

Nebraska

1997

Issued December 1999

EC97S54A-NE

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
NEBRASKA								
54	Professional, scientific, & technical services	3 076	2 273 441	837 966	186 470	25 720	17.8	3.5
541	Professional, scientific, & technical services	3 076	2 273 441	837 966	186 470	25 720	17.8	3.5
5411	Legal services	931	408 939	154 579	31 674	4 336	22.4	5.2
54111	Offices of lawyers	870	388 722	146 950	29 945	4 020	22.8	4.9
541110	Offices of lawyers	870	388 722	146 950	29 945	4 020	22.8	4.9
5411101	Offices of lawyers (except legal aid societies)	870	388 722	146 950	29 945	4 020	22.8	4.9
54119	Other legal services	61	20 217	7 629	1 729	316	14.1	11.8
541191	Title abstract & settlement offices	60	D	D	D	e	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	597	298 328	127 987	30 203	4 767	19.9	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	597	298 328	127 987	30 203	4 767	19.9	3.3
541211	Offices of certified public accountants	320	185 090	77 767	17 867	2 520	21.6	2.0
541213	Tax return preparation services	101	13 311	4 190	1 544	814	37.1	9.4
541214	Payroll services	17	14 253	10 535	2 308	581	5.8	6.3
541219	Other accounting services	159	85 674	35 495	8 484	852	15.9	4.6
5413	Architectural, engineering, & related services	378	344 060	168 030	37 310	4 318	21.3	2.3
54131	Architectural services	116	108 018	45 516	10 668	1 115	15.2	1.1
541310	Architectural services	116	108 018	45 516	10 668	1 115	15.2	1.1
54133	Engineering services	190	191 878	102 157	22 499	2 515	26.6	3.0
541330	Engineering services	190	191 878	102 157	22 499	2 515	26.6	3.0
54134	Drafting services	7	1 464	680	154	29	20.2	.3
541340	Drafting services	7	1 464	680	154	29	20.2	.3
54135	Building inspection services	7	570	213	44	9	56.1	—
541350	Building inspection services	7	570	213	44	9	56.1	—
54137	Surveying & mapping (except geophysical) services	29	4 912	1 929	378	97	44.4	3.9
541370	Surveying & mapping (except geophysical) services	29	4 912	1 929	378	97	44.4	3.9
54138	Testing laboratories	29	37 218	17 535	3 567	553	8.6	2.3
541380	Testing laboratories	29	37 218	17 535	3 567	553	8.6	2.3
5414	Specialized design services	104	40 289	9 909	2 429	463	37.0	8.4
54141	Interior design services	43	18 844	3 720	962	225	33.5	16.7
541410	Interior design services	43	18 844	3 720	962	225	33.5	16.7
54142	Industrial design services	3	D	D	D	a	D	D
541420	Industrial design services	3	D	D	D	a	D	D
54143	Graphic design services	57	20 796	6 002	1 419	229	38.9	1.1
541430	Graphic design services	57	20 796	6 002	1 419	229	38.9	1.1
5414301	Graphic design services (except commercial art & medical artists) ..	44	15 873	4 428	1 066	168	47.2	1.2
5414302	Commercial art	13	4 923	1 574	353	61	11.9	.9
54149	Other specialized design services	1	D	D	D	a	D	D
541490	Other specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	310	632 605	185 077	40 306	3 546	7.8	2.1
54151	Computer systems design & related services	310	632 605	185 077	40 306	3 546	7.8	2.1
541511	Custom computer programming services	143	D	D	D	g	D	D
541512	Computer systems design services	129	D	D	D	g	D	D
5415121	Computer systems integrators	50	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	79	49 465	21 216	5 049	439	23.4	5.4
541513	Computer facilities management services	3	D	D	D	b	D	D
541519	Other computer related services	35	8 148	3 387	637	89	32.5	49.3
5416	Management, scientific, & technical consulting services	330	104 850	42 706	9 397	1 252	37.2	10.5
54161	Management consulting services	247	86 293	35 937	7 965	1 032	37.9	10.0
541611	Administrative management & general management consulting service	104	33 692	14 586	3 396	521	41.6	20.5
541612	Human resources & executive search consulting services	74	33 803	14 855	3 104	351	26.9	2.8
5416121	Actuarial consulting	2	D	D	D	b	D	D
5416122	Executive placement services	37	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	35	15 424	5 287	1 147	146	25.2	3.9
541613	Marketing consulting services	48	14 377	5 046	1 143	103	51.4	5.4
541614	Process, physical distribution, & logistics consulting services	8	1 464	413	106	19	74.2	.8
541618	Other management consulting services	13	2 957	1 037	216	38	38.7	—
54162	Environmental consulting services	13	8 238	3 450	778	90	.5	5.4
541620	Environmental consulting services	13	8 238	3 450	778	90	.5	5.4
54169	Other scientific & technical consulting services	70	10 319	3 319	654	130	60.3	18.7
541690	Other scientific & technical consulting services	70	10 319	3 319	654	130	60.3	18.7
5417	Scientific research & development services	22	23 105	7 514	1 872	184	3.5	5.4
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	15	D	D	D	c	D	D
5417102	Research & development in the life sciences	6	D	D	D	a	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
NEBRASKA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	204	232 996	56 975	12 471	1 888	25.1	3.1
54181	Advertising agencies	78	51 280	26 457	5 725	717	5.5	1.5
541810	Advertising agencies	78	51 280	26 457	5 725	717	5.5	1.5
54182	Public relations agencies	16	3 251	1 133	264	38	24.1	11.7
541820	Public relations agencies	16	3 251	1 133	264	38	24.1	11.7
54183	Media buying services	4	D	D	D	a	D	D
541830	Media buying services	4	D	D	D	a	D	D
54184	Media representatives	17	42 832	4 569	1 030	180	6.5	2.8
541840	Media representatives	17	42 832	4 569	1 030	180	6.5	2.8
5418401	Radio & television advertising representatives	9	D	D	D	b	D	D
5418402	Publishers' advertising representatives	8	D	D	D	b	D	D
54185	Display advertising	14	13 973	2 919	598	92	33.0	.5
541850	Display advertising	14	13 973	2 919	598	92	33.0	.5
5418501	Display advertising (except outdoor)	2	D	D	D	a	D	D
5418502	Outdoor advertising services	12	D	D	D	b	D	D
54186	Direct mail advertising	26	91 602	16 095	3 646	556	47.7	5.1
541860	Direct mail advertising	26	91 602	16 095	3 646	556	47.7	5.1
54187	Advertising material distribution services	5	D	D	D	b	D	D
541870	Advertising material distribution services	5	D	D	D	b	D	D
54189	Other services related to advertising	44	26 906	5 052	1 038	269	12.2	—
541890	Other services related to advertising	44	26 906	5 052	1 038	269	12.2	—
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	20	22 877	3 901	787	164	9.5	—
5418903	Sign painting & lettering shop	20	3 872	1 075	235	60	27.5	.2
5418909	All other advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	200	188 269	85 189	20 808	4 966	8.9	3.0
54191	Marketing research & public opinion polling	19	D	D	D	h	D	D
541910	Marketing research & public opinion polling	19	D	D	D	h	D	D
54192	Photographic services	158	30 819	6 958	1 442	637	35.5	2.7
541921	Photographic studios, portrait	149	28 862	6 235	1 280	616	36.4	2.7
541922	Commercial photography	9	1 957	723	162	21	21.5	2.1
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	21	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	21	D	D	D	c	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
NEBRASKA									
54	Professional, scientific, & technical services ..	25	20 050	22 700	5 333	1 362	169	5.2	1.5
541	Professional, scientific, & technical services	25	20 050	22 700	5 333	1 362	169	5.2	1.5
5411	Legal services	14	3 326	3 228	1 774	426	74	19.9	4.1
54111	Offices of lawyers	14	3 326	3 228	1 774	426	74	19.9	4.1
541110	Offices of lawyers	14	3 326	3 228	1 774	426	74	19.9	4.1
5411102	Legal aid societies & similar legal services	14	3 326	3 228	1 774	426	74	19.9	4.1
5417	Scientific research & development services	11	16 724	19 472	3 559	936	95	2.3	1.0
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	7	D	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	D	a	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
LINCOLN, NE MSA								
54	Professional, scientific, & technical services	483	688 020	211 585	46 568	7 161	8.2	2.1
541	Professional, scientific, & technical services	483	688 020	211 585	46 568	7 161	8.2	2.1
5411	Legal services	120	67 136	22 234	4 477	702	19.3	5.1
54111	Offices of lawyers	117	D	D	D	f	D	D
541110	Offices of lawyers	117	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	117	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	53 231	20 383	4 638	756	16.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	53 231	20 383	4 638	756	16.6	1.4
541211	Offices of certified public accountants	37	43 654	14 893	3 431	512	13.2	.2
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	30	8 247	4 926	1 001	116	34.8	7.6
5413	Architectural, engineering, & related services	80	73 924	34 295	6 957	1 073	20.9	3.1
54131	Architectural services	34	D	D	D	e	D	D
541310	Architectural services	34	D	D	D	e	D	D
54133	Engineering services	32	27 180	12 649	2 825	402	33.1	7.0
541330	Engineering services	32	27 180	12 649	2 825	402	33.1	7.0
54138	Testing laboratories	6	D	D	D	e	D	D
541380	Testing laboratories	6	D	D	D	e	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	45	225 464	33 277	6 176	724	2.0	.4
54151	Computer systems design & related services	45	225 464	33 277	6 176	724	2.0	.4
541511	Custom computer programming services	18	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	f	D	D
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	61	32 174	12 126	2 872	349	26.7	7.5
54161	Management consulting services	45	25 791	9 803	2 381	297	25.6	8.5
541611	Administrative management & general management consulting service	19	8 186	3 968	917	176	25.5	26.9
541612	Human resources & executive search consulting services	9	9 124	2 699	681	65	23.2	—
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	11	7 076	2 528	651	38	32.0	—
54162	Environmental consulting services	4	4 143	1 705	358	37	—	5.3
541620	Environmental consulting services	4	4 143	1 705	358	37	—	5.3
5418	Advertising & related services	49	90 880	18 725	4 100	552	2.5	4.1
54181	Advertising agencies	16	13 250	6 635	1 515	196	8.5	.1
541810	Advertising agencies	16	13 250	6 635	1 515	196	8.5	.1
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54186	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
541860	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	h	D	D
54191	Marketing research & public opinion polling	9	D	D	D	h	D	D
541910	Marketing research & public opinion polling	9	D	D	D	h	D	D
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
OMAHA, NE-IA MSA								
54	Professional, scientific, & technical services	1 529	1 364 286	544 880	121 341	14 710	18.6	3.4
541	Professional, scientific, & technical services	1 529	1 364 286	544 880	121 341	14 710	18.6	3.4
5411	Legal services	389	260 171	106 023	21 644	2 399	18.5	4.5
54111	Offices of lawyers	372	247 005	100 755	20 524	2 210	19.2	4.1
541110	Offices of lawyers	372	247 005	100 755	20 524	2 210	19.2	4.1
5411101	Offices of lawyers (except legal aid societies)	372	247 005	100 755	20 524	2 210	19.2	4.1
54119	Other legal services	17	13 166	5 268	1 120	189	4.7	12.3
541191	Title abstract & settlement offices	17	13 166	5 268	1 120	189	4.7	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	231	178 810	77 963	18 073	2 522	13.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	231	178 810	77 963	18 073	2 522	13.9	2.9
541211	Offices of certified public accountants	134	90 414	39 051	8 613	1 090	19.3	1.9
541213	Tax return preparation services	24	6 494	2 216	799	421	19.0	5.3
541219	Other accounting services	63	69 465	27 786	6 721	534	8.9	3.5
5413	Architectural, engineering, & related services	201	232 501	117 246	26 870	2 661	18.0	1.7
54131	Architectural services	64	82 582	34 939	8 664	799	12.2	.7
541310	Architectural services	64	82 582	34 939	8 664	799	12.2	.7
54133	Engineering services	107	135 401	76 421	16 902	1 676	22.5	2.3
541330	Engineering services	107	135 401	76 421	16 902	1 676	22.5	2.3
54137	Surveying & mapping (except geophysical) services	13	2 645	1 099	217	48	26.1	—
541370	Surveying & mapping (except geophysical) services	13	2 645	1 099	217	48	26.1	—
54138	Testing laboratories	10	10 450	4 212	951	116	.9	4.3
541380	Testing laboratories	10	10 450	4 212	951	116	.9	4.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OMAHA, NE—IA MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	60	28 033	7 085	1 726	288	36.5	6.6
