

West Virginia

1997

Issued November 1999

EC97S54A-WV

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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

Helping You Make Informed Decisions

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



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Introduction to the Economic Census

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

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) 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.

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. 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.

ABBREVIATIONS AND SYMBOLS

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

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

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

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Professional, Scientific, and Technical Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST VIRGINIA								
54	Professional, scientific, & technical services	2 517	1 166 855	395 183	90 504	15 714	28.5	7.2
541	Professional, scientific, & technical services	2 517	1 166 855	395 183	90 504	15 714	28.5	7.2
5411	Legal services	981	514 618	138 145	29 777	4 814	29.8	4.6
54111	Offices of lawyers	966	512 131	137 276	29 646	4 770	29.7	4.6
541110	Offices of lawyers	966	512 131	137 276	29 646	4 770	29.7	4.6
5411101	Offices of lawyers (except legal aid societies)	966	512 131	137 276	29 646	4 770	29.7	4.6
54119	Other legal services	15	2 487	869	131	44	37.2	7.4
541191	Title abstract & settlement offices	9	2 011	753	102	32	27.8	3.7
541199	All other legal services	6	476	116	29	12	76.9	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	512	147 470	56 775	14 211	3 353	34.6	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	512	147 470	56 775	14 211	3 353	34.6	10.8
541211	Offices of certified public accountants	276	106 645	40 214	9 488	1 498	32.9	8.5
541213	Tax return preparation services	83	14 939	4 558	1 901	1 063	27.5	6.2
541214	Payroll services	10	3 107	1 742	280	135	15.7	58.0
541219	Other accounting services	143	22 779	10 261	2 542	657	50.1	18.2
5413	Architectural, engineering, & related services	439	225 906	100 854	23 759	3 532	30.2	7.0
54131	Architectural services	45	22 702	9 428	1 923	222	22.2	3.5
541310	Architectural services	45	22 702	9 428	1 923	222	22.2	3.5
54133	Engineering services	214	146 971	66 557	15 999	2 149	33.0	8.5
541330	Engineering services	214	146 971	66 557	15 999	2 149	33.0	8.5
54134	Drafting services	9	2 248	950	213	38	6.9	4.2
541340	Drafting services	9	2 248	950	213	38	6.9	4.2
54135	Building inspection services	11	1 651	610	121	36	62.5	27.3
541350	Building inspection services	11	1 651	610	121	36	62.5	27.3
54136	Geophysical surveying & mapping services	5	2 797	1 779	429	39	7.2	3.6
541360	Geophysical surveying & mapping services	5	2 797	1 779	429	39	7.2	3.6
54137	Surveying & mapping (except geophysical) services	92	12 886	5 497	1 315	371	46.3	5.4
541370	Surveying & mapping (except geophysical) services	92	12 886	5 497	1 315	371	46.3	5.4
54138	Testing laboratories	63	36 651	16 033	3 759	677	20.0	3.4
541380	Testing laboratories	63	36 651	16 033	3 759	677	20.0	3.4
5414	Specialized design services	38	13 055	3 305	832	152	20.1	4.6
54141	Interior design services	21	6 568	1 358	391	84	31.7	9.1
541410	Interior design services	21	6 568	1 358	391	84	31.7	9.1
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	15	D	D	D	b	D	D
5415	Computer systems design & related services	100	79 011	29 692	6 759	799	17.6	9.1
54151	Computer systems design & related services	100	79 011	29 692	6 759	799	17.6	9.1
541511	Custom computer programming services	41	20 779	8 806	2 223	298	16.8	13.5
541512	Computer systems design services	42	49 818	17 163	3 720	403	20.0	7.3
5415121	Computer systems integrators	25	42 021	13 812	3 158	328	14.7	8.1
5415122	Computer systems consultants (except systems integrators)	17	7 797	3 351	562	75	48.7	2.6
541513	Computer facilities management services	9	7 442	3 341	745	82	—	10.3
541519	Other computer related services	8	972	382	71	16	43.8	2.1
5416	Management, scientific, & technical consulting services	192	70 179	29 699	6 307	1 198	33.1	9.7
54161	Management consulting services	139	46 101	21 871	4 672	927	34.8	6.4
541611	Administrative management & general management consulting service	65	30 436	14 475	2 915	487	32.3	6.9
541612	Human resources & executive search consulting services	25	7 785	4 032	931	174	36.7	9.0
5416121	Actuarial consulting	2	D	D	D	b	D	D
5416122	Executive placement services	8	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	15	D	D	D	b	D	D
541613	Marketing consulting services	29	5 266	2 357	617	203	25.0	2.9
541614	Process, physical distribution, & logistics consulting services	6	558	265	71	10	100.0	—
541618	Other management consulting services	14	2 056	742	138	53	71.0	—
54162	Environmental consulting services	21	15 197	6 013	1 239	201	33.7	17.1
541620	Environmental consulting services	21	15 197	6 013	1 239	201	33.7	17.1
54169	Other scientific & technical consulting services	32	8 881	1 815	396	70	23.1	13.9
541690	Other scientific & technical consulting services	32	8 881	1 815	396	70	23.1	13.9
5417	Scientific research & development services	14	25 027	6 871	1 982	203	15.8	7.9
54171	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	13	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST VIRGINIA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	120	60 868	21 182	4 998	779	14.7	15.3
54181	Advertising agencies	29	15 369	6 227	1 696	206	15.7	19.6
541810	Advertising agencies	29	15 369	6 227	1 696	206	15.7	19.6
54182	Public relations agencies	19	8 576	3 865	910	97	19.2	1.1
541820	Public relations agencies	19	8 576	3 865	910	97	19.2	1.1
54183	Media buying services	2	D	D	D	a	D	D
541830	Media buying services	2	D	D	D	a	D	D
54184	Media representatives	12	4 787	1 675	361	92	8.3	80.1
541840	Media representatives	12	4 787	1 675	361	92	8.3	80.1
5418401	Radio & television advertising representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	6	D	D	D	a	D	D
54185	Display advertising	15	8 664	1 890	371	109	4.3	12.2
541850	Display advertising	15	8 664	1 890	371	109	4.3	12.2
5418501	Display advertising (except outdoor)	2	D	D	D	b	D	D
5418502	Outdoor advertising services	13	D	D	D	b	D	D
54186	Direct mail advertising	7	12 785	4 189	1 099	132	24.2	1.6
541860	Direct mail advertising	7	12 785	4 189	1 099	132	24.2	1.6
54187	Advertising material distribution services	2	D	D	D	a	D	D
541870	Advertising material distribution services	2	D	D	D	a	D	D
54189	Other services related to advertising	34	9 611	3 035	491	127	10.5	9.9
541890	Other services related to advertising	34	9 611	3 035	491	127	10.5	9.9
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop	18	7 159	2 714	405	89	12.7	8.6
5418909	All other advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	121	30 721	8 660	1 879	884	24.2	7.9
54191	Marketing research & public opinion polling	6	7 601	2 389	559	363	24.0	3.3
541910	Marketing research & public opinion polling	6	7 601	2 389	559	363	24.0	3.3
54192	Photographic services	98	21 377	5 703	1 170	435	23.2	7.1
541921	Photographic studios, portrait	95	D	D	D	e	D	D
541922	Commercial photography	3	D	D	D	b	D	D
54193	Translation & interpretation services	2	D	D	D	a	D	D
541930	Translation & interpretation services	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes 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 ¹	Estimated ²
WEST VIRGINIA									
54	Professional, scientific, & technical services ..	44	69 763	67 575	24 329	5 099	748	2.8	3.7
541	Professional, scientific, & technical services	44	69 763	67 575	24 329	5 099	748	2.8	3.7
5411	Legal services	27	11 328	10 682	6 330	1 523	209	11.9	10.5
54111	Offices of lawyers	27	11 328	10 682	6 330	1 523	209	11.9	10.5
541110	Offices of lawyers	27	11 328	10 682	6 330	1 523	209	11.9	10.5
5411102	Legal aid societies & similar legal services	27	11 328	10 682	6 330	1 523	209	11.9	10.5
5417	Scientific research & development services	17	58 435	56 893	17 999	3 576	539	1.1	2.4
54171	R&D in the physical, engineering, & life sciences	11	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	11	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	5	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes 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 ¹	Estimated ²
CHARLESTON, WV MSA								
54	Professional, scientific, & technical services	591	410 571	135 473	30 241	4 801	21.5	6.5
541	Professional, scientific, & technical services	591	410 571	135 473	30 241	4 801	21.5	6.5
5411	Legal services	214	207 865	55 013	11 641	1 649	19.0	2.4
54111	Offices of lawyers	211	D	D	D	g	D	D
541110	Offices of lawyers	211	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	211	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	105	47 634	17 050	4 034	765	22.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	105	47 634	17 050	4 034	765	22.6	5.8
541211	Offices of certified public accountants	62	40 820	14 474	3 399	451	19.2	6.3
541213	Tax return preparation services	12	2 549	906	332	223	19.1	—
541219	Other accounting services	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services	115	77 023	35 715	8 269	1 109	23.6	11.0
54131	Architectural services	18	13 793	5 905	1 105	112	21.6	3.3
541310	Architectural services	18	13 793	5 905	1 105	112	21.6	3.3
54133	Engineering services	65	50 106	24 451	5 876	754	24.7	15.1
541330	Engineering services	65	50 106	24 451	5 876	754	24.7	15.1
54138	Testing laboratories	12	10 006	4 201	1 005	179	13.2	.5
541380	Testing laboratories	12	10 006	4 201	1 005	179	13.2	.5
5414	Specialized design services	9	2 370	633	148	31	8.3	11.2
5415	Computer systems design & related services	23	14 420	4 191	1 019	123	25.0	24.4
54151	Computer systems design & related services	23	14 420	4 191	1 019	123	25.0	24.4
541512	Computer systems design services	14	12 831	3 691	900	98	26.7	23.4
5416	Management, scientific, & technical consulting services	63	28 071	11 739	2 344	445	28.2	9.0
54161	Management consulting services	46	18 628	8 748	1 837	351	24.8	1.2
541611	Administrative management & general management consulting service	22	12 875	6 288	1 334	202	12.0	1.6
54162	Environmental consulting services	10	8 563	2 636	425	82	31.3	26.8
541620	Environmental consulting services	10	8 563	2 636	425	82	31.3	26.8
5418	Advertising & related services	39	21 975	7 752	2 015	249	24.9	16.9
54182	Public relations agencies	12	7 357	3 179	763	77	21.7	1.2
541820	Public relations agencies	12	7 357	3 179	763	77	21.7	1.2
54189	Other services related to advertising	9	1 854	684	169	40	—	33.1
541890	Other services related to advertising	9	1 854	684	169	40	—	33.1
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	11 213	3 380	771	430	23.2	5.2
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
CUMBERLAND, MD–WV MSA								
54	Professional, scientific, & technical services	114	28 637	14 625	3 241	581	52.5	5.6
541	Professional, scientific, & technical services	114	28 637	14 625	3 241	581	52.5	5.6
5411	Legal services	44	9 765	4 469	895	144	47.1	13.7
54111	Offices of lawyers	44	9 765	4 469	895	144	47.1	13.7
541110	Offices of lawyers	44	9 765	4 469	895	144	47.1	13.7
5411101	Offices of lawyers (except legal aid societies)	44	9 765	4 469	895	144	47.1	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 710	6 685	1 608	271	37.7	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 710	6 685	1 608	271	37.7	1.0
541219	Other accounting services	8	2 103	979	266	49	55.0	.3
5413	Architectural, engineering, & related services	17	3 087	1 376	322	75	80.9	—
5418	Advertising & related services	7	1 712	539	120	37	36.9	3.5
HUNTINGTON–ASHLAND, WV–KY–OH MSA								
54	Professional, scientific, & technical services	392	155 929	63 940	13 415	2 314	32.3	2.7

