

Indiana

1997

Issued December 1999

EC97S54A-IN

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Professional, Scientific, and Technical Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

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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
INDIANA								
54	Professional, scientific, & technical services	9 795	5 974 249	2 207 493	497 741	69 393	25.6	7.0
541	Professional, scientific, & technical services	9 795	5 974 249	2 207 493	497 741	69 393	25.6	7.0
5411	Legal services	2 799	1 376 647	444 449	97 162	14 161	27.7	4.0
54111	Offices of lawyers	2 557	1 279 155	403 300	88 341	12 495	28.5	3.8
541110	Offices of lawyers	2 557	1 279 155	403 300	88 341	12 495	28.5	3.8
5411101	Offices of lawyers (except legal aid societies)	2 557	1 279 155	403 300	88 341	12 495	28.5	3.8
54119	Other legal services	242	97 492	41 149	8 821	1 666	16.5	6.0
541191	Title abstract & settlement offices	233	96 403	40 658	8 601	1 641	16.2	6.1
541199	All other legal services	9	1 089	491	220	25	40.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 679	842 796	351 714	89 085	15 664	21.7	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 679	842 796	351 714	89 085	15 664	21.7	11.9
541211	Offices of certified public accountants	871	615 539	243 771	58 471	7 601	19.4	12.9
541213	Tax return preparation services	307	55 145	19 703	8 396	4 409	27.3	4.8
541214	Payroll services	47	58 712	29 778	6 658	960	6.6	11.6
541219	Other accounting services	454	113 400	58 462	15 560	2 694	39.0	10.5
5413	Architectural, engineering, & related services	1 607	1 285 824	555 699	124 033	14 409	32.4	5.0
54131	Architectural services	287	206 895	86 331	19 239	2 114	23.7	1.2
541310	Architectural services	287	206 895	86 331	19 239	2 114	23.7	1.2
54133	Engineering services	931	865 697	374 319	82 685	9 129	37.2	5.6
541330	Engineering services	931	865 697	374 319	82 685	9 129	37.2	5.6
54134	Drafting services	46	14 402	8 325	2 103	270	17.7	.4
541340	Drafting services	46	14 402	8 325	2 103	270	17.7	.4
54135	Building inspection services	58	10 565	4 285	892	142	32.8	8.6
541350	Building inspection services	58	10 565	4 285	892	142	32.8	8.6
54136	Geophysical surveying & mapping services	6	3 486	1 810	352	35	29.5	70.5
541360	Geophysical surveying & mapping services	6	3 486	1 810	352	35	29.5	70.5
54137	Surveying & mapping (except geophysical) services	171	90 905	43 996	10 301	1 502	16.5	2.4
541370	Surveying & mapping (except geophysical) services	171	90 905	43 996	10 301	1 502	16.5	2.4
54138	Testing laboratories	108	93 874	36 633	8 461	1 217	24.8	9.3
541380	Testing laboratories	108	93 874	36 633	8 461	1 217	24.8	9.3
5414	Specialized design services	407	190 419	62 116	13 371	2 058	31.1	6.1
54141	Interior design services	170	55 904	10 743	2 334	520	58.9	6.3
541410	Interior design services	170	55 904	10 743	2 334	520	58.9	6.3
54142	Industrial design services	21	32 009	18 251	3 303	508	4.9	.1
541420	Industrial design services	21	32 009	18 251	3 303	508	4.9	.1
54143	Graphic design services	206	99 656	32 068	7 412	983	23.8	7.3
541430	Graphic design services	206	99 656	32 068	7 412	983	23.8	7.3
5414301	Graphic design services (except commercial art & medical artists) ..	174	80 320	23 711	5 284	807	24.7	9.0
5414302	Commercial art	32	19 336	8 357	2 128	176	20.0	.2
54149	Other specialized design services	10	2 850	1 054	322	47	37.8	24.4
541490	Other specialized design services	10	2 850	1 054	322	47	37.8	24.4
5415	Computer systems design & related services	916	949 946	366 522	84 687	8 216	14.6	7.2
54151	Computer systems design & related services	916	949 946	366 522	84 687	8 216	14.6	7.2
541511	Custom computer programming services	362	257 756	128 434	27 477	2 837	16.2	12.4
541512	Computer systems design services	427	481 103	181 804	41 980	3 991	16.7	6.2
5415121	Computer systems integrators	191	429 789	160 518	37 338	3 390	10.7	5.5
5415122	Computer systems consultants (except systems integrators)	236	51 314	21 286	4 642	601	66.9	11.3
541513	Computer facilities management services	28	182 190	43 797	12 754	1 029	.4	2.9
541519	Other computer related services	99	28 897	12 487	2 476	359	53.4	6.0
5416	Management, scientific, & technical consulting services	1 150	539 299	198 244	40 878	5 447	32.2	11.5
54161	Management consulting services	851	407 582	152 672	30 381	4 088	31.2	9.8
541611	Administrative management & general management consulting service	363	149 395	51 681	11 191	1 176	31.4	12.4
541612	Human resources & executive search consulting services	217	92 874	46 872	9 842	1 450	32.9	12.4
5416121	Actuarial consulting	14	11 748	6 855	1 610	113	1.8	1.5
5416122	Executive placement services	106	48 695	23 943	5 160	622	35.2	13.5
5416123	Human resources & personnel management consulting	97	32 431	16 074	3 072	715	40.8	14.6
541613	Marketing consulting services	170	108 835	35 692	4 623	940	28.9	8.3
541614	Process, physical distribution, & logistics consulting services	57	38 910	10 587	2 815	313	28.5	1.4
541618	Other management consulting services	44	17 568	7 840	1 910	209	40.4	1.8
54162	Environmental consulting services	136	64 702	21 662	5 069	621	45.7	2.8
541620	Environmental consulting services	136	64 702	21 662	5 069	621	45.7	2.8
54169	Other scientific & technical consulting services	163	67 015	23 910	5 428	738	25.0	29.8
541690	Other scientific & technical consulting services	163	67 015	23 910	5 428	738	25.0	29.8
5417	Scientific research & development services	59	136 798	40 819	9 009	1 159	8.9	8.4
54171	R&D in the physical, engineering, & life sciences	52	135 575	40 444	8 926	1 137	8.7	8.5
541710	R&D in the physical, engineering, & life sciences	52	135 575	40 444	8 926	1 137	8.7	8.5
5417101	R&D in the physical & engineering sciences	24	20 796	7 204	1 678	178	23.1	9.0
5417102	Research & development in the life sciences	28	114 779	33 240	7 248	959	6.0	8.4
54172	Research & development in the social sciences & humanities	7	1 223	375	83	22	34.6	—
541720	R&D in the social sciences & humanities	7	1 223	375	83	22	34.6	—

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
INDIANA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	632	455 576	126 321	28 711	4 260	27.3	7.8
54181	Advertising agencies	216	127 667	50 486	11 653	1 365	20.4	3.1
541810	Advertising agencies	216	127 667	50 486	11 653	1 365	20.4	3.1
54182	Public relations agencies	49	23 598	6 612	1 531	215	53.6	4.6
541820	Public relations agencies	49	23 598	6 612	1 531	215	53.6	4.6
54183	Media buying services	11	4 708	1 578	322	36	8.3	17.5
541830	Media buying services	11	4 708	1 578	322	36	8.3	17.5
54184	Media representatives	29	27 019	9 196	2 138	283	7.0	68.0
541840	Media representatives	29	27 019	9 196	2 138	283	7.0	68.0
5418401	Radio & television advertising representatives	14	14 143	4 899	1 180	177	3.4	58.1
5418402	Publishers' advertising representatives	15	12 876	4 297	958	106	11.0	78.9
54185	Display advertising	59	74 075	17 305	4 320	494	8.3	8.8
541850	Display advertising	59	74 075	17 305	4 320	494	8.3	8.8
5418501	Display advertising (except outdoor)	8	3 142	872	217	28	12.5	2.1
5418502	Outdoor advertising services	51	70 933	16 433	4 103	466	8.2	9.1
54186	Direct mail advertising	37	56 601	15 855	3 772	762	37.6	2.4
541860	Direct mail advertising	37	56 601	15 855	3 772	762	37.6	2.4
54187	Advertising material distribution services	10	3 670	1 003	239	34	25.6	26.2
541870	Advertising material distribution services	10	3 670	1 003	239	34	25.6	26.2
54189	Other services related to advertising	221	138 238	24 286	4 736	1 071	39.7	1.8
541890	Other services related to advertising	221	138 238	24 286	4 736	1 071	39.7	1.8
5418902	Advertising specialties goods distributor	119	101 790	16 584	3 155	570	43.9	1.2
5418903	Sign painting & lettering shop	78	18 760	5 171	1 035	254	43.8	4.8
5418909	All other advertising	24	17 688	2 531	546	247	11.7	1.8
5419	Other professional, scientific, & technical services	546	196 944	61 609	10 805	4 019	21.5	5.4
54191	Marketing research & public opinion polling	56	79 927	30 221	4 302	2 161	8.2	6.5
541910	Marketing research & public opinion polling	56	79 927	30 221	4 302	2 161	8.2	6.5
54192	Photographic services	420	96 510	23 913	5 004	1 608	31.7	4.9
541921	Photographic studios, portrait	348	78 095	18 235	3 708	1 354	31.0	5.9
541922	Commercial photography	72	18 415	5 678	1 296	254	34.5	1.0
54193	Translation & interpretation services	12	2 877	732	170	66	50.1	8.5
541930	Translation & interpretation services	12	2 877	732	170	66	50.1	8.5
54199	All other professional, scientific, & technical services	58	17 630	6 743	1 329	184	22.1	2.3
541990	All other professional, scientific, & technical services	58	17 630	6 743	1 329	184	22.1	2.3

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

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

Table 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
INDIANA									
54	Professional, scientific, & technical services ..	70	158 890	143 243	21 327	5 099	639	2.9	6.5
541	Professional, scientific, & technical services	70	158 890	143 243	21 327	5 099	639	2.9	6.5
5411	Legal services	31	14 666	13 212	8 020	1 861	241	15.7	13.1
54111	Offices of lawyers	31	14 666	13 212	8 020	1 861	241	15.7	13.1
541110	Offices of lawyers	31	14 666	13 212	8 020	1 861	241	15.7	13.1
5411102	Legal aid societies & similar legal services	31	14 666	13 212	8 020	1 861	241	15.7	13.1
5417	Scientific research & development services	39	144 224	130 031	13 307	3 238	398	1.6	5.8
54171	R&D in the physical, engineering, & life sciences	29	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	29	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	10	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	10	D	D	D	D	c	D	D

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
BLOOMINGTON, IN MSA								
54	Professional, scientific, & technical services	196	97 047	33 981	7 507	1 360	24.9	8.1
541	Professional, scientific, & technical services	196	97 047	33 981	7 507	1 360	24.9	8.1
5411	Legal services	50	22 522	8 675	1 945	328	24.3	2.9
54111	Offices of lawyers	44	20 593	7 698	1 721	290	25.6	3.1
541110	Offices of lawyers	44	20 593	7 698	1 721	290	25.6	3.1
5411101	Offices of lawyers (except legal aid societies)	44	20 593	7 698	1 721	290	25.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	11 245	4 878	1 302	371	44.3	27.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	11 245	4 878	1 302	371	44.3	27.9
541211	Offices of certified public accountants	28	8 121	3 637	888	144	48.1	37.9
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	14 455	7 148	1 580	201	40.7	17.1
54133	Engineering services	11	10 365	4 789	1 115	142	47.7	—
541330	Engineering services	11	10 365	4 789	1 115	142	47.7	—
5415	Computer systems design & related services	22	10 288	2 827	592	100	19.0	12.0
54151	Computer systems design & related services	22	10 288	2 827	592	100	19.0	12.0
541511	Custom computer programming services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	10 242	4 237	881	131	24.9	2.8
54161	Management consulting services	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	7	3 728	1 890	412	53	45.0	—
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	15	24 818	5 445	1 019	167	7.1	.3
54189	Other services related to advertising	8	14 698	1 822	315	70	11.5	—
541890	Other services related to advertising	8	14 698	1 822	315	70	11.5	—
5418902	Advertising specialties goods distributor	5	13 695	1 425	243	44	11.2	—
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA								
54	Professional, scientific, & technical services	25 710	31 494 413	12 091 871	2 684 830	244 468	17.0	6.4
541	Professional, scientific, & technical services	25 710	31 494 413	12 091 871	2 684 830	244 468	17.0	6.4
5411	Legal services	6 073	6 496 918	2 529 622	522 053	43 608	16.9	5.4
54111	Offices of lawyers	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
541110	Offices of lawyers	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
5411101	Offices of lawyers (except legal aid societies)	5 908	6 372 130	2 483 421	511 688	42 237	17.0	4.8
54119	Other legal services	165	124 788	46 201	10 365	1 371	9.7	33.6
541191	Title abstract & settlement offices	122	D	D	D	g	D	D
541199	All other legal services	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 293	3 150 756	1 315 675	294 913	38 364	13.2	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 293	3 150 756	1 315 675	294 913	38 364	13.2	6.8
541211	Offices of certified public accountants	1 907	2 294 903	907 330	202 107	19 737	11.0	4.4
541213	Tax return preparation services	277	58 562	22 969	8 414	5 372	31.1	6.7
541214	Payroll services	106	D	D	D	i	D	D
541219	Other accounting services	1 003	D	D	D	h	D	D
5413	Architectural, engineering, & related services	3 051	4 277 674	1 697 390	384 849	35 278	23.5	4.7
54131	Architectural services	885	688 128	290 976	60 203	6 079	26.0	2.8
541310	Architectural services	885	688 128	290 976	60 203	6 079	26.0	2.8
54133	Engineering services	1 662	3 112 658	1 180 665	273 317	23 352	24.6	4.8
541330	Engineering services	1 662	3 112 658	1 180 665	273 317	23 352	24.6	4.8
54134	Drafting services	70	D	D	D	e	D	D
541340	Drafting services	70	D	D	D	e	D	D
54135	Building inspection services	119	D	D	D	e	D	D
541350	Building inspection services	119	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	159	D	D	D	g	D	D
541370	Surveying & mapping (except geophysical) services	159	D	D	D	g	D	D
54138	Testing laboratories	150	D	D	D	h	D	D
541380	Testing laboratories	150	D	D	D	h	D	D
5414	Specialized design services	1 560	916 321	280 946	62 938	6 770	28.5	6.2
54141	Interior design services	482	D	D	D	g	D	D
541410	Interior design services	482	D	D	D	g	D	D
54142	Industrial design services	77	D	D	D	e	D	D
541420	Industrial design services	77	D	D	D	e	D	D
54143	Graphic design services	977	D	D	D	h	D	D
541430	Graphic design services	977	D	D	D	h	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	831	D	D	D	h	D	D
5414302	Commercial art	144	D	D	D	e	D	D
54149	Other specialized design services	24	8 522	2 124	428	98	46.7	46.7
541490	Other specialized design services	24	8 522	2 124	428	98	46.7	46.7
5415	Computer systems design & related services	4 010	6 305 394	2 274 563	546 848	37 045	13.8	8.7
54151	Computer systems design & related services	4 010	6 305 394	2 274 563	546 848	37 045	13.8	8.7
541511	Custom computer programming services	1 734	D	D	D	j	D	D
541512	Computer systems design services	1 713	D	D	D	i	D	D
5415121	Computer systems integrators	415	D	D	D	i	D	D
5415122	Computer systems consultants (except systems integrators)	1 298	1 061 038	342 333	77 361	5 737	30.6	16.4
541513	Computer facilities management services	65	D	D	D	i	D	D
541519	Other computer related services	498	D	D	D	g	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
	CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	4 327	4 900 555	2 310 996	501 077	41 372	17.4	6.1
54161	Management consulting services	3 585	D	D	D	k	D	D
541611	Administrative management & general management consulting service	1 467	2 423 148	1 271 030	271 987	19 713	10.7	5.4
541612	Human resources & executive search consulting services	997	D	D	D	i	D	D
5416121	Actuarial consulting	47	D	D	D	e	D	D
5416122	Executive placement services	503	D	D	D	h	D	D
5416123	Human resources & personnel management consulting	447	D	D	D	i	D	D
541613	Marketing consulting services	829	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	181	D	D	D	g	D	D
541618	Other management consulting services	111	D	D	D	e	D	D
54162	Environmental consulting services	223	D	D	D	g	D	D
541620	Environmental consulting services	223	D	D	D	g	D	D
54169	Other scientific & technical consulting services	519	D	D	D	g	D	D
541690	Other scientific & technical consulting services	519	D	D	D	g	D	D
5417	Scientific research & development services	179	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	139	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	139	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	82	D	D	D	f	D	D
5417102	Research & development in the life sciences	57	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	40	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	40	D	D	D	f	D	D
5418	Advertising & related services	2 045	4 033 252	1 205 679	260 638	26 168	15.2	5.9
54181	Advertising agencies	703	1 509 831	674 503	140 427	10 487	7.0	5.7
541810	Advertising agencies	703	1 509 831	674 503	140 427	10 487	7.0	5.7
54182	Public relations agencies	312	D	D	D	g	D	D
541820	Public relations agencies	312	D	D	D	g	D	D
54183	Media buying services	46	D	D	D	e	D	D
541830	Media buying services	46	D	D	D	e	D	D
54184	Media representatives	183	198 147	74 796	17 154	1 732	12.2	16.5
541840	Media representatives	183	198 147	74 796	17 154	1 732	12.2	16.5
5418401	Radio & television advertising representatives	82	89 644	40 358	9 622	1 039	6.4	19.5
5418402	Publishers' advertising representatives	101	108 503	34 438	7 532	693	17.1	14.0
54185	Display advertising	107	D	D	D	g	D	D
541850	Display advertising	107	D	D	D	g	D	D
5418501	Display advertising (except outdoor)	42	175 339	22 942	5 332	1 623	20.3	—
5418502	Outdoor advertising services	65	D	D	D	f	D	D
54186	Direct mail advertising	225	D	D	D	i	D	D
541860	Direct mail advertising	225	D	D	D	i	D	D
54187	Advertising material distribution services	31	D	D	D	e	D	D
541870	Advertising material distribution services	31	D	D	D	e	D	D
54189	Other services related to advertising	438	D	D	D	h	D	D
541890	Other services related to advertising	438	D	D	D	h	D	D
5418902	Advertising specialties goods distributor	254	D	D	D	g	D	D
5418903	Sign painting & lettering shop	134	D	D	D	e	D	D
5418909	All other advertising	48	48 369	15 508	2 933	937	24.6	24.8
5419	Other professional, scientific, & technical services	1 172	D	D	D	j	D	D
54191	Marketing research & public opinion polling	288	630 514	255 312	61 366	8 685	14.0	8.1
541910	Marketing research & public opinion polling	288	630 514	255 312	61 366	8 685	14.0	8.1
54192	Photographic services	708	D	D	D	h	D	D
541921	Photographic studios, portrait	438	D	D	D	g	D	D
541922	Commercial photography	270	176 825	49 430	11 716	1 447	21.0	6.7
54193	Translation & interpretation services	42	12 297	4 001	905	207	22.3	7.0
541930	Translation & interpretation services	42	12 297	4 001	905	207	22.3	7.0
54199	All other professional, scientific, & technical services	134	D	D	D	f	D	D
541990	All other professional, scientific, & technical services	134	D	D	D	f	D	D
	Chicago, IL PMSA							
54	Professional, scientific, & technical services	24 437	30 848 624	11 862 355	2 631 456	236 655	16.8	6.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Chicago, IL PMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services	24 437	30 848 624	11 862 355	2 631 456	236 655	16.8	6.4
5411	Legal services	5 646	6 327 173	2 471 144	509 896	41 646	16.4	5.4
54111	Offices of lawyers	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
541110	Offices of lawyers	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
5411101	Offices of lawyers (except legal aid societies)	5 492	6 210 423	2 428 472	500 205	40 389	16.6	4.8
54119	Other legal services	154	116 750	42 672	9 681	1 257	9.3	35.4
541191	Title abstract & settlement offices	113	103 543	37 783	8 721	1 111	7.7	36.8
541199	All other legal services	41	13 207	4 889	960	146	21.8	24.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3 047	3 076 375	1 283 835	287 137	36 663	12.7	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	3 047	3 076 375	1 283 835	287 137	36 663	12.7	6.5
541211	Offices of certified public accountants	1 771	2 245 858	886 754	197 232	19 011	10.5	4.3
541213	Tax return preparation services	244	53 032	20 986	7 544	4 833	31.9	7.1
541214	Payroll services	104	533 080	266 345	58 804	8 928	7.3	12.1
541219	Other accounting services	928	244 405	109 750	23 557	3 891	40.8	14.3
5413	Architectural, engineering, & related services	2 847	4 097 068	1 628 006	368 432	33 493	23.5	4.6
54131	Architectural services	855	674 346	284 033	58 758	5 918	26.1	2.8
541310	Architectural services	855	674 346	284 033	58 758	5 918	26.1	2.8
54133	Engineering services	1 532	2 972 244	1 128 598	260 740	22 084	24.5	4.6
541330	Engineering services	1 532	2 972 244	1 128 598	260 740	22 084	24.5	4.6
54134	Drafting services	64	D	D	D	e	D	D
541340	Drafting services	64	D	D	D	e	D	D
54135	Building inspection services	108	28 735	10 912	2 363	348	23.2	9.0
541350	Building inspection services	108	28 735	10 912	2 363	348	23.2	9.0
54137	Surveying & mapping (except geophysical) services	144	67 820	38 656	8 045	1 090	21.8	3.1
541370	Surveying & mapping (except geophysical) services	144	67 820	38 656	8 045	1 090	21.8	3.1
54138	Testing laboratories	138	330 410	152 939	35 039	3 686	9.5	7.6
541380	Testing laboratories	138	330 410	152 939	35 039	3 686	9.5	7.6
5414	Specialized design services	1 517	898 259	276 733	62 194	6 591	28.5	6.3
54141	Interior design services	464	D	D	D	g	D	D
541410	Interior design services	464	D	D	D	g	D	D
54142	Industrial design services	72	D	D	D	c	D	D
541420	Industrial design services	72	D	D	D	c	D	D
54143	Graphic design services	959	604 872	197 609	45 835	4 521	26.2	6.6
541430	Graphic design services	959	604 872	197 609	45 835	4 521	26.2	6.6
5414301	Graphic design services (except commercial art & medical artists) ..	820	542 136	179 706	41 274	4 074	24.5	6.3
5414302	Commercial art	137	D	D	D	e	D	D
54149	Other specialized design services	22	D	D	D	b	D	D
541490	Other specialized design services	22	D	D	D	b	D	D
5415	Computer systems design & related services	3 913	6 203 707	2 241 849	537 900	36 377	13.8	8.8
54151	Computer systems design & related services	3 913	6 203 707	2 241 849	537 900	36 377	13.8	8.8
541511	Custom computer programming services	1 699	1 863 416	979 577	209 203	14 718	17.3	9.3
541512	Computer systems design services	1 667	2 409 293	869 810	193 779	14 034	18.3	14.7
5415121	Computer systems integrators	402	1 354 509	530 405	116 931	8 377	9.0	13.4
5415122	Computer systems consultants (except systems integrators)	1 265	1 054 784	339 405	76 848	5 657	30.3	16.4
541513	Computer facilities management services	61	1 701 345	297 673	116 176	5 790	.2	.3
541519	Other computer related services	486	229 653	94 789	18 742	1 835	39.5	4.7
5416	Management, scientific, & technical consulting services	4 199	4 854 297	2 295 427	497 731	40 859	17.3	6.1
54161	Management consulting services	3 502	4 481 540	2 164 377	472 011	38 149	15.4	6.2
541611	Administrative management & general management consulting service	1 420	2 411 335	1 267 047	271 150	19 578	10.6	5.4
541612	Human resources & executive search consulting services	981	D	D	D	i	D	D
5416121	Actuarial consulting	47	D	D	D	e	D	D
5416122	Executive placement services	497	D	D	D	h	D	D
5416123	Human resources & personnel management consulting	437	D	D	D	h	D	D
541613	Marketing consulting services	817	772 270	262 921	56 762	7 783	24.2	9.1
541614	Process, physical distribution, & logistics consulting services	178	346 318	147 937	33 461	2 269	7.7	6.4
541618	Other management consulting services	106	D	D	D	e	D	D
54162	Environmental consulting services	202	130 596	45 242	10 097	1 222	52.3	4.2
541620	Environmental consulting services	202	130 596	45 242	10 097	1 222	52.3	4.2
54169	Other scientific & technical consulting services	495	242 161	85 808	15 623	1 488	32.5	6.0
541690	Other scientific & technical consulting services	495	242 161	85 808	15 623	1 488	32.5	6.0
5417	Scientific research & development services	174	361 575	95 351	22 625	2 548	13.8	4.2
54171	R&D in the physical, engineering, & life sciences	135	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	135	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	79	D	D	D	f	D	D
5417102	Research & development in the life sciences	56	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	39	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	39	D	D	D	f	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
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Chicago, IL PMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 983	3 993 241	1 193 320	257 711	25 592	15.1	5.9
54181	Advertising agencies	688	1 504 607	672 759	140 040	10 404	6.8	5.6
541810	Advertising agencies	688	1 504 607	672 759	140 040	10 404	6.8	5.6
54182	Public relations agencies	308	313 681	113 337	24 185	2 073	23.7	4.7
541820	Public relations agencies	308	313 681	113 337	24 185	2 073	23.7	4.7
54183	Media buying services	46	D	D	D	e	D	D
541830	Media buying services	46	D	D	D	e	D	D
54184	Media representatives	180	194 285	73 259	16 857	1 709	12.5	16.8
541840	Media representatives	180	194 285	73 259	16 857	1 709	12.5	16.8
5418401	Radio & television advertising representatives	80	D	D	D	g	D	D
5418402	Publishers' advertising representatives	100	D	D	D	f	D	D
54185	Display advertising	94	271 040	41 431	10 774	2 052	19.6	1.2
541850	Display advertising	94	271 040	41 431	10 774	2 052	19.6	1.2
5418501	Display advertising (except outdoor)	42	175 339	22 942	5 332	1 623	20.3	—
5418502	Outdoor advertising services	52	95 701	18 489	5 442	429	18.4	3.4
54186	Direct mail advertising	222	604 618	153 419	35 370	5 429	20.4	10.7
541860	Direct mail advertising	222	604 618	153 419	35 370	5 429	20.4	10.7
54187	Advertising material distribution services	28	87 240	13 641	2 879	458	10.7	5.6
541870	Advertising material distribution services	28	87 240	13 641	2 879	458	10.7	5.6
54189	Other services related to advertising	417	D	D	D	h	D	D
541890	Other services related to advertising	417	D	D	D	h	D	D
5418902	Advertising specialties goods distributor	248	905 204	85 161	19 117	1 860	21.0	.8
5418903	Sign painting & lettering shop	122	D	D	D	e	D	D
5418909	All other advertising	45	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	1 111	1 036 929	376 690	87 840	12 886	17.1	10.4
54191	Marketing research & public opinion polling	284	629 182	254 640	61 164	8 559	14.0	8.1
541910	Marketing research & public opinion polling	284	629 182	254 640	61 164	8 559	14.0	8.1
54192	Photographic services	660	289 861	82 498	18 717	3 210	24.6	9.4
541921	Photographic studios, portrait	398	115 812	34 100	7 193	1 812	30.1	13.3
541922	Commercial photography	262	174 049	48 398	11 524	1 398	21.0	6.8
54193	Translation & interpretation services	39	11 812	3 851	872	166	22.7	5.4
541930	Translation & interpretation services	39	11 812	3 851	872	166	22.7	5.4
54199	All other professional, scientific, & technical services	128	106 074	35 701	7 087	951	14.6	27.5
541990	All other professional, scientific, & technical services	128	106 074	35 701	7 087	951	14.6	27.5
Gary, IN PMSA								
54	Professional, scientific, & technical services	965	565 390	196 402	46 187	6 619	24.6	6.9
541	Professional, scientific, & technical services	965	565 390	196 402	46 187	6 619	24.6	6.9
5411	Legal services	330	141 191	46 642	9 722	1 594	31.0	6.0
54111	Offices of lawyers	326	137 889	45 422	9 492	1 554	31.2	5.8
541110	Offices of lawyers	326	137 889	45 422	9 492	1 554	31.2	5.8
5411101	Offices of lawyers (except legal aid societies)	326	137 889	45 422	9 492	1 554	31.2	5.8
54119	Other legal services	4	3 302	1 220	230	40	22.5	16.9
541191	Title abstract & settlement offices	4	3 302	1 220	230	40	22.5	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	171	53 772	23 590	5 752	1 342	31.2	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	171	53 772	23 590	5 752	1 342	31.2	18.2
541211	Offices of certified public accountants	100	33 725	14 126	3 258	513	35.7	9.5
541213	Tax return preparation services	20	4 181	1 669	748	455	16.4	2.5
541219	Other accounting services	49	D	D	D	e	D	D
5413	Architectural, engineering, & related services	164	168 091	63 575	15 250	1 607	22.7	8.0
54131	Architectural services	22	10 832	5 758	1 168	124	16.3	1.4
541310	Architectural services	22	10 832	5 758	1 168	124	16.3	1.4
54133	Engineering services	107	133 205	48 484	11 953	1 175	24.7	9.3
541330	Engineering services	107	133 205	48 484	11 953	1 175	24.7	9.3
54134	Drafting services	6	2 681	1 520	333	42	46.3	—
541340	Drafting services	6	2 681	1 520	333	42	46.3	—
54135	Building inspection services	7	1 764	350	15	8	16.4	49.6
541350	Building inspection services	7	1 764	350	15	8	16.4	49.6
54137	Surveying & mapping (except geophysical) services	12	6 749	3 498	934	116	15.6	—
541370	Surveying & mapping (except geophysical) services	12	6 749	3 498	934	116	15.6	—
54138	Testing laboratories	10	12 860	3 965	847	142	6.4	—
541380	Testing laboratories	10	12 860	3 965	847	142	6.4	—
5414	Specialized design services	29	16 287	3 758	640	160	29.7	5.5
54141	Interior design services	12	4 961	721	152	60	24.0	17.6
541410	Interior design services	12	4 961	721	152	60	24.0	17.6
54142	Industrial design services	5	D	D	D	b	D	D
541420	Industrial design services	5	D	D	D	b	D	D
54143	Graphic design services	10	3 897	1 410	278	52	55.1	.3
541430	Graphic design services	10	3 897	1 410	278	52	55.1	.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
CHICAGO—GARY—KENOSHA, IL—IN—WI CMSA—Con.								
Gary, IN PMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	75	96 625	30 486	8 555	614	11.3	1.9
54151	Computer systems design & related services	75	96 625	30 486	8 555	614	11.3	1.9
541511	Custom computer programming services	29	D	D	D	c	D	D
541512	Computer systems design services	34	21 560	8 695	2 010	147	21.0	4.2
5415121	Computer systems integrators	9	16 540	6 516	1 610	83	5.8	—
5415122	Computer systems consultants (except systems integrators)	25	5 020	2 179	400	64	71.4	18.2
541513	Computer facilities management services	2	D	D	D	c	D	D
541519	Other computer related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	96	41 750	13 738	2 900	452	31.9	7.0
54161	Management consulting services	60	17 406	5 617	1 130	185	41.8	14.4
541611	Administrative management & general management consulting service	34	10 333	3 496	744	118	26.5	4.7
54162	Environmental consulting services	19	9 287	3 417	777	103	55.0	2.9
541620	Environmental consulting services	19	9 287	3 417	777	103	55.0	2.9
54169	Other scientific & technical consulting services	17	15 057	4 704	993	164	6.3	1.1
541690	Other scientific & technical consulting services	17	15 057	4 704	993	164	6.3	1.1
5418	Advertising & related services	49	34 926	10 449	2 482	482	20.4	2.1
54185	Display advertising	10	15 425	3 174	747	93	3.3	3.8
541850	Display advertising	10	15 425	3 174	747	93	3.3	3.8
5418502	Outdoor advertising services	10	15 425	3 174	747	93	3.3	3.8
54189	Other services related to advertising	17	D	D	D	c	D	D
541890	Other services related to advertising	17	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	47	10 736	3 606	790	342	32.3	6.0
54192	Photographic services	35	8 040	2 486	489	161	38.9	1.9
541921	Photographic studios, portrait	27	5 264	1 454	297	112	50.3	2.1
541922	Commercial photography	8	2 776	1 032	192	49	17.2	1.5
Kankakee, IL PMSA								
54	Professional, scientific, & technical services	132	32 744	12 695	2 784	507	45.0	4.6
541	Professional, scientific, & technical services	132	32 744	12 695	2 784	507	45.0	4.6
5411	Legal services	46	11 171	4 030	871	143	42.9	6.9
54111	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
541110	Offices of lawyers	42	9 262	3 235	645	109	51.1	8.4
5411101	Offices of lawyers (except legal aid societies)	42	9 262	3 235	645	109	51.1	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	8 901	3 241	826	181	40.9	3.8
541211	Offices of certified public accountants	20	6 983	2 806	664	99	34.3	4.8
541213	Tax return preparation services	8	1 113	263	112	67	39.0	—
5413	Architectural, engineering, & related services	12	4 906	2 590	482	73	47.0	—
5418	Advertising & related services	6	3 029	1 203	287	39	33.1	—
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
Kenosha, WI PMSA								
54	Professional, scientific, & technical services	176	47 655	20 419	4 403	687	34.6	11.1
541	Professional, scientific, & technical services	176	47 655	20 419	4 403	687	34.6	11.1
5411	Legal services	51	17 383	7 806	1 574	225	35.7	8.4
54111	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
541110	Offices of lawyers	48	14 556	6 292	1 346	185	39.6	10.0
5411101	Offices of lawyers (except legal aid societies)	48	14 556	6 292	1 346	185	39.6	10.0
54119	Other legal services	3	2 827	1 514	228	40	D	—
541191	Title abstract & settlement offices	3	2 827	1 514	228	40	D	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	11 708	5 009	1 198	178	27.0	17.5
541211	Offices of certified public accountants	16	8 337	3 644	953	114	18.4	13.3
541219	Other accounting services	19	3 135	1 314	235	47	46.2	28.3
5413	Architectural, engineering, & related services	28	7 609	3 219	685	105	34.9	4.0
5414	Specialized design services	10	1 414	420	99	18	38.3	—
5415	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
54151	Computer systems design & related services	18	4 041	1 815	293	37	53.8	5.6
5418	Advertising & related services	7	2 056	707	158	55	16.5	30.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA								
54	Professional, scientific, & technical services	4 039	4 145 833	1 571 660	362 067	40 006	15.9	5.4
541	Professional, scientific, & technical services	4 039	4 145 833	1 571 660	362 067	40 006	15.9	5.4
5411	Legal services	970	671 448	246 592	50 115	6 134	17.3	3.4
54111	Offices of lawyers	922	D	D	D	i	D	D
541110	Offices of lawyers	922	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	922	D	D	D	i	D	D
54119	Other legal services	48	D	D	D	e	D	D
541191	Title abstract & settlement offices	43	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
541211	Offices of certified public accountants	351	252 714	105 335	23 195	2 827	17.3	2.0
541213	Tax return preparation services	76	22 728	7 894	2 802	1 565	26.4	1.3
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	151	37 961	18 472	4 983	805	33.2	21.0
5413	Architectural, engineering, & related services	673	786 548	353 578	78 167	7 817	20.6	2.5
54131	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
541310	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
54133	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
541330	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
54134	Drafting services	7	4 970	1 882	423	46	83.7	2.5
541340	Drafting services	7	4 970	1 882	423	46	83.7	2.5
54135	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
541350	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
54137	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
541370	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
54138	Testing laboratories	39	D	D	D	f	D	D
541380	Testing laboratories	39	D	D	D	f	D	D
5414	Specialized design services	227	D	D	D	g	D	D
54141	Interior design services	77	D	D	D	e	D	D
541410	Interior design services	77	D	D	D	e	D	D
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	130	D	D	D	f	D	D
541430	Graphic design services	130	D	D	D	f	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	109	D	D	D	f	D	D
5414302	Commercial art	21	11 568	4 264	952	113	29.3	1.7
5415	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
54151	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
541511	Custom computer programming services	206	D	D	D	h	D	D
541512	Computer systems design services	186	D	D	D	g	D	D
5415121	Computer systems integrators	79	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	107	D	D	D	f	D	D
541513	Computer facilities management services	14	D	D	D	f	D	D
541519	Other computer related services	40	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	557	471 559	177 642	40 134	3 675	21.7	4.2
54161	Management consulting services	448	D	D	D	h	D	D
541611	Administrative management & general management consulting service	169	D	D	D	g	D	D
541612	Human resources & executive search consulting services	121	74 458	32 736	7 374	637	27.8	9.2
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	69	47 395	19 370	4 607	322	19.6	13.9
541613	Marketing consulting services	97	55 976	17 891	3 627	418	46.8	4.1
541614	Process, physical distribution, & logistics consulting services	35	37 471	10 417	2 496	177	38.4	5.9
541618	Other management consulting services	26	5 963	2 470	629	91	44.6	.9
54162	Environmental consulting services	42	D	D	D	e	D	D
541620	Environmental consulting services	42	D	D	D	e	D	D
54169	Other scientific & technical consulting services	67	D	D	D	e	D	D
541690	Other scientific & technical consulting services	67	D	D	D	e	D	D
5417	Scientific research & development services	27	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
5417102	Research & development in the life sciences	16	D	D	D	e	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
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	279	453 239	104 602	24 531	3 471	11.2	2.5
54181	Advertising agencies	110	D	D	D	f	D	D
541810	Advertising agencies	110	D	D	D	f	D	D
54182	Public relations agencies	24	D	D	D	c	D	D
541820	Public relations agencies	24	D	D	D	c	D	D
54183	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
541830	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
54185	Display advertising	15	D	D	D	f	D	D
541850	Display advertising	15	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	30	D	D	D	f	D	D
541860	Direct mail advertising	30	D	D	D	f	D	D
54189	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
541890	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
5418902	Advertising specialties goods distributor	45	114 584	12 502	2 682	466	7.9	1.1
5418903	Sign painting & lettering shop	24	8 254	2 873	723	104	14.1	5.2
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	263	D	D	D	h	D	D
54191	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
541910	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
54192	Photographic services	159	D	D	D	f	D	D
541921	Photographic studios, portrait	119	D	D	D	f	D	D
541922	Commercial photography	40	18 366	6 228	1 363	191	30.9	1.3
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
Cincinnati, OH—KY—IN PMSA								
54	Professional, scientific, & technical services	3 595	3 853 922	1 482 488	339 405	36 858	15.3	5.4
541	Professional, scientific, & technical services	3 595	3 853 922	1 482 488	339 405	36 858	15.3	5.4
5411	Legal services	857	642 229	235 261	47 836	5 742	16.4	3.3
54111	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
541110	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
5411101	Offices of lawyers (except legal aid societies)	811	602 885	220 479	44 850	5 310	16.8	3.4
54119	Other legal services	46	39 344	14 782	2 986	432	9.6	.7
541191	Title abstract & settlement offices	41	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
541211	Offices of certified public accountants	314	240 734	98 748	21 767	2 626	16.3	2.0
541213	Tax return preparation services	63	19 310	6 476	2 214	1 264	27.4	.5
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	129	27 497	12 915	2 913	630	40.9	9.8
5413	Architectural, engineering, & related services	592	737 196	329 262	72 737	7 244	18.5	2.6
54131	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
541310	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
54133	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
541330	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
541370	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
54138	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
541380	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
5414	Specialized design services	215	183 249	63 157	14 407	1 575	18.5	2.9
54141	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
541410	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
541430	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
5414301	Graphic design services (except commercial art & medical artists) ..	104	D	D	D	f	D	D
5414302	Commercial art	20	D	D	D	c	D	D
5415	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
54151	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
541511	Custom computer programming services	182	374 296	212 125	54 522	3 441	6.6	11.1
541512	Computer systems design services	164	310 001	95 394	23 207	2 028	10.4	4.9
5415121	Computer systems integrators	72	233 958	60 089	15 351	1 292	6.9	2.6
5415122	Computer systems consultants (except systems integrators)	92	76 043	35 305	7 856	736	21.1	12.0
541519	Other computer related services	31	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
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Cincinnati, OH—KY—IN PMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	487	450 164	168 685	38 542	3 506	20.4	3.9
54161	Management consulting services	390	370 197	141 395	32 342	2 879	20.5	3.9
541611	Administrative management & general management consulting service	147	206 029	80 798	18 654	1 618	8.6	2.4
541612	Human resources & executive search consulting services	105	69 712	30 842	7 094	595	25.3	9.8
5416122	Executive placement services	45	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	58	43 591	18 011	4 383	295	15.8	15.2
541613	Marketing consulting services	86	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	28	D	D	D	c	D	D
541618	Other management consulting services	24	D	D	D	b	D	D
54162	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
541620	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
54169	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
541690	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
5417	Scientific research & development services	25	53 100	17 970	3 816	471	7.5	2.3
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417102	Research & development in the life sciences	14	D	D	D	e	D	D
5418	Advertising & related services	260	393 197	95 586	22 475	2 659	12.3	2.9
54181	Advertising agencies	106	D	D	D	f	D	D
541810	Advertising agencies	106	D	D	D	f	D	D
54182	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
541820	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
54183	Media buying services	7	D	D	D	c	D	D
541830	Media buying services	7	D	D	D	c	D	D
54185	Display advertising	14	17 267	4 137	869	141	30.0	.7
541850	Display advertising	14	17 267	4 137	869	141	30.0	.7
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
541860	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
54189	Other services related to advertising	72	D	D	D	f	D	D
541890	Other services related to advertising	72	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	43	D	D	D	e	D	D
5418903	Sign painting & lettering shop	22	D	D	D	c	D	D
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	245	303 829	108 155	25 609	4 610	16.3	20.0
54191	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
541910	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
54192	Photographic services	145	45 745	13 511	2 929	673	36.7	3.6
541921	Photographic studios, portrait	106	D	D	D	e	D	D
541922	Commercial photography	39	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
Hamilton—Middletown, OH PMSA								
54	Professional, scientific, & technical services	444	291 911	89 172	22 662	3 148	23.0	5.7
541	Professional, scientific, & technical services	444	291 911	89 172	22 662	3 148	23.0	5.7
5411	Legal services	113	29 219	11 331	2 279	392	38.2	6.4
54111	Offices of lawyers	111	D	D	D	e	D	D
541110	Offices of lawyers	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
541211	Offices of certified public accountants	37	11 980	6 587	1 428	201	36.9	2.6
541213	Tax return preparation services	13	3 418	1 418	588	301	20.5	6.0
541219	Other accounting services	22	10 464	5 557	2 070	175	12.9	50.6
5413	Architectural, engineering, & related services	81	49 352	24 316	5 430	573	51.5	1.7
54131	Architectural services	10	4 815	1 993	475	49	33.9	.4
541310	Architectural services	10	4 815	1 993	475	49	33.9	.4
54133	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
541330	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	—
541370	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	—
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
54151	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
541512	Computer systems design services	22	D	D	D	b	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	e	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
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Hamilton—Middletown, OH PMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	70	21 395	8 957	1 592	169	48.0	10.1
54161	Management consulting services	58	D	D	D	c	D	D
541612	Human resources & executive search consulting services	16	4 746	1 894	280	42	63.2	—
5416123	Human resources & personnel management consulting	11	3 804	1 359	224	27	62.7	—
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	19	60 042	9 016	2 056	812	4.0	—
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
ELKHART—GOSHEN, IN MSA								
54	Professional, scientific, & technical services	246	111 583	35 972	8 318	1 465	36.9	4.2
541	Professional, scientific, & technical services	246	111 583	35 972	8 318	1 465	36.9	4.2
5411	Legal services	67	26 743	6 253	1 435	286	32.6	3.2
54111	Offices of lawyers	64	25 557	5 636	1 312	255	33.3	3.3
541110	Offices of lawyers	64	25 557	5 636	1 312	255	33.3	3.3
5411101	Offices of lawyers (except legal aid societies)	64	25 557	5 636	1 312	255	33.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	34 186	11 711	3 083	599	14.6	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	34 186	11 711	3 083	599	14.6	7.3
541211	Offices of certified public accountants	30	24 612	7 470	1 929	281	11.0	9.8
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	25 306	10 725	2 102	276	61.3	3.2
54133	Engineering services	15	14 430	6 389	1 038	140	80.7	—
541330	Engineering services	15	14 430	6 389	1 038	140	80.7	—
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	2 311	1 133	277	35	13.2	8.7
541370	Surveying & mapping (except geophysical) services	7	2 311	1 133	277	35	13.2	8.7
5414	Specialized design services	9	3 176	723	170	25	100.0	—
54143	Graphic design services	5	1 891	488	111	18	100.0	—
541430	Graphic design services	5	1 891	488	111	18	100.0	—
5415	Computer systems design & related services	14	5 481	1 984	467	70	35.1	2.6
54151	Computer systems design & related services	14	5 481	1 984	467	70	35.1	2.6
541512	Computer systems design services	6	4 758	1 577	359	53	36.6	1.5
5416	Management, scientific, & technical consulting services	19	4 545	1 246	275	44	61.2	3.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	25	8 179	2 237	537	92	34.6	2.1
54189	Other services related to advertising	14	3 864	628	154	31	49.2	4.3
541890	Other services related to advertising	14	3 864	628	154	31	49.2	4.3
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	16	2 026	434	94	45	39.6	1.2
541921	Photographic studios, portrait	12	1 611	324	64	37	39.9	—
EVANSVILLE—HENDERSON, IN—KY MSA								
54	Professional, scientific, & technical services	579	307 714	118 582	26 136	4 379	28.5	9.2

