....	30	17 296	4 747	1 163	209	16.1	.2
81221	Funeral homes & funeral services .....	22	D	D	D	c	D	D
812210	Funeral homes & funeral services .....	22	D	D	D	c	D	D
8122101	Funeral homes .....	21	D	D	D	c	D	D
81222	Cemeteries & crematories .....	8	D	D	D	b	D	D
812220	Cemeteries & crematories .....	8	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	50	37 257	13 846	3 433	957	6.8	2.6
81231	Coin-operated laundries & drycleaners .....	15	D	D	D	b	D	D
812310	Coin-operated laundries & drycleaners .....	15	D	D	D	b	D	D
8123102	Coin-operated laundries & drycleaning stores .....	14	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	32	D	D	D	f	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	32	D	D	D	f	D	D
8123202	Drycleaning plants .....	30	D	D	D	f	D	D
81233	Linen & uniform supply .....	3	20 238	6 822	1 791	326	—	—
812332	Industrial launderers .....	3	20 238	6 822	1 791	326	—	—
8129	Other personal services .....	47	26 389	5 747	1 439	320	5.8	45.8
81292	Photofinishing .....	10	13 029	2 731	698	82	8.5	77.5
812921	Photofinishing laboratories (except one-hour) .....	8	D	D	D	b	D	D
81293	Parking lots & garages .....	28	D	D	D	c	D	D
812930	Parking lots & garages .....	28	D	D	D	c	D	D
81299	All other personal services .....	9	D	D	D	b	D	D
812990	All other personal services .....	9	D	D	D	b	D	D
<b>POTTAWATTAMIE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>142</b>	<b>43 817</b>	<b>12 532</b>	<b>2 904</b>	<b>684</b>	<b>23.9</b>	<b>7.1</b>
811	Repair & maintenance .....	93	33 312	9 024	2 161	444	26.7	8.8
8111	Automotive repair & maintenance .....	72	25 470	6 871	1 688	358	27.8	11.4
81111	Automotive mechanical & electrical repair & maintenance .....	43	13 255	3 460	887	157	25.9	21.2
811111	General automotive repair .....	32	7 319	1 770	421	97	32.8	8.5
811118	Other automotive mechanical & electrical repair & maintenance .....	4	3 787	1 042	325	35	3.6	57.6
81112	Automotive body, paint, interior, & glass repair .....	17	8 019	2 024	483	92	34.7	—
811121	Automotive body, paint, & interior repair & maintenance .....	13	D	D	D	b	D	D
8111211	Paint or body repair shops .....	11	D	D	D	b	D	D
811122	Automotive glass replacement shops .....	4	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	12	4 196	1 387	318	109	20.7	2.1
811192	Carwashes .....	7	2 666	919	217	80	30.5	—
8114	Personal & household goods repair & maintenance .....	10	5 012	1 312	272	50	17.3	.9
81141	Home & garden equipment & appliance repair & maintenance .....	5	1 764	507	109	20	20.4	—
81149	Other personal & household goods repair & maintenance .....	4	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	4	D	D	D	b	D	D
8114909	All other repair & related services .....	3	D	D	D	b	D	D
812	Personal & laundry services .....	49	10 505	3 508	743	240	14.9	1.7
8121	Personal care services .....	28	3 418	1 452	348	113	26.3	.6
81211	Hair, nail, & skin care services .....	27	D	D	D	c	D	D
812112	Beauty shops .....	25	D	D	D	c	D	D
8122	Death care services .....	10	D	D	D	b	D	D
81221	Funeral homes & funeral services .....	7	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	7	D	D	D	b	D	D
8122101	Funeral homes .....	7	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	8	D	D	D	b	D	D
<b>POWESHIEK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>30</b>	<b>6 121</b>	<b>1 563</b>	<b>362</b>	<b>91</b>	<b>48.7</b>	<b>—</b>
811	Repair & maintenance .....	22	4 390	952	235	57	54.1	—
8111	Automotive repair & maintenance .....	16	3 444	810	200	47	58.2	—
81111	Automotive mechanical & electrical repair & maintenance .....	6	1 605	375	87	20	44.9	—
81112	Automotive body, paint, interior, & glass repair .....	7	1 463	377	97	20	73.1	—
811121	Automotive body, paint, & interior repair & maintenance .....	7	1 463	377	97	20	73.1	—
812	Personal & laundry services .....	8	1 731	611	127	34	35.0	—
8121	Personal care services .....	4	D	D	D	a	D	D
81211	Hair, nail, & skin care services .....	4	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>RINGGOLD COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>9</b>	<b>1 860</b>	<b>427</b>	<b>102</b>	<b>23</b>	<b>75.5</b>	<b>.5</b>
811	Repair & maintenance .....	7	D	D	D	a	D	D
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>SAC COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>27</b>	<b>4 224</b>	<b>1 104</b>	<b>189</b>	<b>75</b>	<b>51.7</b>	<b>4.6</b>
811	Repair & maintenance .....	14	2 715	521	125	44	72.0	—
8111	Automotive repair & maintenance .....	6	1 477	336	82	25	72.9	—
812	Personal & laundry services .....	13	1 509	583	64	31	15.2	12.9
<b>SCOTT COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>296</b>	<b>115 666</b>	<b>37 807</b>	<b>8 107</b>	<b>2 042</b>	<b>18.7</b>	<b>6.4</b>
811	Repair & maintenance .....	173	72 091	21 266	4 404	1 047	21.1	8.9
8111	Automotive repair & maintenance .....	113	44 847	12 592	2 842	730	27.1	5.9
81111	Automotive mechanical & electrical repair & maintenance .....	68	27 148	6 846	1 512	323	31.9	2.1
811111	General automotive repair .....	43	11 152	2 854	690	179	51.7	5.1
811112	Automotive exhaust system repair .....	8	3 820	1 045	209	41	11.2	—
811113	Automotive transmission repair .....	7	8 282	1 863	366	50	26.7	—
811118	Other automotive mechanical & electrical repair & maintenance .....	10	3 894	1 084	247	53	6.5	—
8111183	Electrical repair shops, motor vehicle .....	3	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	23	9 604	2 961	683	123	21.0	8.7
811121	Automotive body, paint, & interior repair & maintenance .....	18	8 187	2 597	585	99	18.5	2.5
8111211	Paint or body repair shops .....	16	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	22	8 095	2 785	647	284	18.1	15.2
811191	Automotive oil change & lubrication shops .....	7	D	D	D	b	D	D
811192	Carwashes .....	14	5 439	1 977	455	244	18.3	2.6
8112	Electronic & precision equipment repair & maintenance .....	14	9 170	3 072	553	95	9.4	7.7
81121	Electronic & precision equipment repair & maintenance .....	14	9 170	3 072	553	95	9.4	7.7
811211	Consumer electronics repair & maintenance .....	5	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	18	9 559	2 743	679	134	9.3	29.4
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	18	9 559	2 743	679	134	9.3	29.4
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	18	9 559	2 743	679	134	9.3	29.4
8114	Personal & household goods repair & maintenance .....	28	8 515	2 859	330	88	15.1	3.0
81141	Home & garden equipment & appliance repair & maintenance .....	13	D	D	D	b	D	D
811411	Home & garden equipment repair & maintenance .....	3	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	10	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	10	D	D	D	b	D	D
812	Personal & laundry services .....	123	43 575	16 541	3 703	995	14.7	2.2
8121	Personal care services .....	84	11 356	4 928	1 139	414	29.2	5.5
81211	Hair, nail, & skin care services .....	75	10 060	4 549	1 068	386	30.2	6.2
812112	Beauty shops .....	65	9 573	4 359	1 026	366	26.8	6.3
81219	Other personal care services .....	9	1 296	379	71	28	21.7	.6
8122	Death care services .....	11	8 771	3 078	661	101	21.4	2.0
81221	Funeral homes & funeral services .....	5	6 153	2 178	443	61	26.4	—
812210	Funeral homes & funeral services .....	5	6 153	2 178	443	61	26.4	—
8122101	Funeral homes .....	5	6 153	2 178	443	61	26.4	—
81222	Cemeteries & crematories .....	6	2 618	900	218	40	9.8	6.6
812220	Cemeteries & crematories .....	6	2 618	900	218	40	9.8	6.6
8123	Drycleaning & laundry services .....	16	13 138	5 394	1 263	401	5.1	—
81231	Coin-operated laundries & drycleaners .....	7	1 230	362	87	31	10.7	—
812310	Coin-operated laundries & drycleaners .....	7	1 230	362	87	31	10.7	—
8123102	Coin-operated laundries & drycleaning stores .....	7	1 230	362	87	31	10.7	—
81232	Drycleaning & laundry services (except coin-operated) .....	8	D	D	D	e	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	8	D	D	D	e	D	D
8123201	Laundries, family & commercial .....	1	D	D	D	b	D	D
8123202	Drycleaning plants .....	7	D	D	D	c	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
8129	Other personal services .....	12	10 310	3 141	640	79	5.2	1.5
81292	Photofinishing .....	4	D	D	D	b	D	D
81299	All other personal services .....	8	D	D	D	b	D	D
812990	All other personal services .....	8	D	D	D	b	D	D
8129901	Bail bonding .....	2	D	D	D	b	D	D
<b>SHELBY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>29</b>	<b>5 396</b>	<b>932</b>	<b>220</b>	<b>79</b>	<b>72.5</b>	<b>1.7</b>
811	Repair & maintenance .....	22	4 108	581	131	48	88.9	1.8
8111	Automotive repair & maintenance .....	14	2 706	436	98	31	85.8	—
81112	Automotive body, paint, interior, & glass repair .....	7	1 236	186	39	14	100.0	—
811121	Automotive body, paint, & interior repair & maintenance .....	7	1 236	186	39	14	100.0	—
812	Personal & laundry services .....	7	1 288	351	89	31	20.2	1.4

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>SIoux COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>75</b>	<b>18 878</b>	<b>3 926</b>	<b>818</b>	<b>233</b>	<b>41.9</b>	<b>3.7</b>
811	Repair & maintenance .....	51	16 012	3 145	660	171	37.2	3.8
8111	Automotive repair & maintenance .....	33	10 190	2 440	508	130	44.2	3.8
81111	Automotive mechanical & electrical repair & maintenance .....	16	5 553	1 353	260	66	44.4	6.8
811111	General automotive repair .....	14	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	15	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	14	4 441	1 056	241	61	41.9	—
8111211	Paint or body repair shops .....	14	4 441	1 056	241	61	41.9	—
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	7	4 502	439	88	23	19.5	1.7
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	7	4 502	439	88	23	19.5	1.7
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	7	4 502	439	88	23	19.5	1.7
8114	Personal & household goods repair & maintenance .....	10	D	D	D	a	D	D
812	Personal & laundry services .....	24	2 866	781	158	62	67.9	2.9
8121	Personal care services .....	15	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	15	D	D	D	b	D	D
812112	Beauty shops .....	15	D	D	D	b	D	D
<b>STORY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>107</b>	<b>33 936</b>	<b>9 287</b>	<b>2 191</b>	<b>617</b>	<b>23.6</b>	<b>4.7</b>
811	Repair & maintenance .....	59	24 486	6 104	1 417	313	25.5	1.1
8111	Automotive repair & maintenance .....	48	15 855	4 184	1 003	224	24.4	1.2
81111	Automotive mechanical & electrical repair & maintenance .....	26	7 086	1 799	425	87	31.1	2.2
811111	General automotive repair .....	22	5 253	1 297	304	66	42.0	3.0
81112	Automotive body, paint, interior, & glass repair .....	16	6 820	1 977	479	106	18.6	.6
811121	Automotive body, paint, & interior repair & maintenance .....	15	D	D	D	c	D	D
8111211	Paint or body repair shops .....	13	6 071	1 787	433	96	20.9	.7
81119	Other automotive repair & maintenance .....	6	1 949	408	99	31	20.1	—
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	5	7 875	1 728	358	68	21.7	—
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	5	7 875	1 728	358	68	21.7	—
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	5	7 875	1 728	358	68	21.7	—
8114	Personal & household goods repair & maintenance .....	6	756	192	56	21	89.9	10.1
812	Personal & laundry services .....	48	9 450	3 183	774	304	18.7	14.1
8121	Personal care services .....	28	4 246	1 776	435	157	18.3	6.7
81211	Hair, nail, & skin care services .....	26	D	D	D	c	D	D
812112	Beauty shops .....	26	D	D	D	c	D	D
8123	Drycleaning & laundry services .....	13	2 671	845	217	107	2.9	39.4
81231	Coin-operated laundries & drycleaners .....	4	775	188	44	21	9.9	36.5
812310	Coin-operated laundries & drycleaners .....	4	775	188	44	21	9.9	36.5
8123102	Coin-operated laundries & drycleaning stores .....	4	775	188	44	21	9.9	36.5
81232	Drycleaning & laundry services (except coin-operated) .....	9	1 896	657	173	86	—	40.6
812320	Drycleaning & laundry services (except coin-operated) .....	9	1 896	657	173	86	—	40.6
8123202	Drycleaning plants .....	8	D	D	D	b	D	D
<b>TAMA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>27</b>	<b>6 140</b>	<b>936</b>	<b>207</b>	<b>93</b>	<b>62.4</b>	<b>1.5</b>
811	Repair & maintenance .....	19	4 195	639	140	59	71.4	1.4
8111	Automotive repair & maintenance .....	13	3 124	482	104	41	85.9	1.9
812	Personal & laundry services .....	8	1 945	297	67	34	43.1	1.6
<b>TAYLOR COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>10</b>	<b>1 444</b>	<b>328</b>	<b>79</b>	<b>26</b>	<b>40.0</b>	<b>8.2</b>
811	Repair & maintenance .....	4	1 216	259	67	14	38.5	—
8111	Automotive repair & maintenance .....	4	1 216	259	67	14	38.5	—
<b>UNION COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>20</b>	<b>8 295</b>	<b>1 792</b>	<b>344</b>	<b>86</b>	<b>30.4</b>	<b>2.5</b>
811	Repair & maintenance .....	10	6 273	1 336	228	44	19.3	—
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	2	D	D	D	b	D	D
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	2	D	D	D	b	D	D
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	2	D	D	D	b	D	D
812	Personal & laundry services .....	10	2 022	456	116	42	64.8	10.3
8121	Personal care services .....	4	787	157	39	17	100.0	—
81211	Hair, nail, & skin care services .....	4	787	157	39	17	100.0	—
812112	Beauty shops .....	4	787	157	39	17	100.0	—

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>VAN BUREN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>10</b>	<b>1 818</b>	<b>220</b>	<b>67</b>	<b>13</b>	<b>71.8</b>	<b>7.0</b>
811	Repair & maintenance .....	6	1 304	114	27	8	96.5	—
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	4	514	106	40	5	9.1	24.7
<b>WAPELLO COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>62</b>	<b>15 663</b>	<b>3 971</b>	<b>893</b>	<b>284</b>	<b>39.6</b>	<b>9.2</b>
811	Repair & maintenance .....	26	8 089	1 572	351	94	41.9	.6
8111	Automotive repair & maintenance .....	20	6 197	1 304	299	79	31.5	.7
81111	Automotive mechanical & electrical repair & maintenance .....	13	D	D	D	b	D	D
811111	General automotive repair .....	9	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	5	D	D	D	a	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	5	D	D	D	a	D	D
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	36	7 574	2 399	542	190	37.2	18.5
8121	Personal care services .....	20	1 795	757	163	72	42.2	31.7
81211	Hair, nail, & skin care services .....	18	D	D	D	b	D	D
812112	Beauty shops .....	17	D	D	D	b	D	D
8122	Death care services .....	9	3 237	781	177	44	13.6	25.7
81221	Funeral homes & funeral services .....	7	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	7	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	5	D	D	D	b	D	D
8129	Other personal services .....	2	D	D	D	b	D	D
<b>WARREN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>48</b>	<b>9 104</b>	<b>1 974</b>	<b>443</b>	<b>140</b>	<b>65.6</b>	<b>1.7</b>
811	Repair & maintenance .....	33	6 941	1 369	299	88	71.1	1.1
8111	Automotive repair & maintenance .....	30	6 195	1 171	256	81	74.6	1.3
81111	Automotive mechanical & electrical repair & maintenance .....	13	2 396	408	99	28	64.7	2.6
811111	General automotive repair .....	10	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair .....	11	2 379	530	124	32	75.3	—
811121	Automotive body, paint, & interior repair & maintenance .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	15	2 163	605	144	52	48.0	3.6
8121	Personal care services .....	8	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	8	D	D	D	b	D	D
<b>WASHINGTON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>36</b>	<b>11 274</b>	<b>2 023</b>	<b>408</b>	<b>120</b>	<b>44.2</b>	<b>5.4</b>
811	Repair & maintenance .....	21	9 407	1 396	310	85	46.4	5.7
8111	Automotive repair & maintenance .....	11	4 281	801	199	52	49.7	2.1
81111	Automotive mechanical & electrical repair & maintenance .....	8	3 565	676	168	43	49.1	2.6
811111	General automotive repair .....	7	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	5	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	15	1 867	627	98	35	33.0	3.6
<b>WAYNE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>14</b>	<b>2 217</b>	<b>605</b>	<b>141</b>	<b>38</b>	<b>63.0</b>	<b>3.6</b>
811	Repair & maintenance .....	7	1 360	285	69	19	100.0	—
812	Personal & laundry services .....	7	857	320	72	19	4.2	9.2

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>WEBSTER COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>80</b>	<b>23 960</b>	<b>7 194</b>	<b>1 629</b>	<b>448</b>	<b>23.1</b>	<b>10.6</b>
811	Repair & maintenance .....	40	12 708	3 301	785	192	32.4	17.4
8111	Automotive repair & maintenance .....	28	8 402	2 398	533	115	37.5	.4
81111	Automotive mechanical & electrical repair & maintenance .....	18	4 214	1 382	304	57	24.0	.7
811111	General automotive repair .....	13	2 739	668	164	36	20.0	1.1
81112	Automotive body, paint, interior, & glass repair .....	6	3 023	794	175	39	50.2	—
811121	Automotive body, paint, & interior repair & maintenance .....	5	D	D	D	b	D	D
8111211	Paint or body repair shops .....	5	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	4	2 389	474	155	49	2.5	91.2
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	b	D	D
812	Personal & laundry services .....	40	11 252	3 893	844	256	12.6	3.0
8121	Personal care services .....	23	D	D	D	c	D	D
81211	Hair, nail, & skin care services .....	21	D	D	D	c	D	D
812112	Beauty shops .....	20	D	D	D	b	D	D
8122	Death care services .....	8	5 052	1 129	240	56	—	1.3
81221	Funeral homes & funeral services .....	5	4 664	1 000	213	47	—	1.4
812210	Funeral homes & funeral services .....	5	4 664	1 000	213	47	—	1.4
8122101	Funeral homes .....	5	4 664	1 000	213	47	—	1.4
8123	Drycleaning & laundry services .....	7	3 456	1 681	340	88	5.1	.5
81233	Linen & uniform supply .....	2	D	D	D	b	D	D
<b>WINNEBAGO COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>3 178</b>	<b>609</b>	<b>111</b>	<b>37</b>	<b>78.6</b>	<b>2.4</b>
811	Repair & maintenance .....	7	1 492	152	26	11	59.5	—
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	11	1 686	457	85	26	95.5	4.5
<b>WINNESHIEK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>40</b>	<b>6 498</b>	<b>1 471</b>	<b>319</b>	<b>102</b>	<b>62.8</b>	<b>.9</b>
811	Repair & maintenance .....	19	4 462	793	170	50	59.3	—
8111	Automotive repair & maintenance .....	14	3 355	561	138	39	72.8	—
81111	Automotive mechanical & electrical repair & maintenance .....	8	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair .....	4	1 238	273	65	18	53.6	—
811121	Automotive body, paint, & interior repair & maintenance .....	4	1 238	273	65	18	53.6	—
812	Personal & laundry services .....	21	2 036	678	149	52	70.4	2.9
8121	Personal care services .....	10	999	359	79	32	49.2	—
81211	Hair, nail, & skin care services .....	10	999	359	79	32	49.2	—
812112	Beauty shops .....	10	999	359	79	32	49.2	—
<b>WOODBURY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>181</b>	<b>66 383</b>	<b>21 183</b>	<b>4 910</b>	<b>1 319</b>	<b>17.8</b>	<b>2.7</b>
811	Repair & maintenance .....	99	41 448	12 381	2 879	663	24.4	3.1
8111	Automotive repair & maintenance .....	62	D	D	D	e	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	32	11 073	3 046	664	136	22.1	.1
811111	General automotive repair .....	20	D	D	D	b	D	D
811113	Automotive transmission repair .....	5	D	D	D	D	D	D
81112	Automotive body, paint, interior, & glass repair .....	16	D	D	D	c	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	13	D	D	D	b	D	D
8111211	Paint or body repair shops .....	13	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	14	D	D	D	c	D	D
811192	Carwashes .....	12	D	D	D	c	D	D
8112	Electronic & precision equipment repair & maintenance .....	13	D	D	D	b	D	D
81121	Electronic & precision equipment repair & maintenance .....	13	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	11	D	D	D	c	D	D
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	11	D	D	D	c	D	D
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	11	D	D	D	c	D	D
8114	Personal & household goods repair & maintenance .....	13	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	6	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	6	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>WOODBURY COUNTY, IA—Con.</b>								
<b>81</b>	<b>Other services (except public administration)—Con.</b>							
812	Personal & laundry services .....	82	24 935	8 802	2 031	656	6.8	2.0
8121	Personal care services .....	42	D	D	D	e	D	D
81211	Hair, nail, & skin care services .....	32	D	D	D	c	D	D
812112	Beauty shops .....	30	D	D	D	c	D	D
81219	Other personal care services .....	10	D	D	D	b	D	D
812199	Other personal care services .....	7	D	D	D	b	D	D
8122	Death care services .....	13	D	D	D	b	D	D
81221	Funeral homes & funeral services .....	9	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	9	D	D	D	b	D	D
8122101	Funeral homes .....	9	D	D	D	b	D	D
81222	Cemeteries & crematories .....	4	D	D	D	b	D	D
812220	Cemeteries & crematories .....	4	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	17	D	D	D	c	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	8	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	8	D	D	D	b	D	D
8123202	Drycleaning plants .....	7	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	c	D	D
8129	Other personal services .....	10	D	D	D	b	D	D
81292	Photofinishing .....	6	D	D	D	b	D	D
<b>WORTH COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>1 738</b>	<b>253</b>	<b>57</b>	<b>17</b>	<b>18.6</b>	<b>—</b>
811	Repair & maintenance .....	6	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	4	D	D	D	a	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	4	D	D	D	a	D	D
<b>WRIGHT COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>22</b>	<b>3 544</b>	<b>798</b>	<b>214</b>	<b>91</b>	<b>48.5</b>	<b>6.8</b>
811	Repair & maintenance .....	8	1 538	323	82	59	45.8	13.0
8111	Automotive repair & maintenance .....	6	D	D	D	a	D	D
812	Personal & laundry services .....	14	2 006	475	132	32	50.5	2.0