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 ¹	Estimated ²
HUNTINGTON—ASHLAND, WV—KY—OH MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services	392	155 929	63 940	13 415	2 314	32.3	2.7
5411	Legal services	164	67 178	20 300	4 392	762	37.9	1.9
54111	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
541110	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
5411101	Offices of lawyers (except legal aid societies)	161	67 018	20 224	4 373	751	37.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
541211	Offices of certified public accountants	44	23 227	11 793	2 501	380	29.5	1.0
541213	Tax return preparation services	22	D	D	D	c	D	D
541219	Other accounting services	18	2 019	946	241	75	76.7	23.3
5413	Architectural, engineering, & related services	58	34 437	20 736	3 799	474	20.2	.7
54133	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
541330	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
54137	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
541370	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
5414	Specialized design services	8	3 059	666	193	31	44.8	—
5415	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
54151	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
5416	Management, scientific, & technical consulting services	26	8 298	3 483	826	135	40.5	4.1
54161	Management consulting services	22	7 527	3 168	796	128	40.4	4.5
5418	Advertising & related services	17	6 435	1 838	317	121	21.6	20.8
5419	Other professional, scientific, & technical services	22	4 734	1 240	265	100	36.9	7.6
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	20	D	D	D	b	D	D
PARKERSBURG—MARIETTA, WV—OH MSA								
54	Professional, scientific, & technical services	211	88 816	31 538	7 568	1 270	35.1	18.6
541	Professional, scientific, & technical services	211	88 816	31 538	7 568	1 270	35.1	18.6
5411	Legal services	70	20 737	5 648	1 181	231	52.1	5.0
54111	Offices of lawyers	67	19 866	5 411	1 143	219	54.0	5.2
541110	Offices of lawyers	67	19 866	5 411	1 143	219	54.0	5.2
5411101	Offices of lawyers (except legal aid societies)	67	19 866	5 411	1 143	219	54.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	12 555	5 210	1 537	326	34.3	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	12 555	5 210	1 537	326	34.3	23.2
541211	Offices of certified public accountants	31	8 556	3 561	928	158	41.6	9.8
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	13 240	5 746	1 162	161	48.1	3.7
54133	Engineering services	10	9 230	4 411	925	105	40.2	2.5
541330	Engineering services	10	9 230	4 411	925	105	40.2	2.5
5414	Specialized design services	6	1 378	604	164	29	60.4	—
5416	Management, scientific, & technical consulting services	20	14 263	4 790	1 032	167	10.9	61.4
54161	Management consulting services	14	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	c	D	D
541620	Environmental consulting services	4	D	D	D	c	D	D
5418	Advertising & related services	17	20 461	7 818	2 041	248	17.4	11.4
54181	Advertising agencies	8	9 774	4 228	1 068	134	31.7	1.5
541810	Advertising agencies	8	9 774	4 228	1 068	134	31.7	1.5
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
STEUBENVILLE—WEIRTON, OH—WV MSA								
54	Professional, scientific, & technical services	153	42 215	12 963	3 207	627	56.6	3.1
541	Professional, scientific, & technical services	153	42 215	12 963	3 207	627	56.6	3.1
5411	Legal services	77	23 826	4 102	953	207	65.3	2.5
54111	Offices of lawyers	75	D	D	D	c	D	D
541110	Offices of lawyers	75	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	75	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	6 350	2 983	724	215	51.2	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	6 350	2 983	724	215	51.2	4.1
541211	Offices of certified public accountants	18	4 594	2 303	497	87	46.4	1.6
5413	Architectural, engineering, & related services	11	4 840	2 255	570	79	52.9	2.6
5416	Management, scientific, & technical consulting services	9	4 175	2 887	804	59	25.7	2.5
54161	Management consulting services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	14	2 492	600	130	56	43.7	7.2
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	10	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 ¹	Estimated ²
WASHINGTON-BALTIMORE, DC-MD-VA-WV CMSA								
54	Professional, scientific, & technical services	26 290	44 475 026	17 623 807	4 043 757	346 773	10.5	6.6
541	Professional, scientific, & technical services	26 290	44 475 026	17 623 807	4 043 757	346 773	10.5	6.6
5411	Legal services	6 230	8 591 644	3 223 154	686 563	53 219	9.8	4.3
54111	Offices of lawyers	5 748	D	D	D	l	D	D
541110	Offices of lawyers	5 748	D	D	D	l	D	D
5411101	Offices of lawyers (except legal aid societies)	5 748	D	D	D	l	D	D
54119	Other legal services	482	D	D	D	h	D	D
541191	Title abstract & settlement offices	392	D	D	D	g	D	D
541199	All other legal services	90	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
541211	Offices of certified public accountants	1 691	1 798 670	790 936	160 790	16 686	11.3	6.2
541213	Tax return preparation services	302	58 033	22 254	7 958	4 464	28.5	6.8
541214	Payroll services	112	306 587	152 423	34 946	5 824	1.4	14.7
541219	Other accounting services	820	173 544	82 890	18 338	3 302	42.0	13.6
5413	Architectural, engineering, & related services	3 691	8 472 618	3 484 551	822 059	72 020	9.6	4.5
54131	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
541310	Architectural services	711	714 042	279 545	62 339	5 906	17.1	2.4
54133	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
541330	Engineering services	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
54134	Drafting services	43	D	D	D	c	D	D
541340	Drafting services	43	D	D	D	c	D	D
54135	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
541350	Building inspection services	132	31 865	13 341	2 652	404	40.0	2.4
54137	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
541370	Surveying & mapping (except geophysical) services	185	103 540	47 010	11 203	1 411	23.0	2.8
54138	Testing laboratories	137	D	D	D	h	D	D
541380	Testing laboratories	137	D	D	D	h	D	D
5414	Specialized design services	1 049	D	D	D	h	D	D
54141	Interior design services	368	D	D	D	g	D	D
541410	Interior design services	368	D	D	D	g	D	D
54142	Industrial design services	28	D	D	D	c	D	D
541420	Industrial design services	28	D	D	D	c	D	D
54143	Graphic design services	635	D	D	D	g	D	D
541430	Graphic design services	635	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	574	D	D	D	g	D	D
5414302	Commercial art	60	D	D	D	c	D	D
54149	Other specialized design services	18	D	D	D	c	D	D
541490	Other specialized design services	18	D	D	D	c	D	D
5415	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
54151	Computer systems design & related services	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
541511	Custom computer programming services	1 948	4 661 155	2 072 900	491 048	36 509	5.3	13.1
541512	Computer systems design services	2 205	8 169 477	2 750 894	657 350	49 724	6.9	5.9
5415121	Computer systems integrators	805	D	D	D	k	D	D
5415122	Computer systems consultants (except systems integrators)	1 400	D	D	D	j	D	D
541513	Computer facilities management services	177	D	D	D	i	D	D
541519	Other computer related services	503	D	D	D	h	D	D
5416	Management, scientific, & technical consulting services	4 580	D	D	D	k	D	D
54161	Management consulting services	3 330	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 691	D	D	D	j	D	D
541612	Human resources & executive search consulting services	631	D	D	D	h	D	D
5416121	Actuarial consulting	34	D	D	D	f	D	D
5416122	Executive placement services	261	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	326	248 615	109 332	28 718	1 854	28.8	21.6
541613	Marketing consulting services	706	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	120	D	D	D	g	D	D
541618	Other management consulting services	182	D	D	D	g	D	D
54162	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
541620	Environmental consulting services	315	390 654	177 950	42 126	3 849	17.2	17.4
54169	Other scientific & technical consulting services	935	D	D	D	i	D	D
541690	Other scientific & technical consulting services	935	D	D	D	i	D	D
5417	Scientific research & development services	645	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	524	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	371	D	D	D	j	D	D
5417102	Research & development in the life sciences	153	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	121	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	121	D	D	D	h	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 ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 552	1 816 155	658 121	145 791	15 679	20.9	6.4
54181	Advertising agencies	374	D	D	D	h	D	D
541810	Advertising agencies	374	D	D	D	h	D	D
54182	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
541820	Public relations agencies	580	621 106	277 987	59 598	4 095	19.3	8.2
54183	Media buying services	28	D	D	D	c	D	D
541830	Media buying services	28	D	D	D	c	D	D
54184	Media representatives	49	D	D	D	e	D	D
541840	Media representatives	49	D	D	D	e	D	D
5418401	Radio & television advertising representatives	17	11 653	4 894	1 213	107	22.2	4
5418402	Publishers' advertising representatives	32	D	D	D	c	D	D
54185	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
541850	Display advertising	44	76 687	10 133	2 647	866	7.1	11.7
5418501	Display advertising (except outdoor)	8	D	D	D	f	D	D
5418502	Outdoor advertising services	36	D	D	D	e	D	D
54186	Direct mail advertising	200	D	D	D	i	D	D
541860	Direct mail advertising	200	D	D	D	i	D	D
54187	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
541870	Advertising material distribution services	14	10 801	3 468	837	127	15.8	46.9
54189	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
541890	Other services related to advertising	263	223 538	38 256	8 776	1 157	28.8	4.0
5418901	Welcoming services	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	129	179 480	25 443	5 638	667	26.8	1.6
5418903	Sign painting & lettering shop	105	23 118	6 560	1 391	300	45.3	10.0
5418909	All other advertising	26	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	785	D	D	D	i	D	D
54191	Marketing research & public opinion polling	202	D	D	D	h	D	D
541910	Marketing research & public opinion polling	202	D	D	D	h	D	D
54192	Photographic services	447	D	D	D	g	D	D
541921	Photographic studios, portrait	320	D	D	D	g	D	D
541922	Commercial photography	127	44 619	13 864	3 207	527	23.2	4.8
54193	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	—
541930	Translation & interpretation services	47	25 455	9 522	2 474	282	13.5	—
54199	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
541990	All other professional, scientific, & technical services	89	62 112	21 547	4 255	527	14.6	24.8
Baltimore, MD PMSA								
54	Professional, scientific, & technical services	6 666	6 654 562	2 613 662	591 324	60 715	16.4	7.4
541	Professional, scientific, & technical services	6 666	6 654 562	2 613 662	591 324	60 715	16.4	7.4
5411	Legal services	1 820	1 210 886	480 048	101 262	10 611	18.7	5.5
54111	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
541110	Offices of lawyers	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
5411101	Offices of lawyers (except legal aid societies)	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
54119	Other legal services	173	90 563	32 972	7 343	1 020	14.0	2.8
541191	Title abstract & settlement offices	162	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 006	579 715	232 638	53 256	7 869	16.1	11.1
541211	Offices of certified public accountants	578	380 164	157 779	35 354	3 879	18.0	10.0
541213	Tax return preparation services	101	D	D	D	g	D	D
541214	Payroll services	35	D	D	D	f	D	D
541219	Other accounting services	292	D	D	D	g	D	D
5413	Architectural, engineering, & related services	998	1 940 072	769 150	182 276	16 911	11.5	3.4
54131	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
541310	Architectural services	184	160 666	67 669	14 903	1 449	18.2	2.7
54133	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
541330	Engineering services	635	1 697 221	663 005	158 829	14 160	10.1	3.2
54134	Drafting services	21	D	D	D	b	D	D
541340	Drafting services	21	D	D	D	b	D	D
54135	Building inspection services	41	D	D	D	b	D	D
541350	Building inspection services	41	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	63	D	D	D	e	D	D
54138	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9
541380	Testing laboratories	53	47 343	22 437	5 007	732	14.0	12.9