54141	Interior design services	26	D	D	D	c	D	D
541410	Interior design services	26	D	D	D	c	D	D
54143	Graphic design services	33	13 673	3 919	945	125	40.2	.3
541430	Graphic design services	33	13 673	3 919	945	125	40.2	.3
5414301	Graphic design services (except commercial art & medical artists) ..	26	D	D	D	c	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	244	402 206	150 638	33 878	2 769	10.8	2.8
54151	Computer systems design & related services	244	402 206	150 638	33 878	2 769	10.8	2.8
541511	Custom computer programming services	118	D	D	D	g	D	D
541512	Computer systems design services	98	185 834	51 448	10 620	981	13.5	2.1
5415121	Computer systems integrators	35	143 473	33 390	6 265	620	10.0	1.2
5415122	Computer systems consultants (except systems integrators)	63	42 361	18 058	4 355	361	25.6	5.2
541519	Other computer related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	191	69 125	26 605	5 619	732	36.1	9.5
54161	Management consulting services	158	60 777	23 381	4 952	619	38.5	7.6
541611	Administrative management & general management consulting service	60	28 103	8 695	2 059	276	35.4	11.7
541612	Human resources & executive search consulting services	56	23 936	11 830	2 333	259	26.9	3.4
5416122	Executive placement services	28	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	26	D	D	D	b	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	26	D	D	D	b	D	D
541690	Other scientific & technical consulting services	26	D	D	D	b	D	D
5417	Scientific research & development services	15	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	c	D	D
5418	Advertising & related services	122	140 102	39 445	8 837	1 385	38.6	1.3
54181	Advertising agencies	56	36 171	19 134	4 070	499	4.4	2.0
541810	Advertising agencies	56	36 171	19 134	4 070	499	4.4	2.0
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	16	60 723	11 721	2 858	507	71.1	1.7
541860	Direct mail advertising	16	60 723	11 721	2 858	507	71.1	1.7
54189	Other services related to advertising	23	20 591	3 672	763	204	11.4	—
541890	Other services related to advertising	23	20 591	3 672	763	204	11.4	—
5418902	Advertising specialties goods distributor	11	18 618	3 064	630	137	9.1	—
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	76	D	D	D	g	D	D
54191	Marketing research & public opinion polling	10	12 530	7 741	1 874	1 383	.7	26.6
541910	Marketing research & public opinion polling	10	12 530	7 741	1 874	1 383	.7	26.6
54192	Photographic services	60	16 115	4 197	831	370	32.8	2.3
541921	Photographic studios, portrait	53	14 420	3 600	698	354	35.3	2.6
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D
SIoux CITY, IA—NE MSA								
54	Professional, scientific, & technical services	204	79 114	25 693	5 403	1 043	37.6	4.4
541	Professional, scientific, & technical services	204	79 114	25 693	5 403	1 043	37.6	4.4
5411	Legal services	81	33 050	9 070	1 801	342	42.7	3.2
54111	Offices of lawyers	78	31 679	8 285	1 621	318	44.6	3.3
541110	Offices of lawyers	78	31 679	8 285	1 621	318	44.6	3.3
5411101	Offices of lawyers (except legal aid societies)	78	31 679	8 285	1 621	318	44.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	18 396	6 518	1 631	371	21.7	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	18 396	6 518	1 631	371	21.7	5.7
541211	Offices of certified public accountants	21	11 935	3 423	804	116	11.5	1.0
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	14	3 332	1 420	290	55	48.9	27.7
5413	Architectural, engineering, & related services	23	11 313	4 388	894	126	43.4	5.5
54131	Architectural services	10	6 607	2 338	509	65	36.0	7.5
541310	Architectural services	10	6 607	2 338	509	65	36.0	7.5
5414	Specialized design services	10	2 118	646	142	27	82.2	2.0
54143	Graphic design services	6	1 809	536	129	22	84.5	—
541430	Graphic design services	6	1 809	536	129	22	84.5	—
5416	Management, scientific, & technical consulting services	13	4 215	2 394	373	47	14.9	2.7
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	12	4 921	1 229	256	51	54.4	—
5419	Other professional, scientific, & technical services	7	2 613	739	161	47	28.4	1.6
54192	Photographic services	5	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
AREA OUTSIDE NEBRASKA METROPOLITAN AREAS								
54	Professional, scientific, & technical services	1 137	262 644	96 044	21 403	4 408	40.3	7.1
541	Professional, scientific, & technical services	1 137	262 644	96 044	21 403	4 408	40.3	7.1
5411	Legal services	451	98 749	32 460	6 557	1 415	39.2	6.3
54111	Offices of lawyers	408	92 877	30 633	6 006	1 307	39.0	6.5
541110	Offices of lawyers	408	92 877	30 633	6 006	1 307	39.0	6.5
5411101	Offices of lawyers (except legal aid societies)	408	92 877	30 633	6 006	1 307	39.0	6.5
54119	Other legal services	43	5 872	1 827	551	108	42.4	3.4
541191	Title abstract & settlement offices	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	303	69 028	30 899	7 808	1 578	38.6	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	303	69 028	30 899	7 808	1 578	38.6	5.6
541211	Offices of certified public accountants	155	D	D	D	f	D	D
541213	Tax return preparation services	73	D	D	D	e	D	D
541219	Other accounting services	69	8 263	2 988	798	214	57.9	11.1
5413	Architectural, engineering, & related services	104	D	D	D	f	D	D
54133	Engineering services	52	D	D	D	e	D	D
541330	Engineering services	52	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	16	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	16	D	D	D	b	D	D
5414	Specialized design services	24	D	D	D	b	D	D
54141	Interior design services	11	D	D	D	b	D	D
541410	Interior design services	11	D	D	D	b	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5415	Computer systems design & related services	26	5 340	1 306	293	57	32.6	15.9
54151	Computer systems design & related services	26	5 340	1 306	293	57	32.6	15.9
5416	Management, scientific, & technical consulting services	87	D	D	D	c	D	D
54161	Management consulting services	52	D	D	D	c	D	D
541611	Administrative management & general management consulting service	31	D	D	D	b	D	D
54169	Other scientific & technical consulting services	33	D	D	D	b	D	D
541690	Other scientific & technical consulting services	33	D	D	D	b	D	D
5418	Advertising & related services	40	D	D	D	c	D	D
54189	Other services related to advertising	13	D	D	D	b	D	D
541890	Other services related to advertising	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	97	D	D	D	e	D	D
54192	Photographic services	81	D	D	D	c	D	D
541921	Photographic studios, portrait	81	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	14	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	14	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 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
LINCOLN, NE MSA									
54	Professional, scientific, & technical services ..	4	6 181	7 540	3 076	840	77	—	—
541	Professional, scientific, & technical services	4	6 181	7 540	3 076	840	77	—	—
OMAHA, NE-IA MSA									
54	Professional, scientific, & technical services ..	11	12 147	13 636	1 710	400	66	3.8	1.4
541	Professional, scientific, & technical services	11	12 147	13 636	1 710	400	66	3.8	1.4
5417	Scientific research & development services	7	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	D	a	D	D
SIOUX CITY, IA-NE MSA									
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
AREA OUTSIDE NEBRASKA METROPOLITAN AREAS									
54	Professional, scientific, & technical services . . .	11	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	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 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
ADAMS COUNTY, NE								
54	Professional, scientific, & technical services	41	12 225	5 206	1 157	188	20.2	8.0
541	Professional, scientific, & technical services	41	12 225	5 206	1 157	188	20.2	8.0
5411	Legal services	12	3 167	1 389	290	45	10.9	3.5
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 592	1 849	397	73	12.0	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 592	1 849	397	73	12.0	1.1
5418	Advertising & related services	3	1 757	562	107	19	D	—
ANTELOPE COUNTY, NE								
54	Professional, scientific, & technical services	11	942	261	66	19	94.9	1.9
541	Professional, scientific, & technical services	11	942	261	66	19	94.9	1.9
BLAINE COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BOONE COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BOX BUTTE COUNTY, NE								
54	Professional, scientific, & technical services	21	3 688	1 277	275	63	35.3	14.6
541	Professional, scientific, & technical services	21	3 688	1 277	275	63	35.3	14.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 272	388	104	29	11.8	20.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 272	388	104	29	11.8	20.0
BOYD COUNTY, NE								
54	Professional, scientific, & technical services	3	474	128	33	7	D	58.4
BROWN COUNTY, NE								
54	Professional, scientific, & technical services	4	496	191	49	10	61.9	10.9
BUFFALO COUNTY, NE								
54	Professional, scientific, & technical services	65	21 133	7 991	1 694	343	43.0	4.0
541	Professional, scientific, & technical services	65	21 133	7 991	1 694	343	43.0	4.0
5411	Legal services	21	6 463	2 254	470	88	43.7	.3
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 868	2 027	409	96	40.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 868	2 027	409	96	40.2	—
5413	Architectural, engineering, & related services	10	5 254	2 409	499	85	53.5	2.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BURT COUNTY, NE								
54	Professional, scientific, & technical services	8	1 705	383	93	26	84.8	8.7
541	Professional, scientific, & technical services	8	1 705	383	93	26	84.8	8.7
BUTLER COUNTY, NE								
54	Professional, scientific, & technical services	7	1 103	623	167	24	48.8	7.0
541	Professional, scientific, & technical services	7	1 103	623	167	24	48.8	7.0
CASS COUNTY, NE								
54	Professional, scientific, & technical services	24	D	D	D	b	D	D
541	Professional, scientific, & technical services	24	D	D	D	b	D	D
CEDAR COUNTY, NE								
54	Professional, scientific, & technical services	9	953	257	60	17	56.3	21.8
541	Professional, scientific, & technical services	9	953	257	60	17	56.3	21.8
CHASE COUNTY, NE								
54	Professional, scientific, & technical services	3	300	101	27	7	D	—
CHERRY COUNTY, NE								
54	Professional, scientific, & technical services	12	2 069	444	121	33	73.8	—
541	Professional, scientific, & technical services	12	2 069	444	121	33	73.8	—
CHEYENNE COUNTY, NE								
54	Professional, scientific, & technical services	15	2 314	769	198	50	41.0	12.1
541	Professional, scientific, & technical services	15	2 314	769	198	50	41.0	12.1
CLAY COUNTY, NE								
54	Professional, scientific, & technical services	10	874	208	55	22	47.3	23.5
COLFAX COUNTY, NE								
54	Professional, scientific, & technical services	5	1 050	274	67	17	32.3	—
541	Professional, scientific, & technical services	5	1 050	274	67	17	32.3	—
CUMING COUNTY, NE								
54	Professional, scientific, & technical services	16	2 671	800	204	57	55.0	3.0
541	Professional, scientific, & technical services	16	2 671	800	204	57	55.0	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
CUSTER COUNTY, NE								
54	Professional, scientific, & technical services	15	2 542	493	120	42	42.6	5.7
541	Professional, scientific, & technical services	15	2 542	493	120	42	42.6	5.7
DAKOTA COUNTY, NE								
54	Professional, scientific, & technical services	26	5 469	1 822	375	97	60.9	1.8
541	Professional, scientific, & technical services	26	5 469	1 822	375	97	60.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 245	222	78	29	25.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 245	222	78	29	25.3	—
DAWES COUNTY, NE								
54	Professional, scientific, & technical services	14	2 450	1 003	253	46	38.6	—
541	Professional, scientific, & technical services	14	2 450	1 003	253	46	38.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	997	418	127	19	44.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	997	418	127	19	44.7	—