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
EVANSVILLE—HENDERSON, IN—KY MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services	579	307 714	118 582	26 136	4 379	28.5	9.2
5411	Legal services	158	68 541	21 274	4 647	806	36.1	4.0
54111	Offices of lawyers	146	64 991	19 788	4 312	732	36.9	3.0
541110	Offices of lawyers	146	64 991	19 788	4 312	732	36.9	3.0
5411101	Offices of lawyers (except legal aid societies)	146	64 991	19 788	4 312	732	36.9	3.0
54119	Other legal services	12	3 550	1 486	335	74	21.8	21.2
541191	Title abstract & settlement offices	12	3 550	1 486	335	74	21.8	21.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	46 993	21 273	5 691	1 098	22.8	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	46 993	21 273	5 691	1 098	22.8	16.7
541211	Offices of certified public accountants	50	31 714	13 327	3 217	496	20.8	23.9
541213	Tax return preparation services	17	2 477	931	387	222	24.1	10.9
541219	Other accounting services	25	D	D	D	e	D	D
5413	Architectural, engineering, & related services	110	67 931	35 237	7 277	997	33.3	2.3
54131	Architectural services	13	9 427	3 952	769	91	23.2	.2
541310	Architectural services	13	9 427	3 952	769	91	23.2	.2
54133	Engineering services	71	47 001	25 242	5 152	644	41.1	3.2
541330	Engineering services	71	47 001	25 242	5 152	644	41.1	3.2
54138	Testing laboratories	14	9 195	4 832	1 169	191	5.4	—
541380	Testing laboratories	14	9 195	4 832	1 169	191	5.4	—
5414	Specialized design services	30	11 925	3 222	817	108	35.3	8.8
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	15	7 327	2 675	653	82	27.9	11.2
541430	Graphic design services	15	7 327	2 675	653	82	27.9	11.2
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services	44	29 808	11 747	2 375	369	21.9	17.5
54151	Computer systems design & related services	44	29 808	11 747	2 375	369	21.9	17.5
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	22	15 499	6 095	1 108	226	32.1	27.0
5416	Management, scientific, & technical consulting services	62	21 533	6 922	1 481	203	40.1	6.9
54161	Management consulting services	40	13 580	4 840	994	117	43.6	10.8
541613	Marketing consulting services	10	6 214	1 414	295	42	50.2	7.2
54162	Environmental consulting services	15	7 432	1 819	402	71	30.4	.3
541620	Environmental consulting services	15	7 432	1 819	402	71	30.4	.3
5417	Scientific research & development services	4	D	D	D	c	D	D
5418	Advertising & related services	43	23 644	6 583	1 726	227	29.1	4.9
54181	Advertising agencies	18	9 741	3 663	991	105	17.0	11.3
541810	Advertising agencies	18	9 741	3 663	991	105	17.0	11.3
54189	Other services related to advertising	13	4 953	938	159	43	35.8	—
541890	Other services related to advertising	13	4 953	938	159	43	35.8	—
5418903	Sign painting & lettering shop	5	1 373	447	94	18	56.4	—
5419	Other professional, scientific, & technical services	34	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	27	6 157	1 596	351	99	25.2	11.3
541921	Photographic studios, portrait	23	4 817	1 104	224	78	26.3	14.4
FORT WAYNE, IN MSA								
54	Professional, scientific, & technical services	838	511 983	180 055	39 159	6 336	23.5	6.8
541	Professional, scientific, & technical services	838	511 983	180 055	39 159	6 336	23.5	6.8
5411	Legal services	204	118 353	35 975	7 279	1 187	26.6	1.7
54111	Offices of lawyers	187	112 609	33 164	6 720	1 061	27.2	1.7
541110	Offices of lawyers	187	112 609	33 164	6 720	1 061	27.2	1.7
5411101	Offices of lawyers (except legal aid societies)	187	112 609	33 164	6 720	1 061	27.2	1.7
54119	Other legal services	17	5 744	2 811	559	126	16.6	—
541191	Title abstract & settlement offices	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	146	70 454	29 594	7 368	1 228	20.6	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	146	70 454	29 594	7 368	1 228	20.6	13.8
541211	Offices of certified public accountants	76	51 346	19 196	4 638	591	20.4	16.8
541213	Tax return preparation services	21	3 647	1 663	643	273	32.5	12.3
541219	Other accounting services	39	8 327	3 670	822	137	31.9	1.7
5413	Architectural, engineering, & related services	148	88 638	37 772	8 382	1 019	44.4	3.8
54131	Architectural services	26	23 107	9 463	2 171	234	14.6	1.7
541310	Architectural services	26	23 107	9 463	2 171	234	14.6	1.7
54133	Engineering services	90	53 315	22 732	4 901	581	57.5	5.6
541330	Engineering services	90	53 315	22 732	4 901	581	57.5	5.6
54137	Surveying & mapping (except geophysical) services	16	4 417	2 352	557	101	28.6	.8
541370	Surveying & mapping (except geophysical) services	16	4 417	2 352	557	101	28.6	.8
54138	Testing laboratories	11	7 398	3 025	722	94	49.9	—
541380	Testing laboratories	11	7 398	3 025	722	94	49.9	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT WAYNE, IN MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	43	27 586	6 764	1 323	198	21.7	.2
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	26	20 197	4 229	897	131	18.2	.2
541430	Graphic design services	26	20 197	4 229	897	131	18.2	.2
5414301	Graphic design services (except commercial art & medical artists) ..	21	19 464	3 989	845	120	15.3	—
5415	Computer systems design & related services	67	91 201	28 290	5 996	674	6.7	6.1
54151	Computer systems design & related services	67	91 201	28 290	5 996	674	6.7	6.1
541511	Custom computer programming services	26	14 420	5 859	1 111	144	10.4	9.5
541512	Computer systems design services	29	72 423	21 103	4 589	484	5.6	1.2
5415121	Computer systems integrators	15	69 998	20 219	4 376	452	3.7	—
5416	Management, scientific, & technical consulting services	101	56 520	23 678	4 813	558	20.3	10.1
54161	Management consulting services	83	50 150	21 068	4 332	492	14.1	8.2
541611	Administrative management & general management consulting service	32	17 128	7 297	1 404	133	14.4	5.0
541612	Human resources & executive search consulting services	30	18 910	9 964	2 109	277	13.9	16.0
5416122	Executive placement services	19	14 325	7 033	1 378	212	12.4	18.7
541614	Process, physical distribution, & logistics consulting services	8	11 100	2 643	620	52	5.1	.1
54169	Other scientific & technical consulting services	12	4 058	1 776	345	44	53.3	39.2
541690	Other scientific & technical consulting services	12	4 058	1 776	345	44	53.3	39.2
5418	Advertising & related services	79	40 679	10 989	2 624	390	19.1	14.2
54181	Advertising agencies	37	17 067	6 282	1 454	181	19.4	2.1
541810	Advertising agencies	37	17 067	6 282	1 454	181	19.4	2.1
54189	Other services related to advertising	28	14 136	2 155	519	94	19.8	6.6
541890	Other services related to advertising	28	14 136	2 155	519	94	19.8	6.6
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	47	D	D	D	g	D	D
54191	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
541910	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
54192	Photographic services	38	7 530	1 831	381	121	33.9	5.4
541921	Photographic studios, portrait	33	6 567	1 531	305	105	32.5	5.1
INDIANAPOLIS, IN MSA								
54	Professional, scientific, & technical services	3 582	3 085 341	1 159 311	258 927	30 739	20.5	6.6
541	Professional, scientific, & technical services	3 582	3 085 341	1 159 311	258 927	30 739	20.5	6.6
5411	Legal services	858	662 555	228 491	50 935	5 735	18.9	3.7
54111	Offices of lawyers	789	619 822	212 904	47 315	5 195	19.6	3.5
541110	Offices of lawyers	789	619 822	212 904	47 315	5 195	19.6	3.5
5411101	Offices of lawyers (except legal aid societies)	789	619 822	212 904	47 315	5 195	19.6	3.5
54119	Other legal services	69	42 733	15 587	3 620	540	9.6	6.6
541191	Title abstract & settlement offices	61	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	485	410 055	162 344	38 889	5 558	15.4	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	485	410 055	162 344	38 889	5 558	15.4	12.7
541211	Offices of certified public accountants	267	312 384	114 850	26 332	2 879	14.4	14.3
541213	Tax return preparation services	72	14 595	5 542	2 238	1 190	20.9	8.2
541214	Payroll services	16	34 735	14 888	3 443	452	3.8	10.2
541219	Other accounting services	130	48 341	27 064	6 876	1 037	28.1	5.6
5413	Architectural, engineering, & related services	599	655 251	288 508	63 992	6 823	27.7	3.6
54131	Architectural services	132	105 375	45 582	10 426	1 085	22.5	1.1
541310	Architectural services	132	105 375	45 582	10 426	1 085	22.5	1.1
54133	Engineering services	357	446 443	196 328	42 499	4 393	32.5	4.7
541330	Engineering services	357	446 443	196 328	42 499	4 393	32.5	4.7
54134	Drafting services	22	7 928	5 232	1 387	163	10.3	.1
541340	Drafting services	22	7 928	5 232	1 387	163	10.3	.1
54135	Building inspection services	21	3 214	1 512	307	51	48.9	.2
541350	Building inspection services	21	3 214	1 512	307	51	48.9	.2
54137	Surveying & mapping (except geophysical) services	32	55 568	26 224	6 256	739	4.1	1.1
541370	Surveying & mapping (except geophysical) services	32	55 568	26 224	6 256	739	4.1	1.1
54138	Testing laboratories	35	36 723	13 630	3 117	392	21.2	2.1
541380	Testing laboratories	35	36 723	13 630	3 117	392	21.2	2.1
5414	Specialized design services	183	89 676	33 967	7 121	1 132	30.8	9.9
54141	Interior design services	73	D	D	D	e	D	D
541410	Interior design services	73	D	D	D	e	D	D
54142	Industrial design services	7	D	D	D	e	D	D
541420	Industrial design services	7	D	D	D	e	D	D
54143	Graphic design services	98	39 769	13 143	2 988	447	23.5	15.9
541430	Graphic design services	98	39 769	13 143	2 988	447	23.5	15.9
5414301	Graphic design services (except commercial art & medical artists) ..	87	37 330	12 145	2 713	400	22.6	17.0
5414302	Commercial art	11	2 439	998	275	47	38.2	—