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 ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Baltimore, MD PMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	312	148 503	35 604	7 995	1 134	47.6	5.6
54141	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
541410	Interior design services	109	56 332	11 313	2 426	393	39.4	5.6
54142	Industrial design services	11	D	D	D	b	D	D
541420	Industrial design services	11	D	D	D	b	D	D
54143	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
541430	Graphic design services	184	63 277	17 995	4 108	610	35.9	7.9
5414301	Graphic design services (except commercial art & medical artists) ..	162	D	D	D	f	D	D
5414302	Commercial art	21	D	D	D	b	D	D
54149	Other specialized design services	8	D	D	D	c	D	D
541490	Other specialized design services	8	D	D	D	c	D	D
5415	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
54151	Computer systems design & related services	912	1 243 626	522 649	118 485	9 809	12.3	9.4
541511	Custom computer programming services	359	387 300	197 410	42 778	3 361	8.3	12.3
541512	Computer systems design services	435	766 674	286 678	66 608	5 507	13.6	8.4
5415121	Computer systems integrators	162	518 180	178 610	43 286	3 551	9.4	8.0
5415122	Computer systems consultants (except systems integrators)	273	248 494	108 068	23 322	1 956	22.4	9.3
541519	Other computer related services	106	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	876	570 078	248 491	52 523	5 095	28.7	17.6
54161	Management consulting services	670	422 674	190 547	40 199	3 726	31.1	14.4
541611	Administrative management & general management consulting service	307	169 831	74 365	15 276	1 425	32.9	12.6
541612	Human resources & executive search consulting services	161	94 545	44 900	10 049	866	32.9	23.9
5416122	Executive placement services	74	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	78	D	D	D	e	D	D
541613	Marketing consulting services	131	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	38	D	D	D	f	D	D
541618	Other management consulting services	33	D	D	D	c	D	D
54162	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
541620	Environmental consulting services	75	105 337	42 874	9 626	1 029	14.6	26.4
54169	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
541690	Other scientific & technical consulting services	131	42 067	15 070	2 698	340	40.9	28.4
5417	Scientific research & development services	114	291 000	113 182	27 555	2 269	16.6	6.4
54171	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	110	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	74	D	D	D	g	D	D
5417102	Research & development in the life sciences	36	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	b	D	D
5418	Advertising & related services	400	486 030	142 604	31 763	4 718	19.6	5.7
54181	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
541810	Advertising agencies	149	136 531	63 115	14 101	1 499	14.2	3.4
54182	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
541820	Public relations agencies	55	16 531	5 785	1 243	195	59.4	8.4
54185	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
541850	Display advertising	20	58 608	5 118	1 213	682	6.9	.5
5418501	Display advertising (except outdoor)	5	D	D	D	f	D	D
5418502	Outdoor advertising services	15	D	D	D	b	D	D
54186	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
541860	Direct mail advertising	45	168 736	49 627	11 032	1 714	17.0	6.8
54189	Other services related to advertising	101	D	D	D	e	D	D
541890	Other services related to advertising	101	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	52	D	D	D	e	D	D
5418903	Sign painting & lettering shop	39	D	D	D	c	D	D
5418909	All other advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	228	184 652	69 296	16 209	2 299	9.1	12.5
54191	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
541910	Marketing research & public opinion polling	40	133 767	53 842	12 992	1 477	3.1	5.7
54192	Photographic services	154	D	D	D	f	D	D
541921	Photographic studios, portrait	121	D	D	D	f	D	D
541922	Commercial photography	33	D	D	D	b	D	D
54193	Translation & interpretation services	6	D	D	D	b	D	D
541930	Translation & interpretation services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	28	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	28	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Hagerstown, MD PMSA								
54	Professional, scientific, & technical services	163	63 477	22 729	5 404	854	30.6	4.1
541	Professional, scientific, & technical services	163	63 477	22 729	5 404	854	30.6	4.1
5411	Legal services	56	11 939	5 281	1 124	176	42.4	13.3
541111	Offices of lawyers	51	D	D	D	c	D	D
541110	Offices of lawyers	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 629	4 024	1 032	221	32.5	.3
541211	Offices of certified public accountants	19	9 123	3 089	748	107	25.5	.4
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	11 175	5 945	1 520	199	50.4	2.2
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
54151	Computer systems design & related services	11	5 667	2 052	492	51	10.8	2.7
541512	Computer systems design services	7	5 129	1 806	446	43	2.6	3.0
5417	Scientific research & development services	2	D	D	D	b	D	D
5418	Advertising & related services	7	2 094	370	81	20	48.2	19.2
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D
Washington, DC—MD—VA—WV PMSA								
54	Professional, scientific, & technical services	19 461	37 756 987	14 987 416	3 447 029	285 204	9.5	6.5
541	Professional, scientific, & technical services	19 461	37 756 987	14 987 416	3 447 029	285 204	9.5	6.5
5411	Legal services	4 354	7 368 819	2 737 825	584 177	42 432	8.3	4.1
541111	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
541110	Offices of lawyers	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
5411101	Offices of lawyers (except legal aid societies)	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
54119	Other legal services	304	164 039	56 490	12 483	1 796	15.5	4.0
541191	Title abstract & settlement offices	225	86 041	34 900	7 430	1 062	22.9	6.4
541199	All other legal services	79	77 998	21 590	5 053	734	7.4	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
541211	Offices of certified public accountants	1 094	1 409 383	630 068	124 688	12 700	9.4	5.2
541213	Tax return preparation services	195	40 902	15 408	5 141	2 791	32.2	8.6
541214	Payroll services	76	191 240	115 562	26 750	4 860	1.6	14.5
541219	Other accounting services	515	103 965	50 803	11 165	1 835	49.4	14.8
5413	Architectural, engineering, & related services	2 669	6 521 371	2 709 456	638 263	54 910	9.0	4.8
54131	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
541310	Architectural services	523	551 458	211 210	47 289	4 434	16.8	2.3
54133	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
541330	Engineering services	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
54134	Drafting services	22	D	D	D	c	D	D
541340	Drafting services	22	D	D	D	c	D	D
54135	Building inspection services	91	D	D	D	e	D	D
541350	Building inspection services	91	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
541370	Surveying & mapping (except geophysical) services	120	82 258	35 489	8 555	1 001	19.6	2.6
54138	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
541380	Testing laboratories	81	163 941	65 885	17 990	1 961	7.7	4.7
5414	Specialized design services	733	340 663	108 139	23 487	2 833	29.3	4.2
54141	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
541410	Interior design services	257	130 342	38 297	7 979	982	29.6	4.4
54142	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
541420	Industrial design services	17	10 384	4 042	933	99	3.5	1.1
54143	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
541430	Graphic design services	449	198 998	65 422	14 493	1 740	30.3	4.2
5414301	Graphic design services (except commercial art & medical artists) ..	410	185 707	60 953	12 908	1 593	29.9	4.2
5414302	Commercial art	39	13 291	4 469	1 585	147	36.2	3.8
5415	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
54151	Computer systems design & related services	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
541511	Custom computer programming services	1 585	4 273 317	1 875 244	448 224	33 140	5.0	13.2
541512	Computer systems design services	1 763	7 397 674	2 462 410	590 296	44 174	6.3	5.7
5415121	Computer systems integrators	638	5 715 683	1 681 840	407 499	29 175	4.2	5.6
5415122	Computer systems consultants (except systems integrators)	1 125	1 681 991	780 570	182 797	14 999	13.1	6.0
541513	Computer facilities management services	165	775 751	338 577	79 383	7 402	2.6	16.3
541519	Other computer related services	397	351 427	172 577	40 209	3 151	15.7	4.2

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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]

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							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	3 695	4 815 278	2 106 678	482 766	39 100	16.3	6.9
54161	Management consulting services	2 653	3 623 656	1 576 196	361 412	29 115	16.4	5.6
541611	Administrative management & general management consulting service	1 381	2 581 310	1 141 289	265 592	21 432	11.0	4.7
541612	Human resources & executive search consulting services	466	430 352	198 398	45 682	3 190	22.3	11.4
5416121	Actuarial consulting	25	92 609	37 693	8 282	596	2.2	1.9
5416122	Executive placement services	184	133 462	71 860	13 808	1 193	26.9	9.2
5416123	Human resources & personnel management consulting	257	204 281	88 845	23 592	1 401	28.4	17.2
541613	Marketing consulting services	575	292 440	105 619	22 931	2 083	43.5	8.8
541614	Process, physical distribution, & logistics consulting services	82	91 330	36 540	7 400	664	16.2	4.6
541618	Other management consulting services	149	228 224	94 350	19 807	1 746	31.4	1.6
54162	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
541620	Environmental consulting services	240	285 317	135 076	32 500	2 820	18.2	14.1
54169	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
541690	Other scientific & technical consulting services	802	906 305	395 406	88 854	7 165	15.3	9.8
5417	Scientific research & development services	529	2 379 261	974 052	233 682	19 949	3.5	5.1
54171	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
541710	R&D in the physical, engineering, & life sciences	413	2 053 337	838 730	203 898	16 378	3.0	5.3
5417101	R&D in the physical & engineering sciences	296	1 705 225	687 874	165 844	13 447	1.8	3.7
5417102	Research & development in the life sciences	117	348 112	150 856	38 054	2 931	9.2	13.5
54172	Research & development in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
541720	R&D in the social sciences & humanities	116	325 924	135 322	29 784	3 571	6.7	3.4
5418	Advertising & related services	1 145	1 328 031	515 147	113 947	10 941	21.4	6.7
54181	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
541810	Advertising agencies	223	186 523	87 496	19 307	1 635	18.7	3.5
54182	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
541820	Public relations agencies	525	604 575	272 202	58 355	3 900	18.2	8.2
54183	Media buying services	17	18 802	5 452	1 147	105	3.7	—
541830	Media buying services	17	18 802	5 452	1 147	105	3.7	—
54184	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
541840	Media representatives	38	40 022	9 816	2 362	212	18.2	2.6
5418401	Radio & television advertising representatives	13	D	D	D	b	D	D
5418402	Publishers' advertising representatives	25	D	D	D	c	D	D
54185	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
541850	Display advertising	24	18 079	5 015	1 434	184	8.0	48.2
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
541860	Direct mail advertising	154	323 678	109 039	25 313	4 162	29.2	5.6
54189	Other services related to advertising	158	D	D	D	f	D	D
541890	Other services related to advertising	158	D	D	D	f	D	D
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	76	109 353	17 696	3 956	411	20.0	.6
5418903	Sign painting & lettering shop	63	13 861	3 920	817	171	47.1	7.7
5418909	All other advertising	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	546	459 905	175 470	44 851	4 986	36.6	4.9
54191	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
541910	Marketing research & public opinion polling	161	306 414	125 566	33 764	3 119	43.8	5.1
54192	Photographic services	285	86 610	25 757	5 555	1 290	29.1	5.5
541921	Photographic studios, portrait	193	51 296	14 404	2 871	859	34.5	6.2
541922	Commercial photography	92	35 314	11 353	2 684	431	21.1	4.5
54193	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	—
541930	Translation & interpretation services	40	22 388	8 359	2 209	239	11.5	—
54199	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2
541990	All other professional, scientific, & technical services	60	44 493	15 788	3 323	338	14.8	5.2
WHEELING, WV—OH MSA								