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
DAWSON COUNTY, NE								
54	Professional, scientific, & technical services	34	6 038	2 069	477	109	52.1	9.2
541	Professional, scientific, & technical services	34	6 038	2 069	477	109	52.1	9.2
5411	Legal services	19	3 294	1 140	261	66	44.6	3.8
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 718	704	164	33	73.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 718	704	164	33	73.3	—
DEUEL COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
DIXON COUNTY, NE								
54	Professional, scientific, & technical services	4	185	42	12	4	—	42.2
DODGE COUNTY, NE								
54	Professional, scientific, & technical services	48	13 195	5 768	1 507	285	37.9	12.4
541	Professional, scientific, & technical services	48	13 195	5 768	1 507	285	37.9	12.4
5411	Legal services	19	3 982	1 376	278	66	59.3	.7
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 213	2 183	754	101	46.1	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 213	2 183	754	101	46.1	.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
DOUGLAS COUNTY, NE								
54	Professional, scientific, & technical services	1 244	1 125 543	466 392	103 047	12 434	16.2	3.6
541	Professional, scientific, & technical services	1 244	1 125 543	466 392	103 047	12 434	16.2	3.6
5411	Legal services	317	236 931	97 607	20 180	2 115	15.3	4.7
54111	Offices of lawyers	305	224 679	92 930	19 197	1 954	16.0	4.3
541110	Offices of lawyers	305	224 679	92 930	19 197	1 954	16.0	4.3
5411101	Offices of lawyers (except legal aid societies)	305	224 679	92 930	19 197	1 954	16.0	4.3
54119	Other legal services	12	12 252	4 677	983	161	1.9	13.2
541191	Title abstract & settlement offices	12	12 252	4 677	983	161	1.9	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	189	169 753	74 279	17 097	2 261	12.3	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	189	169 753	74 279	17 097	2 261	12.3	2.8
541211	Offices of certified public accountants	111	84 706	36 435	7 973	973	16.9	1.7
541213	Tax return preparation services	17	D	D	D	e	D	D
541219	Other accounting services	51	D	D	D	f	D	D
5413	Architectural, engineering, & related services	171	209 808	105 991	24 340	2 356	18.8	1.9
54131	Architectural services	61	81 108	34 333	8 526	779	12.2	.7
541310	Architectural services	61	81 108	34 333	8 526	779	12.2	.7
54133	Engineering services	91	115 626	66 288	14 611	1 422	25.3	2.5
541330	Engineering services	91	115 626	66 288	14 611	1 422	25.3	2.5
54137	Surveying & mapping (except geophysical) services	6	1 680	765	157	28	—	—
541370	Surveying & mapping (except geophysical) services	6	1 680	765	157	28	—	—
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	54	26 845	6 796	1 656	255	33.8	6.8
54141	Interior design services	22	D	D	D	c	D	D
541410	Interior design services	22	D	D	D	c	D	D
54143	Graphic design services	31	D	D	D	c	D	D
541430	Graphic design services	31	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	24	D	D	D	c	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	184	305 860	113 697	25 084	1 992	12.3	2.4
54151	Computer systems design & related services	184	305 860	113 697	25 084	1 992	12.3	2.4
541511	Custom computer programming services	92	129 139	67 990	15 934	1 176	11.2	1.9
541512	Computer systems design services	74	158 099	42 355	8 416	746	13.9	2.2
5415121	Computer systems integrators	29	120 414	26 900	4 635	466	10.6	1.3
5415122	Computer systems consultants (except systems integrators)	45	37 685	15 455	3 781	280	24.4	5.1
541519	Other computer related services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	159	57 423	24 652	5 174	665	40.4	11.2
54161	Management consulting services	132	50 485	22 087	4 656	574	43.2	9.0
541611	Administrative management & general management consulting service	48	18 767	7 826	1 825	245	49.3	17.4
541612	Human resources & executive search consulting services	48	D	D	D	e	D	D
5416122	Executive placement services	24	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	22	D	D	D	b	D	D
541613	Marketing consulting services	27	D	D	D	b	D	D
54169	Other scientific & technical consulting services	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services	22	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DOUGLAS COUNTY, NE—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	105	D	D	D	g	D	D
54181	Advertising agencies	50	35 523	18 894	4 018	488	4.5	2.0
541810	Advertising agencies	50	35 523	18 894	4 018	488	4.5	2.0
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	21	D	D	D	c	D	D
541890	Other services related to advertising	21	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	11	18 618	3 064	630	137	9.1	—
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	58	D	D	D	g	D	D
54191	Marketing research & public opinion polling	8	D	D	D	g	D	D
541910	Marketing research & public opinion polling	8	D	D	D	g	D	D
54192	Photographic services	45	D	D	D	e	D	D
541921	Photographic studios, portrait	39	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	4	D	D	D	b	D	D
DUNDY COUNTY, NE								
54	Professional, scientific, & technical services	8	635	124	27	8	57.6	—
FILLMORE COUNTY, NE								
54	Professional, scientific, & technical services	5	857	263	63	13	85.3	—
FRANKLIN COUNTY, NE								
54	Professional, scientific, & technical services	6	1 174	258	53	23	66.6	—
541	Professional, scientific, & technical services	6	1 174	258	53	23	66.6	—
FRONTIER COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
FURNAS COUNTY, NE								
54	Professional, scientific, & technical services	8	2 623	1 515	350	46	6.5	9.6
541	Professional, scientific, & technical services	8	2 623	1 515	350	46	6.5	9.6
GAGE COUNTY, NE								
54	Professional, scientific, & technical services	25	4 212	1 286	278	80	44.3	6.5
541	Professional, scientific, & technical services	25	4 212	1 286	278	80	44.3	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 216	432	110	28	20.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 216	432	110	28	20.6	—
GARDEN COUNTY, NE								
54	Professional, scientific, & technical services	3	170	22	6	3	—	—
GARFIELD COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
GOSPER COUNTY, NE								
54	Professional, scientific, & technical services	5	908	208	60	12	20.9	16.7
541	Professional, scientific, & technical services	5	908	208	60	12	20.9	16.7
GREELEY COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HALL COUNTY, NE								
54	Professional, scientific, & technical services	99	32 356	11 907	2 498	427	26.0	5.6
541	Professional, scientific, & technical services	99	32 356	11 907	2 498	427	26.0	5.6
5411	Legal services	24	8 244	2 243	365	77	12.8	9.8
54111	Offices of lawyers	24	8 244	2 243	365	77	12.8	9.8
541110	Offices of lawyers	24	8 244	2 243	365	77	12.8	9.8
5411101	Offices of lawyers (except legal aid societies)	24	8 244	2 243	365	77	12.8	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	10 919	5 835	1 230	182	23.9	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	10 919	5 835	1 230	182	23.9	7.4
541211	Offices of certified public accountants	17	9 025	5 330	1 080	140	17.7	—
541213	Tax return preparation services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	5 289	1 898	448	84	37.7	1.9
5418	Advertising & related services	7	4 228	921	143	37	46.5	—
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
HAMILTON COUNTY, NE								
54	Professional, scientific, & technical services	14	2 578	704	172	37	53.5	1.1
541	Professional, scientific, & technical services	14	2 578	704	172	37	53.5	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 530	461	116	15	23.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 530	461	116	15	23.3	1.8
HARLAN COUNTY, NE								
54	Professional, scientific, & technical services	4	858	117	21	7	40.6	59.4
HITCHCOCK COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
HOLT COUNTY, NE								
54	Professional, scientific, & technical services	14	2 738	834	174	56	50.9	4.2
541	Professional, scientific, & technical services	14	2 738	834	174	56	50.9	4.2
HOWARD COUNTY, NE								
54	Professional, scientific, & technical services	7	450	114	30	13	35.6	2.4
JEFFERSON COUNTY, NE								
54	Professional, scientific, & technical services	13	1 277	420	130	27	74.3	—
541	Professional, scientific, & technical services	13	1 277	420	130	27	74.3	—
JOHNSON COUNTY, NE								
54	Professional, scientific, & technical services	3	447	57	16	9	—	—
KEARNEY COUNTY, NE								
54	Professional, scientific, & technical services	8	1 033	233	57	17	37.9	9.4
541	Professional, scientific, & technical services	8	1 033	233	57	17	37.9	9.4
KEITH COUNTY, NE								
54	Professional, scientific, & technical services	15	4 318	1 474	296	70	44.9	2.0
541	Professional, scientific, & technical services	15	4 318	1 474	296	70	44.9	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
KEYA PAHA COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
KIMBALL COUNTY, NE								
54	Professional, scientific, & technical services	12	1 307	298	63	28	50.1	17.0
541	Professional, scientific, & technical services	12	1 307	298	63	28	50.1	17.0
KNOX COUNTY, NE								
54	Professional, scientific, & technical services	14	1 165	207	51	19	58.8	3.6
541	Professional, scientific, & technical services	14	1 165	207	51	19	58.8	3.6

