

Montana

1997

Issued July 1999

EC97S54A-MT

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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

Helping You Make Informed Decisions

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



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Professional, Scientific, and Technical Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONTANA								
54	Professional, scientific, & technical services	2 082	769 390	297 705	66 934	10 735	29.8	5.3
541	Professional, scientific, & technical services	2 082	769 390	297 705	66 934	10 735	29.8	5.3
5411	Legal services	645	234 504	85 837	18 628	2 700	35.6	4.7
54111	Offices of lawyers	607	219 505	80 486	17 410	2 465	37.0	4.5
541110	Offices of lawyers	607	219 505	80 486	17 410	2 465	37.0	4.5
5411101	Offices of lawyers (except legal aid societies)	607	219 505	80 486	17 410	2 465	37.0	4.5
54119	Other legal services	38	14 999	5 351	1 218	235	14.2	8.1
541191	Title abstract & settlement offices	32	14 084	5 066	1 140	213	11.3	8.6
541199	All other legal services	6	915	285	78	22	59.1	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	438	102 750	45 264	11 743	2 075	41.5	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	438	102 750	45 264	11 743	2 075	41.5	5.5
541211	Offices of certified public accountants	272	83 757	38 027	9 882	1 413	39.5	2.9
541213	Tax return preparation services	58	6 604	2 160	807	356	39.2	1.7
541214	Payroll services	8	3 489	2 131	365	82	4.8	66.6
541219	Other accounting services	100	8 900	2 946	689	224	76.8	8.9
5413	Architectural, engineering, & related services	379	229 659	91 626	19 742	2 710	23.1	4.9
54131	Architectural services	82	43 134	16 486	3 333	519	21.9	3.6
541310	Architectural services	82	43 134	16 486	3 333	519	21.9	3.6
54133	Engineering services	198	159 641	65 836	14 420	1 776	23.3	5.1
541330	Engineering services	198	159 641	65 836	14 420	1 776	23.3	5.1
54134	Drafting services	4	301	161	35	13	17.9	—
541340	Drafting services	4	301	161	35	13	17.9	—
54135	Building inspection services	10	1 116	278	46	24	33.9	—
541350	Building inspection services	10	1 116	278	46	24	33.9	—
54136	Geophysical surveying & mapping services	10	8 940	1 838	340	69	12.7	.2
541360	Geophysical surveying & mapping services	10	8 940	1 838	340	69	12.7	.2
54137	Surveying & mapping (except geophysical) services	50	7 459	2 884	562	144	38.8	18.0
541370	Surveying & mapping (except geophysical) services	50	7 459	2 884	562	144	38.8	18.0
54138	Testing laboratories	25	9 068	4 143	1 006	165	23.3	1.0
541380	Testing laboratories	25	9 068	4 143	1 006	165	23.3	1.0
5414	Specialized design services	52	12 057	2 326	562	162	23.6	7.6
54141	Interior design services	18	D	D	D	b	D	D
541410	Interior design services	18	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	a	D	D
541420	Industrial design services	1	D	D	D	a	D	D
54143	Graphic design services	32	5 281	1 332	318	87	23.3	3.3
541430	Graphic design services	32	5 281	1 332	318	87	23.3	3.3
5414301	Graphic design services (except commercial art & medical artists) ..	28	4 353	1 231	301	84	9.0	4.0
5414302	Commercial art	4	928	101	17	3	90.7	—
54149	Other specialized design services	1	D	D	D	a	D	D
541490	Other specialized design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	105	49 225	19 684	4 301	763	16.9	3.0
54151	Computer systems design & related services	105	49 225	19 684	4 301	763	16.9	3.0
541511	Custom computer programming services	53	12 218	5 006	998	187	27.1	4.5
541512	Computer systems design services	43	36 243	14 430	3 264	570	12.7	1.8
5415121	Computer systems integrators	16	31 598	12 700	2 875	514	7.8	.8
5415122	Computer systems consultants (except systems integrators)	27	4 645	1 730	389	56	46.2	8.4
541513	Computer facilities management services	1	D	D	D	a	D	D
541519	Other computer related services	8	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	242	59 969	20 362	4 379	725	43.7	9.6
54161	Management consulting services	148	33 871	12 335	2 680	416	40.4	12.5
541611	Administrative management & general management consulting service	78	16 432	6 417	1 313	202	51.7	9.5
541612	Human resources & executive search consulting services	21	6 525	2 871	759	107	14.1	.7
5416121	Actuarial consulting	1	D	D	D	a	D	D
5416122	Executive placement services	10	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	10	4 993	2 265	651	87	15.1	.9
541613	Marketing consulting services	33	5 390	1 535	290	67	63.8	11.8
541614	Process, physical distribution, & logistics consulting services	8	4 312	1 238	255	21	6.3	34.4
541618	Other management consulting services	8	1 212	274	63	19	46.6	44.0
54162	Environmental consulting services	47	15 292	5 380	1 155	179	37.3	2.4
541620	Environmental consulting services	47	15 292	5 380	1 155	179	37.3	2.4
54169	Other scientific & technical consulting services	47	10 806	2 647	544	130	63.1	10.7
541690	Other scientific & technical consulting services	47	10 806	2 647	544	130	63.1	10.7
5417	Scientific research & development services	28	37 987	17 976	4 467	417	3.2	2.9
54171	R&D in the physical, engineering, & life sciences	23	35 981	16 859	4 265	385	2.6	3.1
541710	R&D in the physical, engineering, & life sciences	23	35 981	16 859	4 265	385	2.6	3.1
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5417102	Research & development in the life sciences	12	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	5	2 006	1 117	202	32	14.0	—
541720	R&D in the social sciences & humanities	5	2 006	1 117	202	32	14.0	—