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 ¹	Estimated ²
WHEELING, WV—OH MSA—Con.								
54	Professional, scientific, & technical services	220	114 295	34 049	7 188	1 350	36.9	5.5
541	Professional, scientific, & technical services	220	114 295	34 049	7 188	1 350	36.9	5.5
5411	Legal services	90	62 137	16 606	3 347	518	30.5	3.3
54111	Offices of lawyers	90	62 137	16 606	3 347	518	30.5	3.3
541110	Offices of lawyers	90	62 137	16 606	3 347	518	30.5	3.3
5411101	Offices of lawyers (except legal aid societies)	90	62 137	16 606	3 347	518	30.5	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	14 139	4 929	1 194	364	51.0	21.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	14 139	4 929	1 194	364	51.0	21.4
541211	Offices of certified public accountants	22	9 532	3 315	807	130	52.8	17.2
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	10 442	4 825	991	165	52.2	2.8
54137	Surveying & mapping (except geophysical) services	9	2 141	978	186	39	25.5	3.1
541370	Surveying & mapping (except geophysical) services	9	2 141	978	186	39	25.5	3.1
5414	Specialized design services	4	2 419	230	52	14	69.9	—
5415	Computer systems design & related services	6	4 216	934	279	38	46.6	—
54151	Computer systems design & related services	6	4 216	934	279	38	46.6	—
5416	Management, scientific, & technical consulting services	8	3 846	1 126	269	50	93.1	—
5418	Advertising & related services	16	12 859	3 612	672	113	5.3	3.3
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	1 567	490	76	42	38.8	13.9
541921	Photographic studios, portrait	13	1 567	490	76	42	38.8	13.9
AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS								
54	Professional, scientific, & technical services	1 232	423 294	148 016	34 304	6 433	33.3	8.1
541	Professional, scientific, & technical services	1 232	423 294	148 016	34 304	6 433	33.3	8.1
5411	Legal services	480	154 689	43 111	9 490	1 773	38.4	8.2
54111	Offices of lawyers	475	154 289	43 013	9 467	1 764	38.3	8.2
541110	Offices of lawyers	475	154 289	43 013	9 467	1 764	38.3	8.2
5411101	Offices of lawyers (except legal aid societies)	475	154 289	43 013	9 467	1 764	38.3	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	269	54 475	21 729	5 503	1 411	42.6	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	269	54 475	21 729	5 503	1 411	42.6	12.1
541211	Offices of certified public accountants	136	33 417	12 568	2 961	550	45.5	10.7
541213	Tax return preparation services	50	7 578	1 721	671	404	38.9	12.2
541219	Other accounting services	79	12 698	6 786	1 735	421	36.5	13.5
5413	Architectural, engineering, & related services	242	D	D	D	g	D	D
54131	Architectural services	16	7 162	2 774	649	83	23.0	2.7
541310	Architectural services	16	7 162	2 774	649	83	23.0	2.7
54133	Engineering services	114	D	D	D	g	D	D
541330	Engineering services	114	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	65	9 775	4 200	1 008	271	40.6	2.1
541370	Surveying & mapping (except geophysical) services	65	9 775	4 200	1 008	271	40.6	2.1
54138	Testing laboratories	40	21 873	9 608	2 266	418	23.8	5.4
541380	Testing laboratories	40	21 873	9 608	2 266	418	23.8	5.4
5414	Specialized design services	17	6 279	1 272	302	57	18.3	5.3
54143	Graphic design services	9	4 534	983	235	39	9.3	—
541430	Graphic design services (except commercial art & medical artists)	9	4 534	983	235	39	9.3	—
5414301	Graphic design services (except commercial art & medical artists)	9	4 534	983	235	39	9.3	—
5415	Computer systems design & related services	43	29 259	11 618	2 189	270	19.8	4.8
54151	Computer systems design & related services	43	29 259	11 618	2 189	270	19.8	4.8
541511	Custom computer programming services	23	D	D	D	c	D	D
541512	Computer systems design services	16	12 377	4 269	785	111	35.1	4.2
5415122	Computer systems consultants (except systems integrators)	6	5 970	2 887	473	57	37.1	.6
5416	Management, scientific, & technical consulting services	74	D	D	D	e	D	D
54161	Management consulting services	55	D	D	D	e	D	D
541611	Administrative management & general management consulting service	25	D	D	D	c	D	D
54162	Environmental consulting services	8	4 186	2 484	602	84	15.6	7.5
541620	Environmental consulting services	8	4 186	2 484	602	84	15.6	7.5
54169	Other scientific & technical consulting services	11	5 860	802	179	35	3.5	13.0
541690	Other scientific & technical consulting services	11	5 860	802	179	35	3.5	13.0
5417	Scientific research & development services	11	17 800	4 556	1 413	136	9.6	11.1
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	c	D	D
5418	Advertising & related services	40	D	D	D	c	D	D
54189	Other services related to advertising	13	1 661	338	70	26	16.3	4.0
541890	Other services related to advertising	13	1 661	338	70	26	16.3	4.0
5419	Other professional, scientific, & technical services	56	10 433	2 534	526	257	29.3	5.7
54192	Photographic services	47	9 526	2 224	449	197	26.7	6.3
541921	Photographic studios, portrait	47	9 526	2 224	449	197	26.7	6.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes 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 ¹	Estimated ²
CHARLESTON, WV MSA									
54	Professional, scientific, & technical services ..	16	24 916	24 392	11 492	2 116	248	3.2	8.5
541	Professional, scientific, & technical services	16	24 916	24 392	11 492	2 116	248	3.2	8.5
5411	Legal services	9	D	D	D	D	c	D	D
54111	Offices of lawyers	9	D	D	D	D	c	D	D
541110	Offices of lawyers	9	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	9	D	D	D	D	c	D	D
5417	Scientific research & development services	7	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	D	b	D	D
CUMBERLAND, MD–WV MSA									
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
HUNTINGTON–ASHLAND, WV–KY–OH MSA									
54	Professional, scientific, & technical services ..	2	D	D	D	D	c	D	D
541	Professional, scientific, & technical services	2	D	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	D	c	D	D
PARKERSBURG–MARIETTA, WV–OH MSA									
54	Professional, scientific, & technical services ..	3	890	780	445	83	13	D	–
541	Professional, scientific, & technical services	3	890	780	445	83	13	D	–
STEUBENVILLE–WEIRTON, OH–WV MSA									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA									
54	Professional, scientific, & technical services ..	543	D	D	D	D	j	D	D
541	Professional, scientific, & technical services	543	D	D	D	D	j	D	D
5411	Legal services	107	D	D	D	D	f	D	D
54111	Offices of lawyers	107	D	D	D	D	f	D	D
541110	Offices of lawyers	107	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	107	D	D	D	D	f	D	D
5417	Scientific research & development services	436	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences	241	D	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences	110	D	D	D	D	j	D	D
5417102	Research & development in the life sciences	131	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	195	D	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	195	D	D	D	D	h	D	D
Baltimore, MD PMSA									
54	Professional, scientific, & technical services ..	71	593 271	576 191	236 986	58 376	4 542	6.1	2.0
541	Professional, scientific, & technical services	71	593 271	576 191	236 986	58 376	4 542	6.1	2.0
5411	Legal services	24	D	D	D	D	e	D	D
54111	Offices of lawyers	24	D	D	D	D	e	D	D
541110	Offices of lawyers	24	D	D	D	D	e	D	D
5411102	Legal aid societies & similar legal services	24	D	D	D	D	e	D	D
5417	Scientific research & development services	47	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	38	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	13	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	25	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	9	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	9	D	D	D	D	c	D	D
Hagerstown, MD PMSA									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	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 ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Washington, DC—MD—VA—WV PMSA									
54	Professional, scientific, & technical services ..	470	2 172 287	1 977 764	831 848	188 648	16 297	6.0	5.9
541	Professional, scientific, & technical services	470	2 172 287	1 977 764	831 848	188 648	16 297	6.0	5.9
5411	Legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
54111	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
541110	Offices of lawyers	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5411102	Legal aid societies & similar legal services	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5417	Scientific research & development services	389	2 119 716	1 932 008	807 052	182 891	15 576	5.6	5.7
54171	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
541710	R&D in the physical, engineering, & life sciences	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
5417101	R&D in the physical & engineering sciences	97	876 237	847 374	419 518	90 150	7 047	1.9	8.4
5417102	Research & development in the life sciences	106	646 504	559 836	194 770	47 369	4 042	4.8	3.9
54172	Research & development in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
541720	R&D in the social sciences & humanities	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
WHEELING, WV—OH MSA									
54	Professional, scientific, & technical services ..	3	806	804	461	113	14	D	-
AREA OUTSIDE WEST VIRGINIA METROPOLITAN AREAS									
54	Professional, scientific, & technical services ..	20	D	D	D	D	c	D	D
541	Professional, scientific, & technical services	20	D	D	D	D	c	D	D
5411	Legal services	12	D	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	12	D	D	D	D	b	D	D
5417	Scientific research & development services	8	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	6	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	6	D	D	D	D	c	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes 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 ¹	Estimated ²
BARBOUR COUNTY, WV								
54	Professional, scientific, & technical services	15	1 836	701	171	53	76.6	7.9
541	Professional, scientific, & technical services	15	1 836	701	171	53	76.6	7.9
BERKELEY COUNTY, WV								
54	Professional, scientific, & technical services	81	55 206	18 097	4 318	610	13.7	7.4
541	Professional, scientific, & technical services	81	55 206	18 097	4 318	610	13.7	7.4
5411	Legal services	31	16 795	4 509	1 016	155	31.3	9.6
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 271	1 094	277	80	29.1	17.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 271	1 094	277	80	29.1	17.9
5415	Computer systems design & related services	7	23 296	8 730	2 218	246	-	5.7
54151	Computer systems design & related services	7	23 296	8 730	2 218	246	-	5.7
541512	Computer systems design services	4	D	D	D	c	D	D
5415121	Computer systems integrators	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541922	Commercial photography	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 ¹	Estimated ²
BOONE COUNTY, WV								
54	Professional, scientific, & technical services	17	7 472	2 869	569	104	29.1	—
541	Professional, scientific, & technical services	17	7 472	2 869	569	104	29.1	—
5411	Legal services	7	4 003	713	169	33	30.2	—
54111	Offices of lawyers	7	4 003	713	169	33	30.2	—
541110	Offices of lawyers	7	4 003	713	169	33	30.2	—
5411101	Offices of lawyers (except legal aid societies)	7	4 003	713	169	33	30.2	—
5413	Architectural, engineering, & related services	5	2 323	1 146	230	43	35.2	—
BRAXTON COUNTY, WV								
54	Professional, scientific, & technical services	17	2 391	603	126	49	57.8	—
541	Professional, scientific, & technical services	17	2 391	603	126	49	57.8	—
BROOKE COUNTY, WV								
54	Professional, scientific, & technical services	18	4 483	1 461	411	85	44.7	4.0
541	Professional, scientific, & technical services	18	4 483	1 461	411	85	44.7	4.0
5411	Legal services	8	2 776	717	187	25	28.4	—
54111	Offices of lawyers	8	2 776	717	187	25	28.4	—
541110	Offices of lawyers	8	2 776	717	187	25	28.4	—
5411101	Offices of lawyers (except legal aid societies)	8	2 776	717	187	25	28.4	—
CABELL COUNTY, WV								
54	Professional, scientific, & technical services	179	76 320	27 733	6 601	1 206	29.1	3.9
541	Professional, scientific, & technical services	179	76 320	27 733	6 601	1 206	29.1	3.9
5411	Legal services	74	41 695	12 934	2 899	441	30.1	1.2
54111	Offices of lawyers	72	D	D	D	e	D	D
541110	Offices of lawyers	72	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	72	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	16 714	7 134	1 751	408	33.0	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	16 714	7 134	1 751	408	33.0	1.9
541211	Offices of certified public accountants	25	D	D	D	c	D	D
541213	Tax return preparation services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	21	3 994	1 689	464	86	62.3	3.1
5414	Specialized design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	D	D	D	c	D	D
54161	Management consulting services	12	D	D	D	c	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
CALHOUN COUNTY, WV								
54	Professional, scientific, & technical services	5	598	245	61	16	100.0	—
CLAY COUNTY, WV								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
DODDRIDGE COUNTY, WV								
54	Professional, scientific, & technical services	3	134	25	6	3	D	—
FAYETTE COUNTY, WV								
54	Professional, scientific, & technical services	46	11 868	4 238	984	200	41.8	2.7
541	Professional, scientific, & technical services	46	11 868	4 238	984	200	41.8	2.7
5411	Legal services	17	4 770	906	196	51	67.5	—
54111	Offices of lawyers	17	4 770	906	196	51	67.5	—
541110	Offices of lawyers	17	4 770	906	196	51	67.5	—
5411101	Offices of lawyers (except legal aid societies)	17	4 770	906	196	51	67.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 073	596	139	38	49.3	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 073	596	139	38	49.3	7.0
5413	Architectural, engineering, & related services	6	2 334	1 271	303	53	5.1	—
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	1 795	454	97	29	—	12.1
541921	Photographic studios, portrait	6	1 795	454	97	29	—	12.1
GILMER COUNTY, WV								
54	Professional, scientific, & technical services	6	2 144	483	125	37	36.3	—
541	Professional, scientific, & technical services	6	2 144	483	125	37	36.3	—

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 ¹	Estimated ²
GRANT COUNTY, WV								
54	Professional, scientific, & technical services	14	2 125	713	220	34	53.8	.4
541	Professional, scientific, & technical services	14	2 125	713	220	34	53.8	.4
GREENBRIER COUNTY, WV								
54	Professional, scientific, & technical services	48	8 124	2 436	572	123	65.1	4.3
541	Professional, scientific, & technical services	48	8 124	2 436	572	123	65.1	4.3
5411	Legal services	17	4 008	1 050	230	46	75.2	3.6
54111	Offices of lawyers	17	4 008	1 050	230	46	75.2	3.6
541110	Offices of lawyers	17	4 008	1 050	230	46	75.2	3.6
5411101	Offices of lawyers (except legal aid societies)	17	4 008	1 050	230	46	75.2	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 571	560	125	32	50.6	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 571	560	125	32	50.6	11.8
HAMPSHIRE COUNTY, WV								
54	Professional, scientific, & technical services	15	2 046	679	160	48	94.1	—
541	Professional, scientific, & technical services	15	2 046	679	160	48	94.1	—
HANCOCK COUNTY, WV								
54	Professional, scientific, & technical services	47	20 089	4 593	1 080	190	59.4	2.1
541	Professional, scientific, & technical services	47	20 089	4 593	1 080	190	59.4	2.1
5411	Legal services	29	14 591	2 214	509	103	60.3	2.9
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	889	270	54	22	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	889	270	54	22	100.0	—
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
HARDY COUNTY, WV								
54	Professional, scientific, & technical services	10	1 821	265	68	24	46.3	.2
541	Professional, scientific, & technical services	10	1 821	265	68	24	46.3	.2
HARRISON COUNTY, WV								
54	Professional, scientific, & technical services	115	61 361	21 667	5 184	836	28.5	8.5
541	Professional, scientific, & technical services	115	61 361	21 667	5 184	836	28.5	8.5
5411	Legal services	39	26 632	10 086	1 983	269	20.6	5.0
54111	Offices of lawyers	38	D	D	D	e	D	D
541110	Offices of lawyers	38	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 746	3 766	961	205	20.8	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 746	3 766	961	205	20.8	15.1
541211	Offices of certified public accountants	16	7 102	2 893	702	106	10.5	15.9
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	17 702	6 087	1 906	254	48.3	6.4
54133	Engineering services	11	12 524	3 880	1 379	138	47.0	7.9
541330	Engineering services	11	12 524	3 880	1 379	138	47.0	7.9
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
JACKSON COUNTY, WV								
54	Professional, scientific, & technical services	25	5 843	2 277	675	90	47.6	19.7
541	Professional, scientific, & technical services	25	5 843	2 277	675	90	47.6	19.7
5413	Architectural, engineering, & related services	6	2 114	1 112	244	36	44.8	39.1
JEFFERSON COUNTY, WV								
54	Professional, scientific, & technical services	53	16 076	8 405	1 916	283	19.9	7.3
541	Professional, scientific, & technical services	53	16 076	8 405	1 916	283	19.9	7.3
5411	Legal services	18	4 491	1 824	391	59	14.1	10.0
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 536	533	152	39	30.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 536	533	152	39	30.9	—
5413	Architectural, engineering, & related services	7	5 348	3 613	889	109	7.7	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KANAWHA COUNTY, WV								
54	Professional, scientific, & technical services	525	384 489	125 544	27 850	4 387	20.9	6.6
541	Professional, scientific, & technical services	525	384 489	125 544	27 850	4 387	20.9	6.6
5411	Legal services	200	204 691	54 296	11 473	1 617	18.6	2.4
54111	Offices of lawyers	197	D	D	D	g	D	D
541110	Offices of lawyers	197	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	197	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	44 763	16 188	3 815	691	18.4	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	44 763	16 188	3 815	691	18.4	6.2
541211	Offices of certified public accountants	53	38 947	14 027	3 289	427	15.7	6.6
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	93	62 202	28 746	6 619	853	25.5	11.3
54131	Architectural services	18	13 793	5 905	1 105	112	21.6	3.3
541310	Architectural services	18	13 793	5 905	1 105	112	21.6	3.3
54133	Engineering services	51	38 244	18 546	4 465	551	31.3	16.4
541330	Engineering services	51	38 244	18 546	4 465	551	31.3	16.4
54138	Testing laboratories	8	8 071	3 528	853	142	3.2	.6
541380	Testing laboratories	8	8 071	3 528	853	142	3.2	.6
5414	Specialized design services	9	2 370	633	148	31	8.3	11.2
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	53	24 417	10 879	2 116	407	30.4	10.4
54161	Management consulting services	39	D	D	D	e	D	D
541611	Administrative management & general management consulting service	19	D	D	D	c	D	D
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	38	D	D	D	c	D	D
54182	Public relations agencies	12	7 357	3 179	763	77	21.7	1.2
541820	Public relations agencies	12	7 357	3 179	763	77	21.7	1.2
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
LEWIS COUNTY, WV								
54	Professional, scientific, & technical services	14	4 974	1 190	281	77	19.7	6.6
541	Professional, scientific, & technical services	14	4 974	1 190	281	77	19.7	6.6
5411	Legal services	9	3 761	866	201	46	11.5	—
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
LINCOLN COUNTY, WV								
54	Professional, scientific, & technical services	15	4 385	1 996	485	78	40.1	10.1
541	Professional, scientific, & technical services	15	4 385	1 996	485	78	40.1	10.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
LOGAN COUNTY, WV								
54	Professional, scientific, & technical services	45	16 247	7 039	1 640	341	23.1	10.8
541	Professional, scientific, & technical services	45	16 247	7 039	1 640	341	23.1	10.8
5411	Legal services	17	5 940	1 816	430	66	18.8	4.5
54111	Offices of lawyers	17	5 940	1 816	430	66	18.8	4.5
541110	Offices of lawyers	17	5 940	1 816	430	66	18.8	4.5
5411101	Offices of lawyers (except legal aid societies)	17	5 940	1 816	430	66	18.8	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 647	2 854	682	156	28.0	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 647	2 854	682	156	28.0	12.8
541219	Other accounting services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	4 716	2 194	484	83	8.5	19.0
MCDOWELL COUNTY, WV								
54	Professional, scientific, & technical services	22	6 360	1 964	406	128	80.7	15.1
541	Professional, scientific, & technical services	22	6 360	1 964	406	128	80.7	15.1
5411	Legal services	10	3 157	309	65	18	96.8	—
54111	Offices of lawyers	10	3 157	309	65	18	96.8	—
541110	Offices of lawyers	10	3 157	309	65	18	96.8	—
5411101	Offices of lawyers (except legal aid societies)	10	3 157	309	65	18	96.8	—
5413	Architectural, engineering, & related services	5	2 787	1 509	312	78	67.5	32.5