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
LANCASTER COUNTY, NE								
54	Professional, scientific, & technical services	483	688 020	211 585	46 568	7 161	8.2	2.1
541	Professional, scientific, & technical services	483	688 020	211 585	46 568	7 161	8.2	2.1
5411	Legal services	120	67 136	22 234	4 477	702	19.3	5.1
54111	Offices of lawyers	117	D	D	D	f	D	D
541110	Offices of lawyers	117	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	117	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	74	53 231	20 383	4 638	756	16.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	74	53 231	20 383	4 638	756	16.6	1.4
541211	Offices of certified public accountants	37	43 654	14 893	3 431	512	13.2	.2
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	30	8 247	4 926	1 001	116	34.8	7.6
5413	Architectural, engineering, & related services	80	73 924	34 295	6 957	1 073	20.9	3.1
54131	Architectural services	34	D	D	D	e	D	D
541310	Architectural services	34	D	D	D	e	D	D
54133	Engineering services	32	27 180	12 649	2 825	402	33.1	7.0
541330	Engineering services	32	27 180	12 649	2 825	402	33.1	7.0
54138	Testing laboratories	6	D	D	D	e	D	D
541380	Testing laboratories	6	D	D	D	e	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	45	225 464	33 277	6 176	724	2.0	.4
54151	Computer systems design & related services	45	225 464	33 277	6 176	724	2.0	.4
541511	Custom computer programming services	18	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	f	D	D
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	61	32 174	12 126	2 872	349	26.7	7.5
54161	Management consulting services	45	25 791	9 803	2 381	297	25.6	8.5
541611	Administrative management & general management consulting service	19	8 186	3 968	917	176	25.5	26.9
541612	Human resources & executive search consulting services	9	9 124	2 699	681	65	23.2	—
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	11	7 076	2 528	651	38	32.0	—
54162	Environmental consulting services	4	4 143	1 705	358	37	—	5.3
541620	Environmental consulting services	4	4 143	1 705	358	37	—	5.3
5418	Advertising & related services	49	90 880	18 725	4 100	552	2.5	4.1
54181	Advertising agencies	16	13 250	6 635	1 515	196	8.5	.1
541810	Advertising agencies	16	13 250	6 635	1 515	196	8.5	.1
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54186	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
541860	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	h	D	D
54191	Marketing research & public opinion polling	9	D	D	D	h	D	D
541910	Marketing research & public opinion polling	9	D	D	D	h	D	D
54192	Photographic services	22	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
LINCOLN COUNTY, NE								
54	Professional, scientific, & technical services	53	16 997	6 196	1 570	269	43.7	7.5
541	Professional, scientific, & technical services	53	16 997	6 196	1 570	269	43.7	7.5
5411	Legal services	20	8 391	2 454	663	99	51.5	—
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 769	1 909	506	84	23.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 769	1 909	506	84	23.5	—
5413	Architectural, engineering, & related services	10	2 275	977	223	36	53.2	1.5
MCPHERSON COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MADISON COUNTY, NE								
54	Professional, scientific, & technical services	66	16 098	7 051	1 346	262	31.9	6.5
541	Professional, scientific, & technical services	66	16 098	7 051	1 346	262	31.9	6.5
5411	Legal services	27	6 761	2 860	425	84	32.7	2.0
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 414	3 256	738	128	34.8	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 414	3 256	738	128	34.8	10.0
541211	Offices of certified public accountants	12	4 026	2 173	466	66	40.9	13.8
541219	Other accounting services	7	2 274	1 028	255	54	23.4	1.3
MERRICK COUNTY, NE								
54	Professional, scientific, & technical services	6	643	281	46	16	59.7	-
NANCE COUNTY, NE								
54	Professional, scientific, & technical services	3	276	99	25	10	-	50.0
NEMAHA COUNTY, NE								
54	Professional, scientific, & technical services	8	633	185	43	14	65.9	-
NUCKOLLS COUNTY, NE								
54	Professional, scientific, & technical services	8	815	303	76	29	85.2	-
OTOE COUNTY, NE								
54	Professional, scientific, & technical services	20	4 331	1 298	302	57	39.7	13.6
541	Professional, scientific, & technical services	20	4 331	1 298	302	57	39.7	13.6
PAWNEE COUNTY, NE								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
PERKINS COUNTY, NE								
54	Professional, scientific, & technical services	5	641	217	31	12	7.5	72.5
PHELPS COUNTY, NE								
54	Professional, scientific, & technical services	21	6 590	1 837	451	79	38.2	28.7
541	Professional, scientific, & technical services	21	6 590	1 837	451	79	38.2	28.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	302	67	14	43.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	302	67	14	43.2	17.0
5413	Architectural, engineering, & related services	4	1 958	738	163	24	54.5	4.5
PIERCE COUNTY, NE								
54	Professional, scientific, & technical services	8	1 208	415	107	29	80.0	-
541	Professional, scientific, & technical services	8	1 208	415	107	29	80.0	-
PLATTE COUNTY, NE								
54	Professional, scientific, & technical services	54	23 149	8 375	1 745	307	48.5	.7
541	Professional, scientific, & technical services	54	23 149	8 375	1 745	307	48.5	.7
5411	Legal services	13	3 936	1 673	314	48	42.9	-
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	16	3 109	1 488	438	96	62.5	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 109	1 488	438	96	62.5	3.8
5413	Architectural, engineering, & related services	7	9 297	4 262	801	94	21.7	-
54133	Engineering services	4	9 018	4 142	774	89	19.2	-
541330	Engineering services	4	9 018	4 142	774	89	19.2	-
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
POLK COUNTY, NE								
54	Professional, scientific, & technical services	9	1 084	199	45	18	47.4	5.5
541	Professional, scientific, & technical services	9	1 084	199	45	18	47.4	5.5