<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>ADEL, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>895</b>	<b>234</b>	<b>54</b>	<b>19</b>	<b>45.3</b>	<b>—</b>
812	Personal & laundry services .....	4	D	D	D	a	D	D
<b>ALBIA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
812	Personal & laundry services .....	5	646	176	42	12	40.2	—
<b>ALGONA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>22</b>	<b>3 376</b>	<b>630</b>	<b>171</b>	<b>59</b>	<b>70.1</b>	<b>6.2</b>
811	Repair & maintenance .....	13	2 307	440	129	40	78.5	—
8111	Automotive repair & maintenance .....	10	D	D	D	b	D	D
812	Personal & laundry services .....	9	1 069	190	42	19	51.9	19.6

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>ALTOONA, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>12</b>	<b>6 165</b>	<b>2 289</b>	<b>507</b>	<b>120</b>	<b>14.5</b>	<b>—</b>
811	Repair & maintenance . . . . .	6	5 320	1 886	415	89	13.6	—
8111	Automotive repair & maintenance . . . . .	6	5 320	1 886	415	89	13.6	—
81112	Automotive body, paint, interior, & glass repair . . . . .	2	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance . . . . .	2	D	D	D	b	D	D
8111211	Paint or body repair shops . . . . .	2	D	D	D	b	D	D
81119	Other automotive repair & maintenance . . . . .	1	D	D	D	b	D	D
811192	Carwashes . . . . .	1	D	D	D	b	D	D
812	Personal & laundry services . . . . .	6	845	403	92	31	20.5	—
8121	Personal care services . . . . .	5	D	D	D	b	D	D
81211	Hair, nail, & skin care services . . . . .	5	D	D	D	b	D	D
<b>AMES, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>78</b>	<b>27 764</b>	<b>7 703</b>	<b>1 802</b>	<b>472</b>	<b>16.4</b>	<b>3.0</b>
811	Repair & maintenance . . . . .	42	20 603	5 103	1 168	248	19.7	.6
8111	Automotive repair & maintenance . . . . .	37	13 995	3 802	899	189	16.6	.9
81111	Automotive mechanical & electrical repair & maintenance . . . . .	21	6 139	1 557	359	71	21.7	1.4
811111	General automotive repair . . . . .	17	4 306	1 055	238	50	30.9	2.0
81112	Automotive body, paint, interior, & glass repair . . . . .	11	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance . . . . .	10	D	D	D	b	D	D
8111211	Paint or body repair shops . . . . .	8	D	D	D	b	D	D
81119	Other automotive repair & maintenance . . . . .	5	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	3	D	D	D	b	D	D
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	3	D	D	D	b	D	D
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	3	D	D	D	b	D	D
812	Personal & laundry services . . . . .	36	7 161	2 600	634	224	7.0	9.9
8121	Personal care services . . . . .	21	3 605	1 543	377	128	13.0	7.9
81211	Hair, nail, & skin care services . . . . .	19	D	D	D	c	D	D
812112	Beauty shops . . . . .	19	D	D	D	c	D	D
8123	Drycleaning & laundry services . . . . .	10	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) . . . . .	7	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) . . . . .	7	D	D	D	b	D	D
<b>ANAMOSA, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>8</b>	<b>1 106</b>	<b>215</b>	<b>36</b>	<b>11</b>	<b>53.6</b>	<b>—</b>
812	Personal & laundry services . . . . .	4	D	D	D	a	D	D
<b>ANKENY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>40</b>	<b>21 258</b>	<b>4 597</b>	<b>1 062</b>	<b>220</b>	<b>14.0</b>	<b>7.3</b>
811	Repair & maintenance . . . . .	23	18 077	3 640	853	150	6.9	8.6
8111	Automotive repair & maintenance . . . . .	19	D	D	D	c	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	12	3 301	905	227	47	21.2	47.3
811111	General automotive repair . . . . .	9	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair . . . . .	2	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance . . . . .	2	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	2	D	D	D	b	D	D
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	2	D	D	D	b	D	D
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M . . . . .	2	D	D	D	b	D	D
812	Personal & laundry services . . . . .	17	3 181	957	209	70	54.3	—
8121	Personal care services . . . . .	12	2 332	641	149	41	58.2	—
81211	Hair, nail, & skin care services . . . . .	10	D	D	D	b	D	D
812112	Beauty shops . . . . .	8	D	D	D	b	D	D
<b>ATLANTIC, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>21</b>	<b>4 594</b>	<b>886</b>	<b>207</b>	<b>65</b>	<b>54.7</b>	<b>16.5</b>
811	Repair & maintenance . . . . .	13	3 318	519	123	37	68.2	22.8
8111	Automotive repair & maintenance . . . . .	8	D	D	D	b	D	D
812	Personal & laundry services . . . . .	8	1 276	367	84	28	19.6	—
8121	Personal care services . . . . .	6	D	D	D	a	D	D
81211	Hair, nail, & skin care services . . . . .	6	D	D	D	a	D	D
<b>AUDUBON, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>5</b>	<b>733</b>	<b>216</b>	<b>44</b>	<b>19</b>	<b>100.0</b>	<b>—</b>
812	Personal & laundry services . . . . .	4	D	D	D	a	D	D
<b>BELLE PLAINE, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>4</b>	<b>1 180</b>	<b>293</b>	<b>65</b>	<b>15</b>	<b>3.7</b>	<b>—</b>
811	Repair & maintenance . . . . .	3	D	D	D	a	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>BELMOND, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>9</b>	<b>888</b>	<b>168</b>	<b>40</b>	<b>16</b>	<b>83.3</b>	<b>4.5</b>
812	Personal & laundry services . . . . .	7	D	D	D	a	D	D
<b>BETTENDORF, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>52</b>	<b>20 979</b>	<b>7 543</b>	<b>1 399</b>	<b>396</b>	<b>11.5</b>	<b>8.0</b>
811	Repair & maintenance . . . . .	29	13 309	4 200	660	161	12.2	11.9
8111	Automotive repair & maintenance . . . . .	19	7 664	2 191	528	133	16.8	10.0
81111	Automotive mechanical & electrical repair & maintenance . . . . .	8	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair . . . . .	5	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance . . . . .	4	1 901	505	140	24	1.8	—
81119	Other automotive repair & maintenance . . . . .	6	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance . . . . .	5	D	D	D	b	D	D
81141	Home & garden equipment & appliance repair & maintenance . . . . .	3	D	D	D	a	D	D
811411	Home & garden equipment repair & maintenance . . . . .	1	D	D	D	a	D	D
812	Personal & laundry services . . . . .	23	7 670	3 343	739	235	10.1	1.2
8121	Personal care services . . . . .	16	D	D	D	c	D	D
81211	Hair, nail, & skin care services . . . . .	14	D	D	D	c	D	D
812112	Beauty shops . . . . .	12	D	D	D	c	D	D
8123	Drycleaning & laundry services . . . . .	5	2 409	931	216	91	14.4	—
81232	Drycleaning & laundry services (except coin-operated) . . . . .	3	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) . . . . .	3	D	D	D	b	D	D
8123202	Drycleaning plants . . . . .	3	D	D	D	b	D	D
8129	Other personal services . . . . .	1	D	D	D	b	D	D
81292	Photofinishing . . . . .	1	D	D	D	b	D	D
<b>BLOOMFIELD, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>7</b>	<b>1 207</b>	<b>265</b>	<b>64</b>	<b>20</b>	<b>100.0</b>	<b>—</b>
812	Personal & laundry services . . . . .	5	D	D	D	a	D	D
<b>BOONE, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>26</b>	<b>4 665</b>	<b>1 306</b>	<b>306</b>	<b>88</b>	<b>43.3</b>	<b>9.4</b>
811	Repair & maintenance . . . . .	11	2 056	555	131	31	56.0	1.0
8111	Automotive repair & maintenance . . . . .	8	D	D	D	b	D	D
812	Personal & laundry services . . . . .	15	2 609	751	175	57	33.3	16.1
8121	Personal care services . . . . .	10	D	D	D	b	D	D
81211	Hair, nail, & skin care services . . . . .	10	D	D	D	b	D	D
812112	Beauty shops . . . . .	10	D	D	D	b	D	D
<b>BURLINGTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>44</b>	<b>12 053</b>	<b>3 251</b>	<b>778</b>	<b>222</b>	<b>30.4</b>	<b>.7</b>
811	Repair & maintenance . . . . .	21	7 246	2 015	469	110	32.7	—
8111	Automotive repair & maintenance . . . . .	17	D	D	D	c	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	8	D	D	D	b	D	D
811111	General automotive repair . . . . .	5	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair . . . . .	5	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance . . . . .	5	D	D	D	b	D	D
812	Personal & laundry services . . . . .	23	4 807	1 236	309	112	27.0	1.7
8121	Personal care services . . . . .	14	D	D	D	b	D	D
81211	Hair, nail, & skin care services . . . . .	13	D	D	D	b	D	D
812112	Beauty shops . . . . .	13	D	D	D	b	D	D
8122	Death care services . . . . .	4	D	D	D	b	D	D
8123	Drycleaning & laundry services . . . . .	5	947	354	121	34	51.3	—
<b>CAMANCHE, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>6</b>	<b>2 433</b>	<b>940</b>	<b>205</b>	<b>37</b>	<b>26.9</b>	<b>37.0</b>
811	Repair & maintenance . . . . .	4	D	D	D	b	D	D
812	Personal & laundry services . . . . .	2	D	D	D	a	D	D
<b>CARLISLE, IA *</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance . . . . .	2	D	D	D	a	D	D
812	Personal & laundry services . . . . .	2	D	D	D	a	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>CARLISLE, IA (POLK COUNTY PART) *</b>								
81	Other services (except public administration) .....	1	D	D	D	a	D	D
811	Repair & maintenance .....	1	D	D	D	a	D	D
<b>CARLISLE, IA (WARREN COUNTY PART) *</b>								
81	Other services (except public administration) .....	3	D	D	D	a	D	D
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>CARROLL, IA</b>								
81	Other services (except public administration) .....	25	6 308	1 406	324	114	45.1	5.5
811	Repair & maintenance .....	14	4 164	786	184	56	50.9	—
8111	Automotive repair & maintenance .....	6	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	4	D	D	D	b	D	D
812	Personal & laundry services .....	11	2 144	620	140	58	33.7	16.2
8121	Personal care services .....	7	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	5	D	D	D	a	D	D
<b>CARTER LAKE, IA</b>								
81	Other services (except public administration) .....	3	D	D	D	a	D	D
<b>CEDAR FALLS, IA</b>								
81	Other services (except public administration) .....	50	18 386	5 998	1 208	308	11.1	4.9
811	Repair & maintenance .....	20	5 594	1 602	283	69	14.1	10.1
8111	Automotive repair & maintenance .....	15	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	8	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	4	2 507	808	124	15	2.6	—
811121	Automotive body, paint, & interior repair & maintenance .....	4	2 507	808	124	15	2.6	—
812	Personal & laundry services .....	30	12 792	4 396	925	239	9.8	2.6
8121	Personal care services .....	18	D	D	D	c	D	D
81211	Hair, nail, & skin care services .....	16	D	D	D	b	D	D
812111	Barber shops .....	5	D	D	D	b	D	D
812112	Beauty shops .....	11	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	5	D	D	D	b	D	D
8129	Other personal services .....	4	D	D	D	b	D	D
81292	Photofinishing .....	3	D	D	D	b	D	D
812921	Photofinishing laboratories (except one-hour) .....	2	D	D	D	b	D	D
<b>CEDAR RAPIDS, IA</b>								
81	Other services (except public administration) .....	251	95 832	29 438	6 918	1 651	26.0	4.1
811	Repair & maintenance .....	135	61 289	17 135	3 981	859	30.3	4.4
8111	Automotive repair & maintenance .....	95	44 649	12 679	2 880	607	34.8	5.2
81111	Automotive mechanical & electrical repair & maintenance .....	58	26 874	7 253	1 612	305	34.3	1.6
811111	General automotive repair .....	41	D	D	D	c	D	D
811112	Automotive exhaust system repair .....	9	D	D	D	b	D	D
811113	Automotive transmission repair .....	5	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair .....	15	11 650	3 555	865	136	42.6	5.0
811121	Automotive body, paint, & interior repair & maintenance .....	10	D	D	D	c	D	D
8111211	Paint or body repair shops .....	9	D	D	D	b	D	D
811122	Automotive glass replacement shops .....	5	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	22	6 125	1 871	403	166	22.2	21.2
811192	Carwashes .....	17	D	D	D	c	D	D
8112	Electronic & precision equipment repair & maintenance .....	9	6 626	2 442	582	139	8.8	2.2
81121	Electronic & precision equipment repair & maintenance .....	9	6 626	2 442	582	139	8.8	2.2
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	12	5 214	1 103	302	56	28.7	.7
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	12	5 214	1 103	302	56	28.7	.7
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	12	5 214	1 103	302	56	28.7	.7
8114	Personal & household goods repair & maintenance .....	19	4 800	911	217	57	19.7	3.7
81141	Home & garden equipment & appliance repair & maintenance .....	5	D	D	D	a	D	D
81142	Reupholstery & furniture repair .....	5	1 717	374	89	23	20.3	4.4
811420	Reupholstery & furniture repair .....	5	1 717	374	89	23	20.3	4.4
81149	Other personal & household goods repair & maintenance .....	6	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	6	D	D	D	a	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>CEDAR RAPIDS, IA—Con.</b>								
<b>81</b>	<b>Other services (except public administration)—Con.</b>							
812	Personal & laundry services .....	116	34 543	12 303	2 937	792	18.3	3.6
8121	Personal care services .....	73	14 130	5 705	1 330	431	16.1	6.1
81211	Hair, nail, & skin care services .....	60	D	D	D	e	D	D
812112	Beauty shops .....	58	11 878	5 179	1 210	362	14.1	7.2
81219	Other personal care services .....	13	D	D	D	b	D	D
812199	Other personal care services .....	9	D	D	D	b	D	D
8122	Death care services .....	16	D	D	D	c	D	D
81221	Funeral homes & funeral services .....	8	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	8	D	D	D	b	D	D
8122101	Funeral homes .....	8	D	D	D	b	D	D
81222	Cemeteries & crematories .....	8	3 013	1 341	341	56	4.0	10.3
812220	Cemeteries & crematories .....	8	3 013	1 341	341	56	4.0	10.3
8123	Drycleaning & laundry services .....	18	D	D	D	c	D	D
81231	Coin-operated laundries & drycleaners .....	7	D	D	D	b	D	D
812310	Coin-operated laundries & drycleaners .....	7	D	D	D	b	D	D
8123102	Coin-operated laundries & drycleaning stores .....	7	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	10	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	10	D	D	D	b	D	D
8123202	Drycleaning plants .....	8	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
8129	Other personal services .....	9	D	D	D	b	D	D
81292	Photofinishing .....	4	D	D	D	b	D	D
81293	Parking lots & garages .....	5	D	D	D	b	D	D
812930	Parking lots & garages .....	5	D	D	D	b	D	D
<b>CENTERVILLE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>20</b>	<b>3 858</b>	<b>929</b>	<b>225</b>	<b>70</b>	<b>50.9</b>	<b>2.6</b>
811	Repair & maintenance .....	7	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	13	D	D	D	b	D	D
<b>CHARITON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>5</b>	<b>1 341</b>	<b>321</b>	<b>74</b>	<b>15</b>	<b>18.0</b>	<b>—</b>
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>CHARLES CITY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>6 949</b>	<b>1 664</b>	<b>386</b>	<b>106</b>	<b>20.8</b>	<b>—</b>
811	Repair & maintenance .....	9	3 256	778	175	43	36.2	—
8111	Automotive repair & maintenance .....	7	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	1	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	1	D	D	D	a	D	D
812	Personal & laundry services .....	10	3 693	886	211	63	7.1	—
8123	Drycleaning & laundry services .....	4	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	a	D	D
<b>CHEROKEE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>13</b>	<b>2 337</b>	<b>538</b>	<b>137</b>	<b>35</b>	<b>61.1</b>	<b>6.8</b>
811	Repair & maintenance .....	8	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	7	D	D	D	a	D	D
812	Personal & laundry services .....	5	D	D	D	a	D	D
<b>CLARINDA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>3 528</b>	<b>862</b>	<b>141</b>	<b>47</b>	<b>28.1</b>	<b>1.6</b>
811	Repair & maintenance .....	9	2 329	493	120	31	35.8	1.3
8111	Automotive repair & maintenance .....	7	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	3	D	D	D	a	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	3	D	D	D	a	D	D
812	Personal & laundry services .....	7	1 199	369	21	16	13.1	2.1
<b>CLARION, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>1 252</b>	<b>297</b>	<b>93</b>	<b>16</b>	<b>32.6</b>	<b>—</b>
812	Personal & laundry services .....	5	D	D	D	a	D	D

See footnotes at end of table.