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 ¹	Estimated ²
MARION COUNTY, WV								
54	Professional, scientific, & technical services	80	48 048	17 834	3 941	581	20.4	.6
541	Professional, scientific, & technical services	80	48 048	17 834	3 941	581	20.4	.6
5411	Legal services	26	7 234	2 116	464	87	25.3	.2
54111	Offices of lawyers	26	7 234	2 116	464	87	25.3	.2
541110	Offices of lawyers	26	7 234	2 116	464	87	25.3	.2
5411101	Offices of lawyers (except legal aid societies)	26	7 234	2 116	464	87	25.3	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 951	1 558	342	84	47.6	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 951	1 558	342	84	47.6	2.2
5413	Architectural, engineering, & related services	12	12 687	4 066	1 133	141	22.9	.3
54133	Engineering services	7	10 921	3 432	972	115	26.5	—
541330	Engineering services	7	10 921	3 432	972	115	26.5	—
5415	Computer systems design & related services	11	17 489	8 205	1 525	165	15.1	—
54151	Computer systems design & related services	11	17 489	8 205	1 525	165	15.1	—
541511	Custom computer programming services	6	D	D	D	b	D	D
541512	Computer systems design services	4	5 993	3 091	516	61	43.9	—
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
MARSHALL COUNTY, WV								
54	Professional, scientific, & technical services	24	9 570	3 390	401	100	16.0	3.2
541	Professional, scientific, & technical services	24	9 570	3 390	401	100	16.0	3.2
5411	Legal services	11	4 215	1 354	167	48	16.5	7.2
54111	Offices of lawyers	11	4 215	1 354	167	48	16.5	7.2
541110	Offices of lawyers	11	4 215	1 354	167	48	16.5	7.2
5411101	Offices of lawyers (except legal aid societies)	11	4 215	1 354	167	48	16.5	7.2
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
MASON COUNTY, WV								
54	Professional, scientific, & technical services	22	3 771	1 070	238	68	43.6	8.7
541	Professional, scientific, & technical services	22	3 771	1 070	238	68	43.6	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
MERCER COUNTY, WV								
54	Professional, scientific, & technical services	81	37 681	11 044	2 573	543	34.5	3.9
541	Professional, scientific, & technical services	81	37 681	11 044	2 573	543	34.5	3.9
5411	Legal services	33	15 605	3 957	932	161	34.6	2.5
54111	Offices of lawyers	33	15 605	3 957	932	161	34.6	2.5
541110	Offices of lawyers	33	15 605	3 957	932	161	34.6	2.5
5411101	Offices of lawyers (except legal aid societies)	33	15 605	3 957	932	161	34.6	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	7 489	2 913	772	228	28.5	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	7 489	2 913	772	228	28.5	6.7
541211	Offices of certified public accountants	14	4 869	1 469	347	67	37.3	7.4
541213	Tax return preparation services	1	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	5 868	2 964	584	88	82.5	4.6
5416	Management, scientific, & technical consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
MINERAL COUNTY, WV								
54	Professional, scientific, & technical services	20	3 148	748	184	66	87.4	1.8
541	Professional, scientific, & technical services	20	3 148	748	184	66	87.4	1.8
MINGO COUNTY, WV								
54	Professional, scientific, & technical services	56	11 992	4 037	872	248	57.9	3.9
541	Professional, scientific, & technical services	56	11 992	4 037	872	248	57.9	3.9
5411	Legal services	23	6 447	1 724	354	76	55.8	—
54111	Offices of lawyers	23	6 447	1 724	354	76	55.8	—
541110	Offices of lawyers	23	6 447	1 724	354	76	55.8	—
5411101	Offices of lawyers (except legal aid societies)	23	6 447	1 724	354	76	55.8	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 234	773	181	70	79.8	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 234	773	181	70	79.8	9.0
5413	Architectural, engineering, & related services	10	2 149	1 040	226	51	54.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONONGALIA COUNTY, WV								
54	Professional, scientific, & technical services	143	70 815	22 957	5 566	902	17.7	14.2
541	Professional, scientific, & technical services	143	70 815	22 957	5 566	902	17.7	14.2
5411	Legal services	57	20 592	6 170	1 382	232	30.5	23.4
54111	Offices of lawyers	57	20 592	6 170	1 382	232	30.5	23.4
541110	Offices of lawyers	57	20 592	6 170	1 382	232	30.5	23.4
5411101	Offices of lawyers (except legal aid societies)	57	20 592	6 170	1 382	232	30.5	23.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 429	1 862	474	122	59.1	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 429	1 862	474	122	59.1	12.3
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	18 722	6 780	1 663	217	4.0	.9
54133	Engineering services	16	14 873	5 617	1 403	176	4.8	.7
541330	Engineering services	16	14 873	5 617	1 403	176	4.8	.7
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	2	D	D	D	b	D	D
5415	Computer systems design & related services	11	3 749	1 352	243	44	44.8	36.4
54151	Computer systems design & related services	11	3 749	1 352	243	44	44.8	36.4
5416	Management, scientific, & technical consulting services	9	4 020	2 824	682	163	5.4	10.1
54161	Management consulting services	7	D	D	D	c	D	D
5417	Scientific research & development services	4	11 083	2 223	723	48	—	11.4
5418	Advertising & related services	8	2 081	613	131	25	12.4	32.8
MONROE COUNTY, WV								
54	Professional, scientific, & technical services	9	847	98	23	10	62.0	22.0
MORGAN COUNTY, WV								
54	Professional, scientific, & technical services	10	1 543	438	78	20	32.6	32.1
541	Professional, scientific, & technical services	10	1 543	438	78	20	32.6	32.1
NICHOLAS COUNTY, WV								
54	Professional, scientific, & technical services	45	9 917	3 438	808	197	59.6	3.5
541	Professional, scientific, & technical services	45	9 917	3 438	808	197	59.6	3.5
5411	Legal services	11	3 548	698	170	41	71.1	—
54111	Offices of lawyers	11	3 548	698	170	41	71.1	—
541110	Offices of lawyers	11	3 548	698	170	41	71.1	—
5411101	Offices of lawyers (except legal aid societies)	11	3 548	698	170	41	71.1	—
5413	Architectural, engineering, & related services	19	4 386	2 028	464	108	60.4	6.7
OHIO COUNTY, WV								
54	Professional, scientific, & technical services	115	81 028	23 366	5 162	923	37.2	6.9
541	Professional, scientific, & technical services	115	81 028	23 366	5 162	923	37.2	6.9
5411	Legal services	50	48 854	12 338	2 567	360	27.7	3.6
54111	Offices of lawyers	50	48 854	12 338	2 567	360	27.7	3.6
541110	Offices of lawyers	50	48 854	12 338	2 567	360	27.7	3.6
5411101	Offices of lawyers (except legal aid societies)	50	48 854	12 338	2 567	360	27.7	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	11 922	4 028	945	296	51.1	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	11 922	4 028	945	296	51.1	23.2
541211	Offices of certified public accountants	14	7 696	2 624	618	89	54.2	18.8
541213	Tax return preparation services	3	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
PENDLETON COUNTY, WV								
54	Professional, scientific, & technical services	6	549	138	34	7	63.2	—
PLEASANTS COUNTY, WV								
54	Professional, scientific, & technical services	7	549	113	40	20	33.2	23.0
POCAHONTAS COUNTY, WV								
54	Professional, scientific, & technical services	4	455	85	21	7	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 ¹	Estimated ²
PRESTON COUNTY, WV								
54	Professional, scientific, & technical services	33	5 534	1 883	457	112	66.7	2.3
541	Professional, scientific, & technical services	33	5 534	1 883	457	112	66.7	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 708	638	167	36	76.2	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 708	638	167	36	76.2	3.3
5413	Architectural, engineering, & related services	7	1 827	813	194	46	62.0	3.9
PUTNAM COUNTY, WV								
54	Professional, scientific, & technical services	66	26 082	9 929	2 391	414	31.0	5.7
541	Professional, scientific, & technical services	66	26 082	9 929	2 391	414	31.0	5.7
5411	Legal services	14	3 174	717	168	32	45.0	1.5
54111	Offices of lawyers	14	3 174	717	168	32	45.0	1.5
541110	Offices of lawyers	14	3 174	717	168	32	45.0	1.5
5411101	Offices of lawyers (except legal aid societies)	14	3 174	717	168	32	45.0	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 871	862	219	74	87.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 871	862	219	74	87.6	—
5413	Architectural, engineering, & related services	22	14 821	6 969	1 650	256	15.7	9.7
54133	Engineering services	14	11 862	5 905	1 411	203	3.4	10.8
541330	Engineering services	14	11 862	5 905	1 411	203	3.4	10.8
5416	Management, scientific, & technical consulting services	10	3 654	860	228	38	14.0	—
RALEIGH COUNTY, WV								
54	Professional, scientific, & technical services	116	53 383	23 189	5 183	765	31.6	6.4
541	Professional, scientific, & technical services	116	53 383	23 189	5 183	765	31.6	6.4
5411	Legal services	38	14 693	4 536	1 085	174	36.5	1.8
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	5 978	2 770	736	108	30.4	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	5 978	2 770	736	108	30.4	13.6
541211	Offices of certified public accountants	15	4 001	1 800	420	60	31.2	4.8
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	23 101	11 290	2 514	344	23.6	4.6
54133	Engineering services	16	12 093	6 151	1 290	175	32.2	1.6
541330	Engineering services	16	12 093	6 151	1 290	175	32.2	1.6
54138	Testing laboratories	5	7 741	3 749	893	115	8.9	8.2
541380	Testing laboratories	5	7 741	3 749	893	115	8.9	8.2
5416	Management, scientific, & technical consulting services	10	6 869	3 846	696	92	44.1	12.2
54161	Management consulting services	7	D	D	D	a	D	D
RANDOLPH COUNTY, WV								
54	Professional, scientific, & technical services	47	9 246	3 699	818	185	38.3	19.4
541	Professional, scientific, & technical services	47	9 246	3 699	818	185	38.3	19.4
5411	Legal services	24	5 254	1 916	421	87	40.5	6.6
54111	Offices of lawyers	24	5 254	1 916	421	87	40.5	6.6
541110	Offices of lawyers	24	5 254	1 916	421	87	40.5	6.6
5411101	Offices of lawyers (except legal aid societies)	24	5 254	1 916	421	87	40.5	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 485	554	116	47	27.7	42.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 485	554	116	47	27.7	42.6
5413	Architectural, engineering, & related services	10	1 953	908	224	42	29.2	41.2
RITCHIE COUNTY, WV								
54	Professional, scientific, & technical services	10	1 668	328	79	32	35.9	4.0
541	Professional, scientific, & technical services	10	1 668	328	79	32	35.9	4.0
ROANE COUNTY, WV								
54	Professional, scientific, & technical services	16	3 718	1 257	286	76	84.3	3.0
541	Professional, scientific, & technical services	16	3 718	1 257	286	76	84.3	3.0
5413	Architectural, engineering, & related services	4	1 968	661	140	31	86.0	—
SUMMERS COUNTY, WV								
54	Professional, scientific, & technical services	8	3 177	530	114	53	16.2	4.5
541	Professional, scientific, & technical services	8	3 177	530	114	53	16.2	4.5
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
TAYLOR COUNTY, WV								
54	Professional, scientific, & technical services	7	503	108	19	10	40.8	—