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
RED WILLOW COUNTY, NE								
54	Professional, scientific, & technical services	29	6 064	2 262	494	119	51.5	4.6
541	Professional, scientific, & technical services	29	6 064	2 262	494	119	51.5	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 692	516	154	42	55.7	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 692	516	154	42	55.7	7.6
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
RICHARDSON COUNTY, NE								
54	Professional, scientific, & technical services	16	2 007	611	142	41	39.6	8.5
541	Professional, scientific, & technical services	16	2 007	611	142	41	39.6	8.5
ROCK COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
SALINE COUNTY, NE								
54	Professional, scientific, & technical services	16	1 730	551	144	36	62.8	.8
541	Professional, scientific, & technical services	16	1 730	551	144	36	62.8	.8
SARPY COUNTY, NE								
54	Professional, scientific, & technical services	141	146 111	55 826	13 399	1 410	7.9	4.0
541	Professional, scientific, & technical services	141	146 111	55 826	13 399	1 410	7.9	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5415	Computer systems design & related services	50	95 446	36 532	8 682	768	5.7	3.9
54151	Computer systems design & related services	50	95 446	36 532	8 682	768	5.7	3.9
541511	Custom computer programming services	22	D	D	D	f	D	D
541512	Computer systems design services	20	D	D	D	c	D	D
5415121	Computer systems integrators	6	23 059	6 490	1 630	154	6.6	.3
5417	Scientific research & development services	8	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	c	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
SAUNDERS COUNTY, NE								
54	Professional, scientific, & technical services	21	5 626	2 786	596	95	38.7	2.1
541	Professional, scientific, & technical services	21	5 626	2 786	596	95	38.7	2.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
SCOTTS BLUFF COUNTY, NE								
54	Professional, scientific, & technical services	68	19 324	9 130	1 890	379	34.8	6.6
541	Professional, scientific, & technical services	68	19 324	9 130	1 890	379	34.8	6.6
5411	Legal services	21	9 387	4 834	860	122	28.3	1.7
54111	Offices of lawyers	20	D	D	D	c	D	D
541110	Offices of lawyers	20	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 954	2 375	596	171	23.1	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 954	2 375	596	171	23.1	12.8
541211	Offices of certified public accountants	10	3 642	1 502	377	88	27.8	9.9
5413	Architectural, engineering, & related services	8	2 750	1 363	314	46	62.8	4.0
SEWARD COUNTY, NE								
54	Professional, scientific, & technical services	21	3 696	720	148	48	36.3	12.1
541	Professional, scientific, & technical services	21	3 696	720	148	48	36.3	12.1
SHERIDAN COUNTY, NE								
54	Professional, scientific, & technical services	8	963	321	86	20	90.8	3.0
541	Professional, scientific, & technical services	8	963	321	86	20	90.8	3.0

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
SHERMAN COUNTY, NE								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
SIOUX COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
STANTON COUNTY, NE								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
THAYER COUNTY, NE								
54	Professional, scientific, & technical services	9	1 004	230	54	21	48.6	9.1
541	Professional, scientific, & technical services	9	1 004	230	54	21	48.6	9.1
THURSTON COUNTY, NE								
54	Professional, scientific, & technical services	4	865	115	27	13	39.7	—
VALLEY COUNTY, NE								
54	Professional, scientific, & technical services	12	1 605	842	186	46	46.2	7.0
541	Professional, scientific, & technical services	12	1 605	842	186	46	46.2	7.0
WASHINGTON COUNTY, NE								
54	Professional, scientific, & technical services	21	D	D	D	c	D	D
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
WAYNE COUNTY, NE								
54	Professional, scientific, & technical services	13	1 566	432	90	28	37.0	29.6
541	Professional, scientific, & technical services	13	1 566	432	90	28	37.0	29.6
WEBSTER COUNTY, NE								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
YORK COUNTY, NE								
54	Professional, scientific, & technical services	22	6 417	2 360	564	117	32.9	2.1
541	Professional, scientific, & technical services	22	6 417	2 360	564	117	32.9	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 447	1 397	359	72	26.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 447	1 397	359	72	26.5	—