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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>CLEAR LAKE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>17</b>	<b>2 590</b>	<b>650</b>	<b>143</b>	<b>47</b>	<b>54.1</b>	<b>—</b>
811	Repair & maintenance .....	7	1 628	380	84	19	27.0	—
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	10	962	270	59	28	100.0	—
8121	Personal care services .....	7	D	D	D	a	D	D
81211	Hair, nail, & skin care services .....	7	D	D	D	a	D	D
<b>CLINTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>59</b>	<b>14 355</b>	<b>3 917</b>	<b>904</b>	<b>248</b>	<b>37.3</b>	<b>6.2</b>
811	Repair & maintenance .....	34	10 369	2 568	600	154	29.6	8.6
8111	Automotive repair & maintenance .....	25	9 302	2 351	553	136	22.3	9.3
81111	Automotive mechanical & electrical repair & maintenance .....	15	D	D	D	b	D	D
811111	General automotive repair .....	10	3 040	832	198	43	43.8	—
81112	Automotive body, paint, interior, & glass repair .....	4	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	3	D	D	D	b	D	D
8111211	Paint or body repair shops .....	2	D	D	D	b	D	D
812	Personal & laundry services .....	25	3 986	1 349	304	94	57.4	—
8121	Personal care services .....	12	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	11	D	D	D	b	D	D
812112	Beauty shops .....	11	D	D	D	b	D	D
8122	Death care services .....	8	D	D	D	b	D	D
<b>CLIVE, IA *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>36</b>	<b>26 505</b>	<b>8 117</b>	<b>1 862</b>	<b>370</b>	<b>10.6</b>	<b>31.0</b>
811	Repair & maintenance .....	21	15 579	4 781	1 105	214	14.9	9.3
8111	Automotive repair & maintenance .....	12	8 987	2 913	652	154	2.2	16.2
81111	Automotive mechanical & electrical repair & maintenance .....	5	2 526	778	184	27	7.9	—
81112	Automotive body, paint, interior, & glass repair .....	3	3 755	1 169	236	54	—	—
811121	Automotive body, paint, & interior repair & maintenance .....	2	D	D	D	b	D	D
8111211	Paint or body repair shops .....	2	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	4	2 706	966	232	73	—	53.8
811192	Carwashes .....	2	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance .....	6	D	D	D	b	D	D
81121	Electronic & precision equipment repair & maintenance .....	6	D	D	D	b	D	D
812	Personal & laundry services .....	15	10 926	3 336	757	156	4.5	62.0
8121	Personal care services .....	9	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	7	D	D	D	b	D	D
812112	Beauty shops .....	6	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	2	D	D	D	c	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	2	D	D	D	c	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	2	D	D	D	c	D	D
8123202	Drycleaning plants .....	2	D	D	D	c	D	D
8129	Other personal services .....	2	D	D	D	a	D	D
81292	Photofinishing .....	1	D	D	D	a	D	D
812921	Photofinishing laboratories (except one-hour) .....	1	D	D	D	a	D	D
<b>CLIVE, IA (POLK COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>36</b>	<b>26 505</b>	<b>8 117</b>	<b>1 862</b>	<b>370</b>	<b>10.6</b>	<b>31.0</b>
811	Repair & maintenance .....	21	15 579	4 781	1 105	214	14.9	9.3
8111	Automotive repair & maintenance .....	12	8 987	2 913	652	154	2.2	16.2
81111	Automotive mechanical & electrical repair & maintenance .....	5	2 526	778	184	27	7.9	—
81112	Automotive body, paint, interior, & glass repair .....	3	3 755	1 169	236	54	—	—
811121	Automotive body, paint, & interior repair & maintenance .....	2	D	D	D	b	D	D
8111211	Paint or body repair shops .....	2	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	4	2 706	966	232	73	—	53.8
811192	Carwashes .....	2	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance .....	6	D	D	D	b	D	D
81121	Electronic & precision equipment repair & maintenance .....	6	D	D	D	b	D	D
812	Personal & laundry services .....	15	10 926	3 336	757	156	4.5	62.0
8121	Personal care services .....	9	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	7	D	D	D	b	D	D
812112	Beauty shops .....	6	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	2	D	D	D	c	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	2	D	D	D	c	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	2	D	D	D	c	D	D
8123202	Drycleaning plants .....	2	D	D	D	c	D	D
8129	Other personal services .....	2	D	D	D	a	D	D
81292	Photofinishing .....	1	D	D	D	a	D	D
812921	Photofinishing laboratories (except one-hour) .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CORALVILLE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>4 739</b>	<b>1 256</b>	<b>264</b>	<b>85</b>	<b>38.1</b>	<b>1.4</b>
811	Repair & maintenance .....	11	3 220	823	160	43	45.3	—
8111	Automotive repair & maintenance .....	7	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	6	1 652	365	88	21	46.4	—
8114	Personal & household goods repair & maintenance .....	3	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	1	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	1	D	D	D	a	D	D
812	Personal & laundry services .....	7	1 519	433	104	42	22.6	4.3
8121	Personal care services .....	5	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	5	D	D	D	b	D	D
812112	Beauty shops .....	5	D	D	D	b	D	D
<b>COUNCIL BLUFFS, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>100</b>	<b>31 833</b>	<b>9 571</b>	<b>2 130</b>	<b>536</b>	<b>23.0</b>	<b>9.8</b>
811	Repair & maintenance .....	63	22 454	6 313	1 445	314	28.2	13.1
8111	Automotive repair & maintenance .....	53	19 318	5 417	1 248	279	29.3	15.0
81111	Automotive mechanical & electrical repair & maintenance .....	29	D	D	D	c	D	D
811111	General automotive repair .....	19	5 262	1 386	319	65	21.9	11.9
811118	Other automotive mechanical & electrical repair & maintenance .....	3	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	14	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	12	D	D	D	b	D	D
8111211	Paint or body repair shops .....	10	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	10	D	D	D	c	D	D
811192	Carwashes .....	7	2 666	919	217	80	30.5	—
8114	Personal & household goods repair & maintenance .....	7	D	D	D	b	D	D
81141	Home & garden equipment & appliance repair & maintenance .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	37	9 379	3 258	685	222	10.5	1.9
8121	Personal care services .....	21	3 167	1 389	333	105	20.5	.6
81211	Hair, nail, & skin care services .....	20	D	D	D	c	D	D
812112	Beauty shops .....	19	D	D	D	b	D	D
8122	Death care services .....	7	D	D	D	b	D	D
81221	Funeral homes & funeral services .....	4	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	4	D	D	D	b	D	D
8122101	Funeral homes .....	4	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	6	D	D	D	b	D	D
<b>CRESCO, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>13</b>	<b>3 530</b>	<b>444</b>	<b>92</b>	<b>27</b>	<b>81.3</b>	<b>1.1</b>
811	Repair & maintenance .....	7	2 496	165	37	15	89.7	—
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	6	1 034	279	55	12	61.0	3.8
<b>CRESTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance .....	9	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	2	D	D	D	b	D	D
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	2	D	D	D	b	D	D
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	2	D	D	D	b	D	D
812	Personal & laundry services .....	9	D	D	D	b	D	D
8121	Personal care services .....	4	787	157	39	17	100.0	—
81211	Hair, nail, & skin care services .....	4	787	157	39	17	100.0	—
812112	Beauty shops .....	4	787	157	39	17	100.0	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DAVENPORT, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>206</b>	<b>79 684</b>	<b>25 659</b>	<b>5 647</b>	<b>1 376</b>	<b>20.2</b>	<b>5.5</b>
811	Repair & maintenance .....	114	44 599	12 806	2 769	646	25.2	7.9
8111	Automotive repair & maintenance .....	76	32 016	8 899	1 974	479	28.0	5.3
81111	Automotive mechanical & electrical repair & maintenance .....	50	21 427	5 303	1 128	240	32.6	1.8
811111	General automotive repair .....	30	7 909	2 006	456	126	53.9	4.9
811112	Automotive exhaust system repair .....	6	D	D	D	b	D	D
811113	Automotive transmission repair .....	7	8 282	1 863	366	50	26.7	—
811118	Other automotive mechanical & electrical repair & maintenance .....	7	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	13	5 643	2 003	466	73	21.0	5.6
811121	Automotive body, paint, & interior repair & maintenance .....	10	D	D	D	b	D	D
8111211	Paint or body repair shops .....	8	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	13	4 946	1 593	380	166	15.9	19.9
811192	Carwashes .....	8	3 273	1 106	264	141	19.2	4.3
8112	Electronic & precision equipment repair & maintenance .....	11	D	D	D	b	D	D
81121	Electronic & precision equipment repair & maintenance .....	11	D	D	D	b	D	D
811211	Consumer electronics repair & maintenance .....	5	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	19	D	D	D	b	D	D
81141	Home & garden equipment & appliance repair & maintenance .....	7	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	8	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	8	D	D	D	a	D	D
812	Personal & laundry services .....	92	35 085	12 853	2 878	730	13.9	2.3
8121	Personal care services .....	62	8 146	3 350	772	280	32.0	6.6
81211	Hair, nail, & skin care services .....	55	D	D	D	e	D	D
812112	Beauty shops .....	47	6 559	2 920	693	248	30.5	7.8
81219	Other personal care services .....	7	D	D	D	b	D	D
8122	Death care services .....	9	D	D	D	b	D	D
81221	Funeral homes & funeral services .....	4	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	4	D	D	D	b	D	D
8122101	Funeral homes .....	4	D	D	D	b	D	D
81222	Cemeteries & crematories .....	5	D	D	D	b	D	D
812220	Cemeteries & crematories .....	5	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	11	10 729	4 463	1 047	310	3.0	—
81231	Coin-operated laundries & drycleaners .....	5	D	D	D	a	D	D
812310	Coin-operated laundries & drycleaners .....	5	D	D	D	a	D	D
8123102	Coin-operated laundries & drycleaning stores .....	5	D	D	D	a	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	5	D	D	D	c	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	5	D	D	D	c	D	D
8123201	Laundries, family & commercial .....	1	D	D	D	b	D	D
8123202	Drycleaning plants .....	4	D	D	D	c	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
8129	Other personal services .....	10	D	D	D	b	D	D
81299	All other personal services .....	8	D	D	D	b	D	D
812990	All other personal services .....	8	D	D	D	b	D	D
8129901	Bail bonding .....	2	D	D	D	b	D	D
<b>DECORAH, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>23</b>	<b>3 201</b>	<b>944</b>	<b>201</b>	<b>67</b>	<b>73.0</b>	<b>1.3</b>
811	Repair & maintenance .....	6	1 243	281	54	17	77.5	—
812	Personal & laundry services .....	17	1 958	663	147	50	70.1	2.2
8121	Personal care services .....	8	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	8	D	D	D	b	D	D
812112	Beauty shops .....	8	D	D	D	b	D	D
<b>DENISON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>2 831</b>	<b>584</b>	<b>132</b>	<b>39</b>	<b>71.6</b>	<b>—</b>
811	Repair & maintenance .....	7	1 529	299	62	20	92.7	—
8111	Automotive repair & maintenance .....	6	D	D	D	b	D	D
812	Personal & laundry services .....	9	1 302	285	70	19	46.8	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DES MOINES, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>368</b>	<b>153 512</b>	<b>49 118</b>	<b>11 848</b>	<b>2 531</b>	<b>15.1</b>	<b>9.1</b>
811	Repair & maintenance .....	185	84 854	25 748	6 133	1 064	17.9	7.9
8111	Automotive repair & maintenance .....	140	54 596	16 857	4 198	765	17.9	8.1
81111	Automotive mechanical & electrical repair & maintenance .....	75	28 138	8 804	2 212	348	19.0	4.5
811111	General automotive repair .....	47	13 735	4 000	1 095	185	28.2	7.2
811112	Automotive exhaust system repair .....	13	6 874	1 985	458	61	5.4	4.0
811113	Automotive transmission repair .....	7	5 034	1 906	434	67	6.5	—
811118	Other automotive mechanical & electrical repair & maintenance .....	8	2 495	913	225	35	31.3	—
81112	Automotive body, paint, interior, & glass repair .....	44	19 388	6 178	1 537	267	17.0	2.8
811121	Automotive body, paint, & interior repair & maintenance .....	35	16 119	5 251	1 306	228	17.2	.3
8111211	Paint or body repair shops .....	33	D	D	D	c	D	D
811122	Automotive glass replacement shops .....	9	3 269	927	231	39	15.7	15.1
81119	Other automotive repair & maintenance .....	21	7 070	1 875	449	150	16.2	37.0
811191	Automotive oil change & lubrication shops .....	6	D	D	D	b	D	D
811192	Carwashes .....	14	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance .....	15	8 404	1 958	444	67	19.5	27.5
81121	Electronic & precision equipment repair & maintenance .....	15	8 404	1 958	444	67	19.5	27.5
811211	Consumer electronics repair & maintenance .....	5	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	8	15 272	4 423	918	120	12.5	—
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	8	15 272	4 423	918	120	12.5	—
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	8	15 272	4 423	918	120	12.5	—
8114	Personal & household goods repair & maintenance .....	22	6 582	2 510	573	112	27.9	—
81141	Home & garden equipment & appliance repair & maintenance .....	11	5 245	2 117	503	93	11.7	—
811412	Appliance repair & maintenance .....	8	D	D	D	b	D	D
812	Personal & laundry services .....	183	68 658	23 370	5 715	1 467	11.7	10.6
8121	Personal care services .....	100	13 379	5 713	1 317	466	28.9	7.5
81211	Hair, nail, & skin care services .....	88	11 919	5 350	1 231	390	30.1	5.5
812111	Barber shops .....	5	D	D	D	a	D	D
812112	Beauty shops .....	80	11 160	5 076	1 168	375	28.5	5.9
81219	Other personal care services .....	12	1 460	363	86	76	19.2	24.0
812199	Other personal care services .....	10	D	D	D	b	D	D
8122	Death care services .....	13	D	D	D	c	D	D
81221	Funeral homes & funeral services .....	11	9 586	2 626	694	92	14.6	.4
812210	Funeral homes & funeral services .....	11	9 586	2 626	694	92	14.6	.4
8122101	Funeral homes .....	11	9 586	2 626	694	92	14.6	.4
8123	Drycleaning & laundry services .....	31	30 398	11 103	2 777	649	3.8	2.9
81231	Coin-operated laundries & drycleaners .....	10	2 471	463	100	54	3.6	33.8
812310	Coin-operated laundries & drycleaners .....	10	2 471	463	100	54	3.6	33.8
8123102	Coin-operated laundries & drycleaning stores .....	9	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	18	7 689	3 818	886	269	14.0	.4
812320	Drycleaning & laundry services (except coin-operated) .....	18	7 689	3 818	886	269	14.0	.4
8123202	Drycleaning plants .....	16	D	D	D	c	D	D
81233	Linen & uniform supply .....	3	20 238	6 822	1 791	326	—	—
812332	Industrial launderers .....	3	20 238	6 822	1 791	326	—	—
8129	Other personal services .....	39	D	D	D	e	D	D
81292	Photofinishing .....	7	D	D	D	b	D	D
81293	Parking lots & garages .....	27	D	D	D	c	D	D
812930	Parking lots & garages .....	27	D	D	D	c	D	D
<b>DE WITT, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>17</b>	<b>3 258</b>	<b>829</b>	<b>196</b>	<b>59</b>	<b>81.1</b>	<b>2.3</b>
811	Repair & maintenance .....	11	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	8	D	D	D	a	D	D
8114	Personal & household goods repair & maintenance .....	3	D	D	D	a	D	D
812	Personal & laundry services .....	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>DUBUQUE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>130</b>	<b>40 283</b>	<b>12 699</b>	<b>2 936</b>	<b>773</b>	<b>24.6</b>	<b>3.2</b>
811	Repair & maintenance .....	70	25 264	6 856	1 654	421	20.3	2.7
8111	Automotive repair & maintenance .....	56	21 533	5 618	1 392	369	16.0	3.2
81111	Automotive mechanical & electrical repair & maintenance .....	33	10 913	2 647	648	156	17.0	3.3
811111	General automotive repair .....	25	6 962	1 662	424	106	18.8	5.2
811118	Other automotive mechanical & electrical repair & maintenance .....	3	2 073	519	118	29	D	—
81112	Automotive body, paint, interior, & glass repair .....	14	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	12	D	D	D	b	D	D
8111211	Paint or body repair shops .....	11	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	9	D	D	D	c	D	D
811192	Carwashes .....	4	D	D	D	c	D	D
8114	Personal & household goods repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	60	15 019	5 843	1 282	352	31.7	3.9
8121	Personal care services .....	39	5 355	2 297	504	179	35.7	1.9
81211	Hair, nail, & skin care services .....	35	4 969	2 220	486	163	31.4	2.0
812112	Beauty shops .....	32	4 896	2 206	482	158	30.8	2.1
8122	Death care services .....	11	4 423	1 101	275	44	61.9	11.0
81221	Funeral homes & funeral services .....	6	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	6	D	D	D	b	D	D
8122101	Funeral homes .....	6	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	10	5 241	2 445	503	129	2.3	—
81232	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	a	D	D
<b>DYERSVILLE, IA *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>14</b>	<b>2 552</b>	<b>432</b>	<b>100</b>	<b>27</b>	<b>79.9</b>	<b>6.2</b>
811	Repair & maintenance .....	8	1 779	250	64	16	80.0	—
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	6	773	182	36	11	79.7	20.3
<b>DYERSVILLE, IA (DELAWARE COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>DYERSVILLE, IA (DUBUQUE COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance .....	7	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	6	773	182	36	11	79.7	20.3
<b>EAGLE GROVE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance .....	2	D	D	D	a	D	D
<b>ELDORA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ELDRIDGE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>2 007</b>	<b>516</b>	<b>100</b>	<b>41</b>	<b>24.9</b>	<b>4.3</b>
811	Repair & maintenance .....	5	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	4	1 787	445	86	29	20.5	—
<b>EMMETSBURG, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>11</b>	<b>1 262</b>	<b>292</b>	<b>65</b>	<b>25</b>	<b>74.1</b>	<b>18.3</b>
812	Personal & laundry services .....	7	D	D	D	a	D	D
<b>ESTHERVILLE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance .....	7	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	9	D	D	D	b	D	D
8121	Personal care services .....	5	D	D	D	a	D	D
81211	Hair, nail, & skin care services .....	5	D	D	D	a	D	D

See footnotes at end of table.