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
	INDIANAPOLIS, IN MSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	466	526 907	207 825	48 220	4 581	13.3	5.6
54151	Computer systems design & related services	466	526 907	207 825	48 220	4 581	13.3	5.6
541511	Custom computer programming services	184	163 991	83 338	17 927	1 756	12.3	8.4
541512	Computer systems design services	220	244 897	93 402	22 201	2 111	17.9	5.6
5415121	Computer systems integrators	95	215 341	80 212	19 275	1 790	11.8	4.8
5415122	Computer systems consultants (except systems integrators)	125	29 556	13 190	2 926	321	62.4	10.7
541513	Computer facilities management services	15	107 184	26 992	7 228	604	.6	1.1
541519	Other computer related services	47	10 835	4 093	864	110	51.2	7.3
5416	Management, scientific, & technical consulting services	536	327 703	117 067	24 295	2 839	29.0	12.9
54161	Management consulting services	415	263 395	95 564	19 245	2 250	29.2	8.9
541611	Administrative management & general management consulting service	177	96 492	31 116	7 197	675	30.3	11.8
541612	Human resources & executive search consulting services	100	48 021	22 827	5 502	521	29.7	13.8
5416121	Actuarial consulting	11	D	D	D	b	D	D
5416122	Executive placement services	44	23 538	12 027	2 640	259	32.4	12.3
5416123	Human resources & personnel management consulting	45	D	D	D	c	D	D
541613	Marketing consulting services	94	88 365	31 067	3 684	800	22.1	6.1
541614	Process, physical distribution, & logistics consulting services	27	19 524	5 413	1 620	150	40.0	—
541618	Other management consulting services	17	10 993	5 141	1 242	104	54.6	.4
54162	Environmental consulting services	44	29 147	9 279	2 129	241	35.5	4.4
541620	Environmental consulting services	44	29 147	9 279	2 129	241	35.5	4.4
54169	Other scientific & technical consulting services	77	35 161	12 224	2 921	348	22.3	49.9
541690	Other scientific & technical consulting services	77	35 161	12 224	2 921	348	22.3	49.9
5417	Scientific research & development services	29	110 756	31 264	6 837	830	5.1	3.6
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
5417102	Research & development in the life sciences	16	D	D	D	f	D	D
5418	Advertising & related services	247	205 577	58 401	13 683	1 877	22.6	7.7
54181	Advertising agencies	86	62 457	25 416	5 968	618	12.4	3.0
541810	Advertising agencies	86	62 457	25 416	5 968	618	12.4	3.0
54182	Public relations agencies	30	18 420	5 318	1 254	157	59.1	1.6
541820	Public relations agencies	30	18 420	5 318	1 254	157	59.1	1.6
54184	Media representatives	11	10 260	3 068	726	132	13.8	85.4
541840	Media representatives	11	10 260	3 068	726	132	13.8	85.4
54185	Display advertising	16	18 960	3 874	1 025	103	12.6	7.3
541850	Display advertising	16	18 960	3 874	1 025	103	12.6	7.3
5418502	Outdoor advertising services	15	D	D	D	b	D	D
54186	Direct mail advertising	19	35 915	9 503	2 302	425	26.5	3.8
541860	Direct mail advertising	19	35 915	9 503	2 302	425	26.5	3.8
54189	Other services related to advertising	77	54 712	9 501	2 027	398	25.9	2.3
541890	Other services related to advertising	77	54 712	9 501	2 027	398	25.9	2.3
5418902	Advertising specialties goods distributor	44	35 625	6 274	1 418	242	29.0	1.2
5418903	Sign painting & lettering shop	21	7 424	1 782	320	84	28.2	8.6
5418909	All other advertising	12	11 663	1 445	289	72	15.0	1.4
5419	Other professional, scientific, & technical services	179	96 861	31 444	4 955	1 364	19.0	3.6
54191	Marketing research & public opinion polling	35	44 342	16 621	1 924	684	11.1	5.3
541910	Marketing research & public opinion polling	35	44 342	16 621	1 924	684	11.1	5.3
54192	Photographic services	123	40 723	9 909	2 068	589	26.9	2.5
541921	Photographic studios, portrait	90	31 330	7 431	1 488	493	23.0	3.1
541922	Commercial photography	33	9 393	2 478	580	96	39.9	.6
54199	All other professional, scientific, & technical services	17	10 548	4 616	913	79	15.2	.7
541990	All other professional, scientific, & technical services	17	10 548	4 616	913	79	15.2	.7
	KOKOMO, IN MSA							
54	Professional, scientific, & technical services	122	35 400	11 661	2 880	503	48.4	5.1
541	Professional, scientific, & technical services	122	35 400	11 661	2 880	503	48.4	5.1
5411	Legal services	51	13 240	4 050	953	161	60.6	3.9
54111	Offices of lawyers	48	12 615	3 764	887	142	63.6	2.8
541110	Offices of lawyers	48	12 615	3 764	887	142	63.6	2.8
5411101	Offices of lawyers (except legal aid societies)	48	12 615	3 764	887	142	63.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 352	1 577	440	119	53.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 352	1 577	440	119	53.1	2.6
5413	Architectural, engineering, & related services	17	10 514	3 415	821	114	48.9	10.6
5414	Specialized design services	5	1 626	861	273	37	17.2	—
5418	Advertising & related services	6	2 375	735	178	25	31.0	1.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAFAYETTE, IN MSA								
54	Professional, scientific, & technical services	242	110 433	38 161	8 641	1 336	34.7	3.1
541	Professional, scientific, & technical services	242	110 433	38 161	8 641	1 336	34.7	3.1
5411	Legal services	65	30 999	7 942	1 721	309	39.1	2.1
54111	Offices of lawyers	59	28 167	6 683	1 447	257	41.3	2.3
541110	Offices of lawyers	59	28 167	6 683	1 447	257	41.3	2.3
5411101	Offices of lawyers (except legal aid societies)	59	28 167	6 683	1 447	257	41.3	2.3
54119	Other legal services	6	2 832	1 259	274	52	16.6	—
541191	Title abstract & settlement offices	6	2 832	1 259	274	52	16.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	12 543	5 664	1 392	310	37.2	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	12 543	5 664	1 392	310	37.2	5.4
541211	Offices of certified public accountants	26	8 295	3 564	816	134	26.3	4.8
541213	Tax return preparation services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	46	26 395	13 709	3 247	354	23.8	.5
54131	Architectural services	9	4 602	2 331	473	53	22.6	—
541310	Architectural services	9	4 602	2 331	473	53	22.6	—
54133	Engineering services	20	13 637	7 773	1 999	167	20.6	—
541330	Engineering services	20	13 637	7 773	1 999	167	20.6	—
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	13	2 019	364	83	22	96.9	.5
5415	Computer systems design & related services	21	14 324	3 257	662	120	18.0	1.3
54151	Computer systems design & related services	21	14 324	3 257	662	120	18.0	1.3
541512	Computer systems design services	9	8 909	1 868	367	76	18.4	—
5416	Management, scientific, & technical consulting services	22	4 714	1 627	267	48	71.3	14.6
54161	Management consulting services	10	3 160	955	142	20	78.3	21.7
5417	Scientific research & development services	5	7 912	2 521	596	46	25.4	9.5
5418	Advertising & related services	12	7 949	2 199	476	64	62.8	—
54189	Other services related to advertising	6	1 643	256	64	16	42.8	—
541890	Other services related to advertising	6	1 643	256	64	16	42.8	—
5419	Other professional, scientific, & technical services	16	3 578	878	197	63	8.6	10.2
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
LOUISVILLE, KY—IN MSA								
54	Professional, scientific, & technical services	2 262	1 639 825	559 255	125 739	17 402	21.0	7.0
541	Professional, scientific, & technical services	2 262	1 639 825	559 255	125 739	17 402	21.0	7.0
5411	Legal services	657	414 009	128 176	28 078	3 830	22.7	6.1
54111	Offices of lawyers	630	404 294	124 386	27 332	3 697	23.0	5.8
541110	Offices of lawyers	630	404 294	124 386	27 332	3 697	23.0	5.8
5411101	Offices of lawyers (except legal aid societies)	630	404 294	124 386	27 332	3 697	23.0	5.8
54119	Other legal services	27	9 715	3 790	746	133	9.2	16.7
541191	Title abstract & settlement offices	21	7 486	3 248	631	108	6.5	20.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	345	209 812	79 798	16 875	3 222	16.4	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	345	209 812	79 798	16 875	3 222	16.4	7.6
541211	Offices of certified public accountants	162	138 347	52 180	11 626	1 503	15.5	5.4
541213	Tax return preparation services	61	11 923	3 811	1 644	836	26.7	6.6
541214	Payroll services	15	43 348	16 766	1 757	490	2.5	12.7
541219	Other accounting services	107	16 194	7 041	1 848	393	53.3	13.6
5413	Architectural, engineering, & related services	339	270 295	108 968	24 123	2 819	27.0	3.7
54131	Architectural services	70	71 917	22 962	4 631	557	18.4	.9
541310	Architectural services	70	71 917	22 962	4 631	557	18.4	.9
54133	Engineering services	195	177 882	77 868	17 684	1 929	29.0	4.6
541330	Engineering services	195	177 882	77 868	17 684	1 929	29.0	4.6
54135	Building inspection services	13	1 373	372	87	19	31.0	5.8
541350	Building inspection services	13	1 373	372	87	19	31.0	5.8
54137	Surveying & mapping (except geophysical) services	31	6 839	2 969	616	151	39.6	15.7
541370	Surveying & mapping (except geophysical) services	31	6 839	2 969	616	151	39.6	15.7
54138	Testing laboratories	25	10 763	4 595	1 068	156	37.5	.8
541380	Testing laboratories	25	10 763	4 595	1 068	156	37.5	.8
5414	Specialized design services	102	52 668	13 918	2 903	468	25.7	1.1
54141	Interior design services	36	12 102	2 338	441	99	50.8	3.4
541410	Interior design services	36	12 102	2 338	441	99	50.8	3.4
54143	Graphic design services	61	39 796	11 382	2 403	360	16.6	.4
541430	Graphic design services	61	39 796	11 382	2 403	360	16.6	.4
5414301	Graphic design services (except commercial art & medical artists) ..	52	38 502	11 073	2 335	344	14.3	.4
5415	Computer systems design & related services	222	251 342	78 644	17 821	1 985	16.0	3.2
54151	Computer systems design & related services	222	251 342	78 644	17 821	1 985	16.0	3.2
541511	Custom computer programming services	87	D	D	D	f	D	D
541512	Computer systems design services	109	130 295	36 165	8 787	913	18.2	4.8
5415121	Computer systems integrators	55	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	54	D	D	D	e	D	D
541519	Other computer related services	21	6 649	3 334	536	123	90.6	1.1

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
	LOUISVILLE, KY—IN MSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	297	144 720	63 777	15 218	1 455	28.4	28.1
54161	Management consulting services	236	124 363	55 429	13 554	1 231	25.3	30.3
541611	Administrative management & general management consulting service	97	34 713	16 983	4 403	330	33.0	10.7
541612	Human resources & executive search consulting services	50	47 921	26 216	6 411	623	11.5	67.3
5416123	Human resources & personnel management consulting	34	38 301	21 773	5 514	514	9.5	82.1
541613	Marketing consulting services	60	28 027	5 674	1 213	143	43.2	5.8
541618	Other management consulting services	15	8 205	3 899	855	104	24.7	—
54162	Environmental consulting services	27	10 867	3 916	815	111	52.9	17.3
541620	Environmental consulting services	27	10 867	3 916	815	111	52.9	17.3
54169	Other scientific & technical consulting services	34	9 490	4 432	849	113	41.1	10.9
541690	Other scientific & technical consulting services	34	9 490	4 432	849	113	41.1	10.9
5417	Scientific research & development services	15	8 686	2 976	675	175	27.5	56.5
5418	Advertising & related services	179	254 379	71 713	17 134	2 576	14.8	2.3
54181	Advertising agencies	71	83 227	37 265	8 998	947	3.9	2.0
541810	Advertising agencies	71	83 227	37 265	8 998	947	3.9	2.0
54182	Public relations agencies	14	6 883	3 045	670	84	23.4	9.7
541820	Public relations agencies	14	6 883	3 045	670	84	23.4	9.7
54184	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
541840	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
5418402	Publishers' advertising representatives	8	15 263	7 055	1 626	150	.2	5.4
54185	Display advertising	9	D	D	D	e	D	D
541850	Display advertising	9	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	12	59 960	12 552	3 078	698	18.0	—
541860	Direct mail advertising	12	59 960	12 552	3 078	698	18.0	—
54189	Other services related to advertising	56	D	D	D	e	D	D
541890	Other services related to advertising	56	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	35	37 128	4 765	1 035	175	46.2	2.0
5418903	Sign painting & lettering shop	14	4 730	1 281	359	63	36.6	2.9
5419	Other professional, scientific, & technical services	106	33 914	11 285	2 912	872	24.8	12.1
54191	Marketing research & public opinion polling	20	13 507	6 263	1 810	531	23.7	2.7
541910	Marketing research & public opinion polling	20	13 507	6 263	1 810	531	23.7	2.7
54192	Photographic services	70	16 643	3 961	888	296	27.1	17.6
541921	Photographic studios, portrait	55	13 862	3 138	687	255	23.8	18.1
541922	Commercial photography	15	2 781	823	201	41	43.7	14.9
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D
	MUNCIE, IN MSA							
54	Professional, scientific, & technical services	153	87 823	37 347	8 871	1 691	20.6	33.0
541	Professional, scientific, & technical services	153	87 823	37 347	8 871	1 691	20.6	33.0
5411	Legal services	45	12 984	3 779	810	168	40.6	.5
54111	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
541110	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
5411101	Offices of lawyers (except legal aid societies)	41	10 915	2 997	630	136	48.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	17 272	8 654	2 221	835	11.2	21.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	17 272	8 654	2 221	835	11.2	21.9
541211	Offices of certified public accountants	15	11 683	6 412	1 630	613	9.3	9.3
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	13 197	5 593	1 338	227	37.9	49.8
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	c	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	12	18 452	8 844	2 014	213	11.2	81.3
54151	Computer systems design & related services	12	18 452	8 844	2 014	213	11.2	81.3
541511	Custom computer programming services	5	D	D	D	c	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTH BEND, IN MSA								
54	Professional, scientific, & technical services	520	369 902	154 800	37 185	4 003	25.0	7.1
541	Professional, scientific, & technical services	520	369 902	154 800	37 185	4 003	25.0	7.1
5411	Legal services	140	72 069	24 863	5 188	785	24.5	4.1
54111	Offices of lawyers	136	62 551	19 960	4 294	616	28.2	4.8
541110	Offices of lawyers	136	62 551	19 960	4 294	616	28.2	4.8
5411101	Offices of lawyers (except legal aid societies)	136	62 551	19 960	4 294	616	28.2	4.8
54119	Other legal services	4	9 518	4 903	894	169	—	—
541191	Title abstract & settlement offices	4	9 518	4 903	894	169	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	68 009	32 441	9 709	989	15.0	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	68 009	32 441	9 709	989	15.0	4.7
541211	Offices of certified public accountants	47	58 865	27 466	7 707	627	10.3	5.1
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	83	67 474	29 936	6 797	783	35.6	7.1
54131	Architectural services	16	13 671	6 041	1 436	150	12.9	.3
541310	Architectural services	16	13 671	6 041	1 436	150	12.9	.3
54133	Engineering services	49	41 629	18 300	4 044	458	37.3	11.5
541330	Engineering services	49	41 629	18 300	4 044	458	37.3	11.5
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	6	3 228	1 920	422	65	16.5	—
541370	Surveying & mapping (except geophysical) services	6	3 228	1 920	422	65	16.5	—
54138	Testing laboratories	7	6 631	2 643	669	82	88.9	—
541380	Testing laboratories	7	6 631	2 643	669	82	88.9	—
5414	Specialized design services	22	5 559	1 709	361	64	38.9	2.9
54143	Graphic design services	13	4 172	1 375	316	48	34.5	1.5
541430	Graphic design services	13	4 172	1 375	316	48	34.5	1.5
5414301	Graphic design services (except commercial art & medical artists) ..	10	D	D	D	b	D	D
5415	Computer systems design & related services	49	95 045	46 235	10 729	753	12.6	8.6
54151	Computer systems design & related services	49	95 045	46 235	10 729	753	12.6	8.6
541511	Custom computer programming services	18	11 989	6 136	1 369	125	59.7	3.7
541512	Computer systems design services	21	71 127	35 241	8 041	462	5.5	10.8
5415121	Computer systems integrators	12	69 506	34 466	7 881	444	3.7	10.9
541519	Other computer related services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	72	16 760	6 259	1 393	181	66.1	18.4
54161	Management consulting services	52	11 416	3 873	924	111	58.4	24.0
54162	Environmental consulting services	8	3 720	1 489	341	46	83.8	—
541620	Environmental consulting services	8	3 720	1 489	341	46	83.8	—
5418	Advertising & related services	41	39 301	11 811	2 669	344	34.0	8.6
54181	Advertising agencies	21	11 914	5 559	1 234	155	24.1	—
541810	Advertising agencies	21	11 914	5 559	1 234	155	24.1	—
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	12	10 464	1 348	303	72	88.6	—
541890	Other services related to advertising	12	10 464	1 348	303	72	88.6	—
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	5 685	1 546	339	104	38.7	7.7
54192	Photographic services	25	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
TERRE HAUTE, IN MSA								
54	Professional, scientific, & technical services	193	75 329	23 070	5 352	1 072	53.3	3.4
541	Professional, scientific, & technical services	193	75 329	23 070	5 352	1 072	53.3	3.4
5411	Legal services	68	30 352	6 257	1 404	323	61.0	3.7
54111	Offices of lawyers	60	28 431	5 148	1 203	262	62.4	3.9
541110	Offices of lawyers	60	28 431	5 148	1 203	262	62.4	3.9
5411101	Offices of lawyers (except legal aid societies)	60	28 431	5 148	1 203	262	62.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	9 513	4 833	1 217	329	34.1	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	9 513	4 833	1 217	329	34.1	3.0
541211	Offices of certified public accountants	18	5 866	3 047	668	108	34.4	3.1
541213	Tax return preparation services	6	1 399	418	187	118	22.8	4.3
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	7 573	3 792	680	102	81.3	7.7
5414	Specialized design services	8	2 210	701	150	39	13.8	—
5415	Computer systems design & related services	13	4 130	1 195	276	57	71.6	—
54151	Computer systems design & related services	13	4 130	1 195	276	57	71.6	—
5416	Management, scientific, & technical consulting services	24	10 309	3 507	984	81	61.3	5.8
54161	Management consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	6	4 859	2 061	709	42	41.3	—
541620	Environmental consulting services	6	4 859	2 061	709	42	41.3	—
5418	Advertising & related services	11	8 974	2 255	524	93	23.9	—
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	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 INDIANA METROPOLITAN AREAS								
54	Professional, scientific, & technical services	1 855	497 899	177 155	39 564	8 336	47.4	6.5
541	Professional, scientific, & technical services	1 855	497 899	177 155	39 564	8 336	47.4	6.5
5411	Legal services	656	150 938	43 802	9 619	2 159	45.7	5.5
54111	Offices of lawyers	559	130 524	34 439	7 672	1 709	47.5	5.2
541110	Offices of lawyers	559	130 524	34 439	7 672	1 709	47.5	5.2
5411101	Offices of lawyers (except legal aid societies)	559	130 524	34 439	7 672	1 709	47.5	5.2
54119	Other legal services	97	20 414	9 363	1 947	450	34.2	7.7
541191	Title abstract & settlement offices	97	20 414	9 363	1 947	450	34.2	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	414	90 035	38 033	10 430	2 446	46.5	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	414	90 035	38 033	10 430	2 446	46.5	7.5
541211	Offices of certified public accountants	188	57 057	24 401	6 259	1 027	42.9	8.8
541213	Tax return preparation services	111	13 535	4 086	1 802	925	47.9	2.4
541219	Other accounting services	105	14 859	5 849	1 560	379	67.9	7.8
5413	Architectural, engineering, & related services	285	113 487	47 685	10 865	1 647	50.0	3.7
54131	Architectural services	37	16 856	7 556	1 536	196	37.8	2.0
541310	Architectural services	37	16 856	7 556	1 536	196	37.8	2.0
54133	Engineering services	151	82 026	33 901	7 993	1 126	51.2	3.7
541330	Engineering services	151	82 026	33 901	7 993	1 126	51.2	3.7
54137	Surveying & mapping (except geophysical) services	61	9 809	4 489	953	241	62.3	8.8
541370	Surveying & mapping (except geophysical) services	61	9 809	4 489	953	241	62.3	8.8
5414	Specialized design services	46	9 722	2 327	514	143	58.2	4.3
54141	Interior design services	23	D	D	D	b	D	D
541410	Interior design services	23	D	D	D	b	D	D
54143	Graphic design services	18	2 942	795	187	53	62.2	—
541430	Graphic design services	18	2 942	795	187	53	62.2	—
5415	Computer systems design & related services	98	D	D	D	e	D	D
54151	Computer systems design & related services	98	D	D	D	e	D	D
541511	Custom computer programming services	46	D	D	D	c	D	D
541512	Computer systems design services	39	D	D	D	c	D	D
541519	Other computer related services	11	3 640	2 308	132	64	89.4	.6
5416	Management, scientific, & technical consulting services	157	38 768	16 748	2 848	810	40.9	10.2
54161	Management consulting services	113	31 181	14 313	2 273	711	35.8	11.8
541611	Administrative management & general management consulting service	51	7 888	3 249	595	87	50.0	27.3
541612	Human resources & executive search consulting services	25	11 702	8 203	1 002	474	27.8	4.3
5416123	Human resources & personnel management consulting	11	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	13	6 819	1 873	418	94	32.1	7.7
54162	Environmental consulting services	23	4 463	1 240	215	43	56.5	3.9
541620	Environmental consulting services	23	4 463	1 240	215	43	56.5	3.9
54169	Other scientific & technical consulting services	21	3 124	1 195	360	56	69.8	2.9
541690	Other scientific & technical consulting services	21	3 124	1 195	360	56	69.8	2.9
5418	Advertising & related services	78	D	D	D	e	D	D
54189	Other services related to advertising	30	23 991	5 096	633	128	70.1	—
541890	Other services related to advertising	30	23 991	5 096	633	128	70.1	—
5418902	Advertising specialties goods distributor	19	D	D	D	b	D	D
5418903	Sign painting & lettering shop	10	1 705	453	100	31	64.6	—
5419	Other professional, scientific, & technical services	115	D	D	D	e	D	D
54192	Photographic services	96	D	D	D	e	D	D
541921	Photographic studios, portrait	90	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 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
BLOOMINGTON, IN MSA									
54	Professional, scientific, & technical services ..	3	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
CHICAGO-GARY-KENOSHA, IL-IN-WI CMSA									
54	Professional, scientific, & technical services ..	151	D	D	D	D	j	D	D
541	Professional, scientific, & technical services	151	D	D	D	D	j	D	D
5411	Legal services	74	D	D	D	D	f	D	D
54111	Offices of lawyers	74	D	D	D	D	f	D	D
541110	Offices of lawyers	74	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	74	D	D	D	D	f	D	D
5417	Scientific research & development services	77	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
541710	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	26	D	D	D	D	g	D	D
541720	R&D in the social sciences & humanities	26	D	D	D	D	g	D	D
Chicago, IL PMSA									
54	Professional, scientific, & technical services ..	143	1 106 742	1 049 170	443 876	106 915	10 992	2.1	2.3
541	Professional, scientific, & technical services	143	1 106 742	1 049 170	443 876	106 915	10 992	2.1	2.3
5411	Legal services	68	30 251	29 323	17 171	4 042	497	10.8	14.5
54111	Offices of lawyers	68	30 251	29 323	17 171	4 042	497	10.8	14.5
541110	Offices of lawyers	68	30 251	29 323	17 171	4 042	497	10.8	14.5
5411102	Legal aid societies & similar legal services	68	30 251	29 323	17 171	4 042	497	10.8	14.5
5417	Scientific research & development services	75	1 076 491	1 019 847	426 705	102 873	10 495	1.9	2.0
54171	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
541710	R&D in the physical, engineering, & life sciences	51	982 845	935 761	387 838	93 291	8 796	.3	2.0
5417101	R&D in the physical & engineering sciences	17	D	D	D	D	i	D	D
5417102	Research & development in the life sciences	34	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	24	93 646	84 086	38 867	9 582	1 699	18.0	1.5
541720	R&D in the social sciences & humanities	24	93 646	84 086	38 867	9 582	1 699	18.0	1.5
Gary, IN PMSA									
54	Professional, scientific, & technical services ..	4	1 562	1 534	740	198	29	25.0	21.3
541	Professional, scientific, & technical services	4	1 562	1 534	740	198	29	25.0	21.3
Kankakee, IL PMSA									
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
Kenosha, WI PMSA									
54	Professional, scientific, & technical services ..	3	433	446	208	43	8	D	-
CINCINNATI-HAMILTON, OH-KY-IN CMSA									
54	Professional, scientific, & technical services ..	35	D	D	D	D	e	D	D
541	Professional, scientific, & technical services	35	D	D	D	D	e	D	D
5411	Legal services	8	D	D	D	D	c	D	D
54111	Offices of lawyers	8	D	D	D	D	c	D	D
541110	Offices of lawyers	8	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	8	D	D	D	D	c	D	D
5417	Scientific research & development services	27	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	21	D	D	D	D	e	D	D
Cincinnati, OH-KY-IN PMSA									
54	Professional, scientific, & technical services ..	31	27 791	26 503	11 785	3 096	408	20.9	34.0
541	Professional, scientific, & technical services	31	27 791	26 503	11 785	3 096	408	20.9	34.0
5411	Legal services	6	6 878	6 745	3 828	947	115	4.0	-
54111	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	-
541110	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	-
5411102	Legal aid societies & similar legal services	6	6 878	6 745	3 828	947	115	4.0	-
5417	Scientific research & development services	25	20 913	19 758	7 957	2 149	293	26.5	45.2
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
	Hamilton—Middletown, OH PMSA								
54	Professional, scientific, & technical services ..	4	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
	ELKHART—GOSHEN, IN MSA								
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
	EVANSVILLE—HENDERSON, IN—KY MSA								
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
	FORT WAYNE, IN MSA								
54	Professional, scientific, & technical services ..	6	1 508	1 517	787	149	19	8.0	7.1
541	Professional, scientific, & technical services	6	1 508	1 517	787	149	19	8.0	7.1
	INDIANAPOLIS, IN MSA								
54	Professional, scientific, & technical services ..	31	D	D	D	D	e	D	D
541	Professional, scientific, & technical services	31	D	D	D	D	e	D	D
5411	Legal services	11	6 889	5 642	3 684	872	107	28.2	5.4
54111	Offices of lawyers	11	6 889	5 642	3 684	872	107	28.2	5.4
541110	Offices of lawyers	11	6 889	5 642	3 684	872	107	28.2	5.4
5411102	Legal aid societies & similar legal services	11	6 889	5 642	3 684	872	107	28.2	5.4
5417	Scientific research & development services	20	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences ...	14	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	6	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	6	D	D	D	D	c	D	D
	KOKOMO, IN MSA								
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
541	Professional, scientific, & technical services	1	D	D	D	D	a	D	D
	LAFAYETTE, IN MSA								
54	Professional, scientific, & technical services ..	5	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	5	D	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences ...	3	D	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	b	D	D
	LOUISVILLE, KY—IN MSA								
54	Professional, scientific, & technical services ..	9	7 777	7 628	3 872	897	131	12.9	3.5
541	Professional, scientific, & technical services	9	7 777	7 628	3 872	897	131	12.9	3.5
5411	Legal services	6	3 563	3 667	2 286	530	68	9.4	7.6
54111	Offices of lawyers	6	3 563	3 667	2 286	530	68	9.4	7.6
541110	Offices of lawyers	6	3 563	3 667	2 286	530	68	9.4	7.6
5411102	Legal aid societies & similar legal services	6	3 563	3 667	2 286	530	68	9.4	7.6
	MUNCIE, IN MSA								
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	SOUTH BEND, IN MSA								
54	Professional, scientific, & technical services ..	2	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	2	D	D	D	D	b	D	D
	TERRE HAUTE, IN 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 INDIANA METROPOLITAN AREAS									
54	Professional, scientific, & technical services ..	9	1 651	1 636	866	190	31	14.4	18.7
541	Professional, scientific, & technical services	9	1 651	1 636	866	190	31	14.4	18.7

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, IN								
54	Professional, scientific, & technical services	39	6 747	2 121	492	115	65.9	11.8
541	Professional, scientific, & technical services	39	6 747	2 121	492	115	65.9	11.8
5411	Legal services	13	2 927	930	222	51	78.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 573	578	146	33	79.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 573	578	146	33	79.5	—
ALLEN COUNTY, IN								
54	Professional, scientific, & technical services	658	463 873	162 351	34 909	5 508	20.9	7.0
541	Professional, scientific, & technical services	658	463 873	162 351	34 909	5 508	20.9	7.0
5411	Legal services	142	100 986	30 803	6 091	938	23.2	1.3
54111	Offices of lawyers	135	97 321	29 002	5 753	869	23.8	1.4
541110	Offices of lawyers	135	97 321	29 002	5 753	869	23.8	1.4
5411101	Offices of lawyers (except legal aid societies)	135	97 321	29 002	5 753	869	23.8	1.4
54119	Other legal services	7	3 665	1 801	338	69	7.9	—
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	102	56 985	22 014	5 470	877	16.8	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	102	56 985	22 014	5 470	877	16.8	17.0
541211	Offices of certified public accountants	55	44 785	16 702	3 988	482	14.9	19.2
541213	Tax return preparation services	12	2 917	1 475	566	232	19.8	15.3
541219	Other accounting services	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services	119	82 539	35 487	7 818	931	41.8	3.4
54131	Architectural services	24	D	D	D	c	D	D
541310	Architectural services	24	D	D	D	c	D	D
54133	Engineering services	74	48 720	21 109	4 491	534	55.0	5.4
541330	Engineering services	74	48 720	21 109	4 491	534	55.0	5.4
54137	Surveying & mapping (except geophysical) services	9	3 859	2 132	502	86	20.7	—
541370	Surveying & mapping (except geophysical) services	9	3 859	2 132	502	86	20.7	—
54138	Testing laboratories	9	D	D	D	b	D	D
541380	Testing laboratories	9	D	D	D	b	D	D
5414	Specialized design services	33	24 666	6 066	1 191	167	18.3	.2
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	20	18 063	3 608	781	109	13.6	.2
541430	Graphic design services	20	18 063	3 608	781	109	13.6	.2
5414301	Graphic design services (except commercial art & medical artists) ..	16	D	D	D	b	D	D
5415	Computer systems design & related services	59	89 881	27 821	5 892	660	5.9	5.6
54151	Computer systems design & related services	59	89 881	27 821	5 892	660	5.9	5.6
541511	Custom computer programming services	24	D	D	D	c	D	D
541512	Computer systems design services	24	D	D	D	e	D	D
5415121	Computer systems integrators	14	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	91	53 938	23 056	4 684	535	17.3	10.2
54161	Management consulting services	78	D	D	D	e	D	D
541611	Administrative management & general management consulting service	29	D	D	D	c	D	D
541612	Human resources & executive search consulting services	30	18 910	9 964	2 109	277	13.9	16.0
5416122	Executive placement services	19	14 325	7 033	1 378	212	12.4	18.7
541614	Process, physical distribution, & logistics consulting services	8	11 100	2 643	620	52	5.1	.1

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
ALLEN COUNTY, IN—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	71	38 511	10 558	2 467	341	19.2	14.9
54181	Advertising agencies	36	D	D	D	c	D	D
541810	Advertising agencies	36	D	D	D	c	D	D
54189	Other services related to advertising	24	D	D	D	b	D	D
541890	Other services related to advertising	24	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	38	D	D	D	g	D	D
54191	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
541910	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
54192	Photographic services	29	5 345	1 384	303	98	33.5	3.0
541921	Photographic studios, portrait	24	4 382	1 084	227	82	31.2	2.0
BARTHOLOMEW COUNTY, IN								
54	Professional, scientific, & technical services	152	58 514	24 661	5 269	777	39.0	5.5
541	Professional, scientific, & technical services	152	58 514	24 661	5 269	777	39.0	5.5
5411	Legal services	35	11 187	3 752	905	144	23.8	3.8
54111	Offices of lawyers	31	9 456	3 285	794	121	27.6	4.5
541110	Offices of lawyers	31	9 456	3 285	794	121	27.6	4.5
5411101	Offices of lawyers (except legal aid societies)	31	9 456	3 285	794	121	27.6	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	5 498	2 241	635	107	31.9	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	5 498	2 241	635	107	31.9	.7
541211	Offices of certified public accountants	13	5 203	2 134	605	95	28.0	.7
5413	Architectural, engineering, & related services	34	17 249	8 589	1 968	250	50.9	—
54133	Engineering services	16	13 151	6 715	1 587	180	49.3	—
541330	Engineering services	16	13 151	6 715	1 587	180	49.3	—
5414	Specialized design services	8	1 812	317	71	21	61.4	—
5415	Computer systems design & related services	18	8 418	5 152	764	125	47.9	.6
54151	Computer systems design & related services	18	8 418	5 152	764	125	47.9	.6
541512	Computer systems design services	9	4 872	2 796	637	64	16.2	—
5416	Management, scientific, & technical consulting services	26	7 312	2 990	591	59	55.2	31.9
54161	Management consulting services	24	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	6	1 450	393	73	29	9.9	13.5
541921	Photographic studios, portrait	6	1 450	393	73	29	9.9	13.5
BENTON COUNTY, IN								
54	Professional, scientific, & technical services	14	1 642	566	160	37	49.1	22.2
541	Professional, scientific, & technical services	14	1 642	566	160	37	49.1	22.2
BLACKFORD COUNTY, IN								
54	Professional, scientific, & technical services	14	2 048	491	106	32	80.5	14.9
541	Professional, scientific, & technical services	14	2 048	491	106	32	80.5	14.9
BOONE COUNTY, IN								
54	Professional, scientific, & technical services	76	26 442	7 730	1 836	245	48.6	8.8
541	Professional, scientific, & technical services	76	26 442	7 730	1 836	245	48.6	8.8
5411	Legal services	17	5 171	2 038	459	78	17.8	5.6
54111	Offices of lawyers	13	3 911	1 490	334	51	23.5	.5
541110	Offices of lawyers	13	3 911	1 490	334	51	23.5	.5
5411101	Offices of lawyers (except legal aid societies)	13	3 911	1 490	334	51	23.5	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 535	608	131	26	79.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 535	608	131	26	79.0	—
5413	Architectural, engineering, & related services	8	6 587	1 226	310	34	78.3	—
5414	Specialized design services	7	2 115	568	141	25	24.7	51.1
5418	Advertising & related services	7	4 851	1 343	304	37	31.1	5.7
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
BROWN COUNTY, IN								
54	Professional, scientific, & technical services	36	5 764	2 539	538	107	82.4	—
541	Professional, scientific, & technical services	36	5 764	2 539	538	107	82.4	—
5413	Architectural, engineering, & related services	11	2 652	1 222	260	43	97.0	—