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 ¹	Estimated ²
TUCKER COUNTY, WV								
54	Professional, scientific, & technical services	7	899	254	55	17	64.0	—
541	Professional, scientific, & technical services	7	899	254	55	17	64.0	—
TYLER COUNTY, WV								
54	Professional, scientific, & technical services	7	610	155	37	13	37.4	28.0
UPSHUR COUNTY, WV								
54	Professional, scientific, & technical services	32	6 916	2 482	550	119	27.4	6.5
541	Professional, scientific, & technical services	32	6 916	2 482	550	119	27.4	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 638	342	74	30	29.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 638	342	74	30	29.2	—
WAYNE COUNTY, WV								
54	Professional, scientific, & technical services	23	8 053	3 265	682	132	38.8	3.6
541	Professional, scientific, & technical services	23	8 053	3 265	682	132	38.8	3.6
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
WEBSTER COUNTY, WV								
54	Professional, scientific, & technical services	7	1 252	321	68	25	76.3	20.9
541	Professional, scientific, & technical services	7	1 252	321	68	25	76.3	20.9
WETZEL COUNTY, WV								
54	Professional, scientific, & technical services	17	4 793	1 509	355	87	54.9	25.5
541	Professional, scientific, & technical services	17	4 793	1 509	355	87	54.9	25.5
5413	Architectural, engineering, & related services	3	1 354	513	105	20	D	—
WIRT COUNTY, WV								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
WOOD COUNTY, WV								
54	Professional, scientific, & technical services	134	59 017	20 636	5 204	885	31.8	12.6
541	Professional, scientific, & technical services	134	59 017	20 636	5 204	885	31.8	12.6
5411	Legal services	47	14 408	2 931	655	145	55.7	6.8
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	8 956	4 023	1 242	261	16.8	28.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	8 956	4 023	1 242	261	16.8	28.5
541211	Offices of certified public accountants	18	5 388	2 477	649	101	19.7	10.9
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	8 623	3 879	755	96	35.5	2.9
5416	Management, scientific, & technical consulting services	12	4 404	1 300	270	53	31.4	9.2
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	12	15 985	6 390	1 714	205	6.2	14.6
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
WYOMING COUNTY, WV								
54	Professional, scientific, & technical services	23	4 611	1 553	329	83	39.6	26.8
541	Professional, scientific, & technical services	23	4 611	1 553	329	83	39.6	26.8
5411	Legal services	14	3 382	943	207	48	33.9	36.5
54111	Offices of lawyers	14	3 382	943	207	48	33.9	36.5
541110	Offices of lawyers	14	3 382	943	207	48	33.9	36.5
5411101	Offices of lawyers (except legal aid societies)	14	3 382	943	207	48	33.9	36.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes 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 ¹	Estimated ²
BARBOURSVILLE, WV								
54	Professional, scientific, & technical services	12	2 102	648	166	55	58.9	6.8
541	Professional, scientific, & technical services	12	2 102	648	166	55	58.9	6.8
BECKLEY, WV								
54	Professional, scientific, & technical services	78	31 363	12 197	2 923	440	37.2	4.9
541	Professional, scientific, & technical services	78	31 363	12 197	2 923	440	37.2	4.9
5411	Legal services	35	14 466	4 467	1 069	166	35.5	1.8
54111	Offices of lawyers	35	14 466	4 467	1 069	166	35.5	1.8
541110	Offices of lawyers	35	14 466	4 467	1 069	166	35.5	1.8
5411101	Offices of lawyers (except legal aid societies)	35	14 466	4 467	1 069	166	35.5	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 435	2 176	580	76	29.1	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 435	2 176	580	76	29.1	11.9
541219	Other accounting services	7	1 483	718	251	28	24.6	22.4
5413	Architectural, engineering, & related services	17	10 186	4 854	1 122	152	43.5	2.7
BETHLEHEM, WV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BLUEFIELD, WV								
54	Professional, scientific, & technical services	33	13 932	4 642	1 141	208	15.0	2.3
541	Professional, scientific, & technical services	33	13 932	4 642	1 141	208	15.0	2.3
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 645	1 920	465	94	17.8	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 645	1 920	465	94	17.8	5.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
BRIDGEPORT, WV								
54	Professional, scientific, & technical services	28	11 070	2 500	599	167	65.0	14.8
541	Professional, scientific, & technical services	28	11 070	2 500	599	167	65.0	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 743	718	212	83	37.6	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 743	718	212	83	37.6	13.7
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	6 017	820	182	37	93.7	1.9
BUCKHANNON, WV								
54	Professional, scientific, & technical services	25	3 869	1 149	260	81	43.6	11.4
541	Professional, scientific, & technical services	25	3 869	1 149	260	81	43.6	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
CHARLESTON, WV								