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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>EVANSDALE, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>8</b>	<b>1 689</b>	<b>426</b>	<b>94</b>	<b>23</b>	<b>48.3</b>	<b>20.1</b>
811	Repair & maintenance . . . . .	8	1 689	426	94	23	48.3	20.1
8111	Automotive repair & maintenance . . . . .	7	D	D	D	b	D	D
<b>FAIRFIELD, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>25</b>	<b>4 632</b>	<b>1 153</b>	<b>227</b>	<b>72</b>	<b>50.1</b>	<b>2.8</b>
811	Repair & maintenance . . . . .	11	D	D	D	b	D	D
8111	Automotive repair & maintenance . . . . .	9	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	6	D	D	D	a	D	D
811111	General automotive repair . . . . .	4	D	D	D	a	D	D
812	Personal & laundry services . . . . .	14	D	D	D	b	D	D
8121	Personal care services . . . . .	7	519	164	34	17	77.1	22.9
81211	Hair, nail, & skin care services . . . . .	7	519	164	34	17	77.1	22.9
<b>FOREST CITY, IA *</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>9</b>	<b>1 120</b>	<b>340</b>	<b>76</b>	<b>23</b>	<b>87.1</b>	<b>12.9</b>
812	Personal & laundry services . . . . .	7	D	D	D	a	D	D
<b>FOREST CITY, IA (HANCOCK COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FOREST CITY, IA (WINNEBAGO COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
812	Personal & laundry services . . . . .	7	D	D	D	a	D	D
<b>FORT DODGE, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>68</b>	<b>18 914</b>	<b>6 046</b>	<b>1 365</b>	<b>374</b>	<b>25.0</b>	<b>3.3</b>
811	Repair & maintenance . . . . .	32	7 779	2 172	526	122	42.9	4.8
8111	Automotive repair & maintenance . . . . .	23	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	14	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair . . . . .	6	3 023	794	175	39	50.2	—
811121	Automotive body, paint, & interior repair & maintenance . . . . .	5	D	D	D	b	D	D
8111211	Paint or body repair shops . . . . .	5	D	D	D	b	D	D
812	Personal & laundry services . . . . .	36	11 135	3 874	839	252	12.6	2.2
8121	Personal care services . . . . .	21	D	D	D	c	D	D
81211	Hair, nail, & skin care services . . . . .	19	D	D	D	b	D	D
812112	Beauty shops . . . . .	18	D	D	D	b	D	D
8122	Death care services . . . . .	7	D	D	D	b	D	D
81221	Funeral homes & funeral services . . . . .	4	D	D	D	b	D	D
812210	Funeral homes & funeral services . . . . .	4	D	D	D	b	D	D
8122101	Funeral homes . . . . .	4	D	D	D	b	D	D
8123	Drycleaning & laundry services . . . . .	6	D	D	D	b	D	D
81233	Linen & uniform supply . . . . .	2	D	D	D	b	D	D
<b>FORT MADISON, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>18</b>	<b>3 210</b>	<b>1 068</b>	<b>224</b>	<b>79</b>	<b>21.1</b>	<b>1.7</b>
811	Repair & maintenance . . . . .	9	D	D	D	b	D	D
8111	Automotive repair & maintenance . . . . .	6	D	D	D	b	D	D
812	Personal & laundry services . . . . .	9	D	D	D	b	D	D
8121	Personal care services . . . . .	6	D	D	D	b	D	D
81211	Hair, nail, & skin care services . . . . .	6	D	D	D	b	D	D
<b>GARNER, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>9</b>	<b>1 370</b>	<b>437</b>	<b>93</b>	<b>19</b>	<b>67.1</b>	<b>—</b>
811	Repair & maintenance . . . . .	6	944	227	53	13	52.2	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GLENWOOD, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>17</b>	<b>7 859</b>	<b>2 426</b>	<b>558</b>	<b>138</b>	<b>13.8</b>	<b>.7</b>
811	Repair & maintenance .....	6	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	4	1 738	253	43	12	17.1	2.7
81112	Automotive body, paint, interior, & glass repair .....	3	D	D	D	a	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	3	D	D	D	a	D	D
812	Personal & laundry services .....	11	D	D	D	c	D	D
8121	Personal care services .....	8	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	8	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	2	D	D	D	c	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
<b>GRIMES, IA *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>9</b>	<b>1 510</b>	<b>433</b>	<b>109</b>	<b>24</b>	<b>47.0</b>	<b>7.3</b>
811	Repair & maintenance .....	7	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	6	D	D	D	b	D	D
<b>GRIMES, IA (POLK COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>9</b>	<b>1 510</b>	<b>433</b>	<b>109</b>	<b>24</b>	<b>47.0</b>	<b>7.3</b>
811	Repair & maintenance .....	7	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	6	D	D	D	b	D	D
<b>GRINNELL, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>14</b>	<b>2 994</b>	<b>1 020</b>	<b>237</b>	<b>56</b>	<b>30.9</b>	<b>—</b>
811	Repair & maintenance .....	8	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	6	D	D	D	b	D	D
8121	Personal care services .....	4	D	D	D	a	D	D
81211	Hair, nail, & skin care services .....	4	D	D	D	a	D	D
<b>GRUNDY CENTER, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>1 085</b>	<b>208</b>	<b>25</b>	<b>9</b>	<b>100.0</b>	<b>—</b>
811	Repair & maintenance .....	4	D	D	D	a	D	D
<b>HAMPTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>15</b>	<b>6 023</b>	<b>1 493</b>	<b>252</b>	<b>54</b>	<b>27.4</b>	<b>2.4</b>
811	Repair & maintenance .....	11	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	8	D	D	D	b	D	D
812	Personal & laundry services .....	4	D	D	D	a	D	D
<b>HARLAN, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>2 863</b>	<b>616</b>	<b>149</b>	<b>50</b>	<b>50.7</b>	<b>.6</b>
811	Repair & maintenance .....	9	1 575	265	60	19	75.7	—
8111	Automotive repair & maintenance .....	6	1 168	238	53	15	67.2	—
812	Personal & laundry services .....	7	1 288	351	89	31	20.2	1.4
<b>HIAWATHA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>12</b>	<b>19 195</b>	<b>3 862</b>	<b>717</b>	<b>162</b>	<b>1.5</b>	<b>23.4</b>
811	Repair & maintenance .....	8	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	6	D	D	D	b	D	D
812	Personal & laundry services .....	4	D	D	D	c	D	D
8129	Other personal services .....	2	D	D	D	c	D	D
81292	Photofinishing .....	2	D	D	D	c	D	D
812921	Photofinishing laboratories (except one-hour) .....	2	D	D	D	c	D	D
<b>HUMBOLDT, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>14</b>	<b>2 887</b>	<b>765</b>	<b>150</b>	<b>40</b>	<b>51.2</b>	<b>14.5</b>
811	Repair & maintenance .....	9	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	7	D	D	D	a	D	D
812	Personal & laundry services .....	5	D	D	D	b	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>INDEPENDENCE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>3 195</b>	<b>783</b>	<b>148</b>	<b>47</b>	<b>41.7</b>	<b>9.1</b>
811	Repair & maintenance .....	9	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	8	1 949	394	92	23	44.9	13.6
81111	Automotive mechanical & electrical repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	9	D	D	D	b	D	D
<b>INDIANOLA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>29</b>	<b>5 969</b>	<b>1 381</b>	<b>325</b>	<b>97</b>	<b>54.4</b>	<b>.4</b>
811	Repair & maintenance .....	20	4 879	988	232	64	62.2	—
8111	Automotive repair & maintenance .....	19	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	7	1 737	261	66	19	55.0	—
81112	Automotive body, paint, interior, & glass repair .....	9	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	9	1 090	393	93	33	19.4	2.0
<b>IOWA CITY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>104</b>	<b>32 436</b>	<b>9 591</b>	<b>2 109</b>	<b>569</b>	<b>19.6</b>	<b>2.7</b>
811	Repair & maintenance .....	54	20 946	5 470	1 152	254	22.0	2.4
8111	Automotive repair & maintenance .....	37	16 397	4 612	939	199	15.0	1.6
81111	Automotive mechanical & electrical repair & maintenance .....	22	D	D	D	c	D	D
811111	General automotive repair .....	17	D	D	D	b	D	D
811112	Automotive exhaust system repair .....	3	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	8	6 809	1 705	429	71	17.9	—
811121	Automotive body, paint, & interior repair & maintenance .....	8	6 809	1 705	429	71	17.9	—
8111211	Paint or body repair shops .....	7	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance .....	6	D	D	D	a	D	D
81121	Electronic & precision equipment repair & maintenance .....	6	D	D	D	a	D	D
8114	Personal & household goods repair & maintenance .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	50	11 490	4 121	957	315	15.2	3.1
8121	Personal care services .....	38	6 747	2 648	610	206	15.4	5.2
81211	Hair, nail, & skin care services .....	34	6 345	2 548	584	179	15.8	5.6
812111	Barber shops .....	2	D	D	D	a	D	D
812112	Beauty shops .....	30	D	D	D	c	D	D
8122	Death care services .....	4	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	6	D	D	D	b	D	D
81231	Coin-operated laundries & drycleaners .....	3	878	228	55	24	D	—
812310	Coin-operated laundries & drycleaners .....	3	878	228	55	24	D	—
8123102	Coin-operated laundries & drycleaning stores .....	3	878	228	55	24	D	—
<b>IOWA FALLS, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>3 742</b>	<b>944</b>	<b>219</b>	<b>60</b>	<b>38.9</b>	<b>1.0</b>
811	Repair & maintenance .....	10	2 736	666	159	32	36.9	—
8111	Automotive repair & maintenance .....	8	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	3	D	D	D	a	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	3	D	D	D	a	D	D
812	Personal & laundry services .....	9	1 006	278	60	28	44.5	3.8
<b>JEFFERSON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>12</b>	<b>2 278</b>	<b>523</b>	<b>116</b>	<b>40</b>	<b>58.0</b>	<b>—</b>
811	Repair & maintenance .....	8	1 131	236	56	14	63.7	—
812	Personal & laundry services .....	4	1 147	287	60	26	52.4	—
<b>JOHNSTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>6 921</b>	<b>2 090</b>	<b>475</b>	<b>71</b>	<b>12.2</b>	<b>—</b>
811	Repair & maintenance .....	4	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	2	D	D	D	a	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	1	D	D	D	a	D	D
811111	General automotive repair .....	1	D	D	D	a	D	D
8114	Personal & household goods repair & maintenance .....	2	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	1	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	1	D	D	D	b	D	D
8114903	Welding repair .....	1	D	D	D	b	D	D
812	Personal & laundry services .....	2	D	D	D	b	D	D
8121	Personal care services .....	2	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KEOKUK, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>27</b>	<b>8 135</b>	<b>1 908</b>	<b>462</b>	<b>140</b>	<b>44.7</b>	<b>32.5</b>
811	Repair & maintenance .....	15	3 494	854	211	60	43.1	8.4
8111	Automotive repair & maintenance .....	12	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	12	4 641	1 054	251	80	45.8	50.6
8123	Drycleaning & laundry services .....	5	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
<b>KNOXVILLE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>20</b>	<b>3 206</b>	<b>962</b>	<b>205</b>	<b>82</b>	<b>54.0</b>	<b>5.1</b>
811	Repair & maintenance .....	10	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	10	D	D	D	b	D	D
812	Personal & laundry services .....	10	D	D	D	b	D	D
8121	Personal care services .....	6	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	6	D	D	D	b	D	D
<b>LE CLAIRE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>3</b>	<b>371</b>	<b>30</b>	<b>9</b>	<b>8</b>	<b>51.5</b>	<b>48.5</b>
<b>LE MARS, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>21</b>	<b>5 382</b>	<b>1 205</b>	<b>219</b>	<b>62</b>	<b>50.8</b>	<b>.9</b>
811	Repair & maintenance .....	13	4 103	1 003	176	42	54.7	—
8111	Automotive repair & maintenance .....	10	D	D	D	b	D	D
812	Personal & laundry services .....	8	1 279	202	43	20	38.4	3.8
<b>MADRID, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>3</b>	<b>831</b>	<b>219</b>	<b>47</b>	<b>7</b>	<b>100.0</b>	<b>—</b>
<b>MANCHESTER, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>2 777</b>	<b>620</b>	<b>129</b>	<b>50</b>	<b>71.8</b>	<b>6.1</b>
811	Repair & maintenance .....	12	1 798	329	72	26	90.6	9.4
8111	Automotive repair & maintenance .....	8	D	D	D	a	D	D
812	Personal & laundry services .....	7	979	291	57	24	37.3	—
<b>MAQUOKETA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>20</b>	<b>3 558</b>	<b>751</b>	<b>172</b>	<b>65</b>	<b>83.9</b>	<b>1.7</b>
811	Repair & maintenance .....	12	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	8	D	D	D	b	D	D
812	Personal & laundry services .....	8	D	D	D	b	D	D
<b>MARION, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>47</b>	<b>14 627</b>	<b>4 692</b>	<b>1 048</b>	<b>227</b>	<b>26.0</b>	<b>4.1</b>
811	Repair & maintenance .....	29	D	D	D	c	D	D
8111	Automotive repair & maintenance .....	22	9 213	2 906	637	118	22.6	5.3
81111	Automotive mechanical & electrical repair & maintenance .....	13	4 570	1 295	308	63	40.4	9.8
811111	General automotive repair .....	9	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	2	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	2	D	D	D	b	D	D
8111211	Paint or body repair shops .....	2	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	18	D	D	D	b	D	D
8121	Personal care services .....	14	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	12	D	D	D	b	D	D
812112	Beauty shops .....	12	D	D	D	b	D	D

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<b>MARSHALLTOWN, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>50</b>	<b>13 926</b>	<b>3 745</b>	<b>818</b>	<b>236</b>	<b>33.5</b>	<b>10.5</b>
811	Repair & maintenance .....	31	D	D	D	c	D	D
8111	Automotive repair & maintenance .....	27	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	19	D	D	D	b	D	D
811111	General automotive repair .....	13	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	19	D	D	D	c	D	D
8121	Personal care services .....	10	1 084	395	93	41	20.9	3.9
81211	Hair, nail, & skin care services .....	10	1 084	395	93	41	20.9	3.9
812112	Beauty shops .....	10	1 084	395	93	41	20.9	3.9
8122	Death care services .....	5	D	D	D	b	D	D
81221	Funeral homes & funeral services .....	2	D	D	D	b	D	D
812210	Funeral homes & funeral services .....	2	D	D	D	b	D	D
<b>MASON CITY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>72</b>	<b>16 764</b>	<b>5 674</b>	<b>1 291</b>	<b>371</b>	<b>16.8</b>	<b>3.8</b>
811	Repair & maintenance .....	37	8 172	2 350	542	132	22.3	7.1
8111	Automotive repair & maintenance .....	26	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	15	D	D	D	b	D	D
811111	General automotive repair .....	10	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	7	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	7	D	D	D	b	D	D
8111211	Paint or body repair shops .....	7	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	35	8 592	3 324	749	239	11.6	.7
8121	Personal care services .....	24	D	D	D	c	D	D
81211	Hair, nail, & skin care services .....	19	D	D	D	b	D	D
812112	Beauty shops .....	16	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	6	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
<b>MISSOURI VALLEY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>5</b>	<b>1 129</b>	<b>227</b>	<b>56</b>	<b>14</b>	<b>48.9</b>	<b>—</b>
812	Personal & laundry services .....	3	D	D	D	a	D	D
<b>MONTICELLO, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>14</b>	<b>2 517</b>	<b>639</b>	<b>148</b>	<b>54</b>	<b>29.0</b>	<b>—</b>
811	Repair & maintenance .....	6	1 537	396	94	32	35.7	—
812	Personal & laundry services .....	8	980	243	54	22	18.6	—
<b>MOUNT PLEASANT, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>4 508</b>	<b>793</b>	<b>167</b>	<b>67</b>	<b>42.9</b>	<b>.5</b>
811	Repair & maintenance .....	8	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	11	D	D	D	b	D	D
8121	Personal care services .....	7	591	193	42	22	70.7	—
81211	Hair, nail, & skin care services .....	7	591	193	42	22	70.7	—
<b>MOUNT VERNON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>5</b>	<b>817</b>	<b>175</b>	<b>43</b>	<b>14</b>	<b>63.8</b>	<b>17.5</b>
<b>MUSCATINE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>41</b>	<b>13 566</b>	<b>4 129</b>	<b>943</b>	<b>235</b>	<b>57.8</b>	<b>2.7</b>
811	Repair & maintenance .....	22	7 197	1 894	398	111	50.1	2.6
8111	Automotive repair & maintenance .....	19	D	D	D	c	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	11	3 919	912	200	41	62.7	4.8
811118	Other automotive mechanical & electrical repair & maintenance .....	2	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair .....	3	D	D	D	b	D	D
812	Personal & laundry services .....	19	6 369	2 235	545	124	66.5	2.8
8121	Personal care services .....	14	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	14	D	D	D	b	D	D
812112	Beauty shops .....	14	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	2	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D

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<b>NEVADA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>11</b>	<b>2 842</b>	<b>797</b>	<b>183</b>	<b>47</b>	<b>52.4</b>	<b>—</b>
811	Repair & maintenance .....	6	2 248	648	152	33	42.5	—
812	Personal & laundry services .....	5	594	149	31	14	89.6	—
<b>NEW HAMPTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>3 043</b>	<b>668</b>	<b>145</b>	<b>43</b>	<b>63.6</b>	<b>2.6</b>
811	Repair & maintenance .....	8	1 935	329	82	20	60.2	—
8111	Automotive repair & maintenance .....	6	D	D	D	a	D	D
812	Personal & laundry services .....	11	1 108	339	63	23	69.5	7.2
8121	Personal care services .....	8	D	D	D	a	D	D
<b>NEWTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>29</b>	<b>6 313</b>	<b>1 949</b>	<b>451</b>	<b>123</b>	<b>26.1</b>	<b>.1</b>
811	Repair & maintenance .....	14	4 072	1 186	283	66	17.6	.1
8111	Automotive repair & maintenance .....	9	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	15	2 241	763	168	57	41.5	—
8121	Personal care services .....	11	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	11	D	D	D	b	D	D
812112	Beauty shops .....	10	D	D	D	b	D	D
<b>NORTH LIBERTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>5</b>	<b>514</b>	<b>133</b>	<b>20</b>	<b>14</b>	<b>100.0</b>	<b>—</b>
<b>NORWALK, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>585</b>	<b>124</b>	<b>32</b>	<b>17</b>	<b>81.0</b>	<b>2.6</b>
<b>OELWEIN, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>7 122</b>	<b>2 405</b>	<b>570</b>	<b>112</b>	<b>21.2</b>	<b>.7</b>
811	Repair & maintenance .....	9	1 612	434	100	29	68.5	3.1
8111	Automotive repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	10	5 510	1 971	470	83	7.3	—
8123	Drycleaning & laundry services .....	2	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	b	D	D
<b>ONAWA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ORANGE CITY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>8</b>	<b>3 332</b>	<b>1 048</b>	<b>206</b>	<b>45</b>	<b>30.4</b>	<b>—</b>
811	Repair & maintenance .....	4	2 662	851	158	25	12.9	—
8111	Automotive repair & maintenance .....	4	2 662	851	158	25	12.9	—
81111	Automotive mechanical & electrical repair & maintenance .....	2	D	D	D	a	D	D
811111	General automotive repair .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	4	670	197	48	20	100.0	—
<b>OSAGE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>12</b>	<b>1 738</b>	<b>395</b>	<b>85</b>	<b>32</b>	<b>85.2</b>	<b>.6</b>
811	Repair & maintenance .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	8	D	D	D	b	D	D
<b>OSCEOLA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance .....	11	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	11	D	D	D	a	D	D
812	Personal & laundry services .....	4	D	D	D	a	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>OSKALOOSA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>28</b>	<b>6 534</b>	<b>1 344</b>	<b>318</b>	<b>98</b>	<b>35.2</b>	<b>3.6</b>
811	Repair & maintenance .....	12	4 550	660	155	33	31.2	3.5
8111	Automotive repair & maintenance .....	12	4 550	660	155	33	31.2	3.5
81111	Automotive mechanical & electrical repair & maintenance .....	9	4 249	589	137	28	32.7	2.9
811111	General automotive repair .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	16	1 984	684	163	65	44.5	3.7
8121	Personal care services .....	10	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	9	D	D	D	b	D	D
812112	Beauty shops .....	9	D	D	D	b	D	D
<b>OTTUMWA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>55</b>	<b>14 746</b>	<b>3 844</b>	<b>863</b>	<b>269</b>	<b>37.3</b>	<b>9.5</b>
811	Repair & maintenance .....	22	7 399	1 474	329	85	37.3	.6
8111	Automotive repair & maintenance .....	17	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	10	D	D	D	b	D	D
811111	General automotive repair .....	7	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	5	D	D	D	a	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	5	D	D	D	a	D	D
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	33	7 347	2 370	534	184	37.3	18.5
8121	Personal care services .....	20	1 795	757	163	72	42.2	31.7
81211	Hair, nail, & skin care services .....	18	D	D	D	b	D	D
812112	Beauty shops .....	17	D	D	D	b	D	D
8122	Death care services .....	6	3 010	752	169	38	12.1	26.1
8123	Drycleaning & laundry services .....	5	D	D	D	b	D	D
8129	Other personal services .....	2	D	D	D	b	D	D
<b>PELLA, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>25</b>	<b>5 708</b>	<b>1 567</b>	<b>360</b>	<b>105</b>	<b>40.0</b>	<b>13.2</b>
811	Repair & maintenance .....	12	3 103	747	182	47	37.3	—
8111	Automotive repair & maintenance .....	10	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	8	D	D	D	b	D	D
811111	General automotive repair .....	7	1 687	384	96	27	45.9	—
812	Personal & laundry services .....	13	2 605	820	178	58	43.3	28.9
8121	Personal care services .....	8	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	8	D	D	D	b	D	D
812112	Beauty shops .....	8	D	D	D	b	D	D
<b>PERRY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>5 465</b>	<b>564</b>	<b>131</b>	<b>42</b>	<b>99.7</b>	<b>.3</b>
811	Repair & maintenance .....	10	4 570	391	90	27	99.6	.4
8111	Automotive repair & maintenance .....	7	4 320	320	76	22	100.0	—
81111	Automotive mechanical & electrical repair & maintenance .....	4	D	D	D	a	D	D
811111	General automotive repair .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	6	895	173	41	15	100.0	—
<b>PLEASANT HILL, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>5</b>	<b>798</b>	<b>208</b>	<b>51</b>	<b>13</b>	<b>100.0</b>	<b>—</b>
<b>RED OAK, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>4 428</b>	<b>827</b>	<b>169</b>	<b>54</b>	<b>63.2</b>	<b>30.3</b>
811	Repair & maintenance .....	8	D	D	D	a	D	D
812	Personal & laundry services .....	10	D	D	D	b	D	D
8121	Personal care services .....	6	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	6	D	D	D	b	D	D
<b>ROCK RAPIDS, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>8</b>	<b>1 333</b>	<b>447</b>	<b>74</b>	<b>26</b>	<b>40.1</b>	<b>2.8</b>
811	Repair & maintenance .....	4	829	145	34	10	52.5	—
812	Personal & laundry services .....	4	504	302	40	16	19.6	7.3

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>ROCK VALLEY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>9</b>	<b>2 210</b>	<b>576</b>	<b>121</b>	<b>26</b>	<b>12.2</b>	<b>—</b>
811	Repair & maintenance .....	5	1 676	398	96	19	6.9	—
8111	Automotive repair & maintenance .....	3	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair .....	2	D	D	D	a	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	4	534	178	25	7	28.8	—
<b>SAC CITY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>8</b>	<b>1 617</b>	<b>440</b>	<b>71</b>	<b>24</b>	<b>60.4</b>	<b>9.6</b>
811	Repair & maintenance .....	3	D	D	D	a	D	D
812	Personal & laundry services .....	5	D	D	D	a	D	D
<b>SERGEANT BLUFF, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>573</b>	<b>179</b>	<b>42</b>	<b>12</b>	<b>4.0</b>	<b>—</b>
<b>SHELDON, IA *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>21</b>	<b>3 876</b>	<b>862</b>	<b>209</b>	<b>79</b>	<b>34.3</b>	<b>.4</b>
811	Repair & maintenance .....	14	2 962	590	139	41	27.6	.5
8111	Automotive repair & maintenance .....	11	2 407	560	131	33	19.1	.6
812	Personal & laundry services .....	7	914	272	70	38	55.8	—
<b>SHELDON, IA (O'BRIEN COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>21</b>	<b>3 876</b>	<b>862</b>	<b>209</b>	<b>79</b>	<b>34.3</b>	<b>.4</b>
811	Repair & maintenance .....	14	2 962	590	139	41	27.6	.5
8111	Automotive repair & maintenance .....	11	2 407	560	131	33	19.1	.6
812	Personal & laundry services .....	7	914	272	70	38	55.8	—
<b>SHENANDOAH, IA *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>2 531</b>	<b>480</b>	<b>124</b>	<b>39</b>	<b>48.2</b>	<b>—</b>
811	Repair & maintenance .....	9	1 187	147	33	19	76.2	—
812	Personal & laundry services .....	7	1 344	333	91	20	23.4	—
<b>SHENANDOAH, IA (PAGE COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>2 531</b>	<b>480</b>	<b>124</b>	<b>39</b>	<b>48.2</b>	<b>—</b>
811	Repair & maintenance .....	9	1 187	147	33	19	76.2	—
812	Personal & laundry services .....	7	1 344	333	91	20	23.4	—
<b>SIBLEY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>1 545</b>	<b>246</b>	<b>61</b>	<b>22</b>	<b>58.6</b>	<b>—</b>
811	Repair & maintenance .....	3	D	D	D	a	D	D
812	Personal & laundry services .....	4	D	D	D	a	D	D
<b>SIOUX CENTER, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>3 549</b>	<b>664</b>	<b>154</b>	<b>53</b>	<b>78.1</b>	<b>4.3</b>
811	Repair & maintenance .....	12	2 436	440	99	33	80.4	3.2
8111	Automotive repair & maintenance .....	8	D	D	D	b	D	D
812	Personal & laundry services .....	6	1 113	224	55	20	73.0	6.8