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
MONTANA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	106	26 061	9 871	2 231	887	24.1	6.3
54181	Advertising agencies	32	8 810	3 871	843	158	18.2	14.3
541810	Advertising agencies	32	8 810	3 871	843	158	18.2	14.3
54182	Public relations agencies	10	2 754	2 131	528	251	80.8	—
541820	Public relations agencies	10	2 754	2 131	528	251	80.8	—
54183	Media buying services	3	303	129	30	4	D	—
541830	Media buying services	3	303	129	30	4	D	—
54184	Media representatives	4	441	189	45	29	13.8	—
541840	Media representatives	4	441	189	45	29	13.8	—
5418401	Radio & television advertising representatives	2	D	D	D	a	D	D
5418402	Publishers' advertising representatives	2	D	D	D	a	D	D
54185	Display advertising	8	3 424	605	148	32	13.4	—
541850	Display advertising	8	3 424	605	148	32	13.4	—
5418502	Outdoor advertising services	8	3 424	605	148	32	13.4	—
54186	Direct mail advertising	4	D	D	D	b	D	D
541860	Direct mail advertising	4	D	D	D	b	D	D
54187	Advertising material distribution services	2	D	D	D	a	D	D
541870	Advertising material distribution services	2	D	D	D	a	D	D
54189	Other services related to advertising	43	9 410	2 713	602	390	19.4	3.9
541890	Other services related to advertising	43	9 410	2 713	602	390	19.4	3.9
5418902	Advertising specialties goods distributor	9	3 167	494	144	51	—	—
5418903	Sign painting & lettering shop	26	3 733	1 271	241	58	28.9	—
5418909	All other advertising	8	2 510	948	217	281	29.8	14.7
5419	Other professional, scientific, & technical services	87	17 178	4 759	881	296	30.6	9.8
54191	Marketing research & public opinion polling	7	D	D	D	b	D	D
541910	Marketing research & public opinion polling	7	D	D	D	b	D	D
54192	Photographic services	65	9 822	1 741	341	148	40.5	8.6
541921	Photographic studios, portrait	46	7 091	1 196	241	117	41.8	5.4
541922	Commercial photography	19	2 731	545	100	31	37.4	17.0
54193	Translation & interpretation services	1	D	D	D	a	D	D
541930	Translation & interpretation services	1	D	D	D	a	D	D
54199	All other professional, scientific, & technical services	14	5 704	2 340	386	76	19.0	—
541990	All other professional, scientific, & technical services	14	5 704	2 340	386	76	19.0	—