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 ¹	Estimated ²
CHARLESTON, WV—Con.								
54	Professional, scientific, & technical services	371	326 833	103 723	22 519	3 413	19.9	3.2
541	Professional, scientific, & technical services	371	326 833	103 723	22 519	3 413	19.9	3.2
5411	Legal services	180	197 238	52 910	11 152	1 547	18.3	2.3
54111	Offices of lawyers	178	D	D	D	g	D	D
541110	Offices of lawyers	178	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	178	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	38 215	13 695	3 184	437	15.3	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	38 215	13 695	3 184	437	15.3	1.6
541211	Offices of certified public accountants	41	35 323	12 525	2 992	384	13.4	1.2
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	47	39 508	17 841	3 748	486	20.9	2.8
54131	Architectural services	10	12 148	5 431	987	96	11.7	3.0
541310	Architectural services	10	12 148	5 431	987	96	11.7	3.0
54133	Engineering services	29	21 184	9 941	2 197	288	29.8	3.1
541330	Engineering services	29	21 184	9 941	2 197	288	29.8	3.1
5415	Computer systems design & related services	7	6 031	1 221	322	41	23.6	2.6
54151	Computer systems design & related services	7	6 031	1 221	322	41	23.6	2.6
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	30	15 620	8 071	1 574	275	38.7	.2
54161	Management consulting services	22	12 639	6 545	1 457	233	24.4	.1
541611	Administrative management & general management consulting service	10	9 873	5 012	1 163	164	5.8	—
5418	Advertising & related services	29	19 132	6 885	1 812	206	27.3	18.2
54182	Public relations agencies	11	D	D	D	b	D	D
541820	Public relations agencies	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	e	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
CHARLES TOWN, WV								
54	Professional, scientific, & technical services	22	8 655	4 731	1 128	160	9.1	1.0
541	Professional, scientific, & technical services	22	8 655	4 731	1 128	160	9.1	1.0
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
CHESTER, WV								
54	Professional, scientific, & technical services	7	1 001	175	26	12	80.9	—
541	Professional, scientific, & technical services	7	1 001	175	26	12	80.9	—
CLARKSBURG, WV								
54	Professional, scientific, & technical services	65	44 023	16 742	4 069	550	16.8	5.9
541	Professional, scientific, & technical services	65	44 023	16 742	4 069	550	16.8	5.9
5411	Legal services	32	25 193	9 798	1 935	257	19.4	1.9
54111	Offices of lawyers	31	D	D	D	e	D	D
541110	Offices of lawyers	31	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	6 502	2 892	711	109	8.0	16.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	6 502	2 892	711	109	8.0	16.9
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
CORPORATION OF RANSON, WV								
54	Professional, scientific, & technical services	3	630	265	75	15	D	—
DUNBAR, WV								
54	Professional, scientific, & technical services	10	3 455	967	235	36	31.5	66.3
541	Professional, scientific, & technical services	10	3 455	967	235	36	31.5	66.3
5413	Architectural, engineering, & related services	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 ¹	Estimated ²
ELKINS, WV								
54	Professional, scientific, & technical services	37	7 480	2 916	630	149	39.7	12.9
541	Professional, scientific, & technical services	37	7 480	2 916	630	149	39.7	12.9
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
FAIRMONT, WV								
54	Professional, scientific, & technical services	59	38 081	13 768	3 083	455	19.9	.6
541	Professional, scientific, & technical services	59	38 081	13 768	3 083	455	19.9	.6
5411	Legal services	23	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 733	1 454	315	74	49.9	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 733	1 454	315	74	49.9	2.4
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	8	14 422	6 189	1 190	125	7.6	—
54151	Computer systems design & related services	8	14 422	6 189	1 190	125	7.6	—
541512	Computer systems design services	2	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
FOLLANSBEE, WV								
54	Professional, scientific, & technical services	4	907	393	141	25	100.0	—
541	Professional, scientific, & technical services	4	907	393	141	25	100.0	—
GRAFTON, WV								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
HINTON, WV								
54	Professional, scientific, & technical services	7	D	D	D	b	D	D
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
HUNTINGTON, WV *								
54	Professional, scientific, & technical services	140	67 786	24 116	5 666	992	28.2	3.4
541	Professional, scientific, & technical services	140	67 786	24 116	5 666	992	28.2	3.4
5411	Legal services	67	41 044	12 760	2 860	426	29.4	.8
54111	Offices of lawyers	66	D	D	D	e	D	D
541110	Offices of lawyers	66	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	66	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	12 880	5 274	1 275	340	34.9	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	12 880	5 274	1 275	340	34.9	3.4
541211	Offices of certified public accountants	19	10 496	4 401	952	168	37.4	.8
541213	Tax return preparation services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	2 645	1 095	322	52	55.3	3.8
5416	Management, scientific, & technical consulting services	10	4 174	2 279	596	99	3.3	8.1
54161	Management consulting services	9	D	D	D	b	D	D
5418	Advertising & related services	5	3 047	780	83	21	12.0	24.8
HUNTINGTON, WV (CABELL COUNTY PART) *								
54	Professional, scientific, & technical services	136	65 361	23 400	5 538	960	28.8	3.2
541	Professional, scientific, & technical services	136	65 361	23 400	5 538	960	28.8	3.2
5411	Legal services	67	41 044	12 760	2 860	426	29.4	.8
54111	Offices of lawyers	66	D	D	D	e	D	D
541110	Offices of lawyers	66	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	66	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	D	D	D	e	D	D
541211	Offices of certified public accountants	19	10 496	4 401	952	168	37.4	.8
541213	Tax return preparation services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	2 645	1 095	322	52	55.3	3.8
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	HUNTINGTON, WV (WAYNE COUNTY PART) *							
54	Professional, scientific, & technical services	4	2 425	716	128	32	12.0	10.8
541	Professional, scientific, & technical services	4	2 425	716	128	32	12.0	10.8
5418	Advertising & related services	2	D	D	D	a	D	D
	HURRICANE, WV							
54	Professional, scientific, & technical services	15	4 577	1 489	358	58	64.9	—
541	Professional, scientific, & technical services	15	4 577	1 489	358	58	64.9	—
5413	Architectural, engineering, & related services	4	1 819	607	140	18	46.5	—
	KENOVA, WV							
54	Professional, scientific, & technical services	4	872	227	40	7	63.1	—
	KEYSER, WV							
54	Professional, scientific, & technical services	16	D	D	D	b	D	D
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
	KINGWOOD, WV							
54	Professional, scientific, & technical services	18	3 650	1 412	336	71	59.5	3.5
541	Professional, scientific, & technical services	18	3 650	1 412	336	71	59.5	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 481	593	147	25	72.5	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 481	593	147	25	72.5	3.8
	LEWISBURG, WV							
54	Professional, scientific, & technical services	29	5 119	1 579	396	77	73.8	3.6
541	Professional, scientific, & technical services	29	5 119	1 579	396	77	73.8	3.6
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
	MADISON, WV							
54	Professional, scientific, & technical services	7	D	D	D	b	D	D
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
	MARTINSBURG, WV							
54	Professional, scientific, & technical services	52	34 491	9 688	2 024	302	17.0	8.2
541	Professional, scientific, & technical services	52	34 491	9 688	2 024	302	17.0	8.2
5411	Legal services	26	13 034	3 148	714	130	37.4	12.3
54111	Offices of lawyers	26	13 034	3 148	714	130	37.4	12.3
541110	Offices of lawyers	26	13 034	3 148	714	130	37.4	12.3
5411101	Offices of lawyers (except legal aid societies)	26	13 034	3 148	714	130	37.4	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 979	1 019	251	74	22.2	19.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 979	1 019	251	74	22.2	19.7
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
	MORGANTOWN, WV							
54	Professional, scientific, & technical services	98	52 462	17 396	4 208	647	14.2	14.9
541	Professional, scientific, & technical services	98	52 462	17 396	4 208	647	14.2	14.9
5411	Legal services	46	18 080	5 555	1 246	210	25.4	26.6
54111	Offices of lawyers	46	18 080	5 555	1 246	210	25.4	26.6
541110	Offices of lawyers	46	18 080	5 555	1 246	210	25.4	26.6
5411101	Offices of lawyers (except legal aid societies)	46	18 080	5 555	1 246	210	25.4	26.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 882	1 055	264	48	61.7	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 882	1 055	264	48	61.7	23.2
5413	Architectural, engineering, & related services	16	14 501	5 262	1 303	156	2.6	4
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	c	D	D
54161	Management consulting services	5	D	D	D	c	D	D
5417	Scientific research & development services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOUNDSVILLE, WV								
54	Professional, scientific, & technical services	16	8 612	3 196	358	88	9.4	3.5
541	Professional, scientific, & technical services	16	8 612	3 196	358	88	9.4	3.5
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
NEW MARTINSVILLE, WV								
54	Professional, scientific, & technical services	14	4 081	1 242	305	73	54.7	29.9
541	Professional, scientific, & technical services	14	4 081	1 242	305	73	54.7	29.9
NITRO, WV *								
54	Professional, scientific, & technical services	11	5 155	1 069	280	47	6.3	43.5
541	Professional, scientific, & technical services	11	5 155	1 069	280	47	6.3	43.5
NITRO, WV (KANAWHA COUNTY PART) *								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
NITRO, WV (PUTNAM COUNTY PART) *								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
OAK HILL, WV								
54	Professional, scientific, & technical services	11	2 543	669	135	41	14.5	11.5
541	Professional, scientific, & technical services	11	2 543	669	135	41	14.5	11.5
PADEN CITY, WV *								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
PADEN CITY, WV (TYLER COUNTY PART) *								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
PARKERSBURG, WV								
54	Professional, scientific, & technical services	97	44 031	15 048	3 988	668	26.8	10.6
541	Professional, scientific, & technical services	97	44 031	15 048	3 988	668	26.8	10.6
5411	Legal services	44	14 036	2 879	643	141	57.2	4.5
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	7 877	3 671	1 122	241	9.6	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	7 877	3 671	1 122	241	9.6	28.2
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	c	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	7	12 273	5 190	1 434	158	.2	3.3
PETERSBURG, WV								
54	Professional, scientific, & technical services	5	883	361	135	15	—	—
541	Professional, scientific, & technical services	5	883	361	135	15	—	—
PHILIPPI, WV								
54	Professional, scientific, & technical services	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 ¹	Estimated ²
POINT PLEASANT, WV								
54	Professional, scientific, & technical services	17	3 179	995	227	58	36.2	10.3
541	Professional, scientific, & technical services	17	3 179	995	227	58	36.2	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
PRINCETON, WV								
54	Professional, scientific, & technical services	37	16 650	5 591	1 248	290	64.0	5.5
541	Professional, scientific, & technical services	37	16 650	5 591	1 248	290	64.0	5.5
5411	Legal services	20	7 762	1 610	333	74	57.5	5.1
54111	Offices of lawyers	20	7 762	1 610	333	74	57.5	5.1
541110	Offices of lawyers	20	7 762	1 610	333	74	57.5	5.1
5411101	Offices of lawyers (except legal aid societies)	20	7 762	1 610	333	74	57.5	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	5 465	2 771	543	77	85.3	4.9
RAVENSWOOD, WV								
54	Professional, scientific, & technical services	7	872	79	22	11	63.6	30.0
RICHWOOD, WV								
54	Professional, scientific, & technical services	3	206	60	10	4	100.0	—
RIPLEY, WV								
54	Professional, scientific, & technical services	10	2 776	929	209	37	45.7	—
541	Professional, scientific, & technical services	10	2 776	929	209	37	45.7	—
ST. ALBANS, WV								
54	Professional, scientific, & technical services	26	8 515	3 430	730	119	58.3	19.0
541	Professional, scientific, & technical services	26	8 515	3 430	730	119	58.3	19.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 582	1 027	209	34	39.4	60.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 582	1 027	209	34	39.4	60.6
5413	Architectural, engineering, & related services	8	4 048	1 696	373	47	81.3	—
SHINNSTON, WV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
SOUTH CHARLESTON, WV								
54	Professional, scientific, & technical services	38	20 161	7 217	1 764	382	12.2	26.6
541	Professional, scientific, & technical services	38	20 161	7 217	1 764	382	12.2	26.6
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 118	768	267	176	26.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 118	768	267	176	26.3	—
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	6 259	3 075	798	95	12.3	26.4
5415	Computer systems design & related services	6	4 347	1 367	303	42	4.6	77.3
54151	Computer systems design & related services	6	4 347	1 367	303	42	4.6	77.3
SUMMERSVILLE, WV								
54	Professional, scientific, & technical services	24	6 751	2 164	515	113	63.3	2.8
541	Professional, scientific, & technical services	24	6 751	2 164	515	113	63.3	2.8
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	1 893	988	233	40	81.5	10.1
VIENNA, WV								
54	Professional, scientific, & technical services	14	5 417	1 768	416	76	46.5	43.0
541	Professional, scientific, & technical services	14	5 417	1 768	416	76	46.5	43.0
5418	Advertising & related services	2	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 ¹	Estimated ²
WEIRTON, WV *								
54	Professional, scientific, & technical services	37	14 799	2 529	586	131	60.7	2.8
541	Professional, scientific, & technical services	37	14 799	2 529	586	131	60.7	2.8
5411	Legal services	25	13 579	2 039	482	93	58.6	3.1
54111	Offices of lawyers	25	13 579	2 039	482	93	58.6	3.1
541110	Offices of lawyers	25	13 579	2 039	482	93	58.6	3.1
5411101	Offices of lawyers (except legal aid societies)	25	13 579	2 039	482	93	58.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	900	375	80	26	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	900	375	80	26	100.0	—
WEIRTON, WV (BROOKE COUNTY PART) *								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
WEIRTON, WV (HANCOCK COUNTY PART) *								
54	Professional, scientific, & technical services	35	D	D	D	c	D	D
541	Professional, scientific, & technical services	35	D	D	D	c	D	D
5411	Legal services	25	13 579	2 039	482	93	58.6	3.1
54111	Offices of lawyers	25	13 579	2 039	482	93	58.6	3.1
541110	Offices of lawyers	25	13 579	2 039	482	93	58.6	3.1
5411101	Offices of lawyers (except legal aid societies)	25	13 579	2 039	482	93	58.6	3.1
WELCH, WV								
54	Professional, scientific, & technical services	12	D	D	D	b	D	D
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5411	Legal services	10	3 157	309	65	18	96.8	—
54111	Offices of lawyers	10	3 157	309	65	18	96.8	—
541110	Offices of lawyers	10	3 157	309	65	18	96.8	—
5411101	Offices of lawyers (except legal aid societies)	10	3 157	309	65	18	96.8	—
WELLSBURG, WV								
54	Professional, scientific, & technical services	11	3 209	856	219	40	29.2	—
541	Professional, scientific, & technical services	11	3 209	856	219	40	29.2	—
WESTON, WV								
54	Professional, scientific, & technical services	13	D	D	D	b	D	D
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5411	Legal services	9	3 761	866	201	46	11.5	—
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
WESTOVER, WV								
54	Professional, scientific, & technical services	8	1 455	259	56	16	31.1	39.2
541	Professional, scientific, & technical services	8	1 455	259	56	16	31.1	39.2
WHEELING, WV *								
54	Professional, scientific, & technical services	107	74 449	20 943	4 529	836	33.0	7.5
541	Professional, scientific, & technical services	107	74 449	20 943	4 529	836	33.0	7.5
5411	Legal services	49	D	D	D	e	D	D
54111	Offices of lawyers	49	D	D	D	e	D	D
541110	Offices of lawyers	49	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
541211	Offices of certified public accountants	14	7 696	2 624	618	89	54.2	18.8
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WHEELING, WV (OHIO COUNTY PART) *								
54	Professional, scientific, & technical services	107	74 449	20 943	4 529	836	33.0	7.5
541	Professional, scientific, & technical services	107	74 449	20 943	4 529	836	33.0	7.5
5411	Legal services	49	D	D	D	e	D	D
54111	Offices of lawyers	49	D	D	D	e	D	D
541110	Offices of lawyers	49	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	e	D	D
541211	Offices of certified public accountants	14	7 696	2 624	618	89	54.2	18.8
541213	Tax return preparation services	2	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
WHITE SULPHUR SPRINGS, WV								
54	Professional, scientific, & technical services	4	1 220	175	38	15	52.6	—
541	Professional, scientific, & technical services	4	1 220	175	38	15	52.6	—
WILLIAMSON, WV								
54	Professional, scientific, & technical services	30	6 240	2 009	407	116	48.5	2.9
541	Professional, scientific, & technical services	30	6 240	2 009	407	116	48.5	2.9
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
WILLIAMSTOWN, WV								
54	Professional, scientific, & technical services	4	D	D	D	b	D	D
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
BALANCE OF BARBOUR COUNTY, WV								
54	Professional, scientific, & technical services	8	D	D	D	b	D	D
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
BALANCE OF BERKELEY COUNTY, WV								
54	Professional, scientific, & technical services	29	20 715	8 409	2 294	308	8.3	6.1
541	Professional, scientific, & technical services	29	20 715	8 409	2 294	308	8.3	6.1
5411	Legal services	5	3 761	1 361	302	25	10.1	—
54111	Offices of lawyers	4	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	4	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541922	Commercial photography	1	D	D	D	b	D	D
BALANCE OF BOONE COUNTY, WV								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
BALANCE OF BRAXTON COUNTY, WV								
54	Professional, scientific, & technical services	17	2 391	603	126	49	57.8	—
541	Professional, scientific, & technical services	17	2 391	603	126	49	57.8	—
BALANCE OF BROOKE COUNTY, WV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF CABELL COUNTY, WV								
54	Professional, scientific, & technical services	31	8 857	3 685	897	191	23.8	8.5
541	Professional, scientific, & technical services	31	8 857	3 685	897	191	23.8	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 643	1 836	454	55	15.5	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 643	1 836	454	55	15.5	4.1
5414	Specialized design services	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CALHOUN COUNTY, WV								
54	Professional, scientific, & technical services	5	598	245	61	16	100.0	—
BALANCE OF CLAY COUNTY, WV								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF DODDRIDGE COUNTY, WV								
54	Professional, scientific, & technical services	3	134	25	6	3	D	—
BALANCE OF FAYETTE COUNTY, WV								
54	Professional, scientific, & technical services	35	9 325	3 569	849	159	49.3	.2
541	Professional, scientific, & technical services	35	9 325	3 569	849	159	49.3	.2
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	2 334	1 271	303	53	5.1	—
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
BALANCE OF GILMER COUNTY, WV								
54	Professional, scientific, & technical services	6	2 144	483	125	37	36.3	—
541	Professional, scientific, & technical services	6	2 144	483	125	37	36.3	—
BALANCE OF GRANT COUNTY, WV								
54	Professional, scientific, & technical services	9	1 242	352	85	19	92.0	.6
541	Professional, scientific, & technical services	9	1 242	352	85	19	92.0	.6
BALANCE OF GREENBRIER COUNTY, WV								
54	Professional, scientific, & technical services	15	1 785	682	138	31	48.9	9.3
541	Professional, scientific, & technical services	15	1 785	682	138	31	48.9	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	950	417	85	19	36.1	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	950	417	85	19	36.1	15.4
BALANCE OF HAMPSHIRE COUNTY, WV								
54	Professional, scientific, & technical services	15	2 046	679	160	48	94.1	—
541	Professional, scientific, & technical services	15	2 046	679	160	48	94.1	—
BALANCE OF HANCOCK COUNTY, WV								
54	Professional, scientific, & technical services	5	D	D	D	b	D	D
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
BALANCE OF HARDY COUNTY, WV								
54	Professional, scientific, & technical services	10	1 821	265	68	24	46.3	.2
541	Professional, scientific, & technical services	10	1 821	265	68	24	46.3	.2
BALANCE OF HARRISON COUNTY, WV								
54	Professional, scientific, & technical services	21	D	D	D	c	D	D
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, WV								
54	Professional, scientific, & technical services	8	2 195	1 269	444	42	43.6	40.5
541	Professional, scientific, & technical services	8	2 195	1 269	444	42	43.6	40.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, WV								
54	Professional, scientific, & technical services	28	6 791	3 409	713	108	34.0	16.1
541	Professional, scientific, & technical services	28	6 791	3 409	713	108	34.0	16.1
5413	Architectural, engineering, & related services	4	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 ¹	Estimated ²
BALANCE OF KANAWHA COUNTY, WV								
54	Professional, scientific, & technical services	70	D	D	D	e	D	D
541	Professional, scientific, & technical services	70	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
BALANCE OF LEWIS COUNTY, WV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, WV								
54	Professional, scientific, & technical services	15	4 385	1 996	485	78	40.1	10.1
541	Professional, scientific, & technical services	15	4 385	1 996	485	78	40.1	10.1
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
BALANCE OF LOGAN COUNTY, WV								
54	Professional, scientific, & technical services	45	16 247	7 039	1 640	341	23.1	10.8
541	Professional, scientific, & technical services	45	16 247	7 039	1 640	341	23.1	10.8
5411	Legal services	17	5 940	1 816	430	66	18.8	4.5
54111	Offices of lawyers	17	5 940	1 816	430	66	18.8	4.5
541110	Offices of lawyers	17	5 940	1 816	430	66	18.8	4.5
5411101	Offices of lawyers (except legal aid societies)	17	5 940	1 816	430	66	18.8	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 647	2 854	682	156	28.0	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 647	2 854	682	156	28.0	12.8
541219	Other accounting services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	4 716	2 194	484	83	8.5	19.0
BALANCE OF MCDOWELL COUNTY, WV								
54	Professional, scientific, & technical services	10	D	D	D	c	D	D
541	Professional, scientific, & technical services	10	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	2 787	1 509	312	78	67.5	32.5
BALANCE OF MARION COUNTY, WV								
54	Professional, scientific, & technical services	21	9 967	4 066	858	126	22.3	.5
541	Professional, scientific, & technical services	21	9 967	4 066	858	126	22.3	.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
BALANCE OF MARSHALL COUNTY, WV								
54	Professional, scientific, & technical services	8	958	194	43	12	75.3	-
541	Professional, scientific, & technical services	8	958	194	43	12	75.3	-
BALANCE OF MASON COUNTY, WV								
54	Professional, scientific, & technical services	5	592	75	11	10	83.4	-
BALANCE OF MERCER COUNTY, WV								
54	Professional, scientific, & technical services	11	7 099	811	184	45	3.5	3.3
541	Professional, scientific, & technical services	11	7 099	811	184	45	3.5	3.3
5416	Management, scientific, & technical consulting services	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
BALANCE OF MINERAL COUNTY, WV								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
BALANCE OF MINGO COUNTY, WV								
54	Professional, scientific, & technical services	26	5 752	2 028	465	132	68.0	5.0
541	Professional, scientific, & technical services	26	5 752	2 028	465	132	68.0	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	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 ¹	Estimated ²
BALANCE OF MONONGALIA COUNTY, WV								
54	Professional, scientific, & technical services	37	16 898	5 302	1 302	239	27.3	10.0
541	Professional, scientific, & technical services	37	16 898	5 302	1 302	239	27.3	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 547	807	210	74	56.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 547	807	210	74	56.3	—
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	2	D	D	D	b	D	D
BALANCE OF MONROE COUNTY, WV								
54	Professional, scientific, & technical services	9	847	98	23	10	62.0	22.0
BALANCE OF MORGAN COUNTY, WV								
54	Professional, scientific, & technical services	10	1 543	438	78	20	32.6	32.1
541	Professional, scientific, & technical services	10	1 543	438	78	20	32.6	32.1
BALANCE OF NICHOLAS COUNTY, WV								
54	Professional, scientific, & technical services	18	2 960	1 214	283	80	48.3	5.2
541	Professional, scientific, & technical services	18	2 960	1 214	283	80	48.3	5.2
5413	Architectural, engineering, & related services	10	2 493	1 040	231	68	44.3	4.2
BALANCE OF OHIO COUNTY, WV								
54	Professional, scientific, & technical services	7	D	D	D	b	D	D
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
BALANCE OF PENDLETON COUNTY, WV								
54	Professional, scientific, & technical services	6	549	138	34	7	63.2	—
BALANCE OF PLEASANTS COUNTY, WV								
54	Professional, scientific, & technical services	7	549	113	40	20	33.2	23.0
BALANCE OF POCAHONTAS COUNTY, WV								
54	Professional, scientific, & technical services	4	455	85	21	7	100.0	—
BALANCE OF PRESTON COUNTY, WV								
54	Professional, scientific, & technical services	15	1 884	471	121	41	80.8	—
541	Professional, scientific, & technical services	15	1 884	471	121	41	80.8	—
BALANCE OF PUTNAM COUNTY, WV								
54	Professional, scientific, & technical services	50	D	D	D	e	D	D
541	Professional, scientific, & technical services	50	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	13 002	6 362	1 510	238	11.4	11.1
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
BALANCE OF RALEIGH COUNTY, WV								
54	Professional, scientific, & technical services	38	22 020	10 992	2 260	325	23.7	8.7
541	Professional, scientific, & technical services	38	22 020	10 992	2 260	325	23.7	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 543	594	156	32	34.2	18.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 543	594	156	32	34.2	18.7
5413	Architectural, engineering, & related services	14	12 915	6 436	1 392	192	7.8	6.1
54138	Testing laboratories	5	7 741	3 749	893	115	8.9	8.2
541380	Testing laboratories	5	7 741	3 749	893	115	8.9	8.2
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	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 ¹	Estimated ²
BALANCE OF RANDOLPH COUNTY, WV								
54	Professional, scientific, & technical services	10	1 766	783	188	36	32.4	46.9
541	Professional, scientific, & technical services	10	1 766	783	188	36	32.4	46.9
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
BALANCE OF RITCHIE COUNTY, WV								
54	Professional, scientific, & technical services	10	1 668	328	79	32	35.9	4.0
541	Professional, scientific, & technical services	10	1 668	328	79	32	35.9	4.0
BALANCE OF ROANE COUNTY, WV								
54	Professional, scientific, & technical services	16	3 718	1 257	286	76	84.3	3.0
541	Professional, scientific, & technical services	16	3 718	1 257	286	76	84.3	3.0
5413	Architectural, engineering, & related services	4	1 968	661	140	31	86.0	—
BALANCE OF SUMMERS COUNTY, WV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF TAYLOR COUNTY, WV								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF TUCKER COUNTY, WV								
54	Professional, scientific, & technical services	7	899	254	55	17	64.0	—
541	Professional, scientific, & technical services	7	899	254	55	17	64.0	—
BALANCE OF TYLER COUNTY, WV								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
BALANCE OF UPSHUR COUNTY, WV								
54	Professional, scientific, & technical services	7	3 047	1 333	290	38	6.9	.3
541	Professional, scientific, & technical services	7	3 047	1 333	290	38	6.9	.3
BALANCE OF WAYNE COUNTY, WV								
54	Professional, scientific, & technical services	15	4 756	2 322	514	93	48.1	.5
541	Professional, scientific, & technical services	15	4 756	2 322	514	93	48.1	.5
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
BALANCE OF WEBSTER COUNTY, WV								
54	Professional, scientific, & technical services	7	1 252	321	68	25	76.3	20.9
541	Professional, scientific, & technical services	7	1 252	321	68	25	76.3	20.9
BALANCE OF WETZEL COUNTY, WV								
54	Professional, scientific, & technical services	3	712	267	50	14	D	—
BALANCE OF WIRT COUNTY, WV								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
BALANCE OF WOOD COUNTY, WV								
54	Professional, scientific, & technical services	19	D	D	D	c	D	D
541	Professional, scientific, & technical services	19	D	D	D	c	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
BALANCE OF WYOMING COUNTY, WV								
54	Professional, scientific, & technical services	23	4 611	1 553	329	83	39.6	26.8
541	Professional, scientific, & technical services	23	4 611	1 553	329	83	39.6	26.8
5411	Legal services	14	3 382	943	207	48	33.9	36.5
54111	Offices of lawyers	14	3 382	943	207	48	33.9	36.5
541110	Offices of lawyers	14	3 382	943	207	48	33.9	36.5
5411101	Offices of lawyers (except legal aid societies)	14	3 382	943	207	48	33.9	36.5