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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>SIoux CITY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>155</b>	<b>59 019</b>	<b>18 945</b>	<b>4 457</b>	<b>1 195</b>	<b>17.7</b>	<b>3.0</b>
811	Repair & maintenance .....	83	36 692	10 764	2 565	589	24.6	3.5
8111	Automotive repair & maintenance .....	53	22 970	7 015	1 647	432	26.9	—
81111	Automotive mechanical & electrical repair & maintenance .....	26	9 610	2 728	590	116	21.9	—
811111	General automotive repair .....	14	D	D	D	b	D	D
811113	Automotive transmission repair .....	5	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	14	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	11	D	D	D	b	D	D
8111211	Paint or body repair shops .....	11	D	D	D	b	D	D
81119	Other automotive repair & maintenance .....	13	D	D	D	c	D	D
811192	Carwashes .....	11	D	D	D	c	D	D
8112	Electronic & precision equipment repair & maintenance .....	11	D	D	D	b	D	D
81121	Electronic & precision equipment repair & maintenance .....	11	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	8	7 853	2 203	557	75	11.5	—
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	8	7 853	2 203	557	75	11.5	—
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	8	7 853	2 203	557	75	11.5	—
8114	Personal & household goods repair & maintenance .....	11	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	5	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	72	22 327	8 181	1 892	606	6.5	2.2
8121	Personal care services .....	37	7 127	3 252	701	269	12.7	2.4
81211	Hair, nail, & skin care services .....	28	5 850	2 875	630	205	12.1	—
812112	Beauty shops .....	26	D	D	D	c	D	—
81219	Other personal care services .....	9	1 277	377	71	64	15.3	13.4
8122	Death care services .....	9	D	D	D	b	D	D
81221	Funeral homes & funeral services .....	6	4 264	1 234	308	44	—	—
812210	Funeral homes & funeral services .....	6	4 264	1 234	308	44	—	—
8122101	Funeral homes .....	6	4 264	1 234	308	44	—	—
8123	Drycleaning & laundry services .....	16	8 413	3 029	725	227	3.3	.2
81232	Drycleaning & laundry services (except coin-operated) .....	8	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	8	D	D	D	b	D	D
8123202	Drycleaning plants .....	7	D	D	D	b	D	D
81233	Linen & uniform supply .....	1	D	D	D	c	D	D
8129	Other personal services .....	10	D	D	D	b	D	D
81292	Photofinishing .....	6	D	D	D	b	D	D
<b>SPENCER, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>34</b>	<b>10 764</b>	<b>3 125</b>	<b>735</b>	<b>214</b>	<b>34.6</b>	<b>.3</b>
811	Repair & maintenance .....	22	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	13	4 763	1 112	268	65	53.7	.6
81111	Automotive mechanical & electrical repair & maintenance .....	7	3 166	785	181	42	61.7	.9
811111	General automotive repair .....	5	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	12	D	D	D	c	D	D
8121	Personal care services .....	7	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	6	D	D	D	b	D	D
812112	Beauty shops .....	6	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	3	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	2	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	2	D	D	D	b	D	D
<b>SPIRIT LAKE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>20</b>	<b>3 576</b>	<b>1 044</b>	<b>188</b>	<b>70</b>	<b>45.2</b>	<b>2.9</b>
811	Repair & maintenance .....	12	1 854	437	75	25	65.5	5.6
8111	Automotive repair & maintenance .....	8	D	D	D	a	D	D
812	Personal & laundry services .....	8	1 722	607	113	45	23.4	—
8121	Personal care services .....	5	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	5	D	D	D	b	D	D
<b>STORM LAKE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>30</b>	<b>6 189</b>	<b>1 349</b>	<b>308</b>	<b>114</b>	<b>65.2</b>	<b>1.5</b>
811	Repair & maintenance .....	17	4 125	756	178	59	73.4	—
8111	Automotive repair & maintenance .....	9	1 748	331	76	31	84.3	—
8114	Personal & household goods repair & maintenance .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	13	2 064	593	130	55	48.8	4.5
8121	Personal care services .....	8	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	8	D	D	D	b	D	D
<b>STORY CITY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>1 562</b>	<b>374</b>	<b>94</b>	<b>35</b>	<b>62.7</b>	<b>—</b>
812	Personal & laundry services .....	4	D	D	D	b	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>TAMA, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
812	Personal & laundry services . . . . .	1	D	D	D	a	D	D
<b>TIPTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>13</b>	<b>3 214</b>	<b>834</b>	<b>173</b>	<b>39</b>	<b>47.9</b>	<b>2.4</b>
811	Repair & maintenance . . . . .	9	2 771	658	131	30	39.5	2.7
<b>URBANDALE, IA *</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>53</b>	<b>27 746</b>	<b>9 349</b>	<b>2 159</b>	<b>431</b>	<b>10.0</b>	<b>19.9</b>
811	Repair & maintenance . . . . .	30	24 013	7 808	1 764	291	8.4	22.3
8111	Automotive repair & maintenance . . . . .	20	16 737	5 408	1 176	216	11.2	4.8
81111	Automotive mechanical & electrical repair & maintenance . . . . .	8	7 316	2 203	513	91	17.3	—
811111	General automotive repair . . . . .	8	7 316	2 203	513	91	17.3	—
81112	Automotive body, paint, interior, & glass repair . . . . .	8	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance . . . . .	8	D	D	D	b	D	D
8111211	Paint or body repair shops . . . . .	7	D	D	D	b	D	D
81119	Other automotive repair & maintenance . . . . .	4	D	D	D	b	D	D
811198	All other automotive repair & maintenance . . . . .	1	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance . . . . .	6	6 373	1 867	440	52	—	71.5
81121	Electronic & precision equipment repair & maintenance . . . . .	6	6 373	1 867	440	52	—	71.5
8114	Personal & household goods repair & maintenance . . . . .	4	903	533	148	23	16.7	—
81149	Other personal & household goods repair & maintenance . . . . .	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance . . . . .	2	D	D	D	a	D	D
812	Personal & laundry services . . . . .	23	3 733	1 541	395	140	20.0	4.4
8121	Personal care services . . . . .	15	D	D	D	b	D	D
81211	Hair, nail, & skin care services . . . . .	14	D	D	D	b	D	D
812112	Beauty shops . . . . .	14	D	D	D	b	D	D
8123	Drycleaning & laundry services . . . . .	4	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) . . . . .	3	768	271	79	40	D	—
812320	Drycleaning & laundry services (except coin-operated) . . . . .	3	768	271	79	40	D	—
<b>URBANDALE, IA (POLK COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>53</b>	<b>27 746</b>	<b>9 349</b>	<b>2 159</b>	<b>431</b>	<b>10.0</b>	<b>19.9</b>
811	Repair & maintenance . . . . .	30	24 013	7 808	1 764	291	8.4	22.3
8111	Automotive repair & maintenance . . . . .	20	16 737	5 408	1 176	216	11.2	4.8
81111	Automotive mechanical & electrical repair & maintenance . . . . .	8	7 316	2 203	513	91	17.3	—
811111	General automotive repair . . . . .	8	7 316	2 203	513	91	17.3	—
81112	Automotive body, paint, interior, & glass repair . . . . .	8	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance . . . . .	8	D	D	D	b	D	D
8111211	Paint or body repair shops . . . . .	7	D	D	D	b	D	D
81119	Other automotive repair & maintenance . . . . .	4	D	D	D	b	D	D
811198	All other automotive repair & maintenance . . . . .	1	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance . . . . .	6	6 373	1 867	440	52	—	71.5
81121	Electronic & precision equipment repair & maintenance . . . . .	6	6 373	1 867	440	52	—	71.5
8114	Personal & household goods repair & maintenance . . . . .	4	903	533	148	23	16.7	—
81149	Other personal & household goods repair & maintenance . . . . .	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance . . . . .	2	D	D	D	a	D	D
812	Personal & laundry services . . . . .	23	3 733	1 541	395	140	20.0	4.4
8121	Personal care services . . . . .	15	D	D	D	b	D	D
81211	Hair, nail, & skin care services . . . . .	14	D	D	D	b	D	D
812112	Beauty shops . . . . .	14	D	D	D	b	D	D
8123	Drycleaning & laundry services . . . . .	4	D	D	D	b	D	D
81232	Drycleaning & laundry services (except coin-operated) . . . . .	3	768	271	79	40	D	—
812320	Drycleaning & laundry services (except coin-operated) . . . . .	3	768	271	79	40	D	—
<b>VINTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>19</b>	<b>2 046</b>	<b>474</b>	<b>125</b>	<b>34</b>	<b>79.2</b>	<b>.3</b>
811	Repair & maintenance . . . . .	9	1 380	293	84	20	84.5	.4
812	Personal & laundry services . . . . .	10	666	181	41	14	68.3	—
<b>WASHINGTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>16</b>	<b>3 662</b>	<b>861</b>	<b>171</b>	<b>56</b>	<b>29.1</b>	<b>6.6</b>
811	Repair & maintenance . . . . .	7	D	D	D	b	D	D
8111	Automotive repair & maintenance . . . . .	4	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	3	D	D	D	a	D	D
812	Personal & laundry 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>WATERLOO, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>132</b>	<b>55 066</b>	<b>18 519</b>	<b>4 189</b>	<b>1 121</b>	<b>16.0</b>	<b>1.9</b>
811	Repair & maintenance .....	66	21 524	6 330	1 505	411	30.0	4.2
8111	Automotive repair & maintenance .....	49	16 975	4 691	1 093	322	31.5	5.4
81111	Automotive mechanical & electrical repair & maintenance .....	25	9 558	2 474	555	114	36.1	8.5
811111	General automotive repair .....	13	D	D	D	b	D	D
811112	Automotive exhaust system repair .....	4	D	D	D	b	D	D
811118	Other automotive mechanical & electrical repair & maintenance .....	5	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	16	4 393	1 089	251	59	40.8	2.1
811121	Automotive body, paint, & interior repair & maintenance .....	14	D	D	D	b	D	D
8111211	Paint or body repair shops .....	12	3 213	848	193	48	43.3	2.9
81119	Other automotive repair & maintenance .....	8	3 024	1 128	287	149	3.4	—
811192	Carwashes .....	7	D	D	D	c	D	D
8114	Personal & household goods repair & maintenance .....	7	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	4	710	222	48	13	46.1	—
811490	Other personal & household goods repair & maintenance .....	4	710	222	48	13	46.1	—
812	Personal & laundry services .....	66	33 542	12 189	2 684	710	7.0	.5
8121	Personal care services .....	39	D	D	D	c	D	D
81211	Hair, nail, & skin care services .....	33	D	D	D	c	D	D
812112	Beauty shops .....	29	D	D	D	c	D	D
8122	Death care services .....	15	6 469	1 835	382	92	11.6	—
81221	Funeral homes & funeral services .....	9	4 214	1 105	217	48	10.7	—
812210	Funeral homes & funeral services .....	9	4 214	1 105	217	48	10.7	—
8122101	Funeral homes .....	8	D	D	D	b	D	D
81222	Cemeteries & crematories .....	6	2 255	730	165	44	13.2	—
812220	Cemeteries & crematories .....	6	2 255	730	165	44	13.2	—
8123	Drycleaning & laundry services .....	8	13 560	4 820	1 175	327	1.9	.5
81232	Drycleaning & laundry services (except coin-operated) .....	4	D	D	D	b	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	4	D	D	D	b	D	D
8123202	Drycleaning plants .....	3	D	D	D	b	D	D
81233	Linen & uniform supply .....	2	D	D	D	c	D	D
8129	Other personal services .....	4	D	D	D	b	D	D
81292	Photofinishing .....	2	D	D	D	b	D	D
<b>WAUKEE, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>5</b>	<b>598</b>	<b>231</b>	<b>62</b>	<b>14</b>	<b>29.8</b>	<b>—</b>
<b>WAUKON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>13</b>	<b>3 478</b>	<b>456</b>	<b>110</b>	<b>38</b>	<b>61.9</b>	<b>—</b>
811	Repair & maintenance .....	11	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	7	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	5	1 776	221	53	17	32.8	—
811111	General automotive repair .....	5	1 776	221	53	17	32.8	—
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>WAVERLY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>23</b>	<b>3 418</b>	<b>1 015</b>	<b>237</b>	<b>68</b>	<b>54.6</b>	<b>3.4</b>
811	Repair & maintenance .....	11	1 836	537	122	32	77.5	2.6
8111	Automotive repair & maintenance .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	12	1 582	478	115	36	28.1	4.4
8121	Personal care services .....	9	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	8	D	D	D	a	D	D
<b>WEBSTER CITY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>4 388</b>	<b>982</b>	<b>222</b>	<b>76</b>	<b>32.1</b>	<b>2.9</b>
811	Repair & maintenance .....	12	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	10	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	6	D	D	D	b	D	D
812	Personal & laundry services .....	6	D	D	D	b	D	D
<b>WEST BURLINGTON, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>11</b>	<b>2 880</b>	<b>715</b>	<b>212</b>	<b>96</b>	<b>24.9</b>	<b>2.7</b>
811	Repair & maintenance .....	5	2 017	395	138	66	25.1	—
8111	Automotive repair & maintenance .....	5	2 017	395	138	66	25.1	—
812	Personal & laundry services .....	6	863	320	74	30	24.2	9.0
8121	Personal care services .....	6	863	320	74	30	24.2	9.0
81211	Hair, nail, & skin care services .....	6	863	320	74	30	24.2	9.0
812112	Beauty shops .....	6	863	320	74	30	24.2	9.0

See footnotes at end of table.

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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>WEST DES MOINES, IA *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>75</b>	<b>26 736</b>	<b>8 514</b>	<b>2 075</b>	<b>586</b>	<b>13.3</b>	<b>9.1</b>
811	Repair & maintenance .....	24	5 912	1 856	435	84	38.1	15.5
8111	Automotive repair & maintenance .....	16	4 085	1 363	332	61	43.7	20.0
81112	Automotive body, paint, interior, & glass repair .....	5	1 817	479	110	21	49.6	—
812	Personal & laundry services .....	51	20 824	6 658	1 640	502	6.2	7.3
8121	Personal care services .....	35	10 122	4 373	1 036	267	8.0	14.1
81211	Hair, nail, & skin care services .....	30	8 446	3 932	921	219	9.5	16.9
812112	Beauty shops .....	28	D	D	D	c	D	D
81219	Other personal care services .....	5	1 676	441	115	48	—	—
8122	Death care services .....	4	D	D	D	b	D	D
81222	Cemeteries & crematories .....	1	D	D	D	b	D	D
812220	Cemeteries & crematories .....	1	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	8	D	D	D	c	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	c	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	c	D	D
8123202	Drycleaning plants .....	6	D	D	D	c	D	D
8129	Other personal services .....	4	D	D	D	b	D	D
81293	Parking lots & garages .....	1	D	D	D	b	D	D
812930	Parking lots & garages .....	1	D	D	D	b	D	D
<b>WEST DES MOINES, IA (POLK COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>75</b>	<b>26 736</b>	<b>8 514</b>	<b>2 075</b>	<b>586</b>	<b>13.3</b>	<b>9.1</b>
811	Repair & maintenance .....	24	5 912	1 856	435	84	38.1	15.5
8111	Automotive repair & maintenance .....	16	4 085	1 363	332	61	43.7	20.0
81112	Automotive body, paint, interior, & glass repair .....	5	1 817	479	110	21	49.6	—
812	Personal & laundry services .....	51	20 824	6 658	1 640	502	6.2	7.3
8121	Personal care services .....	35	10 122	4 373	1 036	267	8.0	14.1
81211	Hair, nail, & skin care services .....	30	8 446	3 932	921	219	9.5	16.9
812112	Beauty shops .....	28	D	D	D	c	D	D
81219	Other personal care services .....	5	1 676	441	115	48	—	—
8122	Death care services .....	4	D	D	D	b	D	D
81222	Cemeteries & crematories .....	1	D	D	D	b	D	D
812220	Cemeteries & crematories .....	1	D	D	D	b	D	D
8123	Drycleaning & laundry services .....	8	D	D	D	c	D	D
81232	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	c	D	D
812320	Drycleaning & laundry services (except coin-operated) .....	6	D	D	D	c	D	D
8123202	Drycleaning plants .....	6	D	D	D	c	D	D
8129	Other personal services .....	4	D	D	D	b	D	D
81293	Parking lots & garages .....	1	D	D	D	b	D	D
812930	Parking lots & garages .....	1	D	D	D	b	D	D
<b>WEST LIBERTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>1 198</b>	<b>253</b>	<b>66</b>	<b>18</b>	<b>53.5</b>	<b>12.3</b>
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>WEST UNION, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>8</b>	<b>1 236</b>	<b>259</b>	<b>57</b>	<b>23</b>	<b>92.5</b>	<b>—</b>
812	Personal & laundry services .....	4	614	180	41	12	84.9	—
<b>WILTON, IA *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>1 053</b>	<b>167</b>	<b>57</b>	<b>13</b>	<b>70.7</b>	<b>29.3</b>
811	Repair & maintenance .....	5	D	D	D	a	D	D
<b>WILTON, IA (MUSCATINE COUNTY PART) *</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>1 053</b>	<b>167</b>	<b>57</b>	<b>13</b>	<b>70.7</b>	<b>29.3</b>
811	Repair & maintenance .....	5	D	D	D	a	D	D
<b>WINDSOR HEIGHTS, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>9</b>	<b>3 504</b>	<b>1 118</b>	<b>243</b>	<b>87</b>	<b>25.6</b>	<b>—</b>
811	Repair & maintenance .....	4	1 264	283	67	14	26.9	—
812	Personal & laundry services .....	5	2 240	835	176	73	24.9	—
8121	Personal care services .....	5	2 240	835	176	73	24.9	—
81211	Hair, nail, & skin care services .....	3	D	D	D	b	D	D
812111	Barber shops .....	1	D	D	D	a	D	D
812112	Beauty shops .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WINTERSET, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>2 553</b>	<b>564</b>	<b>133</b>	<b>40</b>	<b>56.0</b>	<b>1.8</b>
811	Repair & maintenance .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	9	D	D	D	a	D	D
<b>BALANCE OF ADAIR COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>1 777</b>	<b>433</b>	<b>107</b>	<b>31</b>	<b>43.2</b>	<b>7.5</b>
811	Repair & maintenance .....	12	D	D	D	b	D	D
<b>BALANCE OF ADAMS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>8</b>	<b>1 294</b>	<b>202</b>	<b>41</b>	<b>16</b>	<b>61.6</b>	<b>.2</b>
811	Repair & maintenance .....	5	D	D	D	a	D	D
<b>BALANCE OF ALLAMAKEE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>21</b>	<b>3 292</b>	<b>656</b>	<b>156</b>	<b>44</b>	<b>46.9</b>	<b>24.1</b>
811	Repair & maintenance .....	12	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	9	D	D	D	a	D	D
<b>BALANCE OF APPANOOSE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>6</b>	<b>884</b>	<b>89</b>	<b>24</b>	<b>10</b>	<b>71.2</b>	<b>4.6</b>
811	Repair & maintenance .....	4	D	D	D	a	D	D
<b>BALANCE OF AUDUBON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>15</b>	<b>2 199</b>	<b>390</b>	<b>93</b>	<b>31</b>	<b>66.2</b>	<b>2.8</b>
811	Repair & maintenance .....	12	D	D	D	b	D	D
<b>BALANCE OF BENTON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>20</b>	<b>3 040</b>	<b>570</b>	<b>119</b>	<b>50</b>	<b>74.2</b>	<b>.6</b>
811	Repair & maintenance .....	16	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	8	D	D	D	a	D	D
<b>BALANCE OF BLACK HAWK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>23</b>	<b>5 013</b>	<b>985</b>	<b>220</b>	<b>61</b>	<b>75.9</b>	<b>.3</b>
811	Repair & maintenance .....	15	4 283	802	202	49	74.5	—
8111	Automotive repair & maintenance .....	13	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	10	D	D	D	b	D	D
812	Personal & laundry services .....	8	730	183	18	12	84.5	1.9
<b>BALANCE OF BOONE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>9</b>	<b>1 317</b>	<b>409</b>	<b>103</b>	<b>27</b>	<b>39.5</b>	<b>7.6</b>
811	Repair & maintenance .....	5	D	D	D	a	D	D
<b>BALANCE OF BREMER COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>36</b>	<b>6 639</b>	<b>1 259</b>	<b>283</b>	<b>85</b>	<b>46.8</b>	<b>3.6</b>
811	Repair & maintenance .....	22	5 688	920	216	67	47.3	3.9
8111	Automotive repair & maintenance .....	13	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	11	D	D	D	b	D	D
811111	General automotive repair .....	11	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	4	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	14	951	339	67	18	43.5	1.6