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
CARROLL COUNTY, IN								
54	Professional, scientific, & technical services	21	3 882	1 098	244	73	71.0	1.8
541	Professional, scientific, & technical services	21	3 882	1 098	244	73	71.0	1.8
CASS COUNTY, IN								
54	Professional, scientific, & technical services	35	10 776	3 155	734	141	31.0	8.8
541	Professional, scientific, & technical services	35	10 776	3 155	734	141	31.0	8.8
5411	Legal services	15	6 403	1 459	350	64	19.6	14.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 460	1 236	284	49	49.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 460	1 236	284	49	49.6	—
CLARK COUNTY, IN								
54	Professional, scientific, & technical services	138	43 483	12 803	2 696	563	47.1	5.0
541	Professional, scientific, & technical services	138	43 483	12 803	2 696	563	47.1	5.0
5411	Legal services	50	11 510	2 737	572	131	53.5	2.3
54111	Offices of lawyers	47	D	D	D	c	D	D
541110	Offices of lawyers	47	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 750	1 980	367	110	27.7	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 750	1 980	367	110	27.7	12.3
5413	Architectural, engineering, & related services	20	11 905	4 259	873	139	20.7	7.5
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
5415	Computer systems design & related services	13	D	D	D	b	D	D
54151	Computer systems design & related services	13	D	D	D	b	D	D
5418	Advertising & related services	10	5 060	836	190	57	96.3	.5
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
CLAY COUNTY, IN								
54	Professional, scientific, & technical services	24	3 984	1 664	398	105	45.2	1.5
541	Professional, scientific, & technical services	24	3 984	1 664	398	105	45.2	1.5
CLINTON COUNTY, IN								
54	Professional, scientific, & technical services	35	6 038	1 618	355	104	69.3	8.1
541	Professional, scientific, & technical services	35	6 038	1 618	355	104	69.3	8.1
5411	Legal services	16	3 269	694	150	46	56.0	9.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 510	496	158	48	87.9	12.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 510	496	158	48	87.9	12.1
CRAWFORD COUNTY, IN								
54	Professional, scientific, & technical services	8	652	183	33	13	58.0	6.7
DAVISS COUNTY, IN								
54	Professional, scientific, & technical services	30	6 130	1 823	487	127	49.6	3.6
541	Professional, scientific, & technical services	30	6 130	1 823	487	127	49.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 841	516	172	51	63.7	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 841	516	172	51	63.7	2.8
5413	Architectural, engineering, & related services	6	1 398	618	157	32	26.0	—
DEARBORN COUNTY, IN								
54	Professional, scientific, & technical services	46	8 772	2 856	684	149	71.6	9.8
541	Professional, scientific, & technical services	46	8 772	2 856	684	149	71.6	9.8
5411	Legal services	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 392	509	153	57	84.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 392	509	153	57	84.3	—
5413	Architectural, engineering, & related services	7	1 671	706	147	29	58.6	41.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DECATUR COUNTY, IN								
54	Professional, scientific, & technical services	26	11 804	7 876	924	486	13.4	3.9
541	Professional, scientific, & technical services	26	11 804	7 876	924	486	13.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 742	1 016	232	39	30.5	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 742	1 016	232	39	30.5	1.4
5416	Management, scientific, & technical consulting services	2	D	D	D	e	D	D
54161	Management consulting services	1	D	D	D	e	D	D
541612	Human resources & executive search consulting services	1	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	e	D	D
DE KALB COUNTY, IN								
54	Professional, scientific, & technical services	52	12 188	4 016	1 007	255	58.4	6.8
541	Professional, scientific, & technical services	52	12 188	4 016	1 007	255	58.4	6.8
5411	Legal services	20	5 369	1 717	355	72	61.3	9.3
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	11	2 013	1 051	259	105	64.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 013	1 051	259	105	64.7	—
5413	Architectural, engineering, & related services	12	2 152	779	244	30	82.0	15.3
5418	Advertising & related services	5	D	D	D	b	D	D
DELAWARE COUNTY, IN								
54	Professional, scientific, & technical services	153	87 823	37 347	8 871	1 691	20.6	33.0
541	Professional, scientific, & technical services	153	87 823	37 347	8 871	1 691	20.6	33.0
5411	Legal services	45	12 984	3 779	810	168	40.6	.5
54111	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
541110	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
5411101	Offices of lawyers (except legal aid societies)	41	10 915	2 997	630	136	48.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	17 272	8 654	2 221	835	11.2	21.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	17 272	8 654	2 221	835	11.2	21.9
541211	Offices of certified public accountants	15	11 683	6 412	1 630	613	9.3	9.3
541213	Tax return preparation services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	13 197	5 593	1 338	227	37.9	49.8
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5414	Specialized design services	5	D	D	D	c	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
5415	Computer systems design & related services	12	18 452	8 844	2 014	213	11.2	81.3
54151	Computer systems design & related services	12	18 452	8 844	2 014	213	11.2	81.3
541511	Custom computer programming services	5	D	D	D	c	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
DUBOIS COUNTY, IN								
54	Professional, scientific, & technical services	61	16 090	6 061	1 369	236	56.8	1.5
541	Professional, scientific, & technical services	61	16 090	6 061	1 369	236	56.8	1.5
5411	Legal services	15	3 025	1 093	210	40	56.7	.7
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 455	1 495	387	74	55.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 455	1 495	387	74	55.2	—
5413	Architectural, engineering, & related services	8	3 751	1 926	438	54	65.3	2.3
5418	Advertising & related services	6	2 405	630	136	21	35.1	—

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
ELKHART COUNTY, IN								
54	Professional, scientific, & technical services	246	111 583	35 972	8 318	1 465	36.9	4.2
541	Professional, scientific, & technical services	246	111 583	35 972	8 318	1 465	36.9	4.2
5411	Legal services	67	26 743	6 253	1 435	286	32.6	3.2
54111	Offices of lawyers	64	25 557	5 636	1 312	255	33.3	3.3
541110	Offices of lawyers	64	25 557	5 636	1 312	255	33.3	3.3
5411101	Offices of lawyers (except legal aid societies)	64	25 557	5 636	1 312	255	33.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	34 186	11 711	3 083	599	14.6	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	34 186	11 711	3 083	599	14.6	7.3
541211	Offices of certified public accountants	30	24 612	7 470	1 929	281	11.0	9.8
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	25 306	10 725	2 102	276	61.3	3.2
54133	Engineering services	15	14 430	6 389	1 038	140	80.7	—
541330	Engineering services	15	14 430	6 389	1 038	140	80.7	—
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	7	2 311	1 133	277	35	13.2	8.7
541370	Surveying & mapping (except geophysical) services	7	2 311	1 133	277	35	13.2	8.7
5414	Specialized design services	9	3 176	723	170	25	100.0	—
54143	Graphic design services	5	1 891	488	111	18	100.0	—
541430	Graphic design services	5	1 891	488	111	18	100.0	—
5415	Computer systems design & related services	14	5 481	1 984	467	70	35.1	2.6
54151	Computer systems design & related services	14	5 481	1 984	467	70	35.1	2.6
541512	Computer systems design services	6	4 758	1 577	359	53	36.6	1.5
5416	Management, scientific, & technical consulting services	19	4 545	1 246	275	44	61.2	3.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	25	8 179	2 237	537	92	34.6	2.1
54189	Other services related to advertising	14	3 864	628	154	31	49.2	4.3
541890	Other services related to advertising	14	3 864	628	154	31	49.2	4.3
5419	Other professional, scientific, & technical services	20	D	D	D	b	D	D
54192	Photographic services	16	2 026	434	94	45	39.6	1.2
541921	Photographic studios, portrait	12	1 611	324	64	37	39.9	—
FAYETTE COUNTY, IN								
54	Professional, scientific, & technical services	32	6 729	2 847	717	132	52.5	8.0
541	Professional, scientific, & technical services	32	6 729	2 847	717	132	52.5	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	704	236	43	14.8	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	704	236	43	14.8	21.8
5413	Architectural, engineering, & related services	5	1 662	945	230	37	90.1	1.0
FLOYD COUNTY, IN								
54	Professional, scientific, & technical services	146	77 723	28 254	6 225	975	27.6	3.9
541	Professional, scientific, & technical services	146	77 723	28 254	6 225	975	27.6	3.9
5411	Legal services	49	17 101	4 542	1 063	200	31.7	12.3
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	9 989	5 008	1 155	291	13.7	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	9 989	5 008	1 155	291	13.7	1.1
541211	Offices of certified public accountants	6	6 937	4 008	794	87	3.2	—
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	26	16 451	4 518	902	134	47.2	2.6
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
5414	Specialized design services	4	1 395	196	45	9	10.1	—
5415	Computer systems design & related services	19	27 412	11 616	2 520	256	15.1	—
54151	Computer systems design & related services	19	27 412	11 616	2 520	256	15.1	—
541511	Custom computer programming services	5	D	D	D	c	D	D
541512	Computer systems design services	10	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
FOUNTAIN COUNTY, IN								
54	Professional, scientific, & technical services	12	2 642	679	169	47	93.1	—
541	Professional, scientific, & technical services	12	2 642	679	169	47	93.1	—
FRANKLIN COUNTY, IN								
54	Professional, scientific, & technical services	18	3 755	937	179	45	98.0	—
541	Professional, scientific, & technical services	18	3 755	937	179	45	98.0	—

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
FULTON COUNTY, IN								
54	Professional, scientific, & technical services	23	4 615	969	219	56	49.1	6.9
541	Professional, scientific, & technical services	23	4 615	969	219	56	49.1	6.9
GIBSON COUNTY, IN								
54	Professional, scientific, & technical services	37	11 631	5 173	1 105	193	31.2	5.7
541	Professional, scientific, & technical services	37	11 631	5 173	1 105	193	31.2	5.7
5413	Architectural, engineering, & related services	11	7 848	3 793	843	114	16.6	2.2
GRANT COUNTY, IN								
54	Professional, scientific, & technical services	66	15 974	5 571	1 409	360	25.4	7.2
541	Professional, scientific, & technical services	66	15 974	5 571	1 409	360	25.4	7.2
5411	Legal services	28	6 744	1 688	360	77	25.5	5.9
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 618	1 776	579	187	25.9	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 618	1 776	579	187	25.9	.5
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	1 799	703	167	47	34.6	15.0
GREENE COUNTY, IN								
54	Professional, scientific, & technical services	31	21 085	9 036	2 343	343	12.7	2.1
541	Professional, scientific, & technical services	31	21 085	9 036	2 343	343	12.7	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	e	D	D
54133	Engineering services	4	D	D	D	e	D	D
541330	Engineering services	4	D	D	D	e	D	D
HAMILTON COUNTY, IN								
54	Professional, scientific, & technical services	515	435 213	168 733	34 851	4 169	26.1	3.8
541	Professional, scientific, & technical services	515	435 213	168 733	34 851	4 169	26.1	3.8
5411	Legal services	62	39 190	16 245	3 416	414	22.9	6.5
54111	Offices of lawyers	56	35 433	14 301	2 913	355	25.3	7.2
541110	Offices of lawyers	56	35 433	14 301	2 913	355	25.3	7.2
5411101	Offices of lawyers (except legal aid societies)	56	35 433	14 301	2 913	355	25.3	7.2
54119	Other legal services	6	3 757	1 944	503	59	.6	—
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	74 899	28 349	6 820	790	23.9	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	74 899	28 349	6 820	790	23.9	2.4
541211	Offices of certified public accountants	39	47 892	17 991	4 251	537	34.8	.5
541214	Payroll services	1	D	D	D	c	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	52 135	19 267	3 785	441	51.6	3.7
54131	Architectural services	22	5 582	1 564	321	58	81.0	4.7
541310	Architectural services	22	5 582	1 564	321	58	81.0	4.7
54133	Engineering services	49	38 319	14 547	2 815	285	47.6	4.3
541330	Engineering services	49	38 319	14 547	2 815	285	47.6	4.3
54135	Building inspection services	5	D	D	D	a	D	D
541350	Building inspection services	5	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	4	3 741	1 813	374	57	1.6	—
541370	Surveying & mapping (except geophysical) services	4	3 741	1 813	374	57	1.6	—
5414	Specialized design services	27	12 595	2 994	538	88	33.7	19.3
54141	Interior design services	13	5 691	1 398	286	45	60.7	1.3
541410	Interior design services	13	5 691	1 398	286	45	60.7	1.3
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	11	D	D	D	b	D	D
5415	Computer systems design & related services	106	134 827	59 201	14 067	1 321	22.1	1.9
54151	Computer systems design & related services	106	134 827	59 201	14 067	1 321	22.1	1.9
541511	Custom computer programming services	35	39 012	18 283	3 812	404	20.2	2.1
541512	Computer systems design services	60	92 805	39 876	10 006	896	22.1	1.9
5415121	Computer systems integrators	23	84 426	36 393	9 226	813	17.4	.1
5415122	Computer systems consultants (except systems integrators)	37	8 379	3 483	780	83	69.8	20.1
5416	Management, scientific, & technical consulting services	112	83 528	32 456	3 925	724	14.6	3.3
54161	Management consulting services	98	80 477	30 838	3 623	694	14.4	3.1
541611	Administrative management & general management consulting service	33	6 184	2 850	617	78	59.6	21.7
541612	Human resources & executive search consulting services	22	8 103	4 764	899	81	20.1	1.5
541613	Marketing consulting services	30	D	D	D	e	D	D
5418	Advertising & related services	39	24 849	5 847	1 420	170	42.7	6.3
54189	Other services related to advertising	15	7 548	1 359	255	41	54.2	1.0
541890	Other services related to advertising	15	7 548	1 359	255	41	54.2	1.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMILTON COUNTY, IN—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	21	D	D	D	c	D	D
54192	Photographic services	7	3 825	1 336	307	75	3.0	—
541921	Photographic studios, portrait	6	D	D	D	b	D	D
HANCOCK COUNTY, IN								
54	Professional, scientific, & technical services	81	21 923	6 884	1 442	247	50.2	10.3
541	Professional, scientific, & technical services	81	21 923	6 884	1 442	247	50.2	10.3
5411	Legal services	23	6 851	1 952	427	88	54.1	4.0
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 615	444	127	32	39.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 615	444	127	32	39.1	—
5413	Architectural, engineering, & related services	16	7 152	2 380	460	71	40.3	.1
5418	Advertising & related services	5	1 702	390	61	12	14.7	69.8
HARRISON COUNTY, IN								
54	Professional, scientific, & technical services	24	4 193	1 671	409	92	47.6	2.8
541	Professional, scientific, & technical services	24	4 193	1 671	409	92	47.6	2.8
HENDRICKS COUNTY, IN								
54	Professional, scientific, & technical services	148	33 193	12 108	2 749	507	46.3	11.3
541	Professional, scientific, & technical services	148	33 193	12 108	2 749	507	46.3	11.3
5411	Legal services	28	5 601	1 493	334	79	42.4	5.4
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 482	1 985	576	94	51.3	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 482	1 985	576	94	51.3	5.4
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	8 491	3 734	772	128	49.9	22.8
5414	Specialized design services	7	4 377	1 301	307	62	19.6	.3
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	4 224	1 782	391	60	73.7	8.2
5418	Advertising & related services	8	1 448	354	79	16	76.5	14.5
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
HENRY COUNTY, IN								
54	Professional, scientific, & technical services	46	15 113	4 309	1 108	205	46.6	2.4
541	Professional, scientific, & technical services	46	15 113	4 309	1 108	205	46.6	2.4
5411	Legal services	16	3 025	1 035	240	47	24.5	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 116	501	163	51	79.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 116	501	163	51	79.3	—
5413	Architectural, engineering, & related services	7	2 325	597	125	24	89.5	10.5
5418	Advertising & related services	4	6 939	1 478	292	60	28.8	—
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
HOWARD COUNTY, IN								
54	Professional, scientific, & technical services	98	30 792	10 310	2 553	410	49.1	.9
541	Professional, scientific, & technical services	98	30 792	10 310	2 553	410	49.1	.9
5411	Legal services	42	11 825	3 768	886	138	62.1	1.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	3 684	1 410	385	84	49.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	3 684	1 410	385	84	49.3	.7
5413	Architectural, engineering, & related services	14	8 708	2 693	663	88	55.0	—
5418	Advertising & related services	6	2 375	735	178	25	31.0	1.7

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
HUNTINGTON COUNTY, IN								
54	Professional, scientific, & technical services	33	14 259	6 665	1 594	239	21.6	2.4
541	Professional, scientific, & technical services	33	14 259	6 665	1 594	239	21.6	2.4
5411	Legal services	11	3 785	1 056	263	56	15.6	3.2
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	6 703	4 574	1 114	144	14.1	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	6 703	4 574	1 114	144	14.1	.1
541219	Other accounting services	4	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
JACKSON COUNTY, IN								
54	Professional, scientific, & technical services	43	15 762	6 115	1 478	284	28.6	2.9
541	Professional, scientific, & technical services	43	15 762	6 115	1 478	284	28.6	2.9
5411	Legal services	14	4 353	1 596	437	95	9.5	6.3
54111	Offices of lawyers	10	3 982	1 390	392	83	8.2	6.9
541110	Offices of lawyers	10	3 982	1 390	392	83	8.2	6.9
5411101	Offices of lawyers (except legal aid societies)	10	3 982	1 390	392	83	8.2	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 386	2 208	553	114	16.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 386	2 208	553	114	16.6	3.4
541211	Offices of certified public accountants	6	3 688	1 292	308	61	23.2	3.6
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	3 007	1 389	312	42	77.4	—
5414	Specialized design services	2	D	D	D	b	D	D
JASPER COUNTY, IN								
54	Professional, scientific, & technical services	28	5 832	1 567	402	107	82.1	.8
541	Professional, scientific, & technical services	28	5 832	1 567	402	107	82.1	.8
5411	Legal services	14	3 057	844	196	34	83.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 460	572	172	62	78.8	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 460	572	172	62	78.8	1.2
JAY COUNTY, IN								
54	Professional, scientific, & technical services	19	3 700	1 163	249	99	80.9	—
541	Professional, scientific, & technical services	19	3 700	1 163	249	99	80.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	883	229	99	60	69.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	883	229	99	60	69.3	—
JEFFERSON COUNTY, IN								
54	Professional, scientific, & technical services	29	7 863	2 372	577	124	53.3	3.7
541	Professional, scientific, & technical services	29	7 863	2 372	577	124	53.3	3.7
5411	Legal services	11	4 098	931	184	42	47.0	3.1
54111	Offices of lawyers	11	4 098	931	184	42	47.0	3.1
541110	Offices of lawyers	11	4 098	931	184	42	47.0	3.1
5411101	Offices of lawyers (except legal aid societies)	11	4 098	931	184	42	47.0	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 835	846	238	50	42.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 835	846	238	50	42.1	—
5413	Architectural, engineering, & related services	7	1 515	472	125	22	75.6	6.0
JENNINGS COUNTY, IN								
54	Professional, scientific, & technical services	12	2 181	744	167	54	43.0	16.3
541	Professional, scientific, & technical services	12	2 181	744	167	54	43.0	16.3

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JOHNSON COUNTY, IN								
54	Professional, scientific, & technical services	187	54 903	22 119	5 853	890	47.4	6.0
541	Professional, scientific, & technical services	187	54 903	22 119	5 853	890	47.4	6.0
5411	Legal services	43	14 209	4 339	933	163	56.5	3.9
54111	Offices of lawyers	38	11 944	3 368	715	136	61.7	4.7
541110	Offices of lawyers	38	11 944	3 368	715	136	61.7	4.7
5411101	Offices of lawyers (except legal aid societies)	38	11 944	3 368	715	136	61.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	5 480	2 793	631	113	45.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	5 480	2 793	631	113	45.4	4.3
541211	Offices of certified public accountants	13	3 864	2 196	481	67	31.1	1.7
5413	Architectural, engineering, & related services	34	10 618	5 015	1 147	175	66.7	1.9
5414	Specialized design services	8	2 219	599	259	36	32.6	9.8
5415	Computer systems design & related services	28	8 835	5 027	1 305	146	45.1	12.5
54151	Computer systems design & related services	28	8 835	5 027	1 305	146	45.1	12.5
5416	Management, scientific, & technical consulting services	25	9 367	3 699	1 421	160	21.3	9.7
54161	Management consulting services	18	7 916	3 083	1 111	120	21.3	.6
5418	Advertising & related services	7	1 452	280	74	29	61.6	5.2
5419	Other professional, scientific, & technical services	10	2 723	367	83	68	31.0	—
KNOX COUNTY, IN								
54	Professional, scientific, & technical services	47	12 055	3 623	764	189	63.8	7.1
541	Professional, scientific, & technical services	47	12 055	3 623	764	189	63.8	7.1
5411	Legal services	15	4 981	1 242	240	64	61.6	1.5
54111	Offices of lawyers	12	4 449	951	170	45	63.2	1.7
541110	Offices of lawyers	12	4 449	951	170	45	63.2	1.7
5411101	Offices of lawyers (except legal aid societies)	12	4 449	951	170	45	63.2	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 814	966	268	70	44.8	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 814	966	268	70	44.8	6.0
5413	Architectural, engineering, & related services	13	3 281	1 214	220	40	87.9	9.6
KOSCIUSKO COUNTY, IN								
54	Professional, scientific, & technical services	96	27 148	8 296	2 040	395	38.1	21.9
541	Professional, scientific, & technical services	96	27 148	8 296	2 040	395	38.1	21.9
5411	Legal services	28	9 202	2 394	539	111	33.2	1.2
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	19	4 693	2 072	595	111	44.3	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 693	2 072	595	111	44.3	7.4
541213	Tax return preparation services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	2 583	1 062	229	50	76.9	6.0
5418	Advertising & related services	8	5 589	1 506	382	44	6.3	61.0
LAGRANGE COUNTY, IN								
54	Professional, scientific, & technical services	38	5 097	1 588	376	97	67.4	12.8
541	Professional, scientific, & technical services	38	5 097	1 588	376	97	67.4	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 313	392	112	30	79.8	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 313	392	112	30	79.8	5.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKE COUNTY, IN								
54	Professional, scientific, & technical services	728	455 544	154 297	36 476	5 402	22.2	5.4
541	Professional, scientific, & technical services	728	455 544	154 297	36 476	5 402	22.2	5.4
5411	Legal services	258	114 439	39 606	8 062	1 305	31.3	6.7
54111	Offices of lawyers	254	111 137	38 386	7 832	1 265	31.6	6.4
541110	Offices of lawyers	254	111 137	38 386	7 832	1 265	31.6	6.4
5411101	Offices of lawyers (except legal aid societies)	254	111 137	38 386	7 832	1 265	31.6	6.4
54119	Other legal services	4	3 302	1 220	230	40	22.5	16.9
541191	Title abstract & settlement offices	4	3 302	1 220	230	40	22.5	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	140	48 590	21 675	5 224	1 209	27.0	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	140	48 590	21 675	5 224	1 209	27.0	18.0
541211	Offices of certified public accountants	82	29 998	12 806	2 921	444	30.9	7.4
541213	Tax return preparation services	13	3 355	1 416	632	406	12.1	2.0
541219	Other accounting services	43	D	D	D	e	D	D
5413	Architectural, engineering, & related services	114	128 494	46 724	11 375	1 181	19.1	1.9
54131	Architectural services	13	6 416	3 049	544	69	17.8	1.7
541310	Architectural services	13	6 416	3 049	544	69	17.8	1.7
54133	Engineering services	77	106 018	37 392	9 448	915	19.6	1.4
541330	Engineering services	77	106 018	37 392	9 448	915	19.6	1.4
54134	Drafting services	6	2 681	1 520	333	42	46.3	—
541340	Drafting services	6	2 681	1 520	333	42	46.3	—
54135	Building inspection services	6	D	D	D	a	D	D
541350	Building inspection services	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	23	13 792	2 924	476	129	29.5	6.5
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54142	Industrial design services	4	D	D	D	b	D	D
541420	Industrial design services	4	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	49	75 478	19 994	6 105	463	6.0	1.4
54151	Computer systems design & related services	49	75 478	19 994	6 105	463	6.0	1.4
541511	Custom computer programming services	20	D	D	D	c	D	D
541512	Computer systems design services	20	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	68	36 755	11 859	2 485	383	26.6	7.9
54161	Management consulting services	44	15 642	4 912	1 000	157	35.3	16.0
541611	Administrative management & general management consulting service	27	9 867	3 271	690	108	23.1	5.0
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	c	D	D
541690	Other scientific & technical consulting services	14	D	D	D	c	D	D
5418	Advertising & related services	36	27 273	7 990	1 978	425	20.7	1.6
54185	Display advertising	8	D	D	D	b	D	D
541850	Display advertising	8	D	D	D	b	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54189	Other services related to advertising	14	5 826	1 593	345	157	47.7	.2
541890	Other services related to advertising	14	5 826	1 593	345	157	47.7	.2
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	37	D	D	D	e	D	D
54192	Photographic services	28	6 941	2 240	445	144	39.2	1.8
541921	Photographic studios, portrait	24	D	D	D	b	D	D
541922	Commercial photography	4	D	D	D	b	D	D
LA PORTE COUNTY, IN								
54	Professional, scientific, & technical services	145	40 138	13 872	3 243	707	40.2	11.0
541	Professional, scientific, & technical services	145	40 138	13 872	3 243	707	40.2	11.0
5411	Legal services	48	13 593	3 596	785	177	33.4	8.9
54111	Offices of lawyers	42	11 326	2 469	572	141	39.7	5.4
541110	Offices of lawyers	42	11 326	2 469	572	141	39.7	5.4
5411101	Offices of lawyers (except legal aid societies)	42	11 326	2 469	572	141	39.7	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	7 594	3 051	876	265	57.0	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	7 594	3 051	876	265	57.0	13.6
541211	Offices of certified public accountants	13	4 220	1 775	442	67	56.4	22.0
541213	Tax return preparation services	8	1 729	701	298	172	23.9	—
541219	Other accounting services	7	1 645	575	136	26	93.6	6.4
5413	Architectural, engineering, & related services	23	10 094	4 393	1 063	143	33.1	9.2
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
5418	Advertising & related services	8	2 742	727	144	32	36.0	42.4
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	1 669	474	105	35	21.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAWRENCE COUNTY, IN								
54	Professional, scientific, & technical services	37	9 631	3 573	818	175	67.8	.8
541	Professional, scientific, & technical services	37	9 631	3 573	818	175	67.8	.8
5411	Legal services	11	3 184	711	166	42	52.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 660	1 373	321	76	79.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 660	1 373	321	76	79.5	—
5413	Architectural, engineering, & related services	5	1 511	828	197	24	95.1	4.9
MADISON COUNTY, IN								
54	Professional, scientific, & technical services	187	62 212	31 901	6 656	1 152	34.0	8.7
541	Professional, scientific, & technical services	187	62 212	31 901	6 656	1 152	34.0	8.7
5411	Legal services	62	13 516	4 801	980	199	48.5	4.7
54111	Offices of lawyers	59	11 408	3 752	782	158	57.4	5.6
541110	Offices of lawyers	59	11 408	3 752	782	158	57.4	5.6
5411101	Offices of lawyers (except legal aid societies)	59	11 408	3 752	782	158	57.4	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	5 639	2 056	560	128	72.0	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	5 639	2 056	560	128	72.0	5.9
541211	Offices of certified public accountants	14	3 641	1 331	365	57	57.8	9.1
541219	Other accounting services	11	1 397	545	130	38	100.0	—
5413	Architectural, engineering, & related services	31	8 916	5 363	1 245	170	46.4	.9
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	10	D	D	D	e	D	D
54142	Industrial design services	1	D	D	D	e	D	D
541420	Industrial design services	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	15	3 232	1 742	388	72	64.1	11.9
5418	Advertising & related services	12	6 428	2 303	525	108	9.2	61.0
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
MARION COUNTY, IN								
54	Professional, scientific, & technical services	2 264	2 423 629	899 858	203 230	23 108	17.2	7.0
541	Professional, scientific, & technical services	2 264	2 423 629	899 858	203 230	23 108	17.2	7.0
5411	Legal services	578	566 488	193 484	43 470	4 529	16.0	3.5
54111	Offices of lawyers	541	536 799	183 991	41 250	4 218	16.4	3.2
541110	Offices of lawyers	541	536 799	183 991	41 250	4 218	16.4	3.2
5411101	Offices of lawyers (except legal aid societies)	541	536 799	183 991	41 250	4 218	16.4	3.2
54119	Other legal services	37	29 689	9 493	2 220	311	9.7	8.5
541191	Title abstract & settlement offices	30	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	294	312 266	124 403	29 592	4 276	10.1	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	294	312 266	124 403	29 592	4 276	10.1	15.7
541211	Offices of certified public accountants	168	248 870	89 805	20 357	2 086	8.2	17.5
541213	Tax return preparation services	34	11 243	4 644	1 870	1 042	10.8	8.3
541219	Other accounting services	79	D	D	D	f	D	D
5413	Architectural, engineering, & related services	380	554 662	249 718	55 893	5 742	22.6	3.4
54131	Architectural services	95	96 701	42 755	9 821	986	17.9	.6
541310	Architectural services	95	96 701	42 755	9 821	986	17.9	.6
54133	Engineering services	218	375 402	170 332	37 331	3 751	27.6	4.7
541330	Engineering services	218	375 402	170 332	37 331	3 751	27.6	4.7
54134	Drafting services	13	3 366	2 195	579	64	8.2	—
541340	Drafting services	13	3 366	2 195	579	64	8.2	—
54137	Surveying & mapping (except geophysical) services	11	46 113	21 679	5 244	571	.7	.1
541370	Surveying & mapping (except geophysical) services	11	46 113	21 679	5 244	571	.7	.1
54138	Testing laboratories	30	32 185	12 381	2 847	352	11.2	2.4
541380	Testing laboratories	30	32 185	12 381	2 847	352	11.2	2.4
5414	Specialized design services	117	46 683	13 804	3 142	492	42.5	11.1
54141	Interior design services	43	D	D	D	c	D	D
541410	Interior design services	43	D	D	D	c	D	D
54143	Graphic design services	69	26 898	9 575	2 202	322	26.4	14.8
541430	Graphic design services	69	26 898	9 575	2 202	322	26.4	14.8
5414301	Graphic design services (except commercial art & medical artists) ..	64	D	D	D	e	D	D
5415	Computer systems design & related services	268	373 038	139 314	31 764	3 003	8.3	6.4
54151	Computer systems design & related services	268	373 038	139 314	31 764	3 003	8.3	6.4
541511	Custom computer programming services	112	116 438	59 930	12 734	1 212	8.1	9.5
541512	Computer systems design services	119	144 288	50 536	11 479	1 133	12.5	7.8
5415121	Computer systems integrators	62	128 139	42 833	9 766	939	6.8	8.1
5415122	Computer systems consultants (except systems integrators)	57	16 149	7 703	1 713	194	57.5	6.2
541513	Computer facilities management services	11	105 195	26 366	7 023	592	.6	1.1
541519	Other computer related services	26	7 117	2 482	528	66	40.2	5.6