¹Includes receipts information obtained from administrative records of other Federal agencies.

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

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

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

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

541 Professional, Scientific, and Technical Services

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

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

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

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

54131 Architectural Services

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

541310 Architectural Services

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

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

8712 Architectural Services

54133 Engineering Services

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

541330 Engineering Services

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

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

8711 Engineering Services

54134 Drafting Services

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

541340 Drafting Services

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

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

7389 (pt) Drafting Services

54135 Building Inspection Services

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

541350 Building Inspection Services

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

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

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

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

541360 Geophysical Surveying and Mapping Services

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

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

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

5413601 Geophysical Surveying

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

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

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

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

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

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

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

54137 Surveying and Mapping (Except Geophysical) Services

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

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

541370 Surveying and Mapping (Except Geophysical) Services

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

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

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

5413701 Surveying Services

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

5413702 Map Making Services

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

54138 Testing Laboratories

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

541380 Testing Laboratories

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

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

- 8734 (pt) Testing Laboratories

5414 Specialized Design Services

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

54141 Interior Design Services

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

541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

54142 Industrial Design Services

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

541420 Industrial Design Services

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

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

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

7389 (pt) Industrial Design Services

54143 Graphic Design Services

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

541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

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

54149 Other Specialized Design Services

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

541490 Other Specialized Design Services

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

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

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

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

54151 Computer Systems Design and Related Services

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

541511 Custom Computer Programming Services

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

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

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

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

5415122 Computer Systems Consultants (Except Systems Integrators)

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

541513 Computer Facilities Management Services

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

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

7376 Computer Facilities Management Services

541519 Other Computer Related Services

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

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

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

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

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

5415199 All Other Computer Related Services

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

5416 Management, Scientific, and Technical Consulting Services

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

54161 Management Consulting Services

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

541611 Administrative Management and General Management Consulting Services

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

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

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

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

5416122 Executive Placement Services

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

5416123 Human Resources and Personnel Management Consulting

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

541613 Marketing Consulting Services

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

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

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

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

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

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

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

541618 Other Management Consulting Services

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

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

5416182 All Other Management Consulting Services

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

54162 Environmental Consulting Services

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

541620 Environmental Consulting Services

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

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

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

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

541690 Other Scientific and Technical Consulting Services

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

5416901 Economic and Related Consulting Services

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

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

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

5417 Scientific Research and Development Services

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

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

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

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

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

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

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

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

5417101 Research and Development in the Physical and Engineering Sciences

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

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

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

54171012 Commercial Research and Development in the Physical and Engineering Sciences

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

5417102 Research and Development in the Life Sciences

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

54171021 Noncommercial Research and Development in the Life Sciences

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

54171022 Commercial Research and Development in the Life Sciences

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

54172 Research and Development in the Social Sciences and Humanities

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

541720 Research and Development in the Social Sciences and Humanities

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

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

- 8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

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

5417202 Commercial Research and Development in the Social Sciences and Humanities

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

5418 Advertising and Related Services

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

54181 Advertising Agencies

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

541810 Advertising Agencies

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

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

7311 Advertising Agencies

54182 Public Relations Agencies

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

541820 Public Relations Agencies

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

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

8743 Public Relations Services

54183 Media Buying Agencies

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

541830 Media Buying Agencies

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

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

7319 (pt) Media Buying Services

54184 Media Representatives

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

541840 Media Representatives

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

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

5418402 Publishers' Advertising Representatives

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

54185 Display Advertising

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

541850 Display Advertising

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

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

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

5418501 Display Advertising (Except Outdoor)

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

5418502 Outdoor Advertising Services

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

54186 Direct Mail Advertising

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

541860 Direct Mail Advertising

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

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

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

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

54187 Advertising Material Distribution Services

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

541870 Advertising Material Distribution Services

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

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

- 7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

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

541890 Other Services Related to Advertising

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

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

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

7389 (pt) Welcoming Services

5418901 Welcoming Services

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

5418902 Advertising Specialties Goods Distributors

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

5418903 Sign Painting and Lettering Shop

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

5418909 All Other Advertising

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

5419 Other Professional, Scientific, and Technical Services

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

54191 Marketing Research and Public Opinion Polling

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

541910 Marketing Research and Public Opinion Polling

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

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

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

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

541921 Photography Studios, Portrait

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

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

7221 Photographic Studios, Portrait

541922 Commercial Photography

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

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

5419222 Medical Photography

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

54193 Translation and Interpretation Services

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

541930 Translation and Interpretation Services

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

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

7389 (pt) Translation and Interpretation Services

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

54199 All Other Professional, Scientific, and Technical Services

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

541990 All Other Professional, Scientific, and Technical Services

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

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

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

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

Appendix C.

Coverage and Methodology

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.

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.

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

WEST VIRGINIA

Huntington is in Cabell and Wayne Counties.

Nitro is in Kanawha and Putnam Counties.

Paden City is in Tyler and Wetzel Counties.

Weirton is in Brooke and Hancock Counties.

Wheeling is in Marshall and Ohio Counties.

Appendix E. Metropolitan Areas

WEST VIRGINIA

Charleston, WV MSA

Kanawha County, WV
Putnam County, WV

Cumberland, MD—WV MSA

Allegany County, MD
Mineral County, WV

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Parkersburg—Marietta, WV—OH MSA

Washington County, OH
Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH
Brooke County, WV
Hancock County, WV

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA

Washington, DC—MD—VA—WV PMSA—Con.

Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore, MD (IC)
Hagerstown, MD PMSA
Washington County, MD
Washington, DC—MD—VA—WV PMSA
District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Wheeling, WV—OH MSA

Belmont County, OH

Marshall County, WV

Ohio County, WV