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF BUCHANAN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>22</b>	<b>4 638</b>	<b>918</b>	<b>183</b>	<b>68</b>	<b>62.8</b>	<b>5.8</b>
811	Repair & maintenance .....	17	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	11	2 604	349	76	29	81.8	—
81111	Automotive mechanical & electrical repair & maintenance .....	6	D	D	D	a	D	D
811111	General automotive repair .....	5	D	D	D	a	D	D
8114	Personal & household goods repair & maintenance .....	3	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	3	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	3	D	D	D	a	D	D
812	Personal & laundry services .....	5	D	D	D	a	D	D
<b>BALANCE OF BUENA VISTA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>15</b>	<b>2 160</b>	<b>429</b>	<b>82</b>	<b>31</b>	<b>66.6</b>	<b>1.8</b>
811	Repair & maintenance .....	9	1 518	249	61	23	76.1	—
812	Personal & laundry services .....	6	642	180	21	8	44.1	6.1
<b>BALANCE OF BUTLER COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>25</b>	<b>4 503</b>	<b>908</b>	<b>184</b>	<b>61</b>	<b>65.5</b>	<b>3.3</b>
811	Repair & maintenance .....	18	3 352	624	138	37	75.9	3.9
8111	Automotive repair & maintenance .....	10	D	D	D	a	D	D
812	Personal & laundry services .....	7	1 151	284	46	24	35.4	1.7
<b>BALANCE OF CALHOUN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>2 480</b>	<b>508</b>	<b>125</b>	<b>58</b>	<b>62.6</b>	<b>8.7</b>
811	Repair & maintenance .....	11	1 779	374	99	34	48.7	11.3
8111	Automotive repair & maintenance .....	6	1 327	281	73	22	31.2	15.1
812	Personal & laundry services .....	8	701	134	26	24	98.0	2.0
<b>BALANCE OF CARROLL COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>22</b>	<b>4 787</b>	<b>849</b>	<b>205</b>	<b>60</b>	<b>40.6</b>	<b>1.9</b>
811	Repair & maintenance .....	18	3 766	620	146	45	49.2	1.1
8111	Automotive repair & maintenance .....	13	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	9	D	D	D	b	D	D
811111	General automotive repair .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	4	1 021	229	59	15	8.7	4.7
<b>BALANCE OF CASS COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>22</b>	<b>2 715</b>	<b>498</b>	<b>120</b>	<b>37</b>	<b>76.8</b>	<b>7.4</b>
811	Repair & maintenance .....	13	1 877	342	83	22	71.0	10.3
812	Personal & laundry services .....	9	838	156	37	15	89.7	1.0
<b>BALANCE OF CEDAR COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>16</b>	<b>3 443</b>	<b>713</b>	<b>153</b>	<b>31</b>	<b>47.8</b>	<b>.1</b>
811	Repair & maintenance .....	11	2 937	647	138	27	39.0	—
812	Personal & laundry services .....	5	506	66	15	4	99.2	.8
<b>BALANCE OF CERRO GORDO COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>8</b>	<b>968</b>	<b>273</b>	<b>64</b>	<b>19</b>	<b>27.5</b>	<b>.4</b>
812	Personal & laundry services .....	5	494	131	31	9	8.7	.8
<b>BALANCE OF CHEROKEE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>15</b>	<b>2 109</b>	<b>497</b>	<b>72</b>	<b>18</b>	<b>62.9</b>	<b>9.6</b>
811	Repair & maintenance .....	10	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	6	D	D	D	a	D	D
<b>BALANCE OF CHICKASAW COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>19</b>	<b>3 839</b>	<b>543</b>	<b>108</b>	<b>36</b>	<b>75.3</b>	<b>3.8</b>
811	Repair & maintenance .....	16	3 814	535	107	35	75.3	3.7
8111	Automotive repair & maintenance .....	8	D	D	D	a	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 CLARKE COUNTY, IA</b>								
81	Other services (except public administration) .....	3	D	D	D	a	D	D
<b>BALANCE OF CLAY COUNTY, IA</b>								
81	Other services (except public administration) .....	3	869	245	67	10	—	77.3
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>BALANCE OF CLAYTON COUNTY, IA</b>								
81	Other services (except public administration) .....	39	4 778	1 029	224	78	77.3	1.0
811	Repair & maintenance .....	16	2 882	542	120	33	70.6	.5
8111	Automotive repair & maintenance .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	23	1 896	487	104	45	87.5	2.0
8121	Personal care services .....	11	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	11	D	D	D	b	D	D
<b>BALANCE OF CLINTON COUNTY, IA</b>								
81	Other services (except public administration) .....	15	1 787	413	94	30	51.4	13.7
811	Repair & maintenance .....	12	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	8	D	D	D	b	D	D
<b>BALANCE OF CRAWFORD COUNTY, IA</b>								
81	Other services (except public administration) .....	18	2 905	498	158	40	33.6	9.0
811	Repair & maintenance .....	13	2 628	440	143	33	34.2	5.2
8111	Automotive repair & maintenance .....	6	D	D	D	a	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	5	D	D	D	a	D	D
811111	General automotive repair .....	5	D	D	D	a	D	D
<b>BALANCE OF DALLAS COUNTY, IA</b>								
81	Other services (except public administration) .....	22	3 278	713	156	55	57.8	8.3
811	Repair & maintenance .....	12	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	10	D	D	D	b	D	D
<b>BALANCE OF DECATUR COUNTY, IA</b>								
81	Other services (except public administration) .....	5	1 465	528	34	11	45.0	—
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>BALANCE OF DELAWARE COUNTY, IA</b>								
81	Other services (except public administration) .....	19	D	D	D	b	D	D
811	Repair & maintenance .....	13	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	8	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	7	D	D	D	b	D	D
811111	General automotive repair .....	7	D	D	D	b	D	D
<b>BALANCE OF DES MOINES COUNTY, IA</b>								
81	Other services (except public administration) .....	7	1 695	517	122	27	28.4	3.5
811	Repair & maintenance .....	3	1 596	477	116	24	D	—
<b>BALANCE OF DICKINSON COUNTY, IA</b>								
81	Other services (except public administration) .....	17	2 959	556	117	46	41.8	4.0
811	Repair & maintenance .....	12	2 321	362	75	34	50.0	—
8111	Automotive repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	5	638	194	42	12	11.8	18.7
<b>BALANCE OF DUBUQUE COUNTY, IA</b>								
81	Other services (except public administration) .....	29	D	D	D	b	D	D
811	Repair & maintenance .....	23	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	18	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	11	D	D	D	b	D	D
811111	General automotive repair .....	11	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	6	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	6	D	D	D	b	D	D
812	Personal & laundry services .....	6	699	108	22	7	92.3	5.6

See footnotes at end of table.

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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>BALANCE OF EMMET COUNTY, IA</b>								
81	Other services (except public administration) .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	3	D	D	D	a	D	D
<b>BALANCE OF FAYETTE COUNTY, IA</b>								
81	Other services (except public administration) .....	23	4 387	690	153	45	37.1	5.3
811	Repair & maintenance .....	16	3 820	575	132	37	42.4	3.1
8111	Automotive repair & maintenance .....	7	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	6	D	D	D	a	D	D
812	Personal & laundry services .....	7	567	115	21	8	1.2	20.3
<b>BALANCE OF FLOYD COUNTY, IA</b>								
81	Other services (except public administration) .....	15	2 060	337	72	31	79.3	2.2
811	Repair & maintenance .....	12	1 846	297	62	20	79.4	—
<b>BALANCE OF FRANKLIN COUNTY, IA</b>								
81	Other services (except public administration) .....	8	1 391	184	48	13	48.2	.4
811	Repair & maintenance .....	4	D	D	D	a	D	D
<b>BALANCE OF FREMONT COUNTY, IA</b>								
81	Other services (except public administration) .....	12	2 256	385	89	27	73.5	—
811	Repair & maintenance .....	10	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	6	1 347	235	54	13	59.6	—
<b>BALANCE OF GREENE COUNTY, IA</b>								
81	Other services (except public administration) .....	14	2 213	257	60	28	84.4	5.3
811	Repair & maintenance .....	11	2 065	229	54	22	89.7	5.7
<b>BALANCE OF GRUNDY COUNTY, IA</b>								
81	Other services (except public administration) .....	20	3 749	624	133	46	72.9	1.5
811	Repair & maintenance .....	16	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	12	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	9	D	D	D	b	D	D
811111	General automotive repair .....	9	D	D	D	b	D	D
<b>BALANCE OF GUTHRIE COUNTY, IA</b>								
81	Other services (except public administration) .....	13	2 225	490	100	36	34.3	3.3
811	Repair & maintenance .....	7	1 318	247	58	21	49.6	—
8111	Automotive repair & maintenance .....	7	1 318	247	58	21	49.6	—
812	Personal & laundry services .....	6	907	243	42	15	12.1	8.2
<b>BALANCE OF HAMILTON COUNTY, IA</b>								
81	Other services (except public administration) .....	5	1 492	172	42	10	34.0	.8
811	Repair & maintenance .....	4	D	D	D	a	D	D
<b>BALANCE OF HANCOCK COUNTY, IA</b>								
81	Other services (except public administration) .....	19	D	D	D	b	D	D
811	Repair & maintenance .....	13	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	10	D	D	D	b	D	D
812	Personal & laundry services .....	6	576	145	31	14	75.5	1.7
<b>BALANCE OF HARDIN COUNTY, IA</b>								
81	Other services (except public administration) .....	18	D	D	D	b	D	D
811	Repair & maintenance .....	12	D	D	D	b	D	D
812	Personal & laundry services .....	6	613	105	13	6	36.9	12.6

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF HARRISON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>3 072</b>	<b>591</b>	<b>118</b>	<b>35</b>	<b>84.0</b>	<b>3.2</b>
811	Repair & maintenance .....	12	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	9	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair .....	4	1 165	162	38	8	100.0	—
811121	Automotive body, paint, & interior repair & maintenance .....	4	1 165	162	38	8	100.0	—
812	Personal & laundry services .....	6	D	D	D	a	D	D
<b>BALANCE OF HENRY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>12</b>	<b>2 330</b>	<b>338</b>	<b>73</b>	<b>26</b>	<b>85.7</b>	<b>3.0</b>
811	Repair & maintenance .....	9	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	6	D	D	D	a	D	D
<b>BALANCE OF HOWARD COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>3</b>	<b>57</b>	<b>16</b>	<b>5</b>	<b>5</b>	<b>17.5</b>	<b>82.5</b>
<b>BALANCE OF HUMBOLDT COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>2 010</b>	<b>208</b>	<b>40</b>	<b>12</b>	<b>88.7</b>	<b>4.8</b>
811	Repair & maintenance .....	3	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	2	D	D	D	a	D	D
<b>BALANCE OF IDA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>2 422</b>	<b>587</b>	<b>117</b>	<b>50</b>	<b>81.8</b>	<b>—</b>
811	Repair & maintenance .....	11	1 086	193	39	19	92.2	—
812	Personal & laundry services .....	7	1 336	394	78	31	73.3	—
<b>BALANCE OF IOWA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>22</b>	<b>4 158</b>	<b>1 229</b>	<b>259</b>	<b>73</b>	<b>46.2</b>	<b>1.2</b>
811	Repair & maintenance .....	15	2 684	998	216	50	55.1	1.7
8111	Automotive repair & maintenance .....	9	2 033	920	196	38	46.6	2.2
81111	Automotive mechanical & electrical repair & maintenance .....	5	1 543	861	184	33	32.5	—
812	Personal & laundry services .....	7	1 474	231	43	23	29.9	.3
<b>BALANCE OF JACKSON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>23</b>	<b>5 861</b>	<b>805</b>	<b>195</b>	<b>49</b>	<b>44.8</b>	<b>.2</b>
811	Repair & maintenance .....	19	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	14	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	10	D	D	D	b	D	D
811111	General automotive repair .....	10	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
8114903	Welding repair .....	2	D	D	D	a	D	D
<b>BALANCE OF JASPER COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>29</b>	<b>5 604</b>	<b>1 168</b>	<b>234</b>	<b>75</b>	<b>61.5</b>	<b>2.0</b>
811	Repair & maintenance .....	14	3 942	640	133	44	66.0	—
8111	Automotive repair & maintenance .....	12	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	7	D	D	D	b	D	D
811111	General automotive repair .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	15	1 662	528	101	31	50.9	6.7
<b>BALANCE OF JEFFERSON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>5</b>	<b>883</b>	<b>94</b>	<b>13</b>	<b>6</b>	<b>96.0</b>	<b>—</b>
811	Repair & maintenance .....	4	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF JOHNSON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>25</b>	<b>5 621</b>	<b>1 483</b>	<b>284</b>	<b>99</b>	<b>42.2</b>	<b>.9</b>
811	Repair & maintenance .....	19	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	11	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	4	D	D	D	a	D	D
812	Personal & laundry services .....	6	D	D	D	b	D	D
8121	Personal care services .....	3	D	D	D	b	D	D
81211	Hair, nail, & skin care services .....	3	D	D	D	b	D	D
812112	Beauty shops .....	3	D	D	D	b	D	D
<b>BALANCE OF JONES COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>12</b>	<b>2 084</b>	<b>301</b>	<b>68</b>	<b>26</b>	<b>78.6</b>	<b>1.1</b>
811	Repair & maintenance .....	9	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	6	D	D	D	a	D	D
812	Personal & laundry services .....	3	D	D	D	a	D	D
<b>BALANCE OF KEOKUK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>15</b>	<b>2 356</b>	<b>440</b>	<b>85</b>	<b>29</b>	<b>34.6</b>	<b>1.3</b>
811	Repair & maintenance .....	8	1 464	287	56	13	26.2	—
8111	Automotive repair & maintenance .....	7	D	D	D	a	D	D
81112	Automotive body, paint, interior, & glass repair .....	4	1 221	243	49	10	18.1	—
811121	Automotive body, paint, & interior repair & maintenance .....	4	1 221	243	49	10	18.1	—
812	Personal & laundry services .....	7	892	153	29	16	48.4	3.4
<b>BALANCE OF KOSSUTH COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>21</b>	<b>3 221</b>	<b>785</b>	<b>150</b>	<b>47</b>	<b>46.6</b>	<b>15.9</b>
811	Repair & maintenance .....	10	1 976	403	87	27	68.1	25.9
812	Personal & laundry services .....	11	1 245	382	63	20	12.6	.2
<b>BALANCE OF LEE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>23</b>	<b>7 028</b>	<b>1 633</b>	<b>402</b>	<b>89</b>	<b>25.1</b>	<b>—</b>
811	Repair & maintenance .....	21	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	17	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	9	2 854	496	117	27	14.2	—
811111	General automotive repair .....	8	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	7	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	7	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	a	D	D
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>BALANCE OF LINN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>35</b>	<b>13 002</b>	<b>5 114</b>	<b>1 261</b>	<b>242</b>	<b>23.2</b>	<b>5.9</b>
811	Repair & maintenance .....	25	D	D	D	c	D	D
8111	Automotive repair & maintenance .....	16	D	D	D	c	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	9	D	D	D	b	D	D
811111	General automotive repair .....	9	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	6	1 220	276	54	12	55.8	44.2
8112	Electronic & precision equipment repair & maintenance .....	2	D	D	D	b	D	D
81121	Electronic & precision equipment repair & maintenance .....	2	D	D	D	b	D	D
811213	Communication equipment repair & maintenance .....	1	D	D	D	b	D	D
812	Personal & laundry services .....	10	D	D	D	b	D	D
<b>BALANCE OF LOUISA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>11</b>	<b>1 679</b>	<b>281</b>	<b>69</b>	<b>31</b>	<b>76.7</b>	<b>6.2</b>
811	Repair & maintenance .....	6	877	157	38	14	67.3	—
812	Personal & laundry services .....	5	802	124	31	17	87.0	13.0
<b>BALANCE OF LYON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>18</b>	<b>3 265</b>	<b>544</b>	<b>120</b>	<b>33</b>	<b>79.7</b>	<b>1.3</b>
811	Repair & maintenance .....	14	3 166	529	118	31	80.4	—
8111	Automotive repair & maintenance .....	11	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MADISON COUNTY, IA</b>								
81	Other services (except public administration) .....	6	443	117	33	13	40.6	15.3
<b>BALANCE OF MAHASKA COUNTY, IA</b>								
81	Other services (except public administration) .....	18	3 805	611	142	45	85.7	.2
811	Repair & maintenance .....	13	2 801	417	97	32	80.9	—
8111	Automotive repair & maintenance .....	9	1 644	275	64	23	92.0	—
81111	Automotive mechanical & electrical repair & maintenance .....	9	1 644	275	64	23	92.0	—
812	Personal & laundry services .....	5	1 004	194	45	13	99.1	.9
<b>BALANCE OF MARION COUNTY, IA</b>								
81	Other services (except public administration) .....	11	1 584	337	79	21	92.3	3.9
811	Repair & maintenance .....	10	D	D	D	b	D	D
<b>BALANCE OF MARSHALL COUNTY, IA</b>								
81	Other services (except public administration) .....	7	1 026	151	30	14	88.9	8.6
811	Repair & maintenance .....	6	D	D	D	a	D	D
<b>BALANCE OF MILLS COUNTY, IA</b>								
81	Other services (except public administration) .....	12	1 559	340	82	25	95.8	1.3
811	Repair & maintenance .....	8	D	D	D	a	D	D
<b>BALANCE OF MITCHELL COUNTY, IA</b>								
81	Other services (except public administration) .....	14	3 370	842	196	63	52.7	7.7
811	Repair & maintenance .....	11	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	8	D	D	D	b	D	D
<b>BALANCE OF MONONA COUNTY, IA</b>								
81	Other services (except public administration) .....	14	D	D	D	b	D	D
811	Repair & maintenance .....	7	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	7	D	D	D	b	D	D
<b>BALANCE OF MONROE COUNTY, IA</b>								
81	Other services (except public administration) .....	1	D	D	D	a	D	D
<b>BALANCE OF MONTGOMERY COUNTY, IA</b>								
81	Other services (except public administration) .....	13	1 574	395	73	22	74.0	6.5
811	Repair & maintenance .....	11	D	D	D	b	D	D
<b>BALANCE OF MUSCATINE COUNTY, IA</b>								
81	Other services (except public administration) .....	8	1 735	992	225	30	28.6	1.5
811	Repair & maintenance .....	7	D	D	D	b	D	D
<b>BALANCE OF O'BRIEN COUNTY, IA</b>								
81	Other services (except public administration) .....	24	4 671	1 021	272	67	50.5	.4
811	Repair & maintenance .....	16	3 850	632	155	45	50.9	—
8111	Automotive repair & maintenance .....	9	1 998	287	73	24	70.0	—
81111	Automotive mechanical & electrical repair & maintenance .....	7	D	D	D	b	D	D
812	Personal & laundry services .....	8	821	389	117	22	48.8	2.6
<b>BALANCE OF OSCEOLA COUNTY, IA</b>								
81	Other services (except public administration) .....	7	1 102	286	45	19	18.2	1.5
811	Repair & maintenance .....	5	D	D	D	a	D	D
<b>BALANCE OF PAGE COUNTY, IA</b>								
81	Other services (except public administration) .....	9	1 659	326	78	19	75.3	5.2
811	Repair & maintenance .....	9	1 659	326	78	19	75.3	5.2
8111	Automotive repair & maintenance .....	6	D	D	D	a	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 PALO ALTO COUNTY, IA</b>								
81	Other services (except public administration) .....	5	537	163	37	6	20.3	37.2
<b>BALANCE OF PLYMOUTH COUNTY, IA</b>								
81	Other services (except public administration) .....	27	7 103	1 260	292	114	17.1	5.6
811	Repair & maintenance .....	18	6 210	1 103	259	98	13.9	5.7
8111	Automotive repair & maintenance .....	8	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	7	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	5	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	5	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	5	D	D	D	b	D	D
812	Personal & laundry services .....	9	893	157	33	16	39.8	4.9
<b>BALANCE OF POCAHONTAS COUNTY, IA</b>								
81	Other services (except public administration) .....	17	1 758	375	70	26	45.3	6.3
811	Repair & maintenance .....	7	767	135	33	14	54.2	14.5
812	Personal & laundry services .....	10	991	240	37	12	38.3	—
8121	Personal care services .....	5	487	100	8	3	48.0	—
81211	Hair, nail, & skin care services .....	5	487	100	8	3	48.0	—
<b>BALANCE OF POLK COUNTY, IA</b>								
81	Other services (except public administration) .....	60	D	D	D	c	D	D
811	Repair & maintenance .....	48	D	D	D	c	D	D
8111	Automotive repair & maintenance .....	31	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	15	5 236	1 678	326	52	21.5	2.2
811111	General automotive repair .....	15	5 236	1 678	326	52	21.5	2.2
81112	Automotive body, paint, interior, & glass repair .....	11	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	10	2 947	671	168	32	57.7	12.2
8111211	Paint or body repair shops .....	10	2 947	671	168	32	57.7	12.2
8112	Electronic & precision equipment repair & maintenance .....	2	D	D	D	b	D	D
81121	Electronic & precision equipment repair & maintenance .....	2	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	8	701	277	67	17	18.8	16.8
812	Personal & laundry services .....	12	D	D	D	b	D	D
8122	Death care services .....	5	D	D	D	b	D	D
<b>BALANCE OF POTTAWATTAMIE COUNTY, IA</b>								
81	Other services (except public administration) .....	39	D	D	D	c	D	D
811	Repair & maintenance .....	28	D	D	D	c	D	D
8111	Automotive repair & maintenance .....	17	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	12	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	3	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance .....	3	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance .....	2	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance .....	2	D	D	D	b	D	D
8114909	All other repair & related services .....	2	D	D	D	b	D	D
812	Personal & laundry services .....	11	D	D	D	a	D	D
<b>BALANCE OF POWESHIEK COUNTY, IA</b>								
81	Other services (except public administration) .....	16	3 127	543	125	35	65.8	—
811	Repair & maintenance .....	14	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	9	D	D	D	b	D	D
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>BALANCE OF RINGGOLD COUNTY, IA</b>								
81	Other services (except public administration) .....	9	1 860	427	102	23	75.5	.5
811	Repair & maintenance .....	7	D	D	D	a	D	D
812	Personal & laundry services .....	2	D	D	D	a	D	D
<b>BALANCE OF SAC COUNTY, IA</b>								
81	Other services (except public administration) .....	19	2 607	664	118	51	46.3	1.5
811	Repair & maintenance .....	11	D	D	D	b	D	D
812	Personal & laundry services .....	8	D	D	D	a	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 SCOTT COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>28</b>	<b>12 625</b>	<b>4 059</b>	<b>952</b>	<b>221</b>	<b>19.0</b>	<b>8.5</b>
811	Repair & maintenance .....	23	D	D	D	c	D	D
8111	Automotive repair & maintenance .....	12	D	D	D	b	D	D
8112	Electronic & precision equipment repair & maintenance .....	2	D	D	D	b	D	D
81121	Electronic & precision equipment repair & maintenance .....	2	D	D	D	b	D	D
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	6	D	D	D	b	D	D
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M .....	6	D	D	D	b	D	D
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M ..	6	D	D	D	b	D	D
812	Personal & laundry services .....	5	D	D	D	b	D	D
<b>BALANCE OF SHELBY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>13</b>	<b>2 533</b>	<b>316</b>	<b>71</b>	<b>29</b>	<b>97.0</b>	<b>3.0</b>
811	Repair & maintenance .....	13	2 533	316	71	29	97.0	3.0
8111	Automotive repair & maintenance .....	8	1 538	198	45	16	100.0	—
<b>BALANCE OF SIOUX COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>40</b>	<b>9 787</b>	<b>1 638</b>	<b>337</b>	<b>109</b>	<b>39.4</b>	<b>5.5</b>
811	Repair & maintenance .....	30	9 238	1 456	307	94	38.4	5.8
8111	Automotive repair & maintenance .....	18	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance .....	8	D	D	D	b	D	D
811111	General automotive repair .....	7	D	D	D	b	D	D
81112	Automotive body, paint, interior, & glass repair .....	9	D	D	D	b	D	D
811121	Automotive body, paint, & interior repair & maintenance .....	8	2 021	468	110	28	64.2	—
8114	Personal & household goods repair & maintenance .....	6	D	D	D	a	D	D
812	Personal & laundry services .....	10	549	182	30	15	56.5	1.3
<b>BALANCE OF STORY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>11</b>	<b>1 768</b>	<b>413</b>	<b>112</b>	<b>63</b>	<b>56.1</b>	<b>43.9</b>
811	Repair & maintenance .....	8	D	D	D	b	D	D
812	Personal & laundry services .....	3	D	D	D	b	D	D
<b>BALANCE OF TAMA COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>24</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance .....	17	D	D	D	b	D	D
8111	Automotive repair & maintenance .....	12	D	D	D	b	D	D
812	Personal & laundry services .....	7	D	D	D	b	D	D
<b>BALANCE OF TAYLOR COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>10</b>	<b>1 444</b>	<b>328</b>	<b>79</b>	<b>26</b>	<b>40.0</b>	<b>8.2</b>
811	Repair & maintenance .....	4	1 216	259	67	14	38.5	—
8111	Automotive repair & maintenance .....	4	1 216	259	67	14	38.5	—
<b>BALANCE OF UNION COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF VAN BUREN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>10</b>	<b>1 818</b>	<b>220</b>	<b>67</b>	<b>13</b>	<b>71.8</b>	<b>7.0</b>
811	Repair & maintenance .....	6	1 304	114	27	8	96.5	—
8111	Automotive repair & maintenance .....	5	D	D	D	a	D	D
812	Personal & laundry services .....	4	514	106	40	5	9.1	24.7
<b>BALANCE OF WAPELLO COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>7</b>	<b>917</b>	<b>127</b>	<b>30</b>	<b>15</b>	<b>77.1</b>	<b>4.9</b>
811	Repair & maintenance .....	4	690	98	22	9	91.4	—
<b>BALANCE OF WARREN COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance .....	8	D	D	D	a	D	D
8111	Automotive repair & maintenance .....	7	D	D	D	a	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 WASHINGTON COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>20</b>	<b>7 612</b>	<b>1 162</b>	<b>237</b>	<b>64</b>	<b>51.5</b>	<b>4.8</b>
811	Repair & maintenance . . . . .	14	D	D	D	b	D	D
8111	Automotive repair & maintenance . . . . .	7	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	5	D	D	D	a	D	D
811111	General automotive repair . . . . .	5	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance . . . . .	3	D	D	D	a	D	D
81149	Other personal & household goods repair & maintenance . . . . .	2	D	D	D	a	D	D
811490	Other personal & household goods repair & maintenance . . . . .	2	D	D	D	a	D	D
812	Personal & laundry services . . . . .	6	D	D	D	a	D	D
<b>BALANCE OF WAYNE COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>14</b>	<b>2 217</b>	<b>605</b>	<b>141</b>	<b>38</b>	<b>63.0</b>	<b>3.6</b>
811	Repair & maintenance . . . . .	7	1 360	285	69	19	100.0	—
812	Personal & laundry services . . . . .	7	857	320	72	19	4.2	9.2
<b>BALANCE OF WEBSTER COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>12</b>	<b>5 046</b>	<b>1 148</b>	<b>264</b>	<b>74</b>	<b>15.9</b>	<b>38.3</b>
811	Repair & maintenance . . . . .	8	4 929	1 129	259	70	15.9	37.2
8111	Automotive repair & maintenance . . . . .	5	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	4	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance . . . . .	1	D	D	D	b	D	D
81149	Other personal & household goods repair & maintenance . . . . .	1	D	D	D	b	D	D
811490	Other personal & household goods repair & maintenance . . . . .	1	D	D	D	b	D	D
<b>BALANCE OF WINNEBAGO COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
811	Repair & maintenance . . . . .	6	D	D	D	a	D	D
8114	Personal & household goods repair & maintenance . . . . .	2	D	D	D	a	D	D
812	Personal & laundry services . . . . .	4	D	D	D	a	D	D
<b>BALANCE OF WINNESHIEK COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>17</b>	<b>3 297</b>	<b>527</b>	<b>118</b>	<b>35</b>	<b>52.9</b>	<b>.5</b>
811	Repair & maintenance . . . . .	13	3 219	512	116	33	52.3	—
8111	Automotive repair & maintenance . . . . .	9	D	D	D	b	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	6	D	D	D	a	D	D
<b>BALANCE OF WOODBURY COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>20</b>	<b>6 791</b>	<b>2 059</b>	<b>411</b>	<b>112</b>	<b>19.5</b>	<b>.2</b>
811	Repair & maintenance . . . . .	13	D	D	D	b	D	D
8111	Automotive repair & maintenance . . . . .	7	D	D	D	b	D	D
8114	Personal & household goods repair & maintenance . . . . .	2	D	D	D	a	D	D
812	Personal & laundry services . . . . .	7	D	D	D	b	D	D
8122	Death care services . . . . .	4	D	D	D	b	D	D
<b>BALANCE OF WORTH COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>7</b>	<b>1 738</b>	<b>253</b>	<b>57</b>	<b>17</b>	<b>18.6</b>	<b>—</b>
811	Repair & maintenance . . . . .	6	D	D	D	a	D	D
8111	Automotive repair & maintenance . . . . .	4	D	D	D	a	D	D
81111	Automotive mechanical & electrical repair & maintenance . . . . .	4	D	D	D	a	D	D
<b>BALANCE OF WRIGHT COUNTY, IA</b>								
<b>81</b>	<b>Other services (except public administration) . . . . .</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>