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
MARION COUNTY, IN—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	334	222 728	75 354	17 773	1 781	32.4	16.7
54161	Management consulting services	254	167 712	57 726	13 683	1 316	34.4	11.9
541611	Administrative management & general management consulting service	112	84 117	24 995	5 925	491	25.4	10.9
541612	Human resources & executive search consulting services	68	37 910	17 187	4 431	421	28.7	17.2
5416122	Executive placement services	35	19 532	9 561	2 251	225	30.8	14.8
5416123	Human resources & personnel management consulting	28	D	D	D	c	D	D
541613	Marketing consulting services	52	26 013	9 562	2 019	289	54.8	16.5
541614	Process, physical distribution, & logistics consulting services	11	10 340	1 567	221	29	61.9	—
541618	Other management consulting services	11	9 332	4 415	1 087	86	51.4	—
54162	Environmental consulting services	33	26 712	8 356	1 949	216	32.5	4.1
541620	Environmental consulting services	33	26 712	8 356	1 949	216	32.5	4.1
54169	Other scientific & technical consulting services	47	28 304	9 272	2 141	249	20.0	57.0
541690	Other scientific & technical consulting services	47	28 304	9 272	2 141	249	20.0	57.0
5417	Scientific research & development services	18	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
5417102	Research & development in the life sciences	9	D	D	D	f	D	D
5418	Advertising & related services	165	164 530	47 788	11 202	1 499	19.0	5.2
54181	Advertising agencies	61	53 681	21 974	5 072	517	10.8	2.6
541810	Advertising agencies	61	53 681	21 974	5 072	517	10.8	2.6
54182	Public relations agencies	25	D	D	D	c	D	D
541820	Public relations agencies	25	D	D	D	c	D	D
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	15	28 791	8 507	2 008	393	21.2	—
541860	Direct mail advertising	15	28 791	8 507	2 008	393	21.2	—
54189	Other services related to advertising	43	D	D	D	e	D	D
541890	Other services related to advertising	43	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	27	26 139	4 797	1 121	172	15.9	1.6
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	110	D	D	D	f	D	D
54191	Marketing research & public opinion polling	21	35 861	14 004	1 418	532	8.0	5.9
541910	Marketing research & public opinion polling	21	35 861	14 004	1 418	532	8.0	5.9
54192	Photographic services	79	30 980	7 318	1 530	394	28.0	3.3
541921	Photographic studios, portrait	52	22 997	5 339	1 069	315	22.9	4.2
541922	Commercial photography	27	7 983	1 979	461	79	42.7	.7
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
MARSHALL COUNTY, IN								
54	Professional, scientific, & technical services	51	13 184	4 558	1 142	250	32.7	3.8
541	Professional, scientific, & technical services	51	13 184	4 558	1 142	250	32.7	3.8
5411	Legal services	21	4 685	1 144	234	61	23.0	9.4
54111	Offices of lawyers	18	4 017	767	177	48	24.4	2.9
541110	Offices of lawyers	18	4 017	767	177	48	24.4	2.9
5411101	Offices of lawyers (except legal aid societies)	18	4 017	767	177	48	24.4	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 496	1 205	378	68	27.5	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 496	1 205	378	68	27.5	1.2
MARTIN COUNTY, IN								
54	Professional, scientific, & technical services	13	5 528	2 748	547	87	10.5	32.2
541	Professional, scientific, & technical services	13	5 528	2 748	547	87	10.5	32.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
MIAMI COUNTY, IN								
54	Professional, scientific, & technical services	27	4 972	1 413	342	94	62.8	1.9
541	Professional, scientific, & technical services	27	4 972	1 413	342	94	62.8	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 432	485	138	43	85.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 432	485	138	43	85.9	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONROE COUNTY, IN								
54	Professional, scientific, & technical services	196	97 047	33 981	7 507	1 360	24.9	8.1
541	Professional, scientific, & technical services	196	97 047	33 981	7 507	1 360	24.9	8.1
5411	Legal services	50	22 522	8 675	1 945	328	24.3	2.9
54111	Offices of lawyers	44	20 593	7 698	1 721	290	25.6	3.1
541110	Offices of lawyers	44	20 593	7 698	1 721	290	25.6	3.1
5411101	Offices of lawyers (except legal aid societies)	44	20 593	7 698	1 721	290	25.6	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	11 245	4 878	1 302	371	44.3	27.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	11 245	4 878	1 302	371	44.3	27.9
541211	Offices of certified public accountants	28	8 121	3 637	888	144	48.1	37.9
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	14 455	7 148	1 580	201	40.7	17.1
54133	Engineering services	11	10 365	4 789	1 115	142	47.7	—
541330	Engineering services	11	10 365	4 789	1 115	142	47.7	—
5415	Computer systems design & related services	22	10 288	2 827	592	100	19.0	12.0
54151	Computer systems design & related services	22	10 288	2 827	592	100	19.0	12.0
541511	Custom computer programming services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	29	10 242	4 237	881	131	24.9	2.8
54161	Management consulting services	25	D	D	D	b	D	D
541612	Human resources & executive search consulting services	7	3 728	1 890	412	53	45.0	—
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	15	24 818	5 445	1 019	167	7.1	.3
54189	Other services related to advertising	8	14 698	1 822	315	70	11.5	—
541890	Other services related to advertising	8	14 698	1 822	315	70	11.5	—
5418902	Advertising specialties goods distributor	5	13 695	1 425	243	44	11.2	—
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
MONTGOMERY COUNTY, IN								
54	Professional, scientific, & technical services	44	9 476	3 533	773	137	49.4	8.9
541	Professional, scientific, & technical services	44	9 476	3 533	773	137	49.4	8.9
5411	Legal services	13	3 463	1 346	239	47	33.0	—
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 391	724	216	41	42.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 391	724	216	41	42.8	5.4
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	1 370	698	138	29	100.0	—
MORGAN COUNTY, IN								
54	Professional, scientific, & technical services	61	12 490	4 652	971	193	64.0	4.3
541	Professional, scientific, & technical services	61	12 490	4 652	971	193	64.0	4.3
5411	Legal services	21	4 670	1 791	350	77	36.4	1.7
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	10	1 894	677	146	39	93.8	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 894	677	146	39	93.8	6.2
5413	Architectural, engineering, & related services	8	3 113	1 010	223	41	67.6	4.8
NEWTON COUNTY, IN								
54	Professional, scientific, & technical services	11	1 436	428	103	33	64.6	2.8
541	Professional, scientific, & technical services	11	1 436	428	103	33	64.6	2.8
NOBLE COUNTY, IN								
54	Professional, scientific, & technical services	45	19 937	4 516	1 136	243	72.5	1.0
541	Professional, scientific, & technical services	45	19 937	4 516	1 136	243	72.5	1.0
5411	Legal services	14	2 973	928	207	47	41.5	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 596	519	197	45	74.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 596	519	197	45	74.0	—
5413	Architectural, engineering, & related services	13	10 972	1 735	421	60	97.1	1.2
54133	Engineering services	10	10 459	1 552	378	50	97.0	1.3
541330	Engineering services	10	10 459	1 552	378	50	97.0	1.3
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
OHIO COUNTY, IN								
54	Professional, scientific, & technical services	3	329	186	61	8	31.3	68.7

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
ORANGE COUNTY, IN								
54	Professional, scientific, & technical services	22	2 274	670	132	39	84.4	8.6
541	Professional, scientific, & technical services	22	2 274	670	132	39	84.4	8.6
OWEN COUNTY, IN								
54	Professional, scientific, & technical services	15	2 186	701	195	55	69.4	8.2
541	Professional, scientific, & technical services	15	2 186	701	195	55	69.4	8.2
PARKE COUNTY, IN								
54	Professional, scientific, & technical services	16	2 515	896	204	48	79.8	.6
541	Professional, scientific, & technical services	16	2 515	896	204	48	79.8	.6
PERRY COUNTY, IN								
54	Professional, scientific, & technical services	19	2 782	708	161	55	68.2	19.3
541	Professional, scientific, & technical services	19	2 782	708	161	55	68.2	19.3
PIKE COUNTY, IN								
54	Professional, scientific, & technical services	9	1 233	403	94	30	61.4	-
541	Professional, scientific, & technical services	9	1 233	403	94	30	61.4	-
PORTER COUNTY, IN								
54	Professional, scientific, & technical services	237	109 846	42 105	9 711	1 217	34.4	13.0
541	Professional, scientific, & technical services	237	109 846	42 105	9 711	1 217	34.4	13.0
5411	Legal services	72	26 752	7 036	1 660	289	29.8	3.1
54111	Offices of lawyers	72	26 752	7 036	1 660	289	29.8	3.1
541110	Offices of lawyers	72	26 752	7 036	1 660	289	29.8	3.1
5411101	Offices of lawyers (except legal aid societies)	72	26 752	7 036	1 660	289	29.8	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	5 182	1 915	528	133	70.3	19.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	5 182	1 915	528	133	70.3	19.9
541211	Offices of certified public accountants	18	3 727	1 320	337	69	74.2	25.8
5413	Architectural, engineering, & related services	50	39 597	16 851	3 875	426	34.2	27.8
54131	Architectural services	9	4 416	2 709	624	55	14.2	1.0
541310	Architectural services	9	4 416	2 709	624	55	14.2	1.0
54133	Engineering services	30	27 187	11 092	2 505	260	44.6	40.3
541330	Engineering services	30	27 187	11 092	2 505	260	44.6	40.3
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	6	2 495	834	164	31	30.6	-
5415	Computer systems design & related services	26	21 147	10 492	2 450	151	30.2	3.9
54151	Computer systems design & related services	26	21 147	10 492	2 450	151	30.2	3.9
541512	Computer systems design services	14	D	D	D	b	D	D
541519	Other computer related services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	4 995	1 879	415	69	71.1	.4
5418	Advertising & related services	13	7 653	2 459	504	57	19.5	4.2
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
POSEY COUNTY, IN								
54	Professional, scientific, & technical services	35	18 012	9 294	1 796	247	28.9	1.3
541	Professional, scientific, & technical services	35	18 012	9 294	1 796	247	28.9	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 025	608	111	24	21.3	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 025	608	111	24	21.3	.8
5413	Architectural, engineering, & related services	13	14 176	7 658	1 488	172	19.4	-
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
PULASKI COUNTY, IN								
54	Professional, scientific, & technical services	25	3 294	769	170	82	75.8	2.9
541	Professional, scientific, & technical services	25	3 294	769	170	82	75.8	2.9
PUTNAM COUNTY, IN								
54	Professional, scientific, & technical services	34	7 328	2 836	621	123	61.2	2.7
541	Professional, scientific, & technical services	34	7 328	2 836	621	123	61.2	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 653	1 368	332	65	19.1	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 653	1 368	332	65	19.1	2.5
5418	Advertising & related 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
RANDOLPH COUNTY, IN								
54	Professional, scientific, & technical services	25	3 642	1 136	290	79	49.5	—
541	Professional, scientific, & technical services	25	3 642	1 136	290	79	49.5	—
RIPLEY COUNTY, IN								
54	Professional, scientific, & technical services	27	7 513	2 571	588	117	59.0	.5
541	Professional, scientific, & technical services	27	7 513	2 571	588	117	59.0	.5
5411	Legal services	9	4 357	1 629	346	52	49.7	—
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 014	342	125	34	12.7	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 014	342	125	34	12.7	3.5
RUSH COUNTY, IN								
54	Professional, scientific, & technical services	22	3 809	1 225	295	81	64.2	5.9
541	Professional, scientific, & technical services	22	3 809	1 225	295	81	64.2	5.9
ST. JOSEPH COUNTY, IN								
54	Professional, scientific, & technical services	520	369 902	154 800	37 185	4 003	25.0	7.1
541	Professional, scientific, & technical services	520	369 902	154 800	37 185	4 003	25.0	7.1
5411	Legal services	140	72 069	24 863	5 188	785	24.5	4.1
54111	Offices of lawyers	136	62 551	19 960	4 294	616	28.2	4.8
541110	Offices of lawyers	136	62 551	19 960	4 294	616	28.2	4.8
5411101	Offices of lawyers (except legal aid societies)	136	62 551	19 960	4 294	616	28.2	4.8
54119	Other legal services	4	9 518	4 903	894	169	—	—
541191	Title abstract & settlement offices	4	9 518	4 903	894	169	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	68 009	32 441	9 709	989	15.0	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	68 009	32 441	9 709	989	15.0	4.7
541211	Offices of certified public accountants	47	58 865	27 466	7 707	627	10.3	5.1
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	83	67 474	29 936	6 797	783	35.6	7.1
54131	Architectural services	16	13 671	6 041	1 436	150	12.9	.3
541310	Architectural services	16	13 671	6 041	1 436	150	12.9	.3
54133	Engineering services	49	41 629	18 300	4 044	458	37.3	11.5
541330	Engineering services	49	41 629	18 300	4 044	458	37.3	11.5
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	6	3 228	1 920	422	65	16.5	—
541370	Surveying & mapping (except geophysical) services	6	3 228	1 920	422	65	16.5	—
54138	Testing laboratories	7	6 631	2 643	669	82	88.9	—
541380	Testing laboratories	7	6 631	2 643	669	82	88.9	—
5414	Specialized design services	22	5 559	1 709	361	64	38.9	2.9
54143	Graphic design services	13	4 172	1 375	316	48	34.5	1.5
541430	Graphic design services	13	4 172	1 375	316	48	34.5	1.5
5414301	Graphic design services (except commercial art & medical artists) ..	10	D	D	D	b	D	D
5415	Computer systems design & related services	49	95 045	46 235	10 729	753	12.6	8.6
54151	Computer systems design & related services	49	95 045	46 235	10 729	753	12.6	8.6
541511	Custom computer programming services	18	11 989	6 136	1 369	125	59.7	3.7
541512	Computer systems design services	21	71 127	35 241	8 041	462	5.5	10.8
5415121	Computer systems integrators	12	69 506	34 466	7 881	444	3.7	10.9
541519	Other computer related services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	72	16 760	6 259	1 393	181	66.1	18.4
54161	Management consulting services	52	11 416	3 873	924	111	58.4	24.0
54162	Environmental consulting services	8	3 720	1 489	341	46	83.8	—
541620	Environmental consulting services	8	3 720	1 489	341	46	83.8	—
5418	Advertising & related services	41	39 301	11 811	2 669	344	34.0	8.6
54181	Advertising agencies	21	11 914	5 559	1 234	155	24.1	—
541810	Advertising agencies	21	11 914	5 559	1 234	155	24.1	—
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
54189	Other services related to advertising	12	10 464	1 348	303	72	88.6	—
541890	Other services related to advertising	12	10 464	1 348	303	72	88.6	—
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	5 685	1 546	339	104	38.7	7.7
54192	Photographic services	25	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
SCOTT COUNTY, IN								
54	Professional, scientific, & technical services	20	2 732	891	227	51	62.3	9.6
541	Professional, scientific, & technical services	20	2 732	891	227	51	62.3	9.6

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
SHELBY COUNTY, IN								
54	Professional, scientific, & technical services	63	15 336	5 326	1 339	228	55.7	4.4
541	Professional, scientific, & technical services	63	15 336	5 326	1 339	228	55.7	4.4
5411	Legal services	24	6 859	2 348	566	108	34.9	1.4
54111	Offices of lawyers	18	5 864	2 020	491	89	36.1	1.7
541110	Offices of lawyers	18	5 864	2 020	491	89	36.1	1.7
5411101	Offices of lawyers (except legal aid societies)	18	5 864	2 020	491	89	36.1	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 245	1 029	306	60	56.6	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 245	1 029	306	60	56.6	5.7
5413	Architectural, engineering, & related services	9	3 577	795	157	21	90.2	9.8
SPENCER COUNTY, IN								
54	Professional, scientific, & technical services	15	3 031	863	182	54	48.4	21.6
541	Professional, scientific, & technical services	15	3 031	863	182	54	48.4	21.6
STARKE COUNTY, IN								
54	Professional, scientific, & technical services	13	1 813	463	126	40	58.0	.6
541	Professional, scientific, & technical services	13	1 813	463	126	40	58.0	.6
STEUBEN COUNTY, IN								
54	Professional, scientific, & technical services	47	10 013	2 780	608	172	61.8	6.0
541	Professional, scientific, & technical services	47	10 013	2 780	608	172	61.8	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 512	550	137	61	43.6	23.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 512	550	137	61	43.6	23.3
5413	Architectural, engineering, & related services	10	1 664	648	160	37	46.9	6.5
5418	Advertising & related services	3	2 220	283	55	10	D	—
SULLIVAN COUNTY, IN								
54	Professional, scientific, & technical services	24	4 381	1 409	321	88	70.8	16.3
541	Professional, scientific, & technical services	24	4 381	1 409	321	88	70.8	16.3
SWITZERLAND COUNTY, IN								
54	Professional, scientific, & technical services	4	555	149	37	11	100.0	—
TIPPECANOE COUNTY, IN								
54	Professional, scientific, & technical services	207	104 395	36 543	8 286	1 232	32.6	2.8
541	Professional, scientific, & technical services	207	104 395	36 543	8 286	1 232	32.6	2.8
5411	Legal services	49	27 730	7 248	1 571	263	37.1	1.2
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	11 033	5 168	1 234	262	30.3	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	11 033	5 168	1 234	262	30.3	4.5
541211	Offices of certified public accountants	21	7 484	3 314	751	113	19.5	4.1
541213	Tax return preparation services	5	1 580	531	234	117	6.3	—
5413	Architectural, engineering, & related services	44	D	D	D	e	D	D
54131	Architectural services	9	4 602	2 331	473	53	22.6	—
541310	Architectural services	9	4 602	2 331	473	53	22.6	—
54133	Engineering services	20	13 637	7 773	1 999	167	20.6	—
541330	Engineering services	20	13 637	7 773	1 999	167	20.6	—
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	19	D	D	D	c	D	D
54151	Computer systems design & related services	19	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	20	D	D	D	b	D	D
54161	Management consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	5	7 912	2 521	596	46	25.4	9.5
5418	Advertising & related services	10	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

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
TIPTON COUNTY, IN								
54	Professional, scientific, & technical services	24	4 608	1 351	327	93	43.7	33.5
541	Professional, scientific, & technical services	24	4 608	1 351	327	93	43.7	33.5
5413	Architectural, engineering, & related services	3	1 806	722	158	26	D	61.6
UNION COUNTY, IN								
54	Professional, scientific, & technical services	4	329	64	17	6	34.3	41.0
VANDERBURGH COUNTY, IN								
54	Professional, scientific, & technical services	404	258 622	99 341	22 072	3 594	26.5	10.3
541	Professional, scientific, & technical services	404	258 622	99 341	22 072	3 594	26.5	10.3
5411	Legal services	106	55 289	17 073	3 700	613	32.5	3.7
54111	Offices of lawyers	98	52 285	15 812	3 420	551	33.5	2.9
541110	Offices of lawyers	98	52 285	15 812	3 420	551	33.5	2.9
5411101	Offices of lawyers (except legal aid societies)	98	52 285	15 812	3 420	551	33.5	2.9
54119	Other legal services	8	3 004	1 261	280	62	15.8	16.8
541191	Title abstract & settlement offices	8	3 004	1 261	280	62	15.8	16.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	65	41 473	19 355	5 171	954	21.2	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	65	41 473	19 355	5 171	954	21.2	17.8
541211	Offices of certified public accountants	34	26 997	11 672	2 794	414	19.3	27.3
541213	Tax return preparation services	8	D	D	D	c	D	D
541219	Other accounting services	21	D	D	D	e	D	D
5413	Architectural, engineering, & related services	73	47 113	24 591	5 185	683	37.5	3.3
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	48	33 110	17 871	3 749	468	46.4	4.6
541330	Engineering services	48	33 110	17 871	3 749	468	46.4	4.6
5414	Specialized design services	24	10 751	3 073	787	96	35.8	9.8
54141	Interior design services	9	D	D	D	a	D	D
541410	Interior design services	9	D	D	D	a	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services	35	28 712	11 498	2 324	352	19.4	17.6
54151	Computer systems design & related services	35	28 712	11 498	2 324	352	19.4	17.6
541511	Custom computer programming services	15	D	D	D	b	D	D
541512	Computer systems design services	17	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	42	18 638	5 799	1 255	154	32.2	7.7
54161	Management consulting services	29	12 133	4 182	882	92	39.1	11.7
541613	Marketing consulting services	8	6 160	1 403	294	39	50.2	6.8
54162	Environmental consulting services	10	D	D	D	b	D	D
541620	Environmental consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
5418	Advertising & related services	32	20 912	6 048	1 605	199	29.9	5.6
54181	Advertising agencies	14	D	D	D	b	D	D
541810	Advertising agencies	14	D	D	D	b	D	D
54189	Other services related to advertising	10	3 654	777	119	31	37.3	—
541890	Other services related to advertising	10	3 654	777	119	31	37.3	—
5419	Other professional, scientific, & technical services	24	D	D	D	e	D	D
54191	Marketing research & public opinion polling	2	D	D	D	e	D	D
541910	Marketing research & public opinion polling	2	D	D	D	e	D	D
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	18	D	D	D	b	D	D
VERMILLION COUNTY, IN								
54	Professional, scientific, & technical services	9	963	156	40	12	61.3	—
541	Professional, scientific, & technical services	9	963	156	40	12	61.3	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
VIGO COUNTY, IN								
54	Professional, scientific, & technical services	160	70 382	21 250	4 914	955	53.7	3.6
541	Professional, scientific, & technical services	160	70 382	21 250	4 914	955	53.7	3.6
5411	Legal services	52	28 494	5 688	1 266	289	60.4	3.9
54111	Offices of lawyers	48	26 883	4 717	1 094	236	61.7	4.1
541110	Offices of lawyers	48	26 883	4 717	1 094	236	61.7	4.1
5411101	Offices of lawyers (except legal aid societies)	48	26 883	4 717	1 094	236	61.7	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 513	4 237	1 078	283	34.9	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 513	4 237	1 078	283	34.9	2.6
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	7 573	3 792	680	102	81.3	7.7
5415	Computer systems design & related services	10	D	D	D	b	D	D
54151	Computer systems design & related services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	9 534	3 310	929	74	59.6	6.3
54161	Management consulting services	10	D	D	D	a	D	D
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	11	8 974	2 255	524	93	23.9	—
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
WABASH COUNTY, IN								
54	Professional, scientific, & technical services	39	9 968	3 243	829	130	36.0	.9
541	Professional, scientific, & technical services	39	9 968	3 243	829	130	36.0	.9
5411	Legal services	15	3 600	1 505	344	64	39.5	—
54111	Offices of lawyers	11	3 126	1 237	275	47	35.4	—
541110	Offices of lawyers	11	3 126	1 237	275	47	35.4	—
5411101	Offices of lawyers (except legal aid societies)	11	3 126	1 237	275	47	35.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 008	941	306	27	20.2	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 008	941	306	27	20.2	4.6
5418	Advertising & related services	3	D	D	D	a	D	D
WARREN COUNTY, IN								
54	Professional, scientific, & technical services	6	737	165	38	14	75.4	—
WARRICK COUNTY, IN								
54	Professional, scientific, & technical services	67	12 253	4 282	980	254	40.1	7.8
541	Professional, scientific, & technical services	67	12 253	4 282	980	254	40.1	7.8
5411	Legal services	17	3 041	1 166	297	58	21.8	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 641	583	182	59	33.6	26.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 641	583	182	59	33.6	26.3
5413	Architectural, engineering, & related services	13	2 690	1 393	235	73	40.6	1.1
5418	Advertising & related services	5	1 346	304	70	14	23.9	—
WASHINGTON COUNTY, IN								
54	Professional, scientific, & technical services	26	4 341	1 415	336	81	50.0	6.3
541	Professional, scientific, & technical services	26	4 341	1 415	336	81	50.0	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 046	330	95	23	97.7	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 046	330	95	23	97.7	2.3
WAYNE COUNTY, IN								
54	Professional, scientific, & technical services	76	26 542	11 833	2 455	420	32.4	9.8
541	Professional, scientific, & technical services	76	26 542	11 833	2 455	420	32.4	9.8
5411	Legal services	26	6 601	1 586	346	88	63.5	.6
54111	Offices of lawyers	23	5 331	1 050	242	59	74.7	.7
541110	Offices of lawyers	23	5 331	1 050	242	59	74.7	.7
5411101	Offices of lawyers (except legal aid societies)	23	5 331	1 050	242	59	74.7	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	9 489	5 985	1 299	175	19.3	26.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	9 489	5 985	1 299	175	19.3	26.2
541211	Offices of certified public accountants	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	4 951	2 445	393	47	16.0	—
5418	Advertising & related services	5	2 452	749	179	32	3.8	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WELLS COUNTY, IN								
54	Professional, scientific, & technical services	24	8 782	2 808	657	127	60.6	.5
541	Professional, scientific, & technical services	24	8 782	2 808	657	127	60.6	.5
5411	Legal services	10	3 131	844	192	43	33.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 856	805	217	39	47.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 856	805	217	39	47.4	—
5413	Architectural, engineering, & related services	4	2 252	735	162	22	84.5	—
WHITE COUNTY, IN								
54	Professional, scientific, & technical services	40	16 827	4 773	595	126	92.1	.3
541	Professional, scientific, & technical services	40	16 827	4 773	595	126	92.1	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 133	335	89	23	80.8	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 133	335	89	23	80.8	.2
5418	Advertising & related services	4	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
WHITLEY COUNTY, IN								
54	Professional, scientific, & technical services	32	6 134	2 094	500	92	56.0	4.1
541	Professional, scientific, & technical services	32	6 134	2 094	500	92	56.0	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 324	572	162	30	41.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 324	572	162	30	41.2	—