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
MONTANA									
54	Professional, scientific, & technical services ..	45	24 770	21 024	7 876	2 006	277	4.3	2.9
541	Professional, scientific, & technical services	45	24 770	21 024	7 876	2 006	277	4.3	2.9
5411	Legal services	18	5 976	5 144	2 262	547	64	2.8	5.9
54111	Offices of lawyers	18	5 976	5 144	2 262	547	64	2.8	5.9
541110	Offices of lawyers	18	5 976	5 144	2 262	547	64	2.8	5.9
5411102	Legal aid societies & similar legal services	18	5 976	5 144	2 262	547	64	2.8	5.9
5417	Scientific research & development services	27	18 794	15 880	5 614	1 459	213	4.8	1.9
54171	R&D in the physical, engineering, & life sciences	22	15 227	12 995	4 733	1 274	189	6.0	2.1
541710	R&D in the physical, engineering, & life sciences	22	15 227	12 995	4 733	1 274	189	6.0	2.1
5417101	R&D in the physical & engineering sciences	10	2 496	2 432	1 059	268	31	22.4	9.7
5417102	Research & development in the life sciences	12	12 731	10 563	3 674	1 006	158	2.8	.6
54172	Research & development in the social sciences & humanities	5	3 567	2 885	881	185	24	—	1.2
541720	R&D in the social sciences & humanities	5	3 567	2 885	881	185	24	—	1.2