<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 (\$1,000)**

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.

### **OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)**

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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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### **81 OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)**

The Other Services (except Public Administration) sector comprises establishments engaged in providing services not specifically provided for elsewhere in the classification system. Establishments in this sector are primarily engaged in activities, such as equipment and machinery repairing, promoting or administering religious activities, grantmaking, advocacy, and providing drycleaning and laundry services, personal care services, death care services, pet care services, photofinishing services, temporary parking services, and dating services.

Private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector.

Excluded from this sector are establishments primarily engaged in retailing new equipment and also performing repairs and general maintenance on equipment. These establishments are classified in Sector 44-45, Retail Trade.

### **811 Repair and Maintenance**

Industries in the Repair and Maintenance subsector restore machinery, equipment, and other products to working order. These establishments also typically provide general or routine maintenance (i.e., servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs.

The NAICS structure for this subsector brings together most types of repair and maintenance establishments and categorizes them based on production processes (i.e., on the type of repair and maintenance activity performed, and the necessary skills, expertise, and processes that are found in different repair and maintenance establishments). This NAICS classification does not delineate between repair services provided to businesses versus those that serve households. Although some industries primarily serve either businesses or households, separation by class of customer is limited by the fact that many establishments serve both. Establishments repairing computers and consumer electronics products are two examples of such overlap.

The Repair and Maintenance subsector does not include all establishments that do repair and maintenance. For example, a substantial amount of repair is done by establishments that also manufacture machinery, equipment, and other goods. These establishments are included in the

Manufacturing sector in NAICS. In addition, repair of transportation equipment is often provided by or based at transportation facilities, such as airports, seaports, and these activities are included in the Transportation and Warehousing sector. A particularly unique situation exists with repair of buildings. Plumbing, electrical installation and repair, painting and decorating, and other construction-related establishments are often involved in performing installation or other work on new construction as well as providing repair services on existing structures. While some specialize in repair, it is difficult to distinguish between the two types and all have been included in the Construction sector.

Excluded from this subsector are establishments primarily engaged in rebuilding or remanufacturing machinery and equipment. These are classified in Sector 31-33, Manufacturing. Also excluded are retail establishments that provide after-sale services and repair. These are classified in Sector 44-45, Retail Trade.

### **8111 Automotive Repair and Maintenance**

This industry group comprises establishments involved in providing repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers. Establishments in this industry group employ mechanics with specialized technical skills to diagnose and repair the mechanical and electrical systems for automotive vehicles, repair automotive interiors, and paint or repair automotive exteriors.

### **81111 Automotive Mechanical and Electrical Repair and Maintenance**

This industry comprises establishments primarily engaged in providing mechanical or electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks and vans, and all trailers. These establishments specialize in or may provide a wide range of these services.

### **811111 General Automotive Repair**

This U.S. industry comprises establishments primarily engaged in providing (1) a wide range of mechanical and electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers or (2) engine repair and replacement.

The data published with NAICS code 811111 are comprised of the following SIC industry:

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7538 General Automotive Repair

### **811112 Automotive Exhaust System Repair**

This U.S. industry comprises establishments primarily engaged in replacing or repairing exhaust systems of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811112 are comprised of the following SIC industry:

7533 Motor Vehicle Exhaust System Repair Shops

### **811113 Automotive Transmission Repair**

This U.S. industry comprises establishments primarily engaged in replacing or repairing transmissions of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811113 are comprised of the following SIC industry:

7537 Automotive Transmission Repair

### **811118 Other Automotive Mechanical and Electrical Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in providing specialized mechanical or electrical repair and maintenance services (except engine repair and replacement, exhaust systems repair, and transmission repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

The data published with NAICS code 811118 are comprised of the following SIC industry:

7539 Automotive Repair Shops, NEC

### **8111181 Carburetor Repair Shops**

Establishments primarily engaged in repairing carburetors and providing tune-ups.

### **8111182 Brake, Front End, and Wheel Alignment**

Establishments primarily engaged in repairing, replacing, and adjusting brakes; performing front end and wheel alignment work; and installing springs, axles, and shock absorbers.

### **8111183 Electrical Repair Shops, Motor Vehicle**

Establishments primarily engaged in performing electrical repair and maintenance services for motor vehicles.

### **8111184 Radiator Repair**

Establishments primarily engaged in repairing, cleaning, and installing radiators and heater cores.

### **8111189 All Other Motor Vehicle Repair Shops**

Establishments primarily engaged in specialized repair of individual auto components (except radiator repair; brake, front end, and wheel alignment; carburetor repair; and electrical repair, motor vehicle). Included are auto repair shops specializing in air conditioning, clutch, and valve repair.

### **81112 Automotive Body, Paint, Interior, and Glass Repair**

This industry comprises establishments primarily engaged in providing one or more of the following: (1) repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; (2) painting automotive vehicle and trailer bodies; (3) replacing, repairing, and/or tinting automotive vehicle glass; and (4) customizing automobile, truck, and van interiors for the physically disabled or other customers with special requirements.

### **811121 Automotive Body, Paint, and Interior Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; and/or painting automotive vehicles and trailer bodies.

The data published with NAICS code 811121 are comprised of the following SIC industry:

7532 Top, Body, and Upholstery Repair Shops and Paint Shops

### **8111211 Paint or Body Repair Shops**

Establishments primarily engaged in repairing or painting car, truck, and trailer bodies.

### **8111212 Van Conversion Services**

Establishments primarily engaged in customizing automobiles, trucks, and vans. Adapting vehicles for the physically handicapped or other special requirements are also included.

### **8111213 Upholstery and Interior Repair Shops**

Establishments primarily engaged in repairing and replacing motor vehicle upholstery and interiors.

### **811122 Automotive Glass Replacement Shops**

This U.S. industry comprises establishments primarily engaged in replacing, repairing, and/or tinting automotive vehicle, such as passenger car, truck, and van, glass.

The data published with NAICS code 811122 are comprised of the following SIC industry:

7536 Automotive Glass Replacement Shops

## **OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)**

## **81119 Other Automotive Repair and Maintenance**

This industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; transmission repair; and body, paint, interior, and glass repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

### **811191 Automotive Oil Change and Lubrication Shops**

This U.S. industry comprises establishments primarily engaged in changing motor oil and lubricating the chassis of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811191 are comprised of this part of the following SIC industry:

7549 (pt) Automotive Oil Change and Lubrication Shops

### **811192 Carwashes**

This U.S. industry comprises establishments primarily engaged in cleaning, washing, and/or waxing automotive vehicles, such as passenger cars, trucks, and vans, and trailers.

The data published with NAICS code 811192 are comprised of the following SIC industry:

7542 Carwashes

### **811198 All Other Automotive Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; body, paint, interior, and glass repair; motor oil change and lubrication; and car washing) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

The data published with NAICS code 811198 are comprised of these parts of the following SIC industries:

7534 (pt) Tire Repair Shop

7549 (pt) Motor Vehicle Services, Except Repair and Carwashes (Except Lubrication and Towing)

### **8111981 Tire Repair Shops**

Establishments primarily engaged in repairing motor vehicle tires.

### **8111982 All Other Motor Vehicle Services (Except Repair and Carwashes)**

Establishments primarily engaged in providing motor vehicle services (except repair and maintenance and carwashes). Included are establishments providing rustproofing and undercoating services.

## **8112 Electronic and Precision Equipment Repair and Maintenance**

This industry group comprises establishments primarily engaged in repairing electronic equipment, such as computers and communications equipment, and highly specialized precision instruments. Establishments in this industry group typically have staff skilled in repairing items having complex, electronic components.

### **81121 Electronic and Precision Equipment Repair and Maintenance**

This industry comprises establishments primarily engaged in repairing and maintaining one or more of the following: (1) consumer electronic equipment; (2) computers; (3) office machines; (4) communication equipment; and (5) other electronic and precision equipment and instruments, without retailing these products as new. Establishments in this industry repair items, such as microscopes, radar and sonar equipment, televisions, stereos, video recorders, computers, fax machines, photocopying machines, two-way radios and other communications equipment, scientific instruments, and medical equipment.

### **811211 Consumer Electronics Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and maintaining consumer electronics, such as televisions, stereos, speakers, video recorders, CD players, radios, and cameras, without retailing new consumer electronics.

The data published with NAICS code 811211 are comprised of this part of the following SIC industry:

7622 (pt) Stereo, Television, VCR, and Other Consumer Electronic Equipment Repair, (Except Computer)

### **811212 Computer and Office Machine Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and maintaining computers and office machines without retailing new computers and office machines, such as photocopying machines; and computer terminals, storage devices, printers; and CD-ROM drives.

The data published with NAICS code 811212 are comprised of these parts of the following SIC industries:

7378 Computer Maintenance and Repair

7629 (pt) Business and Office Machine Repair, Electrical (Except Computers)

7699 (pt) Typewriter Repair

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**8112121 Business and Office Machine Repair, Electrical (Except Computers)**

Establishments primarily engaged in repairing and maintaining office machines (except facsimile machines, computers and computer peripheral equipment, and typewriters).

**8112122 Typewriter Repair**

Establishments primarily engaged in repairing typewriters.

**8112123 Computer Maintenance and Repair**

Establishments primarily engaged in the repair and maintenance of computer equipment and computer peripheral equipment.

**811213 Communication Equipment Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and maintaining communications equipment without retailing new communication equipment, such as telephones, fax machines, communications transmission equipment, and two-way radios.

The data published with NAICS code 811213 are comprised of these parts of the following SIC industries:

- 7622 (pt) Telecommunication Equipment Repair
- 7629 (pt) Telephone Set Repair

**8112131 Telephone Set Repair**

Establishments primarily engaged in the repair and maintenance of telephone sets.

**8112132 Telecommunication Equipment Repair**

Establishments primarily engaged in repairing and maintaining telecommunication equipment (except telephone set repair), such as fax machines and two-way radios.

**811219 Other Electronic and Precision Equipment Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and maintaining (without retailing) electronic and precision equipment (except consumer electronics, computers and office machines, and communications equipment). Establishments in this industry repair and maintain equipment, such as medical diagnostic imaging equipment, measuring and surveying instruments, laboratory instruments, and radar and sonar equipment.

The data published with NAICS code 811219 are comprised of these parts of the following SIC industries:

- 7629 (pt) Electrical Equipment Repair and Maintenance, Including Medical Equipment

- 7699 (pt) Dental and Lab Instrument and Other Precision Equipment Repair (Except Typewriters)

**8112191 Electrical Equipment Repair and Maintenance, Including Medical Equipment**

Establishments primarily engaged in repairing and maintaining electrical medical precision equipment, such as medical diagnostic imaging equipment and measuring and surveying instruments.

**8112199 Dental and Lab Instrument and Other Precision Equipment Repair (Except Typewriters)**

Establishments primarily engaged in repair and maintenance of dental and laboratory instruments and nonelectrical medical and precision equipment.

**8113 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance**

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

**81131 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance**

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

**811310 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance**

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment

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(e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

The data published with NAICS code 811310 are comprised of these parts of the following SIC industries:

7623 (pt) Commercial Refrigeration Equipment Repair

7694 (pt) Armature Rewinding and Repair Shops

7699 (pt) Industrial and Farm Machinery and Equipment Repair

### **8113101 Industrial Machines and Equipment Repair**

Establishments primarily engaged in repairing and maintaining industrial machinery and equipment. Establishments repairing farm machinery and equipment are also classified here.

### **8113102 Armature Rewinding and Repair Shops**

Establishments primarily engaged in rewinding armature and repairing electric motors (except on a factory basis).

### **8113103 Commercial Refrigeration Equipment Repair**

Establishments primarily engaged in repairing and maintaining commercial refrigeration equipment.

### **8114 Personal and Household Goods Repair and Maintenance**

This NAICS industry group includes establishments classified in the following NAICS industries: 81141, Home and Garden Equipment and Appliance Repair and Maintenance; 81142, Reupholstery and Furniture Repair; 81143, Footwear and Leather Goods Repair; and 81149, Other Personal and Household Goods Repair and Maintenance.

### **81141 Home and Garden Equipment and Appliance Repair and Maintenance**

This industry comprises establishments primarily engaged in repairing and servicing home and garden equipment and/or household-type appliances without retailing new equipment or appliances. Establishments in this industry repair and maintain items, such as lawnmowers, edgers, snow- and leaf-blowers, washing machines, clothes dryers, and refrigerators.

### **811411 Home and Garden Equipment Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and servicing home and garden equipment without retailing new home and garden equipment, such as lawnmowers, handheld power tools, edgers, snow- and leaf-blowers, and trimmers.

The data published with NAICS code 811411 are comprised of these parts of the following SIC industries:

7629 (pt) Electric Tools and Other Household Equipment Repair

7699 (pt) Home and Garden Equipment Repair and Maintenance

### **8114111 Home and Garden Equipment Repair and Maintenance (Except Consumer Equipment Repair)**

Establishments primarily engaged in the repair and maintenance of lawnmowers, saws, and other tools; and knife and tool sharpening.

### **8114112 Consumer Equipment Repair (Except Computer, Television, VCR, and Stereo)**

Establishments primarily engaged in repairing and maintaining consumer equipment (except appliance repair and home and garden repair).

### **811412 Appliance Repair and Maintenance**

This U.S. industry comprises establishments primarily engaged in repairing and servicing household appliances without retailing new appliances, such as refrigerators, stoves, washing machines, clothes dryers, and room air-conditioners.

The data published with NAICS code 811412 are comprised of these parts of the following SIC industries:

7623 (pt) Refrigeration and Air-Conditioning Service and Repair Shops, (Except Commercial)

7629 (pt) Electric Appliance and Washing Machine Repair

7699 (pt) Nonelectrical Appliances and Other Nonelectrical Equipment Repair

### **8114121 Electric Appliance and Washing Machine Repair**

Establishments primarily engaged in repairing and maintaining household appliances, washing machines, and electric razors.

### **8114122 Refrigeration and Air-Conditioning Service and Repair Shops (Except Commercial)**

Establishments primarily engaged in repairing and maintaining household refrigeration and air-conditioning equipment. Establishments repairing equipment in which the gas is compressed by means of electric motors are also included here.

### **8114129 Nonelectrical Appliances and Other Nonelectronic Equipment Repair**

Establishments primarily engaged in repairing and maintaining gas appliances, sewing machines, and other nonelectronic equipment.



### **81142 Reupholstery and Furniture Repair**

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

### **811420 Reupholstery and Furniture Repair**

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

The data published with NAICS code 811420 are comprised of the following SIC industry:

7641 Reupholstery and Furniture Repair

### **81143 Footwear and Leather Goods Repair**

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

### **811430 Footwear and Leather Goods Repair**

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

The data published with NAICS code 811430 are comprised of these parts of the following SIC industries:

7251 Shoe Repair Shops and Shoeshine Parlors

7699 (pt) Leather Goods, Luggage, and Pocketbook Repair

### **8114301 Leather Goods, Luggage, and Pocketbook Repair**

Establishments primarily engaged in repairing luggage, handbags, briefcases, and other leather goods (except footwear). Establishments in this industry may repair similar items made of materials, such as plastics or other synthetics.