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
ALLIANCE, NE								
54	Professional, scientific, & technical services	19	D	D	D	b	D	D
541	Professional, scientific, & technical services	19	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
AUBURN, NE								
54	Professional, scientific, & technical services	8	633	185	43	14	65.9	-
AURORA, NE								
54	Professional, scientific, & technical services	11	2 410	684	169	35	51.3	1.2
541	Professional, scientific, & technical services	11	2 410	684	169	35	51.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 530	461	116	15	23.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 530	461	116	15	23.3	1.8
BEATRICE, NE								
54	Professional, scientific, & technical services	23	D	D	D	b	D	D
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 216	432	110	28	20.6	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 216	432	110	28	20.6	-
BELLEVUE, NE								
54	Professional, scientific, & technical services	61	128 712	48 654	11 807	1 166	2.2	3.8
541	Professional, scientific, & technical services	61	128 712	48 654	11 807	1 166	2.2	3.8
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
541213	Tax return preparation services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	14 383	6 248	1 552	149	1.2	-
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5415	Computer systems design & related services	21	89 665	34 470	8 222	713	.6	3.9
54151	Computer systems design & related services	21	89 665	34 470	8 222	713	.6	3.9
541511	Custom computer programming services	10	D	D	D	e	D	D
541512	Computer systems design services	9	24 487	7 695	1 856	201	1.4	-
5415121	Computer systems integrators	3	D	D	D	c	D	D
5417	Scientific research & development services	5	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	5	D	D	D	c	D	D
BLAIR, NE								
54	Professional, scientific, & technical services	13	D	D	D	c	D	D
541	Professional, scientific, & technical services	13	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
54186	Direct mail advertising	1	D	D	D	b	D	D
541860	Direct mail advertising	1	D	D	D	b	D	D
BROKEN BOW, NE								
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
CENTRAL CITY, NE								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
CHADRON, NE								
54	Professional, scientific, & technical services	13	D	D	D	b	D	D
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	997	418	127	19	44.7	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	997	418	127	19	44.7	-

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
COLUMBUS, NE								
54	Professional, scientific, & technical services	45	22 023	8 065	1 668	278	48.4	.2
541	Professional, scientific, & technical services	45	22 023	8 065	1 668	278	48.4	.2
5411	Legal services	13	3 936	1 673	314	48	42.9	—
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 891	1 362	403	86	63.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 891	1 362	403	86	63.7	—
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54133	Engineering services	4	9 018	4 142	774	89	19.2	—
541330	Engineering services	4	9 018	4 142	774	89	19.2	—
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	a	D	D
COZAD, NE								
54	Professional, scientific, & technical services	7	D	D	D	b	D	D
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
CRETE, NE								
54	Professional, scientific, & technical services	8	781	310	89	20	85.3	1.7
DAVID CITY, NE								
54	Professional, scientific, & technical services	6	D	D	D	b	D	D
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
ELKHORN, NE								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
FAIRBURY, NE								
54	Professional, scientific, & technical services	12	D	D	D	b	D	D
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
FALLS CITY, NE								
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
FREMONT, NE								
54	Professional, scientific, & technical services	40	11 667	5 210	1 342	257	34.3	14.1
541	Professional, scientific, & technical services	40	11 667	5 210	1 342	257	34.3	14.1
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
GERING, NE								
54	Professional, scientific, & technical services	16	4 293	1 657	352	77	46.3	4.4
541	Professional, scientific, & technical services	16	4 293	1 657	352	77	46.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 499	746	164	39	45.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 499	746	164	39	45.7	—
GOTHENBURG, NE								
54	Professional, scientific, & technical services	11	1 942	737	172	36	55.9	18.0
541	Professional, scientific, & technical services	11	1 942	737	172	36	55.9	18.0

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
GRAND ISLAND, NE								
54	Professional, scientific, & technical services	90	31 329	11 693	2 452	401	25.0	5.6
541	Professional, scientific, & technical services	90	31 329	11 693	2 452	401	25.0	5.6
5411	Legal services	24	8 244	2 243	365	77	12.8	9.8
54111	Offices of lawyers	24	8 244	2 243	365	77	12.8	9.8
541110	Offices of lawyers	24	8 244	2 243	365	77	12.8	9.8
5411101	Offices of lawyers (except legal aid societies)	24	8 244	2 243	365	77	12.8	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	10 288	5 699	1 201	169	19.8	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	10 288	5 699	1 201	169	19.8	7.2
541211	Offices of certified public accountants	17	9 025	5 330	1 080	140	17.7	—
5413	Architectural, engineering, & related services	15	D	D	D	b	D	D
5418	Advertising & related services	7	4 228	921	143	37	46.5	—
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
GRETNA, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
HASTINGS, NE								
54	Professional, scientific, & technical services	38	D	D	D	c	D	D
541	Professional, scientific, & technical services	38	D	D	D	c	D	D
5411	Legal services	12	3 167	1 389	290	45	10.9	3.5
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 592	1 849	397	73	12.0	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 592	1 849	397	73	12.0	1.1
5418	Advertising & related services	3	1 757	562	107	19	D	—
HOLDREGE, NE								
54	Professional, scientific, & technical services	20	D	D	D	b	D	D
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	302	67	14	43.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	302	67	14	43.2	17.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
KEARNEY, NE								
54	Professional, scientific, & technical services	58	20 729	7 901	1 670	331	41.9	4.0
541	Professional, scientific, & technical services	58	20 729	7 901	1 670	331	41.9	4.0
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
KIMBALL, NE								
54	Professional, scientific, & technical services	12	1 307	298	63	28	50.1	17.0
541	Professional, scientific, & technical services	12	1 307	298	63	28	50.1	17.0
LA VISTA, NE								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
LEXINGTON, NE								
54	Professional, scientific, & technical services	15	2 757	827	196	49	41.2	7.5
541	Professional, scientific, & technical services	15	2 757	827	196	49	41.2	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll 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]

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							From administrative records ¹	Estimated ²
LINCOLN, NE								
54	Professional, scientific, & technical services	464	D	D	D	h	D	D
541	Professional, scientific, & technical services	464	D	D	D	h	D	D
5411	Legal services	118	D	D	D	f	D	D
541111	Offices of lawyers	115	65 290	21 307	4 330	665	19.6	4.4
541110	Offices of lawyers	115	65 290	21 307	4 330	665	19.6	4.4
5411101	Offices of lawyers (except legal aid societies)	115	65 290	21 307	4 330	665	19.6	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	D	D	D	f	D	D
541211	Offices of certified public accountants	37	43 654	14 893	3 431	512	13.2	.2
541213	Tax return preparation services	6	D	D	D	c	D	D
541219	Other accounting services	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services	74	73 169	34 046	6 903	1 062	20.4	3.1
54131	Architectural services	33	D	D	D	e	D	D
541310	Architectural services	33	D	D	D	e	D	D
54133	Engineering services	28	D	D	D	e	D	D
541330	Engineering services	28	D	D	D	e	D	D
54138	Testing laboratories	5	D	D	D	e	D	D
541380	Testing laboratories	5	D	D	D	e	D	D
5414	Specialized design services	18	D	D	D	b	D	D
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414302	Commercial art	3	D	D	D	a	D	D
5415	Computer systems design & related services	44	D	D	D	f	D	D
54151	Computer systems design & related services	44	D	D	D	f	D	D
541511	Custom computer programming services	17	D	D	D	c	D	D
541512	Computer systems design services	21	D	D	D	f	D	D
5415121	Computer systems integrators	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	58	31 561	12 006	2 850	346	25.2	7.7
54161	Management consulting services	43	D	D	D	e	D	D
541611	Administrative management & general management consulting service	17	D	D	D	c	D	D
541612	Human resources & executive search consulting services	9	9 124	2 699	681	65	23.2	—
5416123	Human resources & personnel management consulting	7	D	D	D	b	D	D
541613	Marketing consulting services	11	7 076	2 528	651	38	32.0	—
54162	Environmental consulting services	4	4 143	1 705	358	37	—	5.3
541620	Environmental consulting services	4	4 143	1 705	358	37	—	5.3
5418	Advertising & related services	48	D	D	D	f	D	D
54181	Advertising agencies	15	D	D	D	c	D	D
541810	Advertising agencies	15	D	D	D	c	D	D
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
54186	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
541860	Direct mail advertising	8	36 259	7 781	1 609	207	.1	10.1
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	29	D	D	D	e	D	D
54191	Marketing research & public opinion polling	8	D	D	D	e	D	D
541910	Marketing research & public opinion polling	8	D	D	D	e	D	D
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
MCCOOK, NE								
54	Professional, scientific, & technical services	28	D	D	D	c	D	D
541	Professional, scientific, & technical services	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
MINDEN, NE								
54	Professional, scientific, & technical services	7	D	D	D	a	D	D
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
NEBRASKA CITY, NE								
54	Professional, scientific, & technical services	16	3 622	1 155	272	50	40.8	3.3
541	Professional, scientific, & technical services	16	3 622	1 155	272	50	40.8	3.3