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
BILLINGS, MT MSA								
54	Professional, scientific, & technical services	404	199 653	74 880	17 090	2 664	25.8	2.6
541	Professional, scientific, & technical services	404	199 653	74 880	17 090	2 664	25.8	2.6
5411	Legal services	101	54 350	19 360	4 775	545	28.8	2.0
54111	Offices of lawyers	95	51 270	18 153	4 456	492	30.6	2.1
541110	Offices of lawyers	95	51 270	18 153	4 456	492	30.6	2.1
5411101	Offices of lawyers (except legal aid societies)	95	51 270	18 153	4 456	492	30.6	2.1
541119	Other legal services	6	3 080	1 207	319	53	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	26 075	9 734	2 659	456	32.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	26 075	9 734	2 659	456	32.6	9.7
541211	Offices of certified public accountants	48	20 790	7 509	2 071	304	31.7	3.0
541213	Tax return preparation services	13	1 536	476	167	82	28.7	—
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	74 764	31 664	6 664	883	16.8	.8
54131	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
541310	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
54133	Engineering services	49	43 589	19 853	4 134	508	18.9	1.0
541330	Engineering services	49	43 589	19 853	4 134	508	18.9	1.0
5414	Specialized design services	11	2 820	705	179	27	28.6	2.6
54143	Graphic design services	6	1 988	490	131	20	35.1	—
541430	Graphic design services	6	1 988	490	131	20	35.1	—
5415	Computer systems design & related services	23	17 447	6 522	1 448	215	9.9	.1
54151	Computer systems design & related services	23	17 447	6 522	1 448	215	9.9	.1
541512	Computer systems design services	12	14 948	5 572	1 240	178	8.5	.1
5416	Management, scientific, & technical consulting services	53	13 068	3 764	704	123	69.9	4.5
54161	Management consulting services	33	5 211	2 072	393	57	66.8	1.5
54169	Other scientific & technical consulting services	16	5 855	1 201	217	48	62.3	8.7
541690	Other scientific & technical consulting services	16	5 855	1 201	217	48	62.3	8.7
5418	Advertising & related services	35	8 620	2 656	563	371	26.5	3.2
54189	Other services related to advertising	20	4 394	1 213	256	315	22.5	—
541890	Other services related to advertising	20	4 394	1 213	256	315	22.5	—
5418903	Sign painting & lettering shop	12	1 900	558	99	27	13.3	—
5419	Other professional, scientific, & technical services	18	2 509	475	98	44	34.9	.8
54192	Photographic services	13	1 743	272	56	28	36.5	1.1
GREAT FALLS, MT MSA								
54	Professional, scientific, & technical services	176	69 260	28 557	6 084	994	36.4	3.7
541	Professional, scientific, & technical services	176	69 260	28 557	6 084	994	36.4	3.7
5411	Legal services	67	34 074	13 942	2 459	370	35.6	1.4
54111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	9 757	4 509	1 240	242	38.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	9 757	4 509	1 240	242	38.6	2.7
541211	Offices of certified public accountants	19	7 513	3 759	1 010	134	36.2	3.1
541219	Other accounting services	10	1 380	420	107	36	60.4	2.2
5413	Architectural, engineering, & related services	28	15 917	6 774	1 579	213	41.1	5.7
54131	Architectural services	8	4 713	1 434	346	44	6.2	—
541310	Architectural services	8	4 713	1 434	346	44	6.2	—
54133	Engineering services	12	10 038	4 813	1 122	131	54.0	9.0
541330	Engineering services	12	10 038	4 813	1 122	131	54.0	9.0
5418	Advertising & related services	13	3 538	1 286	321	73	3.2	4.8
5419	Other professional, scientific, & technical services	7	1 724	506	152	39	10.2	—
AREA OUTSIDE MONTANA METROPOLITAN AREAS								
54	Professional, scientific, & technical services	1 502	500 477	194 268	43 760	7 077	30.5	6.5
541	Professional, scientific, & technical services	1 502	500 477	194 268	43 760	7 077	30.5	6.5
5411	Legal services	477	146 080	52 535	11 394	1 785	38.0	6.5
54111	Offices of lawyers	447	D	D	D	g	D	D
541110	Offices of lawyers	447	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	447	D	D	D	g	D	D
54119	Other legal services	30	D	D	D	c	D	D
541191	Title abstract & settlement offices	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	320	66 918	31 021	7 844	1 377	45.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	320	66 918	31 021	7 844	1 377	45.4	4.3
541211	Offices of certified public accountants	205	55 454	26 759	6 801	975	42.9	2.9
541213	Tax return preparation services	38	4 204	1 354	517	202	46.0	2.5
541219	Other accounting services	71	D	D	D	c	D	D
5413	Architectural, engineering, & related services	270	138 978	53 188	11 499	1 614	24.5	7.0
54131	Architectural services	58	20 180	6 984	1 344	241	33.2	7.3
541310	Architectural services	58	20 180	6 984	1 344	241	33.2	7.3
54133	Engineering services	137	106 014	41 170	9 164	1 137	22.1	6.5
541330	Engineering services	137	106 014	41 170	9 164	1 137	22.1	6.5
54137	Surveying & mapping (except geophysical) services	42	6 575	2 603	502	128	37.0	18.8
541370	Surveying & mapping (except geophysical) services	42	6 575	2 603	502	128	37.0	18.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MONTANA METROPOLITAN AREAS—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	38	8 962	1 591	383	135	21.3	7.8
54141	Interior design services	14	D	D	D	b	D	D
541410	Interior design services	14	D	D	D	b	D	D
54143	Graphic design services	23	3 018	812	187	67	13.3	1.1
541430	Graphic design services	23	3 018	812	187	67	13.3	1.1
5414301	Graphic design services (except commercial art & medical artists) ..	21	D	D	D	b	D	D
5415	Computer systems design & related services	73	30 523	12 780	2 767	527	19.2	4.3
54151	Computer systems design & related services	73	30 523	12 780	2 767	527	19.2	4.3
541511	Custom computer programming services	36	D	D	D	c	D	D
541512	Computer systems design services	28	D	D	D	e	D	D
5415121	Computer systems integrators	10	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	179	44 955	15 703	3 488	574	34.5	11.5
54161	Management consulting services	109	D	D	D	e	D	D
541611	Administrative management & general management consulting service	52	D	D	D	c	D	D
541612	Human resources & executive search consulting services	12	5 052	2 180	602	74	10.6	.9
5416123	Human resources & personnel management consulting	5	D	D	D	b	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
54162	Environmental consulting services	42	D	D	D	c	D	D
541620	Environmental consulting services	42	D	D	D	c	D	D
54169	Other scientific & technical consulting services	28	4 704	1 347	303	78	62.1	13.7
541690	Other scientific & technical consulting services	28	4 704	1 347	303	78	62.1	13.7
5417	Scientific research & development services	25	37 213	17 743	4 407	409	3.2	1.8
54171	R&D in the physical, engineering, & life sciences	20	35 207	16 626	4 205	377	2.6	1.9
541710	R&D in the physical, engineering, & life sciences	20	35 207	16 626	4 205	377	2.6	1.9
5417101	R&D in the physical & engineering sciences	9	D	D	D	c	D	D
5418	Advertising & related services	58	13 903	5 929	1 347	443	27.9	8.5
54189	Other services related to advertising	20	4 832	1 464	337	71	15.3	7.6
541890	Other services related to advertising	20	4 832	1 464	337	71	15.3	7.6
5418903	Sign painting & lettering shop	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	62	12 945	3 778	631	213	32.4	12.8
54192	Photographic services	47	D	D	D	c	D	D
541921	Photographic studios, portrait	31	D	D	D	b	D	D
541922	Commercial photography	16	2 359	459	82	25	28.7	19.6
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