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
ALEXANDRIA, IN								
54	Professional, scientific, & technical services	8	672	224	56	16	96.4	3.6
ANDERSON, IN								
54	Professional, scientific, & technical services	126	49 242	26 180	5 292	889	27.7	8.3
541	Professional, scientific, & technical services	126	49 242	26 180	5 292	889	27.7	8.3
5411	Legal services	54	12 199	4 435	892	174	47.1	1.0
54111	Offices of lawyers	51	10 091	3 386	694	133	57.0	1.2
541110	Offices of lawyers	51	10 091	3 386	694	133	57.0	1.2
5411101	Offices of lawyers (except legal aid societies)	51	10 091	3 386	694	133	57.0	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 021	1 602	414	73	69.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 021	1 602	414	73	69.4	—
5413	Architectural, engineering, & related services	17	5 579	3 345	773	108	51.6	.4
5414	Specialized design services	8	D	D	D	e	D	D
54142	Industrial design services	1	D	D	D	e	D	D
541420	Industrial design services	1	D	D	D	e	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
ANGOLA, IN								
54	Professional, scientific, & technical services	37	8 111	2 218	508	146	57.7	7.4
541	Professional, scientific, & technical services	37	8 111	2 218	508	146	57.7	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 198	342	85	49	45.5	29.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 198	342	85	49	45.5	29.4
5418	Advertising & related services	2	D	D	D	a	D	D
ATTICA, IN								
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
AUBURN, IN								
54	Professional, scientific, & technical services	35	8 869	2 523	593	130	54.3	9.3
541	Professional, scientific, & technical services	35	8 869	2 523	593	130	54.3	9.3
5411	Legal services	17	4 720	1 552	315	64	61.3	10.6
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
AURORA, IN								
54	Professional, scientific, & technical services	6	1 016	351	99	26	94.4	-
541	Professional, scientific, & technical services	6	1 016	351	99	26	94.4	-
AUSTIN, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BATESVILLE, IN *								
54	Professional, scientific, & technical services	14	5 125	1 852	440	75	42.6	-
541	Professional, scientific, & technical services	14	5 125	1 852	440	75	42.6	-
5411	Legal services	5	3 165	1 221	260	33	33.9	-
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
BATESVILLE, IN (FRANKLIN COUNTY PART) *								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BATESVILLE, IN (RIPLEY COUNTY PART) *								
54	Professional, scientific, & technical services	13	D	D	D	b	D	D
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5411	Legal services	5	3 165	1 221	260	33	33.9	-
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
BEDFORD, IN								
54	Professional, scientific, & technical services	29	8 070	2 836	647	125	62.8	.9
541	Professional, scientific, & technical services	29	8 070	2 836	647	125	62.8	.9
5411	Legal services	11	3 184	711	166	42	52.0	-
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
BEECH GROVE, IN *								
54	Professional, scientific, & technical services	23	39 381	15 108	3 458	384	6.7	8.4
541	Professional, scientific, & technical services	23	39 381	15 108	3 458	384	6.7	8.4
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
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	3	D	D	D	c	D	D
54151	Computer systems design & related services	3	D	D	D	c	D	D
541512	Computer systems design services	1	D	D	D	c	D	D
5415121	Computer systems integrators	1	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
BERNE, IN								
54	Professional, scientific, & technical services	9	1 591	350	90	24	37.5	-
541	Professional, scientific, & technical services	9	1 591	350	90	24	37.5	-
BICKNELL, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLOOMFIELD, IN								
54	Professional, scientific, & technical services	10	D	D	D	e	D	D
541	Professional, scientific, & technical services	10	D	D	D	e	D	D
5413	Architectural, engineering, & related services	3	D	D	D	e	D	D
54133	Engineering services	3	D	D	D	e	D	D
541330	Engineering services	3	D	D	D	e	D	D
BLOOMINGTON, IN								
54	Professional, scientific, & technical services	167	91 250	31 322	6 976	1 285	24.3	5.7
541	Professional, scientific, & technical services	167	91 250	31 322	6 976	1 285	24.3	5.7
5411	Legal services	49	D	D	D	e	D	D
54111	Offices of lawyers	43	D	D	D	e	D	D
541110	Offices of lawyers	43	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	10 908	4 793	1 276	363	42.8	28.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	10 908	4 793	1 276	363	42.8	28.8
541211	Offices of certified public accountants	26	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	10 985	5 209	1 208	163	48.8	.1
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5415	Computer systems design & related services	17	9 335	2 535	538	89	20.2	10.7
54151	Computer systems design & related services	17	9 335	2 535	538	89	20.2	10.7
5416	Management, scientific, & technical consulting services	21	9 639	3 989	819	119	20.3	2.9
54161	Management consulting services	19	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	14	D	D	D	c	D	D
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	5	13 695	1 425	243	44	11.2	—
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
BLUFFTON, IN								
54	Professional, scientific, & technical services	21	D	D	D	c	D	D
541	Professional, scientific, & technical services	21	D	D	D	c	D	D
5411	Legal services	10	3 131	844	192	43	33.4	—
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
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
BOONVILLE, IN								
54	Professional, scientific, & technical services	21	3 950	1 522	401	95	17.7	15.0
541	Professional, scientific, & technical services	21	3 950	1 522	401	95	17.7	15.0
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
BRAZIL, IN								
54	Professional, scientific, & technical services	16	3 324	1 491	348	97	40.3	—
541	Professional, scientific, & technical services	16	3 324	1 491	348	97	40.3	—
BREMEN, IN								
54	Professional, scientific, & technical services	5	1 346	233	61	22	12.2	—
541	Professional, scientific, & technical services	5	1 346	233	61	22	12.2	—
BROOKVILLE, IN								
54	Professional, scientific, & technical services	13	3 233	713	133	34	97.7	—
541	Professional, scientific, & technical services	13	3 233	713	133	34	97.7	—
BROWNSBURG, IN								
54	Professional, scientific, & technical services	28	7 233	2 157	538	109	26.0	30.6
541	Professional, scientific, & technical services	28	7 233	2 157	538	109	26.0	30.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 101	457	174	29	56.1	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 101	457	174	29	56.1	.8
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWNSTOWN, IN								
54	Professional, scientific, & technical services	6	742	242	50	17	27.0	—
BUTLER, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
CARMEL, IN								
54	Professional, scientific, & technical services	235	251 200	105 109	21 168	2 517	18.5	4.7
541	Professional, scientific, & technical services	235	251 200	105 109	21 168	2 517	18.5	4.7
5411	Legal services	31	20 239	9 171	1 891	239	19.0	12.2
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	34 731	14 257	3 321	362	44.6	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	34 731	14 257	3 321	362	44.6	5.1
541211	Offices of certified public accountants	21	D	D	D	e	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	22 148	8 744	1 567	160	35.5	7.4
54133	Engineering services	20	17 488	7 397	1 286	116	26.3	9.3
541330	Engineering services	20	17 488	7 397	1 286	116	26.3	9.3
5414	Specialized design services	7	3 222	1 211	265	39	29.3	—
5415	Computer systems design & related services	48	74 468	37 406	9 600	808	7.3	2.7
54151	Computer systems design & related services	48	74 468	37 406	9 600	808	7.3	2.7
541511	Custom computer programming services	13	D	D	D	b	D	D
541512	Computer systems design services	29	64 080	32 159	8 494	719	5.8	2.6
5415121	Computer systems integrators	13	60 341	30 829	8 223	695	3.7	—
5416	Management, scientific, & technical consulting services	59	71 311	26 659	2 796	598	8.9	2.2
54161	Management consulting services	50	69 508	25 763	2 554	576	8.9	2.1
541612	Human resources & executive search consulting services	13	D	D	D	e	D	D
541613	Marketing consulting services	13	D	D	D	e	D	D
5418	Advertising & related services	20	17 103	4 590	1 109	131	35.7	8.1
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	b	D	D
541921	Photographic studios, portrait	2	D	D	D	b	D	D
CEDAR LAKE, IN								
54	Professional, scientific, & technical services	9	1 270	511	120	53	69.1	—
541	Professional, scientific, & technical services	9	1 270	511	120	53	69.1	—
CHANDLER, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
CHARLESTOWN, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
CHESTERFIELD, IN *								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
CHESTERFIELD, IN (MADISON COUNTY PART) *								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
CHESTERTON, IN								
54	Professional, scientific, & technical services	38	15 598	6 159	1 548	186	38.8	4.0
541	Professional, scientific, & technical services	38	15 598	6 159	1 548	186	38.8	4.0
5413	Architectural, engineering, & related services	9	7 275	3 498	901	87	33.5	1.3
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
CICERO, IN								
54	Professional, scientific, & technical services	5	1 592	626	154	30	96.4	3.6
541	Professional, scientific, & technical services	5	1 592	626	154	30	96.4	3.6

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
CLARKSVILLE, IN								
54	Professional, scientific, & technical services	27	14 305	4 112	794	185	55.6	9.7
541	Professional, scientific, & technical services	27	14 305	4 112	794	185	55.6	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 278	1 080	103	42	10.1	24.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 278	1 080	103	42	10.1	24.1
5413	Architectural, engineering, & related services	4	2 129	1 098	235	32	12.2	20.5
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
CLINTON, IN								
54	Professional, scientific, & technical services	8	D	D	D	a	D	D
COLUMBIA CITY, IN								
54	Professional, scientific, & technical services	22	4 862	1 657	428	78	52.7	1.2
541	Professional, scientific, & technical services	22	4 862	1 657	428	78	52.7	1.2
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
COLUMBUS, IN								
54	Professional, scientific, & technical services	123	50 733	22 259	4 816	694	34.8	5.1
541	Professional, scientific, & technical services	123	50 733	22 259	4 816	694	34.8	5.1
5411	Legal services	26	8 501	3 068	741	111	24.4	—
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	D	D	D	c	D	D
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	14 063	7 541	1 799	220	41.8	—
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	17	D	D	D	c	D	D
54151	Computer systems design & related services	17	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	22	D	D	D	b	D	D
54161	Management consulting services	21	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	1 450	393	73	29	9.9	13.5
54192	Photographic services	6	1 450	393	73	29	9.9	13.5
541921	Photographic studios, portrait	6	1 450	393	73	29	9.9	13.5
CONNERSVILLE, IN								
54	Professional, scientific, & technical services	30	D	D	D	c	D	D
541	Professional, scientific, & technical services	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	704	236	43	14.8	21.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	704	236	43	14.8	21.8
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
CORYDON, IN								
54	Professional, scientific, & technical services	12	3 070	1 234	328	78	34.5	3.8
541	Professional, scientific, & technical services	12	3 070	1 234	328	78	34.5	3.8
COVINGTON, IN								
54	Professional, scientific, & technical services	7	1 969	503	120	25	97.2	—
541	Professional, scientific, & technical services	7	1 969	503	120	25	97.2	—
CRAWFORDSVILLE, IN								
54	Professional, scientific, & technical services	37	8 296	2 900	639	114	42.6	10.2
541	Professional, scientific, & technical services	37	8 296	2 900	639	114	42.6	10.2
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541219	Other accounting services	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
CROWN POINT, IN								
54	Professional, scientific, & technical services	56	12 535	3 963	886	174	57.1	18.5
541	Professional, scientific, & technical services	56	12 535	3 963	886	174	57.1	18.5
5411	Legal services	29	6 130	1 594	386	74	49.2	9.3
54111	Offices of lawyers	29	6 130	1 594	386	74	49.2	9.3
541110	Offices of lawyers	29	6 130	1 594	386	74	49.2	9.3
5411101	Offices of lawyers (except legal aid societies)	29	6 130	1 594	386	74	49.2	9.3
5413	Architectural, engineering, & related services	10	2 808	1 491	305	49	96.2	3.8
CUMBERLAND, IN *								
54	Professional, scientific, & technical services	7	818	381	72	21	85.6	—
CUMBERLAND, IN (HANCOCK COUNTY PART) *								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
CUMBERLAND, IN (MARION COUNTY PART) *								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
DANVILLE, IN								
54	Professional, scientific, & technical services	29	8 959	3 538	766	123	30.2	7.4
541	Professional, scientific, & technical services	29	8 959	3 538	766	123	30.2	7.4
5411	Legal services	16	3 830	1 128	248	59	41.6	7.9
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 590	722	190	23	17.5	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 590	722	190	23	17.5	9.7
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
DECATUR, IN								
54	Professional, scientific, & technical services	21	3 775	1 302	297	72	67.3	20.8
541	Professional, scientific, & technical services	21	3 775	1 302	297	72	67.3	20.8
DELPHI, IN								
54	Professional, scientific, & technical services	12	2 912	742	159	51	78.5	2.4
541	Professional, scientific, & technical services	12	2 912	742	159	51	78.5	2.4
DE MOTTE, IN								
54	Professional, scientific, & technical services	5	1 274	323	99	37	75.0	.6
541	Professional, scientific, & technical services	5	1 274	323	99	37	75.0	.6
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
DUNKIRK, IN *								
54	Professional, scientific, & technical services	3	D	D	D	b	D	D
DUNKIRK, IN (JAY COUNTY PART) *								
54	Professional, scientific, & technical services	3	D	D	D	b	D	D
DYER, IN								
54	Professional, scientific, & technical services	14	4 979	1 943	424	125	27.3	2.8
541	Professional, scientific, & technical services	14	4 979	1 943	424	125	27.3	2.8
EAST CHICAGO, IN								
54	Professional, scientific, & technical services	17	13 990	5 472	1 074	135	22.7	17.4
541	Professional, scientific, & technical services	17	13 990	5 472	1 074	135	22.7	17.4
5413	Architectural, engineering, & related services	6	7 280	3 469	733	87	32.4	12.0
5416	Management, scientific, & technical consulting services	1	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
EDINBURGH, IN *								
54	Professional, scientific, & technical services	3	286	121	21	8	100.0	—

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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
EDINBURGH, IN (JOHNSON COUNTY PART) *								
54	Professional, scientific, & technical services	3	286	121	21	8	100.0	—
ELKHART, IN								
54	Professional, scientific, & technical services	136	67 292	20 737	5 076	898	31.1	4.7
541	Professional, scientific, & technical services	136	67 292	20 737	5 076	898	31.1	4.7
5411	Legal services	47	18 477	4 408	979	195	30.9	3.0
54111	Offices of lawyers	45	D	D	D	c	D	D
541110	Offices of lawyers	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	20 862	6 116	1 725	360	11.7	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	20 862	6 116	1 725	360	11.7	11.0
541211	Offices of certified public accountants	18	17 591	5 116	1 366	190	10.1	12.6
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	12 816	5 543	1 296	166	55.6	.6
54135	Building inspection services	1	D	D	D	b	D	D
541350	Building inspection services	1	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	7	4 281	1 708	398	53	29.6	1.5
54151	Computer systems design & related services	7	4 281	1 708	398	53	29.6	1.5
5418	Advertising & related services	11	4 915	1 303	298	42	21.5	3.4
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
ELLETTSVILLE, IN								
54	Professional, scientific, & technical services	4	794	288	56	15	12.1	29.3
ELWOOD, IN *								
54	Professional, scientific, & technical services	11	3 750	1 601	373	80	83.6	15.9
541	Professional, scientific, & technical services	11	3 750	1 601	373	80	83.6	15.9
ELWOOD, IN (MADISON COUNTY PART) *								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
ELWOOD, IN (TIPTON COUNTY PART) *								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
EVANSVILLE, IN								
54	Professional, scientific, & technical services	359	231 808	89 933	20 370	3 237	26.8	9.3

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							From administrative records ¹	Estimated ²
EVANSVILLE, IN—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services	359	231 808	89 933	20 370	3 237	26.8	9.3
5411	Legal services	104	D	D	D	f	D	D
54111	Offices of lawyers	97	D	D	D	f	D	D
541110	Offices of lawyers	97	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	97	D	D	D	f	D	D
54119	Other legal services	7	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	62	41 278	19 264	5 150	948	20.9	17.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	62	41 278	19 264	5 150	948	20.9	17.9
541211	Offices of certified public accountants	34	26 997	11 672	2 794	414	19.3	27.3
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	19	D	D	D	e	D	D
5413	Architectural, engineering, & related services	59	44 352	23 559	5 014	649	34.7	2.6
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	39	31 405	17 448	3 671	457	44.7	3.6
541330	Engineering services	39	31 405	17 448	3 671	457	44.7	3.6
5414	Specialized design services	22	D	D	D	b	D	D
54141	Interior design services	9	D	D	D	a	D	D
541410	Interior design services	9	D	D	D	a	D	D
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	11	D	D	D	b	D	D
5415	Computer systems design & related services	27	18 842	7 316	1 711	185	17.3	7.2
54151	Computer systems design & related services	27	18 842	7 316	1 711	185	17.3	7.2
541511	Custom computer programming services	12	D	D	D	b	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	35	15 112	4 747	999	117	34.7	9.5
54161	Management consulting services	26	D	D	D	b	D	D
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
5418	Advertising & related services	27	19 125	5 112	1 420	163	32.6	6.1
54181	Advertising agencies	12	D	D	D	b	D	D
541810	Advertising agencies	12	D	D	D	b	D	D
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	e	D	D
54191	Marketing research & public opinion polling	1	D	D	D	e	D	D
541910	Marketing research & public opinion polling	1	D	D	D	e	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
FISHERS, IN								
54	Professional, scientific, & technical services	73	49 348	14 132	3 146	438	35.9	5.0
541	Professional, scientific, & technical services	73	49 348	14 132	3 146	438	35.9	5.0
5411	Legal services	7	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	11 915	2 862	571	59	80.9	—
54133	Engineering services	5	D	D	D	a	D	D
541330	Engineering services	5	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	5	2 806	641	39	9	12.3	77.1
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	15	21 451	5 914	1 419	206	13.8	—
54151	Computer systems design & related services	15	21 451	5 914	1 419	206	13.8	—
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
FORT BRANCH, IN								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
FORTVILLE, IN								
54	Professional, scientific, & technical services	6	716	228	58	10	99.3	.7

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							From administrative records ¹	Estimated ²
FORT WAYNE, IN								
54	Professional, scientific, & technical services	505	412 137	144 551	30 921	4 954	17.7	7.3
541	Professional, scientific, & technical services	505	412 137	144 551	30 921	4 954	17.7	7.3
5411	Legal services	134	96 283	30 079	5 925	898	22.2	1.4
54111	Offices of lawyers	127	92 618	28 278	5 587	829	22.7	1.4
541110	Offices of lawyers	127	92 618	28 278	5 587	829	22.7	1.4
5411101	Offices of lawyers (except legal aid societies)	127	92 618	28 278	5 587	829	22.7	1.4
54119	Other legal services	7	3 665	1 801	338	69	7.9	—
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	52 246	19 615	4 877	786	16.4	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	52 246	19 615	4 877	786	16.4	18.2
541211	Offices of certified public accountants	44	42 161	15 279	3 647	444	14.5	20.3
541213	Tax return preparation services	8	2 536	1 392	529	220	14.2	11.3
541219	Other accounting services	24	4 707	2 042	472	81	41.9	2.9
5413	Architectural, engineering, & related services	78	65 517	28 421	6 224	733	31.8	2.4
54131	Architectural services	17	21 765	8 794	2 017	207	12.3	—
541310	Architectural services	17	21 765	8 794	2 017	207	12.3	—
54133	Engineering services	46	35 088	15 715	3 284	387	44.2	4.4
541330	Engineering services	46	35 088	15 715	3 284	387	44.2	4.4
54137	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	7	D	D	D	b	D	D
5414	Specialized design services	21	22 689	5 621	1 107	148	11.5	—
54143	Graphic design services	15	17 476	3 455	755	104	11.0	—
541430	Graphic design services	15	17 476	3 455	755	104	11.0	—
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services	42	87 093	27 102	5 747	634	4.2	5.7
54151	Computer systems design & related services	42	87 093	27 102	5 747	634	4.2	5.7
541511	Custom computer programming services	15	D	D	D	c	D	D
541512	Computer systems design services	17	69 375	20 246	4 398	459	3.1	.5
5415121	Computer systems integrators	10	68 584	19 798	4 267	439	2.7	—
5416	Management, scientific, & technical consulting services	65	39 779	18 632	3 721	439	18.4	12.9
54161	Management consulting services	56	36 392	17 338	3 433	409	15.6	9.9
541611	Administrative management & general management consulting service	22	D	D	D	c	D	D
541612	Human resources & executive search consulting services	23	D	D	D	e	D	D
5416122	Executive placement services	15	14 155	6 965	1 364	207	11.9	18.3
5418	Advertising & related services	49	33 403	8 895	2 108	280	19.6	16.3
54181	Advertising agencies	28	14 421	5 210	1 249	155	22.9	2.5
541810	Advertising agencies	28	14 421	5 210	1 249	155	22.9	2.5
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	g	D	D
54191	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
541910	Marketing research & public opinion polling	5	9 773	4 522	884	946	6.7	19.1
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
FRANKFORT, IN								
54	Professional, scientific, & technical services	27	4 775	1 126	261	86	65.4	8.4
541	Professional, scientific, & technical services	27	4 775	1 126	261	86	65.4	8.4
5411	Legal services	16	3 269	694	150	46	56.0	9.4
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
FRANKLIN, IN								
54	Professional, scientific, & technical services	45	13 248	4 350	1 046	207	64.3	7.0
541	Professional, scientific, & technical services	45	13 248	4 350	1 046	207	64.3	7.0
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	888	343	96	30	81.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	888	343	96	30	81.4	—
5413	Architectural, engineering, & related services	6	1 805	659	174	32	94.1	—
GARRETT, IN								
54	Professional, scientific, & technical services	4	1 340	272	52	11	100.0	—
541	Professional, scientific, & technical services	4	1 340	272	52	11	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARY, IN								
54	Professional, scientific, & technical services	46	54 811	12 565	3 108	403	7.1	4.0
541	Professional, scientific, & technical services	46	54 811	12 565	3 108	403	7.1	4.0
5411	Legal services	22	4 589	1 278	258	62	40.9	23.4
54111	Offices of lawyers	22	4 589	1 278	258	62	40.9	23.4
541110	Offices of lawyers	22	4 589	1 278	258	62	40.9	23.4
5411101	Offices of lawyers (except legal aid societies)	22	4 589	1 278	258	62	40.9	23.4
5413	Architectural, engineering, & related services	10	46 822	9 917	2 541	249	2.4	.5
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
GAS CITY, IN								
54	Professional, scientific, & technical services	4	304	122	18	4	21.7	6.3
GOSHEN, IN								
54	Professional, scientific, & technical services	49	15 215	4 246	1 059	195	35.7	3.5
541	Professional, scientific, & technical services	49	15 215	4 246	1 059	195	35.7	3.5
5411	Legal services	15	6 903	1 501	378	74	25.9	2.4
54111	Offices of lawyers	15	6 903	1 501	378	74	25.9	2.4
541110	Offices of lawyers	15	6 903	1 501	378	74	25.9	2.4
5411101	Offices of lawyers (except legal aid societies)	15	6 903	1 501	378	74	25.9	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 178	1 483	383	61	21.2	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 178	1 483	383	61	21.2	4.7
5413	Architectural, engineering, & related services	10	1 943	724	165	33	48.4	8.2
GREENCASTLE, IN								
54	Professional, scientific, & technical services	19	3 890	1 904	449	79	39.6	1.1
541	Professional, scientific, & technical services	19	3 890	1 904	449	79	39.6	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 450	1 300	305	48	15.9	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 450	1 300	305	48	15.9	1.7
GREENDALE, IN								
54	Professional, scientific, & technical services	5	745	237	58	9	45.5	54.5
GREENFIELD, IN								
54	Professional, scientific, & technical services	33	9 963	2 819	639	115	57.8	3.5
541	Professional, scientific, & technical services	33	9 963	2 819	639	115	57.8	3.5
5411	Legal services	18	5 711	1 626	350	72	44.9	4.8
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	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
GREENSBURG, IN								
54	Professional, scientific, & technical services	21	11 392	7 780	904	479	11.2	3.1
541	Professional, scientific, & technical services	21	11 392	7 780	904	479	11.2	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	e	D	D
54161	Management consulting services	1	D	D	D	e	D	D
541612	Human resources & executive search consulting services	1	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	e	D	D
GREENWOOD, IN								
54	Professional, scientific, & technical services	96	31 155	12 278	3 426	506	46.9	4.1
541	Professional, scientific, & technical services	96	31 155	12 278	3 426	506	46.9	4.1
5411	Legal services	25	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	16	3 386	1 843	364	58	40.1	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 386	1 843	364	58	40.1	2.1
5413	Architectural, engineering, & related services	17	6 609	3 374	796	104	65.4	3.0
5414	Specialized design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	6 122	2 178	923	109	18.7	—
54161	Management consulting services	8	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRIFFITH, IN								
54	Professional, scientific, & technical services	23	8 328	2 782	567	96	44.0	4.9
541	Professional, scientific, & technical services	23	8 328	2 782	567	96	44.0	4.9
5413	Architectural, engineering, & related services	5	3 766	1 666	379	51	24.3	4.6
HAMMOND, IN								
54	Professional, scientific, & technical services	101	79 717	30 183	7 289	1 364	19.8	.9
541	Professional, scientific, & technical services	101	79 717	30 183	7 289	1 364	19.8	.9
5411	Legal services	36	19 955	7 352	1 376	211	28.6	2.0
54111	Offices of lawyers	36	19 955	7 352	1 376	211	28.6	2.0
541110	Offices of lawyers	36	19 955	7 352	1 376	211	28.6	2.0
5411101	Offices of lawyers (except legal aid societies)	36	19 955	7 352	1 376	211	28.6	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 806	2 428	822	409	31.8	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 806	2 428	822	409	31.8	2.6
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	14	30 033	11 752	3 019	247	9.4	.1
54133	Engineering services	11	29 073	11 432	2 962	234	9.6	.1
541330	Engineering services	11	29 073	11 432	2 962	234	9.6	.1
5414	Specialized design services	4	1 665	689	150	17	58.0	—
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	12 335	3 802	871	150	16.7	.3
54169	Other scientific & technical consulting services	4	D	D	D	c	D	D
541690	Other scientific & technical consulting services	4	D	D	D	c	D	D
5418	Advertising & related services	11	8 764	3 711	951	281	23.7	.4
54189	Other services related to advertising	6	D	D	D	c	D	D
541890	Other services related to advertising	6	D	D	D	c	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
HANOVER, IN								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
HARTFORD CITY, IN								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
HEBRON, IN								
54	Professional, scientific, & technical services	7	834	388	70	19	76.3	4.6
HIGHLAND, IN								
54	Professional, scientific, & technical services	80	28 695	10 312	2 520	375	56.2	5.2
541	Professional, scientific, & technical services	80	28 695	10 312	2 520	375	56.2	5.2
5411	Legal services	26	12 713	3 651	973	132	46.9	4.7
54111	Offices of lawyers	26	12 713	3 651	973	132	46.9	4.7
541110	Offices of lawyers	26	12 713	3 651	973	132	46.9	4.7
5411101	Offices of lawyers (except legal aid societies)	26	12 713	3 651	973	132	46.9	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	3 426	1 328	311	72	79.2	20.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	3 426	1 328	311	72	79.2	20.8
5413	Architectural, engineering, & related services	12	7 631	3 552	861	99	48.1	—
5418	Advertising & related services	5	2 099	578	128	18	93.9	—
HOBART, IN								
54	Professional, scientific, & technical services	28	7 285	2 293	512	128	35.3	9.9
541	Professional, scientific, & technical services	28	7 285	2 293	512	128	35.3	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	999	369	100	25	89.9	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	999	369	100	25	89.9	3.0
5413	Architectural, engineering, & related services	6	2 710	861	194	37	2.4	20.6
HUNTINGBURG, IN								
54	Professional, scientific, & technical services	7	1 157	325	78	21	86.1	9.9
541	Professional, scientific, & technical services	7	1 157	325	78	21	86.1	9.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HUNTINGTON, IN								
54	Professional, scientific, & technical services	26	9 189	2 689	652	134	23.3	3.7
541	Professional, scientific, & technical services	26	9 189	2 689	652	134	23.3	3.7
5411	Legal services	11	3 785	1 056	263	56	15.6	3.2
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
INDIANAPOLIS, IN (CC) *								
54	Professional, scientific, & technical services	2 174	2 356 516	875 134	197 526	22 189	17.3	6.8
541	Professional, scientific, & technical services	2 174	2 356 516	875 134	197 526	22 189	17.3	6.8
5411	Legal services	561	563 360	192 324	43 199	4 492	16.0	3.2
54111	Offices of lawyers	524	533 671	182 831	40 979	4 181	16.3	2.9
541110	Offices of lawyers	524	533 671	182 831	40 979	4 181	16.3	2.9
5411101	Offices of lawyers (except legal aid societies)	524	533 671	182 831	40 979	4 181	16.3	2.9
54119	Other legal services	37	29 689	9 493	2 220	311	9.7	8.5
541191	Title abstract & settlement offices	30	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	279	305 978	120 972	28 733	3 973	9.9	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	279	305 978	120 972	28 733	3 973	9.9	16.1
541211	Offices of certified public accountants	156	D	D	D	g	D	D
541213	Tax return preparation services	33	D	D	D	f	D	D
541219	Other accounting services	77	D	D	D	f	D	D
5413	Architectural, engineering, & related services	363	538 149	244 890	54 780	5 591	22.5	2.9
54131	Architectural services	92	D	D	D	f	D	D
541310	Architectural services	92	D	D	D	f	D	D
54133	Engineering services	210	365 688	168 179	36 863	3 692	27.4	3.9
541330	Engineering services	210	365 688	168 179	36 863	3 692	27.4	3.9
54134	Drafting services	13	3 366	2 195	579	64	8.2	-
541340	Drafting services	13	3 366	2 195	579	64	8.2	-
54137	Surveying & mapping (except geophysical) services	10	D	D	D	f	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	f	D	D
54138	Testing laboratories	26	D	D	D	e	D	D
541380	Testing laboratories	26	D	D	D	e	D	D
5414	Specialized design services	113	D	D	D	e	D	D
54141	Interior design services	42	D	D	D	c	D	D
541410	Interior design services	42	D	D	D	c	D	D
54143	Graphic design services	67	D	D	D	e	D	D
541430	Graphic design services	67	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	62	D	D	D	e	D	D
5415	Computer systems design & related services	257	348 773	130 207	29 629	2 808	8.7	6.8
54151	Computer systems design & related services	257	348 773	130 207	29 629	2 808	8.7	6.8
541511	Custom computer programming services	108	D	D	D	f	D	D
541512	Computer systems design services	116	D	D	D	f	D	D
5415121	Computer systems integrators	61	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	55	D	D	D	c	D	D
541513	Computer facilities management services	11	105 195	26 366	7 023	592	.6	1.1
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	325	D	D	D	g	D	D
54161	Management consulting services	249	167 115	57 533	13 669	1 313	34.2	11.9
541611	Administrative management & general management consulting service	111	D	D	D	e	D	D
541612	Human resources & executive search consulting services	65	D	D	D	e	D	D
5416122	Executive placement services	33	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	27	D	D	D	c	D	D
541613	Marketing consulting services	52	26 013	9 562	2 019	289	54.8	16.5
541614	Process, physical distribution, & logistics consulting services	10	D	D	D	b	D	D
541618	Other management consulting services	11	9 332	4 415	1 087	86	51.4	-
54162	Environmental consulting services	32	D	D	D	c	D	D
541620	Environmental consulting services	32	D	D	D	c	D	D
54169	Other scientific & technical consulting services	44	D	D	D	c	D	D
541690	Other scientific & technical consulting services	44	D	D	D	c	D	D
5417	Scientific research & development services	18	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
5417102	Research & development in the life sciences	9	D	D	D	f	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
INDIANAPOLIS, IN (CC) *—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	157	153 832	43 432	10 247	1 338	20.1	5.5
54181	Advertising agencies	59	D	D	D	f	D	D
541810	Advertising agencies	59	D	D	D	f	D	D
54182	Public relations agencies	24	15 069	4 158	1 034	130	70.6	1.8
541820	Public relations agencies	24	15 069	4 158	1 034	130	70.6	1.8
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	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	41	D	D	D	e	D	D
541890	Other services related to advertising	41	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	26	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	101	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	D	D	D	f	D	D
541910	Marketing research & public opinion polling	20	D	D	D	f	D	D
54192	Photographic services	71	29 201	6 822	1 408	351	27.4	2.4
541921	Photographic studios, portrait	46	D	D	D	e	D	D
541922	Commercial photography	25	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
INDIANAPOLIS CITY (BALANCE), IN *								
54	Professional, scientific, & technical services	2 170	D	D	D	j	D	D
541	Professional, scientific, & technical services	2 170	D	D	D	j	D	D
5411	Legal services	561	563 360	192 324	43 199	4 492	16.0	3.2
54111	Offices of lawyers	524	533 671	182 831	40 979	4 181	16.3	2.9
541110	Offices of lawyers	524	533 671	182 831	40 979	4 181	16.3	2.9
5411101	Offices of lawyers (except legal aid societies)	524	533 671	182 831	40 979	4 181	16.3	2.9
54119	Other legal services	37	29 689	9 493	2 220	311	9.7	8.5
541191	Title abstract & settlement offices	30	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	277	D	D	D	h	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	277	D	D	D	h	D	D
541211	Offices of certified public accountants	155	D	D	D	g	D	D
541213	Tax return preparation services	33	D	D	D	f	D	D
541219	Other accounting services	76	D	D	D	f	D	D
5413	Architectural, engineering, & related services	363	538 149	244 890	54 780	5 591	22.5	2.9
54131	Architectural services	92	D	D	D	f	D	D
541310	Architectural services	92	D	D	D	f	D	D
54133	Engineering services	210	365 688	168 179	36 863	3 692	27.4	3.9
541330	Engineering services	210	365 688	168 179	36 863	3 692	27.4	3.9
54134	Drafting services	13	3 366	2 195	579	64	8.2	—
541340	Drafting services	13	3 366	2 195	579	64	8.2	—
54137	Surveying & mapping (except geophysical) services	10	D	D	D	f	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	f	D	D
54138	Testing laboratories	26	D	D	D	e	D	D
541380	Testing laboratories	26	D	D	D	e	D	D
5414	Specialized design services	113	D	D	D	e	D	D
54141	Interior design services	42	D	D	D	c	D	D
541410	Interior design services	42	D	D	D	c	D	D
54143	Graphic design services	67	D	D	D	e	D	D
541430	Graphic design services	67	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	62	D	D	D	e	D	D
5415	Computer systems design & related services	257	348 773	130 207	29 629	2 808	8.7	6.8
54151	Computer systems design & related services	257	348 773	130 207	29 629	2 808	8.7	6.8
541511	Custom computer programming services	108	D	D	D	g	D	D
541512	Computer systems design services	116	D	D	D	f	D	D
5415121	Computer systems integrators	61	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	55	D	D	D	c	D	D
541513	Computer facilities management services	11	105 195	26 366	7 023	592	.6	1.1
541519	Other computer related services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	324	221 071	74 743	17 686	1 768	31.9	16.8
54161	Management consulting services	249	167 115	57 533	13 669	1 313	34.2	11.9
541611	Administrative management & general management consulting service	111	D	D	D	e	D	D
541612	Human resources & executive search consulting services	65	D	D	D	e	D	D
5416122	Executive placement services	33	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	27	D	D	D	c	D	D
541613	Marketing consulting services	52	26 013	9 562	2 019	289	54.8	16.5
541614	Process, physical distribution, & logistics consulting services	10	D	D	D	b	D	D
541618	Other management consulting services	11	9 332	4 415	1 087	86	51.4	—
54162	Environmental consulting services	31	D	D	D	c	D	D
541620	Environmental consulting services	31	D	D	D	c	D	D
54169	Other scientific & technical consulting services	44	D	D	D	c	D	D
541690	Other scientific & technical consulting services	44	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	INDIANAPOLIS CITY (BALANCE), IN *—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	18	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	f	D	D
5417102	Research & development in the life sciences	9	D	D	D	f	D	D
5418	Advertising & related services	156	D	D	D	g	D	D
54181	Advertising agencies	59	D	D	D	f	D	D
541810	Advertising agencies	59	D	D	D	f	D	D
54182	Public relations agencies	24	15 069	4 158	1 034	130	70.6	1.8
541820	Public relations agencies	24	15 069	4 158	1 034	130	70.6	1.8
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	13	D	D	D	e	D	D
541860	Direct mail advertising	13	D	D	D	e	D	D
54189	Other services related to advertising	40	D	D	D	e	D	D
541890	Other services related to advertising	40	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	25	D	D	D	c	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5418909	All other advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	101	D	D	D	f	D	D
54191	Marketing research & public opinion polling	20	D	D	D	f	D	D
541910	Marketing research & public opinion polling	20	D	D	D	f	D	D
54192	Photographic services	71	29 201	6 822	1 408	351	27.4	2.4
541921	Photographic studios, portrait	46	D	D	D	e	D	D
541922	Commercial photography	25	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
	JASPER, IN							
54	Professional, scientific, & technical services	44	12 098	4 304	987	174	44.1	1.0
541	Professional, scientific, & technical services	44	12 098	4 304	987	174	44.1	1.0
5411	Legal services	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
5418	Advertising & related services	5	D	D	D	a	D	D
	JEFFERSONVILLE, IN							
54	Professional, scientific, & technical services	86	26 507	7 874	1 739	316	40.7	1.1
541	Professional, scientific, & technical services	86	26 507	7 874	1 739	316	40.7	1.1
5411	Legal services	45	10 199	2 303	469	103	56.2	2.5
54111	Offices of lawyers	43	D	D	D	b	D	D
541110	Offices of lawyers	43	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 074	784	215	45	33.8	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 074	784	215	45	33.8	1.1
5413	Architectural, engineering, & related services	8	9 020	2 893	607	92	21.1	—
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	KENDALLVILLE, IN							
54	Professional, scientific, & technical services	21	12 461	2 418	579	107	86.1	.3
541	Professional, scientific, & technical services	21	12 461	2 418	579	107	86.1	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54133	Engineering services	3	D	D	D	b	D	D
541330	Engineering services	3	D	D	D	b	D	D
	KNOX, IN							
54	Professional, scientific, & technical services	8	1 312	359	91	28	50.3	—
541	Professional, scientific, & technical services	8	1 312	359	91	28	50.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KOKOMO, IN								
54	Professional, scientific, & technical services	87	30 149	10 115	2 502	393	48.1	.9
541	Professional, scientific, & technical services	87	30 149	10 115	2 502	393	48.1	.9
5411	Legal services	42	11 825	3 768	886	138	62.1	1.4
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	8 395	2 598	638	78	53.3	—
5418	Advertising & related services	6	2 375	735	178	25	31.0	1.7
LAFAYETTE, IN								
54	Professional, scientific, & technical services	134	79 147	27 838	6 439	972	30.1	1.4
541	Professional, scientific, & technical services	134	79 147	27 838	6 439	972	30.1	1.4
5411	Legal services	48	D	D	D	e	D	D
54111	Offices of lawyers	44	25 112	6 091	1 318	221	39.9	1.3
541110	Offices of lawyers	44	25 112	6 091	1 318	221	39.9	1.3
5411101	Offices of lawyers (except legal aid societies)	44	25 112	6 091	1 318	221	39.9	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	9 356	4 614	1 179	242	28.4	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	9 356	4 614	1 179	242	28.4	5.3
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	26	16 518	9 686	2 320	228	16.8	—
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	10	9 150	6 029	1 532	114	16.5	—
541330	Engineering services	10	9 150	6 029	1 532	114	16.5	—
54137	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	6	D	D	D	b	D	D
5415	Computer systems design & related services	6	12 066	2 617	579	101	6.7	—
54151	Computer systems design & related services	6	12 066	2 617	579	101	6.7	—
541512	Computer systems design services	4	D	D	D	b	D	D
5418	Advertising & related services	6	7 411	2 075	451	60	61.6	—
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
LAKE STATION, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
LA PORTE, IN								
54	Professional, scientific, & technical services	48	12 103	3 910	883	200	36.4	8.7
541	Professional, scientific, & technical services	48	12 103	3 910	883	200	36.4	8.7
5411	Legal services	21	7 644	2 274	511	110	25.2	6.0
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 642	997	265	48	67.1	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 642	997	265	48	67.1	17.0
LAWRENCE, IN *								
54	Professional, scientific, & technical services	39	14 826	4 280	901	146	23.4	30.8
541	Professional, scientific, & technical services	39	14 826	4 280	901	146	23.4	30.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	8	6 728	1 518	376	56	13.2	48.6
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
LAWRENCEBURG, IN								
54	Professional, scientific, & technical services	26	6 139	1 932	451	94	70.2	4.6
541	Professional, scientific, & technical services	26	6 139	1 932	451	94	70.2	4.6
5411	Legal services	11	2 810	612	145	31	89.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEBANON, IN								
54	Professional, scientific, & technical services	21	7 530	2 852	637	102	34.1	3.8
541	Professional, scientific, & technical services	21	7 530	2 852	637	102	34.1	3.8
5411	Legal services	14	4 817	1 953	438	74	11.7	6.0
54111	Offices of lawyers	10	3 557	1 405	313	47	15.9	.5
541110	Offices of lawyers	10	3 557	1 405	313	47	15.9	.5
5411101	Offices of lawyers (except legal aid societies)	10	3 557	1 405	313	47	15.9	.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
LIGONIER, IN								
54	Professional, scientific, & technical services	6	D	D	D	b	D	D
LINTON, IN								
54	Professional, scientific, & technical services	11	1 193	361	104	34	80.1	19.9
541	Professional, scientific, & technical services	11	1 193	361	104	34	80.1	19.9
LOGANSPOUT, IN								
54	Professional, scientific, & technical services	29	10 127	2 971	699	131	28.6	9.3
541	Professional, scientific, & technical services	29	10 127	2 971	699	131	28.6	9.3
5411	Legal services	15	6 403	1 459	350	64	19.6	14.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
LOGOOTE, IN								
54	Professional, scientific, & technical services	5	2 599	1 405	327	45	10.3	3.3
541	Professional, scientific, & technical services	5	2 599	1 405	327	45	10.3	3.3
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
LOWELL, IN								
54	Professional, scientific, & technical services	9	2 923	819	192	48	86.2	.5
541	Professional, scientific, & technical services	9	2 923	819	192	48	86.2	.5
MADISON, IN								
54	Professional, scientific, & technical services	21	7 054	1 993	479	100	55.2	.9
541	Professional, scientific, & technical services	21	7 054	1 993	479	100	55.2	.9
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 835	846	238	50	42.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 835	846	238	50	42.1	—
MARION, IN								
54	Professional, scientific, & technical services	53	14 453	4 945	1 280	320	24.9	4.6
541	Professional, scientific, & technical services	53	14 453	4 945	1 280	320	24.9	4.6
5411	Legal services	28	6 744	1 688	360	77	25.5	5.9
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	c	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	1 659	639	151	39	29.1	16.3
MARTINSVILLE, IN								
54	Professional, scientific, & technical services	23	5 367	1 935	424	104	60.2	4.3
541	Professional, scientific, & technical services	23	5 367	1 935	424	104	60.2	4.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