### **8114302 Shoe Repair Shops and Shoeshine Parlors**

Establishments primarily engaged in repairing footwear.

### **81149 Other Personal and Household Goods Repair and Maintenance**

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods).

Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

### **811490 Other Personal and Household Goods Repair and Maintenance**

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods).

Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

The data published with NAICS code 811490 are comprised of these parts of the following SIC industries:

3732 (pt) Boat Repair

7219 (pt) Garment Repair and Alteration Services

7631 Watch, Clock, and Jewelry Repair

7692 Welding Repair

7699 (pt) All Other Repair and Related Services

### **8114901 Watch, Clock, and Jewelry Repair**

Establishments primarily engaged in repairing watches, clocks, and jewelry.

### **8114902 Boat Repair**

Establishments primarily engaged in the repair of boats.

### **8114903 Welding Repair**

Establishments primarily engaged in repair work by welding, including automotive welding.

### **8114904 Garment Repair and Alteration Services**

Establishments primarily engaged in altering and repairing garments.

### **8114909 All Other Repair and Related Services**

Establishments primarily engaged in repairing and maintaining personal or household goods (except home and garden equipment and appliances, furniture, and footwear and leather goods).

### **812 Personal and Laundry Services**

Industries in the Personal and Laundry Services subsector group establishments that provide personal and laundry services to individuals, households, and businesses. Services performed include: personal care services; death care services; laundry and drycleaning services; and a

OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)

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wide range of other personal services, such as pet care (except veterinary) services, photofinishing services, temporary parking services, and dating services.

The Personal and Laundry Services subsector is by no means all-inclusive of the services that could be termed personal services (i.e., those provided to individuals rather than businesses). There are many other subsectors, as well as sectors, that provide services to persons. Establishments providing legal, accounting, tax preparation, architectural, portrait photography, and similar professional services are classified in Sector 54, Professional, Scientific, and Technical Services; those providing job placement, travel arrangement, home security, interior and exterior house cleaning, exterminating, lawn and garden care, and similar support services are classified in Sector 56, Administrative and Support, Waste Management and Remediation Services; those providing health and social services are classified in Sector 62, Health Care and Social Assistance; those providing amusement and recreation services are classified in Sector 71, Arts, Entertainment and Recreation; those providing educational instruction are classified in Sector 61, Educational Services; those providing repair services are classified in Subsector 811, Repair and Maintenance; and those providing spiritual, civic, and advocacy services are classified in Subsector 813, Religious, Grantmaking, Civic, Professional, and Similar Organizations.

### **8121 Personal Care Services**

This industry group comprises establishments, such as barber and beauty shops, that provide appearance care services to individual consumers.

#### **81211 Hair, Nail, and Skin Care Services**

This industry comprises establishments primarily engaged in one or more of the following: (1) providing hair care services; (2) providing nail care services; and (3) providing facials or applying makeup (except permanent makeup).

##### **812111 Barber Shops**

This U.S. industry comprises establishments known as barber shops or men's hair stylist shops primarily engaged in cutting, trimming, and styling boys' and men's hair; and/or shaving and trimming men's beards.

The data published with NAICS code 812111 are comprised of this part of the following SIC industry:

7241 (pt) Barber Shops

##### **812112 Beauty Salons**

This U.S. industry comprises establishments (except those known as barber shops or men's hair stylist shops) primarily engaged in one or more of the following: (1) cutting, trimming, shampooing, weaving, coloring, waving, or styling hair; (2) providing facials; and (3) applying makeup (except permanent makeup).

The data published with NAICS code 812112 are comprised of this part of the following SIC industry:

7231 (pt) Beauty Shops

##### **812113 Nail Salons**

This U.S. industry comprises establishments primarily engaged in providing nail care services, such as manicures, pedicures, and nail extensions.

The data published with NAICS code 812113 are comprised of this part of the following SIC industry:

7231 (pt) Nail Salons

#### **81219 Other Personal Care Services**

This industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, or nonpermanent makeup services).

##### **812191 Diet and Weight Reducing Centers**

This U.S. industry comprises establishments primarily engaged in providing nonmedical services to assist clients in attaining or maintaining a desired weight. The sale of weight reduction products, such as food supplements, may be an integral component of the program. These services typically include individual or group counseling, menu and exercise planning, and weight and body measurement monitoring.

The data published with NAICS code 812191 are comprised of this part of the following SIC industry:

7299 (pt) Diet and Weight Reducing Services

##### **812199 Other Personal Care Services**

This U.S. industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, nonpermanent makeup, or nonmedical diet and weight reducing services).

The data published with NAICS code 812199 are comprised of this part of the following SIC industry:

7299 (pt) Other Personal Care Services

#### **8122 Death Care Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 81221, Funeral Homes and Funeral Services; and 81222, Cemeteries and Crematories.

##### **81221 Funeral Homes and Funeral Services**

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

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## **812210 Funeral Homes and Funeral Services**

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

The data published with NAICS code 812210 are comprised of these parts of the following SIC industries:

- 7261 (pt) Funeral Homes
- 7261 (pt) Other Funeral Services (Except Funeral Homes and Crematories)

### **8122101 Funeral Homes**

Establishments primarily engaged in providing services, such as preparing the dead for burial, providing facilities for wakes, arranging transportation for the dead, and conducting funerals. The sale of caskets and related merchandise is often an integral part of the service provided by establishments in this industry. Independent funeral directors and embalmers are included in this industry.

### **8122102 Other Funeral Services**

Establishments primarily engaged in providing funeral services (except funeral homes and crematories).

## **81222 Cemeteries and Crematories**

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

### **812220 Cemeteries and Crematories**

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

The data published with NAICS code 812220 are comprised of these parts of the following SIC industries:

- 6531 (pt) Cemetery Management
- 6553 Cemetery Subdividers and Developers
- 7261 (pt) Crematories

### **8122201 Crematories**

Establishments primarily engaged in cremating bodies and presenting the ashes to a family member or other appropriate person.

### **8122202 Cemetery and Mausoleum Operators**

Establishments primarily engaged in operating cemeteries and mausoleums and/or primarily engaged in subdividing real property into cemetery lots and in developing it for resale on their own account.

## **8122203 Animal Cemetery Operators**

Establishments primarily engaged in subdividing real property into lots to be used for animal burial.

### **8122204 Cemetery Management**

Establishments primarily engaged in the management of a cemetery (or cemeteries) on a fee or contract basis.

## **8123 Drycleaning and Laundry Services**

This NAICS industry group includes establishments classified in the following NAICS industries: 81231, Coin-Operated Laundries and Drycleaners; and 81232, Drycleaning and Laundry Services (except Coin-Operated); and 81233, Linen and Uniform Supply.

### **81231 Coin-Operated Laundries and Drycleaners**

This industry comprises (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

### **812310 Coin-Operated Laundries and Drycleaners**

This industry comprises (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

The data published with NAICS code 812310 are comprised of the following SIC industry:

- 7215 Coin-Operated Laundries and Drycleaning

### **8123101 Coin-Operated Laundry Routes**

Establishments primarily engaged in installing and operating coin-operated laundry equipment in apartments, dormitories, and similar locations.

### **8123102 Coin-Operated Laundries and Drycleaning Stores**

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and drycleaning equipment for use on the premises. Laundry in these establishments is always done in individual machines, usually by the customer.

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### **81232 Drycleaning and Laundry Services (Except Coin-Operated)**

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); (3) providing dropoff and pickup sites for laundries and/or drycleaners; and (4) providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

### **812320 Drycleaning and Laundry Services (Except Coin-Operated)**

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); (3) providing dropoff and pickup sites for laundries and/or drycleaners; and (4) providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

The data published with NAICS code 812320 are comprised of these parts of the following SIC industries:

- 7211 Laundries, Family and Commercial
- 7212 Garment Pressing and Agents for Laundries and Drycleaners
- 7216 Drycleaning Plants
- 7219 (pt) All Other Laundry and Garment Services

### **8123201 Laundries, Family and Commercial**

Establishments primarily engaged in operating mechanical laundries, except coin-operated or self-service laundries.

### **8123202 Drycleaning Plants**

Establishments primarily engaged in operating drycleaning plants, except rug cleaning.

### **8123203 Garment Pressing and Agents for Laundries**

Establishments primarily engaged in providing dropoff and pickup sites for laundries and drycleaners. Establishments in this industry act as intermediaries between customers who dropoff their garments and the drycleaning plants who do the cleaning work. Establishments in this industry may provide pressing and finishing work.

### **OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)**

### **8123204 All Other Laundry and Garment Services**

Establishments primarily engaged in providing laundry and garment services (except laundries, drycleaning plants, garment pressing and agents for laundries).

### **81233 Linen and Uniform Supply**

This industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as uniforms, gowns and coats, table linens, bed linens, towels, clean room apparel, and treated mops or shop towels.

### **812331 Linen Supply**

This U.S. industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as table and bed linens; towels; diapers; and uniforms, gowns, or coats of the type used by doctors, nurses, barbers, beauticians, and waitresses.

The data published with NAICS code 812331 are comprised of these parts of the following SIC industries:

- 7213 Linen Supply
- 7219 (pt) Diaper Service

### **8123311 Linen Supply**

Establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as table and bed linens; towels; uniforms; or gowns and coats used by doctors, nurses, barbers, beauticians, and waitresses.

### **8123312 Diaper Service**

Establishments primarily engaged in furnishing diaper services. These establishments may deliver, pickup, and clean the diapers.

### **812332 Industrial Launderers**

This U.S. industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; dust control items, such as treated mops, rugs, mats, dust tool covers, cloths, and shop or wiping towels.

The data published with NAICS code 812332 are comprised of the following SIC industry:

- 7218 Industrial Launderers

### **8129 Other Personal Services**

This industry group comprises establishments primarily engaged in providing personal services (except personal care services, death care services, or drycleaning and laundry services).

## **81292 Photofinishing**

This industry comprises establishments primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

### **812921 Photofinishing Laboratories (Except One-Hour)**

This U.S. industry comprises establishments (except those known as “one-hour” photofinishing labs) primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

The data published with NAICS code 812921 are comprised of this part of the following SIC industry:

7384 (pt) Photofinishing Laboratories, (Except One-Hour)

### **812922 One-Hour Photofinishing**

This U.S. industry comprises establishments known as “one-hour” photofinishing labs primarily engaged in developing film and/or making photographic slides, prints, and enlargements on a short turnaround or while-you-wait basis.

The data published with NAICS code 812922 are comprised of this part of the following SIC industry:

7384 (pt) One-Hour Photofinishing

### **81293 Parking Lots and Garages**

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

### **812930 Parking Lots and Garages**

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

The data published with NAICS code 812930 are comprised of the following SIC industry:

7521 Parking Lots and Garages

### **81299 All Other Personal Services**

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

### **812990 All Other Personal Services**

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

The data published with NAICS code 812990 are comprised of these parts of the following SIC industries:

4899 (pt) Pay Telephone Operators

7299 (pt) Dating Services

7299 (pt) All Other Miscellaneous Personal Services

7389 (pt) Bail Bonding Services

### **8129901 Bail Bonding Services**

Establishments primarily engaged in providing bail bonding services.

### **8129902 Dating Services**

Establishments primarily engaged in providing dating services for their clients.

### **8129903 Pay Telephone Operators**

Establishments primarily engaged in installing and operating pay phones.

### **8129909 All Other Miscellaneous Personal Services**

Establishments primarily engaged in providing miscellaneous personal services, such as buyers clubs and shopping services.

## **813 Religious, Grantmaking, Civic, Professional, and Similar Organizations**

Industries in the Religious, Grantmaking, Civic, Professional, and Similar Organizations subsector group establishments that organize and promote religious activities; support various causes through grantmaking; advocate various social and political causes; and promote and defend the interests of their members.

The industry groups within the subsector are defined in terms of their activities, such as establishments that provide funding for specific causes or for a variety of charitable causes; establishments that advocate and actively promote causes and beliefs for the public good; and establishments that have an active membership structure to promote causes and represent the interests of their members. Establishments in this subsector may publish newsletters, books, and periodicals, for distribution to their members.

### **8132 Grantmaking and Giving Services**

This industry comprises (1) establishments known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

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## **81321 Grantmaking and Giving Services**

This industry comprises (1) establishments known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

### **813211 Grantmaking Foundations**

This U.S. industry comprises establishments known as grantmaking foundations or charitable trusts. Establishments in this industry award grants from trust funds based on a competitive selection process or the preferences of the foundation managers and grantors; or fund a single entity, such as a museum or university.

The data published with NAICS code 813211 are comprised of the following SIC industry:

6732 Grantmaking Foundations

### **813212 Voluntary Health Organizations**

This U.S. industry comprises establishments primarily engaged in raising funds for health related research, such as disease (e.g., heart, cancer, diabetes) prevention, health education, and patient services.

The data published with NAICS code 813212 are comprised of this part of the following SIC industry:

8399 (pt) Voluntary Health Organizations

### **813219 Other Grantmaking and Giving Services**

This U.S. industry comprises establishments (except voluntary health organizations) primarily engaged in raising funds for a wide range of social welfare activities, such as educational, scientific, cultural, and health.

The data published with NAICS code 813219 are comprised of this part of the following SIC industry:

8399 (pt) Other Grantmaking and Giving Services,  
(Except Foundations)

## **8133 Social Advocacy Organizations**

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

### **81331 Social Advocacy Organizations**

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

## **813311 Human Rights Organizations**

This U.S. industry comprises establishments primarily engaged in promoting causes associated with human rights either for a broad or specific constituency. Establishments in this industry address issues, such as protecting and promoting the broad constitutional rights and civil liberties of individuals and those suffering from neglect, abuse, or exploitation; promoting the interests of specific groups, such as children, women, senior citizens, or persons with disabilities; improving relations between racial, ethnic, and cultural groups; and promoting voter education and registration. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813311 are comprised of this part of the following SIC industry:

8399 (pt) Human Right Organizations

### **813312 Environment, Conservation, and Wildlife Organizations**

This U.S. industry comprises establishments primarily engaged in promoting the preservation and protection of the environment and wildlife. Establishments in this industry address issues, such as clean air and water; global warming; conserving and developing natural resources, including land, plant, water, and energy resources; and protecting and preserving wildlife and endangered species. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813312 are comprised of these parts of the following SIC industries:

8399 (pt) Environment, Conservation, and Wildlife  
Organizations

8699 (pt) Humane Societies

### **8133121 Humane Societies**

Establishments primarily engaged in promoting the protection and proper care of animals. These establishments may solicit contributions and offer memberships to support their activities.

### **8133122 Other Environment, Conservation, and Wildlife Organizations**

Establishments primarily engaged in promoting the preservation and protection of the environment and wildlife. These establishments are concerned with issues, such as clean air and water; reducing and preventing exposure to radiation, hazardous wastes, and toxic substances; global warming; conserving and developing natural resources, including land, plant, water, and energy resources; and protecting and preserving wildlife and endangered species. These organizations may solicit contributions and offer memberships to support their activities but the primary focus is the advocacy of beliefs and causes intended to benefit a broad constituency.

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### **813319 Other Social Advocacy Organizations**

This U.S. industry comprises establishments primarily engaged in social advocacy (except human rights and environmental protection, conservation, and wildlife preservation). Establishments in this industry address issues, such as peace and international understanding; community action (excluding civic organizations); or advancing social causes, such as firearms safety, drunk driving prevention, drug abuse awareness. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813319 are comprised of this part of the following SIC industry:

8399 (pt) Other Social Advocacy Organizations

### **8134 Civic and Social Organizations**

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

#### **81341 Civic and Social Organizations**

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

#### **813410 Civic and Social Organizations**

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

The data published with NAICS code 813410 are comprised of these parts of the following SIC industries:

8641 (pt) Civic and Social Organizations With Restaurants and Bars

8641 (pt) Civic and Social Organizations Without Restaurants and Bars

8699 (pt) Farm Granges With Restaurants and Bars

8699 (pt) Farm Granges Without Restaurants and Bars

For the 1997 Economic Census, scouting and related youth development organizations are classified in 624110.

#### **8134101 Civic and Social Organizations With Restaurants and Bars**

Establishments primarily engaged in promoting the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

#### **81341011 Farm Granges With Restaurants and Bars**

Establishments known as Farm Granges primarily operating on a membership basis for the promotion of the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

#### **81341012 Other Civic and Social Organizations (Except Farm Granges) With Restaurants and Bars**

Establishments primarily engaged in promoting the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

#### **8134102 Civic and Social Organizations Without Restaurants and Bars**

Establishments primarily engaged in promoting the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

#### **81341021 Farm Granges Without Restaurants and Bars**

Establishments known as Farm Granges primarily operating on a membership basis for the promotion of the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

#### **81341022 Other Civic and Social Organizations (Except Farm Granges) Without Restaurants and Bars**

Establishments primarily engaged in promoting the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

### **8139 Business, Professional, Labor, Political, and Similar Organizations**

This industry group comprises establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations, and civic and social organizations). Examples of establishments in this industry are business associations, professional organizations, labor unions, and political organizations.

#### **81391 Business Associations**

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new products and services; develop market statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals for distribution to their members.

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## **813910 Business Associations**

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new products and services; develop market statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals for distribution to their members.

The data published with NAICS code 813910 are comprised of these parts of the following SIC industries:

8611 Business Associations

8699 (pt) Farm Bureaus

## **8139101 Farm Bureaus**

Establishments of membership organizations, known as Farm Bureaus, primarily engaged in promoting the business interests of their members.

## **8139102 Business Associations (Except Farm Bureaus)**

Establishments of membership organizations primarily engaged in promoting the business interests of their members (except Farm Bureaus). These establishments may conduct research on new products and services, develop market statistics, sponsor quality and certification standards, lobby public officials, or publish newsletters, books, or periodicals, for distribution to their members.

## **81392 Professional Organizations**

This industry comprises establishments primarily engaged in promoting the professional interests of their members and the profession as a whole. These establishments may conduct research; develop statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals, for distribution to their members.

## **813920 Professional Organizations**

This industry comprises establishments primarily engaged in promoting the professional interests of their members and the profession as a whole. These establishments may conduct research; develop statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals, for distribution to their members.

The data published with NAICS code 813920 are comprised of the following SIC industry:

8621 Professional Organizations

## **81399 Other Similar Organizations (Except Business, Professional, Labor, and Political Organizations)**

This industry comprises establishments (except religious organizations, social advocacy organizations, civic

and social organizations, business associations, professional organizations, labor unions, and political organizations) primarily engaged in promoting the interest of their members.

## **813990 Other Similar Organizations (Except Business, Professional, Labor, and Political Organizations)**

This industry comprises establishments (except religious organizations, social advocacy organizations, civic and social organizations, business associations, professional organizations, labor unions, and political organizations) primarily engaged in promoting the interest of their members.

The data published with NAICS code 813990 are comprised of these parts of the following SIC industries:

6531 (pt) Condominium, Cooperative Housing, and Home Owner's Associations

8641 (pt) Home Owner's and Condominium Associations (Not Providing Property Management)

8699 (pt) Other Similar Organizations

## **8139901 Other Similar Membership Organizations**

Establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations; labor unions; political organizations; and condominium, cooperative housing and home owners associations).

## **8139902 Home Owner's and Condominium Associations (Not Providing Property Management)**

Establishments formed on the behalf of individual real estate owners or tenants which arrange and organize civic and social functions.

## **8139903 Condominium or Cooperative Owners Associations (Engaged in Property Management)**

Establishments formed, on behalf of individual real estate owners, to make collective decisions based on the wishes of individual owners. The establishments in this industry may conduct activities, such as provide overall management, publish a telephone directory of the owners, sponsor seasonal events for the owners, establish and collect funds to operate the project, enforce rules and regulations, and settle differences of opinion among residents.



# 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.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. 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 of reported data to account for nonrespondents.

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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### **IOWA**

**Carlisle** is in Polk and Warren Counties.

**Clive** is in Dallas and Polk Counties.

**Dyersville** is in Delaware and Dubuque Counties.

**Forest City** is in Hancock and Winnebago Counties.

**Grimes** is in Dallas and Polk Counties.

**Sheldon** is in O'Brien and Sioux Counties.

**Shenandoah** is in Fremont and Page Counties.

**Urbandale** is in Dallas and Polk Counties.

**West Des Moines** is in Dallas and Polk Counties.

**Wilton** is in Cedar and Muscatine Counties.

# Appendix E. Metropolitan Areas

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## **IOWA**

### **Cedar Rapids, IA MSA**

Linn County, IA

### **Davenport—Moline—Rock Island, IA—IL MSA**

Henry County, IL

Rock Island County, IL

Scott County, IA

### **Des Moines, IA MSA**

Dallas County, IA

Polk County, IA

Warren County, IA

### **Dubuque, IA MSA**

Dubuque County, IA

## **Iowa City, IA MSA**

Johnson County, IA

## **Omaha, NE—IA MSA**

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

## **Sioux City, IA—NE MSA**

Woodbury County, IA

Dakota County, NE

## **Waterloo—Cedar Falls, IA MSA**

Black Hawk County, IA