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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
NORFOLK, NE								
54	Professional, scientific, & technical services	58	14 677	6 658	1 257	242	30.6	6.5
541	Professional, scientific, & technical services	58	14 677	6 658	1 257	242	30.6	6.5
5411	Legal services	23	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
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541219	Other accounting services	6	D	D	D	b	D	D
NORTH PLATTE, NE								
54	Professional, scientific, & technical services	51	D	D	D	e	D	D
541	Professional, scientific, & technical services	51	D	D	D	e	D	D
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 769	1 909	506	84	23.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 769	1 909	506	84	23.5	—
5413	Architectural, engineering, & related services	10	2 275	977	223	36	53.2	1.5
OGALLALA, NE								
54	Professional, scientific, & technical services	15	4 318	1 474	296	70	44.9	2.0
541	Professional, scientific, & technical services	15	4 318	1 474	296	70	44.9	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
OMAHA, NE								
54	Professional, scientific, & technical services	1 121	1 075 541	447 004	98 661	11 882	15.6	3.7
541	Professional, scientific, & technical services	1 121	1 075 541	447 004	98 661	11 882	15.6	3.7
5411	Legal services	311	236 374	97 430	20 153	2 109	15.2	4.7
54111	Offices of lawyers	299	224 122	92 753	19 170	1 948	15.9	4.2
541110	Offices of lawyers	299	224 122	92 753	19 170	1 948	15.9	4.2
5411101	Offices of lawyers (except legal aid societies)	299	224 122	92 753	19 170	1 948	15.9	4.2
54119	Other legal services	12	12 252	4 677	983	161	1.9	13.2
541191	Title abstract & settlement offices	12	12 252	4 677	983	161	1.9	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	177	167 945	73 691	16 992	2 235	12.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	177	167 945	73 691	16 992	2 235	12.1	2.7
541211	Offices of certified public accountants	107	D	D	D	f	D	D
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	44	D	D	D	f	D	D
5413	Architectural, engineering, & related services	150	202 232	102 415	23 565	2 268	18.0	1.9
54131	Architectural services	58	D	D	D	f	D	D
541310	Architectural services	58	D	D	D	f	D	D
54133	Engineering services	76	108 532	62 912	13 882	1 347	24.4	2.7
541330	Engineering services	76	108 532	62 912	13 882	1 347	24.4	2.7
54137	Surveying & mapping (except geophysical) services	6	1 680	765	157	28	—	—
541370	Surveying & mapping (except geophysical) services	6	1 680	765	157	28	—	—
54138	Testing laboratories	6	D	D	D	c	D	D
541380	Testing laboratories	6	D	D	D	c	D	D
5414	Specialized design services	46	D	D	D	c	D	D
54141	Interior design services	19	12 564	2 801	693	125	23.3	14.3
541410	Interior design services	19	12 564	2 801	693	125	23.3	14.3
54143	Graphic design services	26	D	D	D	c	D	D
541430	Graphic design services	26	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	22	D	D	D	b	D	D
5415	Computer systems design & related services	144	276 348	102 516	22 343	1 727	11.4	2.7
54151	Computer systems design & related services	144	276 348	102 516	22 343	1 727	11.4	2.7
541511	Custom computer programming services	77	113 480	62 490	14 567	1 077	10.1	2.2
541512	Computer systems design services	54	145 247	37 205	7 105	589	13.3	2.4
5415121	Computer systems integrators	25	117 885	25 592	4 340	423	9.7	1.4
5415122	Computer systems consultants (except systems integrators)	29	27 362	11 613	2 765	166	28.8	6.8
5416	Management, scientific, & technical consulting services	136	53 876	23 208	4 936	632	39.0	11.9
54161	Management consulting services	118	48 263	21 029	4 488	551	41.8	9.4
541611	Administrative management & general management consulting service	43	17 691	7 294	1 746	235	48.8	18.5
541612	Human resources & executive search consulting services	44	22 759	11 258	2 245	244	23.6	3.6
5416122	Executive placement services	23	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	20	D	D	D	b	D	D
541613	Marketing consulting services	24	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
	OMAHA, NE—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	96	84 710	28 905	6 213	949	13.3	1.4
54181	Advertising agencies	46	35 233	18 794	4 005	486	4.4	1.8
541810	Advertising agencies	46	35 233	18 794	4 005	486	4.4	1.8
54185	Display advertising	4	D	D	D	b	D	D
541850	Display advertising	4	D	D	D	b	D	D
5418502	Outdoor advertising services	4	D	D	D	b	D	D
54189	Other services related to advertising	19	D	D	D	c	D	D
541890	Other services related to advertising	19	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	c	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	54	D	D	D	g	D	D
54191	Marketing research & public opinion polling	8	D	D	D	g	D	D
541910	Marketing research & public opinion polling	8	D	D	D	g	D	D
54192	Photographic services	42	D	D	D	e	D	D
541921	Photographic studios, portrait	36	D	D	D	e	D	D
	O'NEILL, NE							
54	Professional, scientific, & technical services	10	2 423	769	152	46	44.6	4.8
541	Professional, scientific, & technical services	10	2 423	769	152	46	44.6	4.8
	PAPILLION, NE							
54	Professional, scientific, & technical services	34	7 996	2 903	628	77	72.1	3.9
541	Professional, scientific, & technical services	34	7 996	2 903	628	77	72.1	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 662	839	168	21	39.8	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 662	839	168	21	39.8	—
5415	Computer systems design & related services	15	4 353	1 431	328	32	94.6	3.6
54151	Computer systems design & related services	15	4 353	1 431	328	32	94.6	3.6
	PLATTSMOUTH, NE							
54	Professional, scientific, & technical services	10	1 400	505	144	31	76.9	5.3
541	Professional, scientific, & technical services	10	1 400	505	144	31	76.9	5.3
	RALSTON, NE							
54	Professional, scientific, & technical services	16	11 217	4 263	1 149	164	9.4	2.0
541	Professional, scientific, & technical services	16	11 217	4 263	1 149	164	9.4	2.0
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
	SCHUYLER, NE							
54	Professional, scientific, & technical services	5	1 050	274	67	17	32.3	—
541	Professional, scientific, & technical services	5	1 050	274	67	17	32.3	—
	SCOTTSBLUFF, NE							
54	Professional, scientific, & technical services	45	13 461	6 586	1 340	231	30.6	8.0
541	Professional, scientific, & technical services	45	13 461	6 586	1 340	231	30.6	8.0
5411	Legal services	14	7 329	4 113	703	89	24.8	2.2
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
	SEWARD, NE							
54	Professional, scientific, & technical services	15	3 106	584	122	37	30.2	14.4
541	Professional, scientific, & technical services	15	3 106	584	122	37	30.2	14.4
	SIDNEY, NE							
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SOUTH SIOUX CITY, NE								
54	Professional, scientific, & technical services	21	4 906	1 755	363	89	61.2	2.0
541	Professional, scientific, & technical services	21	4 906	1 755	363	89	61.2	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
VALENTINE, NE								
54	Professional, scientific, & technical services	12	2 069	444	121	33	73.8	—
541	Professional, scientific, & technical services	12	2 069	444	121	33	73.8	—
WAHOO, NE								
54	Professional, scientific, & technical services	13	4 550	2 268	508	75	28.0	2.1
541	Professional, scientific, & technical services	13	4 550	2 268	508	75	28.0	2.1
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
WAYNE, NE								
54	Professional, scientific, & technical services	13	1 566	432	90	28	37.0	29.6
541	Professional, scientific, & technical services	13	1 566	432	90	28	37.0	29.6
WEST POINT, NE								
54	Professional, scientific, & technical services	11	1 811	554	138	40	61.3	.9
541	Professional, scientific, & technical services	11	1 811	554	138	40	61.3	.9
YORK, NE								
54	Professional, scientific, & technical services	17	5 188	1 989	483	98	32.0	2.5
541	Professional, scientific, & technical services	17	5 188	1 989	483	98	32.0	2.5
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
BALANCE OF ADAMS COUNTY, NE								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF ANTELOPE COUNTY, NE								
54	Professional, scientific, & technical services	11	942	261	66	19	94.9	1.9
541	Professional, scientific, & technical services	11	942	261	66	19	94.9	1.9
BALANCE OF BLAINE COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF BOX BUTTE COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF BOYD COUNTY, NE								
54	Professional, scientific, & technical services	3	474	128	33	7	D	58.4
BALANCE OF BROWN COUNTY, NE								
54	Professional, scientific, & technical services	4	496	191	49	10	61.9	10.9
BALANCE OF BUFFALO COUNTY, NE								
54	Professional, scientific, & technical services	7	404	90	24	12	95.0	5.0
BALANCE OF BURT COUNTY, NE								
54	Professional, scientific, & technical services	8	1 705	383	93	26	84.8	8.7
541	Professional, scientific, & technical services	8	1 705	383	93	26	84.8	8.7