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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
MERRILLVILLE, IN								
54	Professional, scientific, & technical services	177	167 013	56 335	13 885	1 609	15.9	4.4
541	Professional, scientific, & technical services	177	167 013	56 335	13 885	1 609	15.9	4.4
5411	Legal services	86	51 675	20 119	3 879	602	22.9	6.6
54111	Offices of lawyers	84	D	D	D	f	D	D
541110	Offices of lawyers	84	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	84	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	20 256	9 397	2 176	319	15.7	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	20 256	9 397	2 176	319	15.7	14.8
541211	Offices of certified public accountants	22	13 616	6 513	1 464	179	12.3	2.5
541219	Other accounting services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	13 573	6 774	1 795	188	37.8	—
54133	Engineering services	10	8 895	4 569	1 298	120	35.3	—
541330	Engineering services	10	8 895	4 569	1 298	120	35.3	—
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	5	7 062	1 484	193	61	9.2	.8
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	10	66 667	15 722	5 165	327	1.3	.4
54151	Computer systems design & related services	10	66 667	15 722	5 165	327	1.3	.4
541511	Custom computer programming services	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	9	5 553	2 242	533	65	67.1	9.9
MICHIGAN CITY, IN								
54	Professional, scientific, & technical services	64	21 284	7 373	1 788	406	34.3	12.5
541	Professional, scientific, & technical services	64	21 284	7 373	1 788	406	34.3	12.5
5411	Legal services	25	D	D	D	b	D	D
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 761	1 991	592	209	49.7	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 761	1 991	592	209	49.7	12.2
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	7 074	2 953	700	81	23.0	1.3
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
MISHAWAKA, IN								
54	Professional, scientific, & technical services	113	99 850	40 553	10 147	1 067	25.1	1.5
541	Professional, scientific, & technical services	113	99 850	40 553	10 147	1 067	25.1	1.5
5411	Legal services	24	5 276	1 862	403	81	46.8	5.0
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 654	2 284	682	271	34.1	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 654	2 284	682	271	34.1	3.3
541213	Tax return preparation services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	17 214	6 652	1 581	190	51.7	4.3
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	15	9 372	3 097	674	100	81.5	7.8
541330	Engineering services	15	9 372	3 097	674	100	81.5	7.8
5414	Specialized design services	5	2 469	675	153	22	20.8	—
54143	Graphic design services	5	2 469	675	153	22	20.8	—
541430	Graphic design services	5	2 469	675	153	22	20.8	—
5415	Computer systems design & related services	9	50 148	23 522	6 007	308	.8	.5
54151	Computer systems design & related services	9	50 148	23 522	6 007	308	.8	.5
541512	Computer systems design services	4	D	D	D	e	D	D
5415121	Computer systems integrators	4	D	D	D	e	D	D
5418	Advertising & related services	14	16 069	4 518	1 109	152	55.1	—
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	2 491	563	115	36	39.3	—
54192	Photographic services	12	2 491	563	115	36	39.3	—
541921	Photographic studios, portrait	8	D	D	D	b	D	D
MITCHELL, IN								
54	Professional, scientific, & technical services	4	722	186	65	26	100.0	—

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							From administrative records ¹	Estimated ²
MONTICELLO, IN								
54	Professional, scientific, & technical services	28	D	D	D	b	D	D
541	Professional, scientific, & technical services	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
MOORESVILLE, IN								
54	Professional, scientific, & technical services	12	3 482	1 344	299	53	37.2	5.6
541	Professional, scientific, & technical services	12	3 482	1 344	299	53	37.2	5.6
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
MOUNT VERNON, IN								
54	Professional, scientific, & technical services	18	10 839	5 901	1 096	155	27.7	2.1
541	Professional, scientific, & technical services	18	10 839	5 901	1 096	155	27.7	2.1
5413	Architectural, engineering, & related services	5	8 380	4 973	919	109	13.4	—
MUNCIE, IN								
54	Professional, scientific, & technical services	111	65 258	27 554	6 374	1 480	20.9	43.5
541	Professional, scientific, & technical services	111	65 258	27 554	6 374	1 480	20.9	43.5
5411	Legal services	45	12 984	3 779	810	168	40.6	.5
54111	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
541110	Offices of lawyers	41	10 915	2 997	630	136	48.0	.6
5411101	Offices of lawyers (except legal aid societies)	41	10 915	2 997	630	136	48.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	16 657	8 438	2 160	813	8.4	22.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	16 657	8 438	2 160	813	8.4	22.6
541211	Offices of certified public accountants	12	D	D	D	f	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	11 376	4 621	1 123	195	28.8	57.0
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5415	Computer systems design & related services	4	D	D	D	c	D	D
54151	Computer systems design & related services	4	D	D	D	c	D	D
541511	Custom computer programming services	2	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
MUNSTER, IN								
54	Professional, scientific, & technical services	69	32 757	13 759	3 006	392	26.4	14.1
541	Professional, scientific, & technical services	69	32 757	13 759	3 006	392	26.4	14.1
5411	Legal services	23	9 212	2 383	505	87	33.7	.6
54111	Offices of lawyers	23	9 212	2 383	505	87	33.7	.6
541110	Offices of lawyers	23	9 212	2 383	505	87	33.7	.6
5411101	Offices of lawyers (except legal aid societies)	23	9 212	2 383	505	87	33.7	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	8 463	3 892	859	136	6.6	47.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	8 463	3 892	859	136	6.6	47.1
541211	Offices of certified public accountants	6	D	D	D	b	D	D
541219	Other accounting services	5	3 900	2 198	437	71	11.3	88.7
5413	Architectural, engineering, & related services	16	8 708	4 988	1 090	106	28.0	2.2
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	2	D	D	D	b	D	D
NAPPANEE, IN *								
54	Professional, scientific, & technical services	5	1 159	372	100	19	95.7	—
541	Professional, scientific, & technical services	5	1 159	372	100	19	95.7	—
NAPPANEE, IN (ELKHART COUNTY PART) *								
54	Professional, scientific, & technical services	5	1 159	372	100	19	95.7	—
541	Professional, scientific, & technical services	5	1 159	372	100	19	95.7	—

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
NEW ALBANY, IN								
54	Professional, scientific, & technical services	114	69 793	25 295	5 546	877	23.2	4.0
541	Professional, scientific, & technical services	114	69 793	25 295	5 546	877	23.2	4.0
5411	Legal services	47	D	D	D	c	D	D
54111	Offices of lawyers	44	D	D	D	c	D	D
541110	Offices of lawyers	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	9 657	4 884	1 119	275	11.7	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	9 657	4 884	1 119	275	11.7	.2
541211	Offices of certified public accountants	5	D	D	D	b	D	D
541213	Tax return preparation services	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	12 672	3 243	616	101	45.0	3.4
54131	Architectural services	6	8 841	1 967	384	57	26.1	—
541310	Architectural services	6	8 841	1 967	384	57	26.1	—
5414	Specialized design services	4	1 395	196	45	9	10.1	—
5415	Computer systems design & related services	12	25 035	10 799	2 351	234	7.0	—
54151	Computer systems design & related services	12	25 035	10 799	2 351	234	7.0	—
541511	Custom computer programming services	2	D	D	D	c	D	D
541512	Computer systems design services	6	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
NEWBURGH, IN								
54	Professional, scientific, & technical services	12	3 632	1 210	240	75	38.8	—
541	Professional, scientific, & technical services	12	3 632	1 210	240	75	38.8	—
NEW CASTLE, IN								
54	Professional, scientific, & technical services	31	11 743	3 436	774	161	44.1	.9
541	Professional, scientific, & technical services	31	11 743	3 436	774	161	44.1	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	987	466	151	41	76.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	987	466	151	41	76.6	—
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
NEW HAVEN, IN								
54	Professional, scientific, & technical services	14	2 609	992	257	28	67.6	6.2
541	Professional, scientific, & technical services	14	2 609	992	257	28	67.6	6.2
NEW WHITELAND, IN								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
NOBLESVILLE, IN								
54	Professional, scientific, & technical services	78	52 297	17 323	3 565	428	49.2	1.1
541	Professional, scientific, & technical services	78	52 297	17 323	3 565	428	49.2	1.1
5411	Legal services	19	9 645	2 418	631	89	39.3	.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	3 337	1 366	255	43	48.6	—
5414	Specialized design services	5	2 720	370	90	16	19.7	6.9
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	13	27 918	10 164	1 994	202	59.5	.3
54151	Computer systems design & related services	13	27 918	10 164	1 994	202	59.5	.3
541511	Custom computer programming services	5	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	c	D	D
5415121	Computer systems integrators	4	18 823	4 230	731	91	56.0	.4
5416	Management, scientific, & technical consulting services	13	3 623	1 331	278	33	54.4	6.8
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
NORTH MANCHESTER, IN								
54	Professional, scientific, & technical services	7	1 720	632	241	17	41.4	—
541	Professional, scientific, & technical services	7	1 720	632	241	17	41.4	—

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
NORTH VERNON, IN								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
OAKLAND CITY, IN								
54	Professional, scientific, & technical services	5	D	D	D	c	D	D
541	Professional, scientific, & technical services	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
PAOLI, IN								
54	Professional, scientific, & technical services	8	1 075	276	53	16	99.3	—
541	Professional, scientific, & technical services	8	1 075	276	53	16	99.3	—
PENDLETON, IN								
54	Professional, scientific, & technical services	7	1 312	445	103	34	79.3	—
541	Professional, scientific, & technical services	7	1 312	445	103	34	79.3	—
PERU, IN								
54	Professional, scientific, & technical services	22	3 951	1 081	280	79	68.4	2.4
541	Professional, scientific, & technical services	22	3 951	1 081	280	79	68.4	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
PETERSBURG, IN								
54	Professional, scientific, & technical services	8	D	D	D	b	D	D
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
PLAINFIELD, IN								
54	Professional, scientific, & technical services	40	6 851	2 928	680	131	65.6	7.4
541	Professional, scientific, & technical services	40	6 851	2 928	680	131	65.6	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 391	620	169	31	77.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 391	620	169	31	77.9	—
5413	Architectural, engineering, & related services	9	2 293	1 245	273	46	67.8	—
PLYMOUTH, IN								
54	Professional, scientific, & technical services	35	8 578	2 969	746	162	32.2	5.4
541	Professional, scientific, & technical services	35	8 578	2 969	746	162	32.2	5.4
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
PORTAGE, IN								
54	Professional, scientific, & technical services	43	22 716	10 124	2 487	228	33.5	2.7
541	Professional, scientific, & technical services	43	22 716	10 124	2 487	228	33.5	2.7
5411	Legal services	20	4 347	1 232	343	54	42.7	12.1
54111	Offices of lawyers	20	4 347	1 232	343	54	42.7	12.1
541110	Offices of lawyers	20	4 347	1 232	343	54	42.7	12.1
5411101	Offices of lawyers (except legal aid societies)	20	4 347	1 232	343	54	42.7	12.1
5413	Architectural, engineering, & related services	6	5 580	3 134	686	71	67.7	—
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	2	D	D	D	b	D	D
PORTER, IN								
54	Professional, scientific, & technical services	5	D	D	D	b	D	D
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
54133	Engineering services	1	D	D	D	b	D	D
541330	Engineering services	1	D	D	D	b	D	D
PORTLAND, IN								
54	Professional, scientific, & technical services	14	2 637	934	182	63	83.5	—
541	Professional, scientific, & technical services	14	2 637	934	182	63	83.5	—

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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							From administrative records ¹	Estimated ²
PRINCETON, IN								
54	Professional, scientific, & technical services	22	3 433	1 152	226	59	64.0	11.4
541	Professional, scientific, & technical services	22	3 433	1 152	226	59	64.0	11.4
RENSSELAER, IN								
54	Professional, scientific, & technical services	18	4 119	1 135	281	64	83.3	—
541	Professional, scientific, & technical services	18	4 119	1 135	281	64	83.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
RICHMOND, IN								
54	Professional, scientific, & technical services	54	24 393	11 347	2 315	343	27.6	10.6
541	Professional, scientific, & technical services	54	24 393	11 347	2 315	343	27.6	10.6
5411	Legal services	22	5 992	1 471	315	80	61.0	.6
54111	Offices of lawyers	19	4 722	935	211	51	73.0	.8
541110	Offices of lawyers	19	4 722	935	211	51	73.0	.8
5411101	Offices of lawyers (except legal aid societies)	19	4 722	935	211	51	73.0	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	9 197	5 866	1 248	149	16.7	27.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	9 197	5 866	1 248	149	16.7	27.1
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
ROCHESTER, IN								
54	Professional, scientific, & technical services	16	2 646	790	173	39	75.1	4.8
541	Professional, scientific, & technical services	16	2 646	790	173	39	75.1	4.8
ROCKVILLE, IN								
54	Professional, scientific, & technical services	8	939	278	80	22	51.7	—
541	Professional, scientific, & technical services	8	939	278	80	22	51.7	—
RUSHVILLE, IN								
54	Professional, scientific, & technical services	16	3 060	982	216	65	57.4	7.3
541	Professional, scientific, & technical services	16	3 060	982	216	65	57.4	7.3
ST. JOHN, IN								
54	Professional, scientific, & technical services	15	2 570	756	167	45	48.9	29.0
541	Professional, scientific, & technical services	15	2 570	756	167	45	48.9	29.0
SALEM, IN								
54	Professional, scientific, & technical services	22	3 992	1 307	303	72	53.3	1.8
541	Professional, scientific, & technical services	22	3 992	1 307	303	72	53.3	1.8
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
SCHERERVILLE, IN								
54	Professional, scientific, & technical services	42	19 215	7 556	1 528	291	24.8	3.5
541	Professional, scientific, & technical services	42	19 215	7 556	1 528	291	24.8	3.5
5411	Legal services	10	3 158	1 652	340	56	7.4	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 849	3 024	620	143	21.6	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 849	3 024	620	143	21.6	4.2
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	2 439	852	136	17	62.7	—
5416	Management, scientific, & technical consulting services	5	6 680	1 589	365	62	20.7	—
54161	Management consulting services	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
SCOTTSBURG, IN								
54	Professional, scientific, & technical services	12	1 746	673	178	37	48.0	14.9
541	Professional, scientific, & technical services	12	1 746	673	178	37	48.0	14.9
SELLERSBURG, IN								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SEYMOUR, IN								
54	Professional, scientific, & technical services	33	14 426	5 663	1 388	256	28.9	2.2
541	Professional, scientific, & technical services	33	14 426	5 663	1 388	256	28.9	2.2
5411	Legal services	11	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
SHELBYVILLE, IN								
54	Professional, scientific, & technical services	36	9 599	3 676	942	166	36.1	3.4
541	Professional, scientific, & technical services	36	9 599	3 676	942	166	36.1	3.4
5411	Legal services	19	6 063	1 989	486	93	26.4	1.6
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	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
SOUTH BEND, IN								
54	Professional, scientific, & technical services	292	235 656	99 199	24 393	2 564	22.9	8.7
541	Professional, scientific, & technical services	292	235 656	99 199	24 393	2 564	22.9	8.7
5411	Legal services	112	64 591	21 909	4 612	680	23.5	4.2
54111	Offices of lawyers	110	D	D	D	f	D	D
541110	Offices of lawyers	110	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	110	D	D	D	f	D	D
54119	Other legal services	2	D	D	D	c	D	D
541191	Title abstract & settlement offices	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	61 244	29 362	8 814	654	10.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	61 244	29 362	8 814	654	10.9	4.8
541211	Offices of certified public accountants	26	55 587	25 846	7 355	569	7.0	5.2
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	44 551	20 847	4 886	531	32.2	2.8
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	25	26 899	12 877	3 057	300	27.3	4.7
541330	Engineering services	25	26 899	12 877	3 057	300	27.3	4.7
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	5	1 574	479	74	15	66.3	—
5415	Computer systems design & related services	20	30 953	15 590	3 469	342	28.3	24.6
54151	Computer systems design & related services	20	30 953	15 590	3 469	342	28.3	24.6
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	c	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	38	9 094	3 817	906	108	40.6	32.5
54161	Management consulting services	31	7 590	2 977	747	89	40.2	34.5
5418	Advertising & related services	16	21 264	6 393	1 440	174	16.0	14.4
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	2 385	802	192	60	35.4	—
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
SOUTHPORT, IN *								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SPEEDWAY, IN *								
54	Professional, scientific, & technical services	26	D	D	D	e	D	D
541	Professional, scientific, & technical services	26	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 520	1 874	583	268	19.4	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 520	1 874	583	268	19.4	1.3
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
SPENCER, IN								
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
SULLIVAN, IN								
54	Professional, scientific, & technical services	17	2 172	760	188	49	87.5	12.5
541	Professional, scientific, & technical services	17	2 172	760	188	49	87.5	12.5
SYRACUSE, IN								
54	Professional, scientific, & technical services	12	2 530	761	175	34	25.5	28.4
541	Professional, scientific, & technical services	12	2 530	761	175	34	25.5	28.4
TELL CITY, IN								
54	Professional, scientific, & technical services	14	2 521	665	151	48	66.4	21.3
541	Professional, scientific, & technical services	14	2 521	665	151	48	66.4	21.3
TERRE HAUTE, IN								
54	Professional, scientific, & technical services	133	55 224	16 941	3 697	836	55.7	4.2
541	Professional, scientific, & technical services	133	55 224	16 941	3 697	836	55.7	4.2
5411	Legal services	51	D	D	D	e	D	D
54111	Offices of lawyers	48	26 883	4 717	1 094	236	61.7	4.1
541110	Offices of lawyers	48	26 883	4 717	1 094	236	61.7	4.1
5411101	Offices of lawyers (except legal aid societies)	48	26 883	4 717	1 094	236	61.7	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 116	4 126	1 055	278	35.6	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 116	4 126	1 055	278	35.6	1.3
541211	Offices of certified public accountants	13	D	D	D	c	D	D
541213	Tax return preparation services	4	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	6 329	3 231	548	87	91.7	8.3
5416	Management, scientific, & technical consulting services	12	3 629	1 375	291	44	16.1	16.3
5418	Advertising & related services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
TIPTON, IN								
54	Professional, scientific, & technical services	20	3 951	1 118	270	82	50.0	37.9
541	Professional, scientific, & technical services	20	3 951	1 118	270	82	50.0	37.9
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
UNION CITY, IN								
54	Professional, scientific, & technical services	4	832	195	51	14	-	-
VALPARAISO, IN								
54	Professional, scientific, & technical services	90	42 514	15 633	3 491	527	44.4	3.0
541	Professional, scientific, & technical services	90	42 514	15 633	3 491	527	44.4	3.0
5411	Legal services	35	17 121	4 715	1 084	191	27.0	-
54111	Offices of lawyers	35	17 121	4 715	1 084	191	27.0	-
541110	Offices of lawyers	35	17 121	4 715	1 084	191	27.0	-
5411101	Offices of lawyers (except legal aid societies)	35	17 121	4 715	1 084	191	27.0	-
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 030	1 131	338	78	55.6	32.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 030	1 131	338	78	55.6	32.3
5413	Architectural, engineering, & related services	14	10 874	4 381	931	118	47.5	-
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
541519	Other computer related services	1	D	D	D	b	D	D
5418	Advertising & related services	6	4 950	1 871	386	37	26.6	-

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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							From administrative records ¹	Estimated ²
VINCENNES, IN								
54	Professional, scientific, & technical services	40	11 394	3 444	720	165	63.5	7.5
541	Professional, scientific, & technical services	40	11 394	3 444	720	165	63.5	7.5
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
WABASH, IN								
54	Professional, scientific, & technical services	25	6 824	2 382	522	95	33.9	.5
541	Professional, scientific, & technical services	25	6 824	2 382	522	95	33.9	.5
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
WARSAW, IN								
54	Professional, scientific, & technical services	50	15 932	5 260	1 318	271	44.8	2.8
541	Professional, scientific, & technical services	50	15 932	5 260	1 318	271	44.8	2.8
5411	Legal services	20	7 849	1 926	432	93	38.0	—
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	3 113	1 486	444	78	30.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 113	1 486	444	78	30.3	—
541213	Tax return preparation services	4	912	264	114	40	17.0	—
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
WASHINGTON, IN								
54	Professional, scientific, & technical services	26	D	D	D	c	D	D
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 841	516	172	51	63.7	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 841	516	172	51	63.7	2.8
WESTFIELD, IN								
54	Professional, scientific, & technical services	9	2 907	626	106	27	69.9	20.3
541	Professional, scientific, & technical services	9	2 907	626	106	27	69.9	20.3
WEST LAFAYETTE, IN								
54	Professional, scientific, & technical services	38	16 506	5 449	1 176	137	31.9	4.8
541	Professional, scientific, & technical services	38	16 506	5 449	1 176	137	31.9	4.8
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
5413	Architectural, engineering, & related services	7	3 806	1 587	367	30	4.3	—
5417	Scientific research & development services	5	7 912	2 521	596	46	25.4	9.5
WEST TERRE HAUTE, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
541	Professional, scientific, & technical services	2	D	D	D	a	D	D
WESTVILLE, IN								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
WHITELAND, IN								
54	Professional, scientific, & technical services	6	1 568	620	129	23	56.7	—
541	Professional, scientific, & technical services	6	1 568	620	129	23	56.7	—
WHITING, IN								
54	Professional, scientific, & technical services	6	804	308	74	10	38.2	25.0

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							From administrative records ¹	Estimated ²
WINCHESTER, IN								
54	Professional, scientific, & technical services	12	1 644	524	136	38	46.1	—
541	Professional, scientific, & technical services	12	1 644	524	136	38	46.1	—
WINONA LAKE, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
YORKTOWN, IN								
54	Professional, scientific, & technical services	5	2 455	1 077	305	45	42.7	.6
541	Professional, scientific, & technical services	5	2 455	1 077	305	45	42.7	.6
ZIONSVILLE, IN								
54	Professional, scientific, & technical services	37	13 228	2 948	688	97	62.7	10.9
541	Professional, scientific, & technical services	37	13 228	2 948	688	97	62.7	10.9
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	b	D	D
BALANCE OF ADAMS COUNTY, IN								
54	Professional, scientific, & technical services	9	1 381	469	105	19	94.9	.9
541	Professional, scientific, & technical services	9	1 381	469	105	19	94.9	.9
BALANCE OF ALLEN COUNTY, IN								
54	Professional, scientific, & technical services	139	49 127	16 808	3 731	526	45.0	4.3
541	Professional, scientific, & technical services	139	49 127	16 808	3 731	526	45.0	4.3
5411	Legal services	5	3 930	580	134	33	32.6	—
54111	Offices of lawyers	5	3 930	580	134	33	32.6	—
541110	Offices of lawyers	5	3 930	580	134	33	32.6	—
5411101	Offices of lawyers (except legal aid societies)	5	3 930	580	134	33	32.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 066	2 126	500	80	12.9	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 066	2 126	500	80	12.9	1.1
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	40	D	D	D	c	D	D
54133	Engineering services	27	D	D	D	c	D	D
541330	Engineering services	27	D	D	D	c	D	D
5414	Specialized design services	12	1 977	445	84	19	96.9	3.1
5416	Management, scientific, & technical consulting services	24	D	D	D	b	D	D
54161	Management consulting services	20	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	20	D	D	D	b	D	D
54189	Other services related to advertising	8	1 487	257	71	19	35.4	20.6
541890	Other services related to advertising	8	1 487	257	71	19	35.4	20.6
BALANCE OF BARTHOLOMEW COUNTY, IN								
54	Professional, scientific, & technical services	29	7 781	2 402	453	83	66.4	8.5
541	Professional, scientific, & technical services	29	7 781	2 402	453	83	66.4	8.5
5413	Architectural, engineering, & related services	9	3 186	1 048	169	30	91.1	—
BALANCE OF BENTON COUNTY, IN								
54	Professional, scientific, & technical services	14	1 642	566	160	37	49.1	22.2
541	Professional, scientific, & technical services	14	1 642	566	160	37	49.1	22.2
BALANCE OF BLACKFORD COUNTY, IN								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF BOONE COUNTY, IN								
54	Professional, scientific, & technical services	18	5 684	1 930	511	46	35.3	10.7
541	Professional, scientific, & technical services	18	5 684	1 930	511	46	35.3	10.7
5418	Advertising & related services	3	D	D	D	b	D	D
BALANCE OF BROWN COUNTY, IN								
54	Professional, scientific, & technical services	36	5 764	2 539	538	107	82.4	—
541	Professional, scientific, & technical services	36	5 764	2 539	538	107	82.4	—
5413	Architectural, engineering, & related services	11	2 652	1 222	260	43	97.0	—

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							From administrative records ¹	Estimated ²
BALANCE OF CARROLL COUNTY, IN								
54	Professional, scientific, & technical services	9	970	356	85	22	48.5	—
541	Professional, scientific, & technical services	9	970	356	85	22	48.5	—
BALANCE OF CASS COUNTY, IN								
54	Professional, scientific, & technical services	6	649	184	35	10	68.3	—
BALANCE OF CLARK COUNTY, IN								
54	Professional, scientific, & technical services	20	D	D	D	b	D	D
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
BALANCE OF CLAY COUNTY, IN								
54	Professional, scientific, & technical services	8	660	173	50	8	70.2	9.1
BALANCE OF CLINTON COUNTY, IN								
54	Professional, scientific, & technical services	8	1 263	492	94	18	84.1	6.8
541	Professional, scientific, & technical services	8	1 263	492	94	18	84.1	6.8
BALANCE OF CRAWFORD COUNTY, IN								
54	Professional, scientific, & technical services	8	652	183	33	13	58.0	6.7
BALANCE OF DAVIESS COUNTY, IN								
54	Professional, scientific, & technical services	4	D	D	D	b	D	D
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
BALANCE OF DEARBORN COUNTY, IN								
54	Professional, scientific, & technical services	9	872	336	76	20	77.5	19.0
BALANCE OF DECATUR COUNTY, IN								
54	Professional, scientific, & technical services	5	412	96	20	7	73.3	26.7
BALANCE OF DE KALB COUNTY, IN								
54	Professional, scientific, & technical services	11	D	D	D	c	D	D
541	Professional, scientific, & technical services	11	D	D	D	c	D	D
BALANCE OF DELAWARE COUNTY, IN								
54	Professional, scientific, & technical services	37	20 110	8 716	2 192	166	17.0	2.7
541	Professional, scientific, & technical services	37	20 110	8 716	2 192	166	17.0	2.7
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414302	Commercial art	1	D	D	D	b	D	D
BALANCE OF DUBOIS COUNTY, IN								
54	Professional, scientific, & technical services	10	2 835	1 432	304	41	99.1	—
541	Professional, scientific, & technical services	10	2 835	1 432	304	41	99.1	—
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
BALANCE OF ELKHART COUNTY, IN								
54	Professional, scientific, & technical services	56	27 917	10 617	2 083	353	48.8	3.4
541	Professional, scientific, & technical services	56	27 917	10 617	2 083	353	48.8	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	10 547	4 458	641	77	70.6	5.3
54133	Engineering services	4	D	D	D	b	D	D
541330	Engineering services	4	D	D	D	b	D	D
5418	Advertising & related services	10	2 188	569	146	40	48.3	—
BALANCE OF FAYETTE COUNTY, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF FLOYD COUNTY, IN								
54	Professional, scientific, & technical services	32	7 930	2 959	679	98	66.4	2.3
541	Professional, scientific, & technical services	32	7 930	2 959	679	98	66.4	2.3
5413	Architectural, engineering, & related services	10	3 779	1 275	286	33	54.5	—
BALANCE OF FOUNTAIN COUNTY, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, IN								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
BALANCE OF FULTON COUNTY, IN								
54	Professional, scientific, & technical services	7	1 969	179	46	17	14.1	9.7
541	Professional, scientific, & technical services	7	1 969	179	46	17	14.1	9.7
BALANCE OF GIBSON COUNTY, IN								
54	Professional, scientific, & technical services	9	D	D	D	b	D	D
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
BALANCE OF GRANT COUNTY, IN								
54	Professional, scientific, & technical services	9	1 217	504	111	36	32.6	38.0
541	Professional, scientific, & technical services	9	1 217	504	111	36	32.6	38.0
BALANCE OF GREENE COUNTY, IN								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
BALANCE OF HAMILTON COUNTY, IN								
54	Professional, scientific, & technical services	115	77 869	30 917	6 712	729	25.6	1.3
541	Professional, scientific, & technical services	115	77 869	30 917	6 712	729	25.6	1.3
5411	Legal services	5	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	e	D	D
541211	Offices of certified public accountants	7	D	D	D	c	D	D
541214	Payroll services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	D	D	D	c	D	D
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	27	D	D	D	b	D	D
54151	Computer systems design & related services	27	D	D	D	b	D	D
541511	Custom computer programming services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	b	D	D
54161	Management consulting services	19	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
BALANCE OF HANCOCK COUNTY, IN								
54	Professional, scientific, & technical services	39	D	D	D	c	D	D
541	Professional, scientific, & technical services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
BALANCE OF HARRISON COUNTY, IN								
54	Professional, scientific, & technical services	12	1 123	437	81	14	83.3	—
541	Professional, scientific, & technical services	12	1 123	437	81	14	83.3	—

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							From administrative records ¹	Estimated ²
BALANCE OF HENDRICKS COUNTY, IN								
54	Professional, scientific, & technical services	51	10 150	3 485	765	144	61.9	3.5
541	Professional, scientific, & technical services	51	10 150	3 485	765	144	61.9	3.5
5413	Architectural, engineering, & related services	18	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	1	D	D	D	b	D	D
BALANCE OF HENRY COUNTY, IN								
54	Professional, scientific, & technical services	15	3 370	873	334	44	55.7	7.7
541	Professional, scientific, & technical services	15	3 370	873	334	44	55.7	7.7
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
BALANCE OF HOWARD COUNTY, IN								
54	Professional, scientific, & technical services	11	643	195	51	17	95.8	—
BALANCE OF HUNTINGTON COUNTY, IN								
54	Professional, scientific, & technical services	7	5 070	3 976	942	105	18.5	—
541	Professional, scientific, & technical services	7	5 070	3 976	942	105	18.5	—
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
BALANCE OF JACKSON COUNTY, IN								
54	Professional, scientific, & technical services	4	594	210	40	11	24.6	22.6
BALANCE OF JASPER COUNTY, IN								
54	Professional, scientific, & technical services	5	439	109	22	6	90.7	9.3
BALANCE OF JAY COUNTY, IN								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, IN								
54	Professional, scientific, & technical services	7	D	D	D	a	D	D
BALANCE OF JENNINGS COUNTY, IN								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, IN								
54	Professional, scientific, & technical services	34	D	D	D	c	D	D
541	Professional, scientific, & technical services	34	D	D	D	c	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
5415	Computer systems design & related services	12	4 269	2 804	606	46	14.9	.2
54151	Computer systems design & related services	12	4 269	2 804	606	46	14.9	.2
BALANCE OF KNOX COUNTY, IN								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
BALANCE OF KOSCIUSKO COUNTY, IN								
54	Professional, scientific, & technical services	32	D	D	D	b	D	D
541	Professional, scientific, & technical services	32	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 008	401	107	27	90.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 008	401	107	27	90.1	—
5418	Advertising & related services	5	D	D	D	b	D	D
BALANCE OF LAGRANGE COUNTY, IN								
54	Professional, scientific, & technical services	38	5 097	1 588	376	97	67.4	12.8
541	Professional, scientific, & technical services	38	5 097	1 588	376	97	67.4	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 313	392	112	30	79.8	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 313	392	112	30	79.8	5.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LAKE COUNTY, IN								
54	Professional, scientific, & technical services	34	D	D	D	c	D	D
541	Professional, scientific, & technical services	34	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
BALANCE OF LA PORTE COUNTY, IN								
54	Professional, scientific, & technical services	32	D	D	D	c	D	D
541	Professional, scientific, & technical services	32	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
BALANCE OF LAWRENCE COUNTY, IN								
54	Professional, scientific, & technical services	4	839	551	106	24	88.1	—
BALANCE OF MADISON COUNTY, IN								
54	Professional, scientific, & technical services	33	D	D	D	c	D	D
541	Professional, scientific, & technical services	33	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
BALANCE OF MARSHALL COUNTY, IN								
54	Professional, scientific, & technical services	11	3 260	1 356	335	66	42.4	1.3
541	Professional, scientific, & technical services	11	3 260	1 356	335	66	42.4	1.3
BALANCE OF MARTIN COUNTY, IN								
54	Professional, scientific, & technical services	8	2 929	1 343	220	42	10.6	57.9
541	Professional, scientific, & technical services	8	2 929	1 343	220	42	10.6	57.9
BALANCE OF MIAMI COUNTY, IN								
54	Professional, scientific, & technical services	5	1 021	332	62	15	41.2	—
541	Professional, scientific, & technical services	5	1 021	332	62	15	41.2	—
BALANCE OF MONROE COUNTY, IN								
54	Professional, scientific, & technical services	25	5 003	2 371	475	60	36.6	49.5
541	Professional, scientific, & technical services	25	5 003	2 371	475	60	36.6	49.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
BALANCE OF MONTGOMERY COUNTY, IN								
54	Professional, scientific, & technical services	7	1 180	633	134	23	97.4	—
541	Professional, scientific, & technical services	7	1 180	633	134	23	97.4	—
BALANCE OF MORGAN COUNTY, IN								
54	Professional, scientific, & technical services	26	3 641	1 373	248	36	95.2	3.2
541	Professional, scientific, & technical services	26	3 641	1 373	248	36	95.2	3.2
BALANCE OF NEWTON COUNTY, IN								
54	Professional, scientific, & technical services	11	1 436	428	103	33	64.6	2.8
541	Professional, scientific, & technical services	11	1 436	428	103	33	64.6	2.8
BALANCE OF NOBLE COUNTY, IN								
54	Professional, scientific, & technical services	18	D	D	D	c	D	D
541	Professional, scientific, & technical services	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
BALANCE OF OHIO COUNTY, IN								
54	Professional, scientific, & technical services	3	329	186	61	8	31.3	68.7

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 ORANGE COUNTY, IN								
54	Professional, scientific, & technical services	14	1 199	394	79	23	71.1	16.3
541	Professional, scientific, & technical services	14	1 199	394	79	23	71.1	16.3
BALANCE OF OWEN COUNTY, IN								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF PARKE COUNTY, IN								
54	Professional, scientific, & technical services	8	1 576	618	124	26	96.6	.9
541	Professional, scientific, & technical services	8	1 576	618	124	26	96.6	.9
BALANCE OF PERRY COUNTY, IN								
54	Professional, scientific, & technical services	5	261	43	10	7	85.4	—
BALANCE OF PIKE COUNTY, IN								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF PORTER COUNTY, IN								
54	Professional, scientific, & technical services	54	D	D	D	c	D	D
541	Professional, scientific, & technical services	54	D	D	D	c	D	D
5413	Architectural, engineering, & related services	19	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
BALANCE OF POSEY COUNTY, IN								
54	Professional, scientific, & technical services	17	7 173	3 393	700	92	30.6	.1
541	Professional, scientific, & technical services	17	7 173	3 393	700	92	30.6	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	5 796	2 685	569	63	28.0	—
BALANCE OF PULASKI COUNTY, IN								
54	Professional, scientific, & technical services	25	3 294	769	170	82	75.8	2.9
541	Professional, scientific, & technical services	25	3 294	769	170	82	75.8	2.9
BALANCE OF PUTNAM COUNTY, IN								
54	Professional, scientific, & technical services	15	3 438	932	172	44	85.6	4.7
541	Professional, scientific, & technical services	15	3 438	932	172	44	85.6	4.7
5418	Advertising & related services	1	D	D	D	a	D	D
BALANCE OF RANDOLPH COUNTY, IN								
54	Professional, scientific, & technical services	9	1 166	417	103	27	89.7	—
541	Professional, scientific, & technical services	9	1 166	417	103	27	89.7	—
BALANCE OF RIPLEY COUNTY, IN								
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
BALANCE OF RUSH COUNTY, IN								
54	Professional, scientific, & technical services	6	749	243	79	16	92.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ST. JOSEPH COUNTY, IN								
54	Professional, scientific, & technical services	115	34 396	15 048	2 645	372	39.6	12.1
541	Professional, scientific, & technical services	115	34 396	15 048	2 645	372	39.6	12.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	2 111	795	213	64	90.3	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	2 111	795	213	64	90.3	5.6
5413	Architectural, engineering, & related services	13	5 709	2 437	330	62	13.4	49.5
5414	Specialized design services	12	1 516	555	134	27	40.0	10.6
5415	Computer systems design & related services	20	13 944	7 123	1 253	103	20.7	2.2
54151	Computer systems design & related services	20	13 944	7 123	1 253	103	20.7	2.2
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	6 137	1 965	390	66	97.3	.2
5418	Advertising & related services	11	1 968	900	120	18	56.3	14.8
BALANCE OF SCOTT COUNTY, IN								
54	Professional, scientific, & technical services	6	D	D	D	a	D	D
BALANCE OF SHELBY COUNTY, IN								
54	Professional, scientific, & technical services	27	5 737	1 650	397	62	88.4	6.1
541	Professional, scientific, & technical services	27	5 737	1 650	397	62	88.4	6.1
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
BALANCE OF SPENCER COUNTY, IN								
54	Professional, scientific, & technical services	15	3 031	863	182	54	48.4	21.6
541	Professional, scientific, & technical services	15	3 031	863	182	54	48.4	21.6
BALANCE OF STARKE COUNTY, IN								
54	Professional, scientific, & technical services	5	501	104	35	12	78.0	2.0
BALANCE OF STEUBEN COUNTY, IN								
54	Professional, scientific, & technical services	10	1 902	562	100	26	79.1	—
541	Professional, scientific, & technical services	10	1 902	562	100	26	79.1	—
BALANCE OF SULLIVAN COUNTY, IN								
54	Professional, scientific, & technical services	7	2 209	649	133	39	54.4	20.0
541	Professional, scientific, & technical services	7	2 209	649	133	39	54.4	20.0
BALANCE OF SWITZERLAND COUNTY, IN								
54	Professional, scientific, & technical services	4	555	149	37	11	100.0	—
BALANCE OF TIPPECANOE COUNTY, IN								
54	Professional, scientific, & technical services	35	8 742	3 256	671	123	57.1	11.5
541	Professional, scientific, & technical services	35	8 742	3 256	671	123	57.1	11.5
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
BALANCE OF TIPTON COUNTY, IN								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF UNION COUNTY, IN								
54	Professional, scientific, & technical services	4	329	64	17	6	34.3	41.0
BALANCE OF VANDERBURGH COUNTY, IN								
54	Professional, scientific, & technical services	45	26 814	9 408	1 702	357	23.4	18.6
541	Professional, scientific, & technical services	45	26 814	9 408	1 702	357	23.4	18.6
5413	Architectural, engineering, & related services	14	2 761	1 032	171	34	83.0	14.3
5415	Computer systems design & related services	8	9 870	4 182	613	167	23.5	37.5
54151	Computer systems design & related services	8	9 870	4 182	613	167	23.5	37.5
541512	Computer systems design services	4	9 172	3 902	561	159	23.7	40.4
5416	Management, scientific, & technical consulting services	7	3 526	1 052	256	37	21.4	—
54161	Management consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	5	1 787	936	185	36	1.3	—
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF VERMILLION COUNTY, IN								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF VIGO COUNTY, IN								
54	Professional, scientific, & technical services	25	D	D	D	c	D	D
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
BALANCE OF WABASH COUNTY, IN								
54	Professional, scientific, & technical services	7	1 424	229	66	18	39.7	4.1
541	Professional, scientific, & technical services	7	1 424	229	66	18	39.7	4.1
BALANCE OF WARREN COUNTY, IN								
54	Professional, scientific, & technical services	6	737	165	38	14	75.4	—
BALANCE OF WARRICK COUNTY, IN								
54	Professional, scientific, & technical services	32	D	D	D	b	D	D
541	Professional, scientific, & technical services	32	D	D	D	b	D	D
BALANCE OF WASHINGTON COUNTY, IN								
54	Professional, scientific, & technical services	4	349	108	33	9	12.9	58.5
BALANCE OF WAYNE COUNTY, IN								
54	Professional, scientific, & technical services	22	2 149	486	140	77	86.5	.4
541	Professional, scientific, & technical services	22	2 149	486	140	77	86.5	.4
BALANCE OF WELLS COUNTY, IN								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF WHITE COUNTY, IN								
54	Professional, scientific, & technical services	12	D	D	D	b	D	D
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	b	D	D
BALANCE OF WHITLEY COUNTY, IN								
54	Professional, scientific, & technical services	10	1 272	437	72	14	68.9	15.3
541	Professional, scientific, & technical services	10	1 272	437	72	14	68.9	15.3

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

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

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

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

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

54131 Architectural Services

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

541310 Architectural Services

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

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

8712 Architectural Services

54133 Engineering Services

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

541330 Engineering Services

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

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

8711 Engineering Services

54134 Drafting Services

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

541340 Drafting Services

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

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

7389 (pt) Drafting Services

54135 Building Inspection Services

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

541350 Building Inspection Services

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

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

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

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

541360 Geophysical Surveying and Mapping Services

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

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

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

5413601 Geophysical Surveying

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

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

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

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

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

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

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

54137 Surveying and Mapping (Except Geophysical) Services

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

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

541370 Surveying and Mapping (Except Geophysical) Services

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

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

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

5413701 Surveying Services

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

5413702 Map Making Services

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

54138 Testing Laboratories

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

541380 Testing Laboratories

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

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

- 8734 (pt) Testing Laboratories

5414 Specialized Design Services

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

54141 Interior Design Services

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

541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

54142 Industrial Design Services

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

541420 Industrial Design Services

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

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

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

7389 (pt) Industrial Design Services

54143 Graphic Design Services

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

541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

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

54149 Other Specialized Design Services

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

541490 Other Specialized Design Services

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

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

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

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

54151 Computer Systems Design and Related Services

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

541511 Custom Computer Programming Services

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

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

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

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

5415122 Computer Systems Consultants (Except Systems Integrators)

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

541513 Computer Facilities Management Services

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

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

7376 Computer Facilities Management Services

541519 Other Computer Related Services

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

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

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

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

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

5415199 All Other Computer Related Services

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

5416 Management, Scientific, and Technical Consulting Services

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

54161 Management Consulting Services

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

541611 Administrative Management and General Management Consulting Services

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

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

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

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

5416122 Executive Placement Services

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

5416123 Human Resources and Personnel Management Consulting

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

541613 Marketing Consulting Services

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

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

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

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

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

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

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

541618 Other Management Consulting Services

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

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

5416182 All Other Management Consulting Services

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

54162 Environmental Consulting Services

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

541620 Environmental Consulting Services

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

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

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

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

541690 Other Scientific and Technical Consulting Services

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

5416901 Economic and Related Consulting Services

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

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

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

5417 Scientific Research and Development Services

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

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

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

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

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

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

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

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

5417101 Research and Development in the Physical and Engineering Sciences

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

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

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

54171012 Commercial Research and Development in the Physical and Engineering Sciences

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

5417102 Research and Development in the Life Sciences

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

54171021 Noncommercial Research and Development in the Life Sciences

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

54171022 Commercial Research and Development in the Life Sciences

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

54172 Research and Development in the Social Sciences and Humanities

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

541720 Research and Development in the Social Sciences and Humanities

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

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

- 8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

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

5417202 Commercial Research and Development in the Social Sciences and Humanities

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

5418 Advertising and Related Services

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

54181 Advertising Agencies

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

541810 Advertising Agencies

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

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

7311 Advertising Agencies

54182 Public Relations Agencies

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

541820 Public Relations Agencies

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

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

8743 Public Relations Services

54183 Media Buying Agencies

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

541830 Media Buying Agencies

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

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

7319 (pt) Media Buying Services

54184 Media Representatives

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

541840 Media Representatives

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

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

5418402 Publishers' Advertising Representatives

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

54185 Display Advertising

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

541850 Display Advertising

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

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

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

5418501 Display Advertising (Except Outdoor)

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

5418502 Outdoor Advertising Services

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

54186 Direct Mail Advertising

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

541860 Direct Mail Advertising

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

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

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

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

54187 Advertising Material Distribution Services

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

541870 Advertising Material Distribution Services

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

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

- 7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

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

541890 Other Services Related to Advertising

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

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

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

7389 (pt) Welcoming Services

5418901 Welcoming Services

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

5418902 Advertising Specialties Goods Distributors

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

5418903 Sign Painting and Lettering Shop

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

5418909 All Other Advertising

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

5419 Other Professional, Scientific, and Technical Services

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

54191 Marketing Research and Public Opinion Polling

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

541910 Marketing Research and Public Opinion Polling

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

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

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

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

541921 Photography Studios, Portrait

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

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

7221 Photographic Studios, Portrait

541922 Commercial Photography

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

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

5419222 Medical Photography

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

54193 Translation and Interpretation Services

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

541930 Translation and Interpretation Services

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

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

7389 (pt) Translation and Interpretation Services

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

54199 All Other Professional, Scientific, and Technical Services

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

541990 All Other Professional, Scientific, and Technical Services

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

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

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

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

INDIANA

Batesville is in Franklin and Ripley Counties.

Beach Grove. See “Indianapolis (consolidated city).”

Chesterfield is in Delaware and Madison Counties.

Cumberland is in Hancock and Marion Counties; see “Indianapolis (consolidated city).”

Dunkirk is in Blackford and Jay Counties.

Edinburgh is in Bartholomew and Johnson Counties.

Elwood is in Madison and Tipton Counties.

Indianapolis (balance). See “Indianapolis (consolidated city).”

Indianapolis (consolidated city) includes all of Marion County except Beech Grove, Lawrence, Southport, and Speedway, which are tabulated separately. The consolidated city includes Cumberland (part in Marion County), which also is tabulated separately. “Indianapolis (balance),” which is a place equivalent, includes Clermont, Crows Nest, Homecroft, Meridian Hills, North Crows Nest, Rocky Ripple, Spring Hill, Warren Park, Williams Creek, and Wynnedale, which are not populous enough for separate tabulation.

Lawrence. See “Indianapolis (consolidated city).”

Nappanee is in Elkhart and Kosciusko Counties.

Southport. See “Indianapolis (consolidated city).”

Speedway. See “Indianapolis (consolidated city).”

Appendix E. Metropolitan Areas

INDIANA

Bloomington, IN MSA

Monroe County, IN

Chicago—Gary—Kenosha, IL—IN—WI CMSA

Chicago, IL PMSA

Cook County, IL

DeKalb County, IL

DuPage County, IL

Grundy County, IL

Kane County, IL

Kendall County, IL

Lake County, IL

McHenry County, IL

Will County, IL

Gary, IN PMSA

Lake County, IN

Porter County, IN

Kankakee, IL PMSA

Kankakee County, IL

Kenosha, WI PMSA

Kenosha County, WI

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Cincinnati, OH—KY—IN PMSA—Con.

Hamilton County, OH

Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN

Ohio County, IN

Boone County, KY

Campbell County, KY

Gallatin County, KY

Grant County, KY

Kenton County, KY

Pendleton County, KY

Brown County, OH

Clermont County, OH

Hamilton County, OH

Warren County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Elkhart—Goshen, IN MSA

Elkhart County, IN

Evansville—Henderson, IN—KY MSA

Posey County, IN

Vanderburgh County, IN

Warrick County, IN

Henderson County, KY

Fort Wayne, IN MSA

Adams County, IN

Allen County, IN

De Kalb County, IN

Huntington County, IN

Wells County, IN

Whitley County, IN

Gary, IN PMSA

Lake County, IN

Porter County, IN

Indianapolis, IN MSA

Boone County, IN

Hamilton County, IN

Hancock County, IN

Hendricks County, IN

Johnson County, IN

Madison County, IN

Marion County, IN

Morgan County, IN

Shelby County, IN

Kokomo, IN MSA

Howard County, IN

Tipton County, IN

Lafayette, IN MSA

Clinton County, IN

Tippecanoe County, IN

Louisville, KY—IN MSA

Clark County, IN

Floyd County, IN

Harrison County, IN

Scott County, IN

Bullitt County, KY

Jefferson County, KY

Oldham County, KY

Muncie, IN MSA

Delaware County, IN

South Bend, IN MSA

St. Joseph County, IN

Terre Haute, IN MSA

Clay County, IN

Vermillion County, IN

Vigo County, IN