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 BUTLER COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF CASS COUNTY, NE								
54	Professional, scientific, & technical services	14	D	D	D	a	D	D
541	Professional, scientific, & technical services	14	D	D	D	a	D	D
BALANCE OF CEDAR COUNTY, NE								
54	Professional, scientific, & technical services	9	953	257	60	17	56.3	21.8
541	Professional, scientific, & technical services	9	953	257	60	17	56.3	21.8
BALANCE OF CHASE COUNTY, NE								
54	Professional, scientific, & technical services	3	300	101	27	7	D	—
BALANCE OF CHEYENNE COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF CLAY COUNTY, NE								
54	Professional, scientific, & technical services	10	874	208	55	22	47.3	23.5
BALANCE OF CUMING COUNTY, NE								
54	Professional, scientific, & technical services	5	860	246	66	17	41.6	7.6
BALANCE OF CUSTER COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF DAKOTA COUNTY, NE								
54	Professional, scientific, & technical services	5	563	67	12	8	58.1	—
BALANCE OF DAWES COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF DAWSON COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF DEUEL COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF DIXON COUNTY, NE								
54	Professional, scientific, & technical services	4	185	42	12	4	—	42.2
BALANCE OF DODGE COUNTY, NE								
54	Professional, scientific, & technical services	8	1 528	558	165	28	65.6	—
541	Professional, scientific, & technical services	8	1 528	558	165	28	65.6	—
BALANCE OF DOUGLAS COUNTY, NE								
54	Professional, scientific, & technical services	104	D	D	D	e	D	D
541	Professional, scientific, & technical services	104	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5415	Computer systems design & related services	37	D	D	D	c	D	D
54151	Computer systems design & related services	37	D	D	D	c	D	D
541511	Custom computer programming services	15	15 659	5 500	1 367	99	19.1	.1
541512	Computer systems design services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
BALANCE OF DUNDY COUNTY, NE								
54	Professional, scientific, & technical services	8	635	124	27	8	57.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF FILLMORE COUNTY, NE							
54	Professional, scientific, & technical services	5	857	263	63	13	85.3	—
	BALANCE OF FRANKLIN COUNTY, NE							
54	Professional, scientific, & technical services	6	1 174	258	53	23	66.6	—
541	Professional, scientific, & technical services	6	1 174	258	53	23	66.6	—
	BALANCE OF FRONTIER COUNTY, NE							
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF FURNAS COUNTY, NE							
54	Professional, scientific, & technical services	8	2 623	1 515	350	46	6.5	9.6
541	Professional, scientific, & technical services	8	2 623	1 515	350	46	6.5	9.6
	BALANCE OF GAGE COUNTY, NE							
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF GARDEN COUNTY, NE							
54	Professional, scientific, & technical services	3	170	22	6	3	—	—
	BALANCE OF GARFIELD COUNTY, NE							
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF GOPPER COUNTY, NE							
54	Professional, scientific, & technical services	5	908	208	60	12	20.9	16.7
541	Professional, scientific, & technical services	5	908	208	60	12	20.9	16.7
	BALANCE OF GREELEY COUNTY, NE							
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF HALL COUNTY, NE							
54	Professional, scientific, & technical services	9	1 027	214	46	26	56.4	5.7
541	Professional, scientific, & technical services	9	1 027	214	46	26	56.4	5.7
	BALANCE OF HAMILTON COUNTY, NE							
54	Professional, scientific, & technical services	3	168	20	3	2	D	—
	BALANCE OF HARLAN COUNTY, NE							
54	Professional, scientific, & technical services	4	858	117	21	7	40.6	59.4
	BALANCE OF HITCHCOCK COUNTY, NE							
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF HOLT COUNTY, NE							
54	Professional, scientific, & technical services	4	315	65	22	10	100.0	—
	BALANCE OF HOWARD COUNTY, NE							
54	Professional, scientific, & technical services	7	450	114	30	13	35.6	2.4
	BALANCE OF JEFFERSON COUNTY, NE							
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF JOHNSON COUNTY, NE							
54	Professional, scientific, & technical services	3	447	57	16	9	—	—
	BALANCE OF KEARNEY COUNTY, NE							
54	Professional, scientific, & technical services	1	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 KEYA PAHA COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF KNOX COUNTY, NE								
54	Professional, scientific, & technical services	14	1 165	207	51	19	58.8	3.6
541	Professional, scientific, & technical services	14	1 165	207	51	19	58.8	3.6
BALANCE OF LANCASTER COUNTY, NE								
54	Professional, scientific, & technical services	19	D	D	D	h	D	D
541	Professional, scientific, & technical services	19	D	D	D	h	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	h	D	D
54191	Marketing research & public opinion polling	1	D	D	D	h	D	D
541910	Marketing research & public opinion polling	1	D	D	D	h	D	D
BALANCE OF LINCOLN COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF MCPHERSON COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, NE								
54	Professional, scientific, & technical services	8	1 421	393	89	20	45.7	6.5
541	Professional, scientific, & technical services	8	1 421	393	89	20	45.7	6.5
BALANCE OF MERRICK COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF NANCE COUNTY, NE								
54	Professional, scientific, & technical services	3	276	99	25	10	—	50.0
BALANCE OF NUCKOLLS COUNTY, NE								
54	Professional, scientific, & technical services	8	815	303	76	29	85.2	—
BALANCE OF OTOE COUNTY, NE								
54	Professional, scientific, & technical services	4	709	143	30	7	33.9	66.1
BALANCE OF PAWNEE COUNTY, NE								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF PERKINS COUNTY, NE								
54	Professional, scientific, & technical services	5	641	217	31	12	7.5	72.5
BALANCE OF PHELPS COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF PIERCE COUNTY, NE								
54	Professional, scientific, & technical services	8	1 208	415	107	29	80.0	—
541	Professional, scientific, & technical services	8	1 208	415	107	29	80.0	—
BALANCE OF PLATTE COUNTY, NE								
54	Professional, scientific, & technical services	9	1 126	310	77	29	50.9	10.4
541	Professional, scientific, & technical services	9	1 126	310	77	29	50.9	10.4
BALANCE OF POLK COUNTY, NE								
54	Professional, scientific, & technical services	9	1 084	199	45	18	47.4	5.5
541	Professional, scientific, & technical services	9	1 084	199	45	18	47.4	5.5
BALANCE OF RED WILLOW COUNTY, NE								
54	Professional, scientific, & technical services	1	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 RICHARDSON COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF ROCK COUNTY, NE								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF SALINE COUNTY, NE								
54	Professional, scientific, & technical services	8	949	241	55	16	44.3	—
541	Professional, scientific, & technical services	8	949	241	55	16	44.3	—
BALANCE OF SARPY COUNTY, NE								
54	Professional, scientific, & technical services	41	8 183	3 793	856	143	32.2	8.2
541	Professional, scientific, & technical services	41	8 183	3 793	856	143	32.2	8.2
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
BALANCE OF SAUNDERS COUNTY, NE								
54	Professional, scientific, & technical services	8	1 076	518	88	20	84.1	2.0
541	Professional, scientific, & technical services	8	1 076	518	88	20	84.1	2.0
BALANCE OF SCOTTS BLUFF COUNTY, NE								
54	Professional, scientific, & technical services	7	1 570	887	198	71	39.6	.8
541	Professional, scientific, & technical services	7	1 570	887	198	71	39.6	.8
BALANCE OF SEWARD COUNTY, NE								
54	Professional, scientific, & technical services	6	590	136	26	11	68.5	—
BALANCE OF SHERIDAN COUNTY, NE								
54	Professional, scientific, & technical services	8	963	321	86	20	90.8	3.0
541	Professional, scientific, & technical services	8	963	321	86	20	90.8	3.0
BALANCE OF SHERMAN COUNTY, NE								
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 SIOUX COUNTY, NE								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF STANTON COUNTY, NE								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF THAYER COUNTY, NE								
54	Professional, scientific, & technical services	9	1 004	230	54	21	48.6	9.1
541	Professional, scientific, & technical services	9	1 004	230	54	21	48.6	9.1
BALANCE OF THURSTON COUNTY, NE								
54	Professional, scientific, & technical services	4	865	115	27	13	39.7	—
BALANCE OF VALLEY COUNTY, NE								
54	Professional, scientific, & technical services	12	1 605	842	186	46	46.2	7.0
541	Professional, scientific, & technical services	12	1 605	842	186	46	46.2	7.0
BALANCE OF WASHINGTON COUNTY, NE								
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 WEBSTER COUNTY, NE								
54	Professional, scientific, & technical 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
	BALANCE OF YORK COUNTY, NE							
54	Professional, scientific, & technical services	5	1 229	371	81	19	36.9	—
541	Professional, scientific, & technical services	5	1 229	371	81	19	36.9	—

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.

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

U.S. Census Bureau, 1997 Economic Census

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

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

NEBRASKA

There are no geographic notes for the state of Nebraska.

Appendix E. Metropolitan Areas

NEBRASKA

Lincoln, NE MSA

Lancaster County, NE

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