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
BILLINGS, MT MSA									
54	Professional, scientific, & technical services ..	4	6 011	4 317	1 997	610	73	—	3.8
541	Professional, scientific, & technical services	4	6 011	4 317	1 997	610	73	—	3.8
GREAT FALLS, MT MSA									
54	Professional, scientific, & technical services ..	4	3 211	2 710	1 380	337	42	5.2	—
541	Professional, scientific, & technical services	4	3 211	2 710	1 380	337	42	5.2	—

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 MONTANA METROPOLITAN AREAS									
54	Professional, scientific, & technical services ..	37	15 548	13 997	4 499	1 059	162	5.9	3.1
541	Professional, scientific, & technical services	37	15 548	13 997	4 499	1 059	162	5.9	3.1
5411	Legal services	13	D	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	13	D	D	D	D	b	D	D
5417	Scientific research & development services	24	D	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
BEAVERHEAD COUNTY, MT									
54	Professional, scientific, & technical services	22	2 928	939	261	51	39.9	15.5	
541	Professional, scientific, & technical services	22	2 928	939	261	51	39.9	15.5	
BIG HORN COUNTY, MT									
54	Professional, scientific, & technical services	13	2 313	977	239	50	35.2	10.8	
541	Professional, scientific, & technical services	13	2 313	977	239	50	35.2	10.8	
BLAINE COUNTY, MT									
54	Professional, scientific, & technical services	8	598	308	138	12	57.0	2.3	
BROADWATER COUNTY, MT									
54	Professional, scientific, & technical services	4	591	226	59	7	17.9	-	
CARBON COUNTY, MT									
54	Professional, scientific, & technical services	14	2 119	711	130	51	40.7	22.9	
541	Professional, scientific, & technical services	14	2 119	711	130	51	40.7	22.9	
CARTER COUNTY, MT									
54	Professional, scientific, & technical services	1	D	D	D	a	D	D	
CASCADE COUNTY, MT									
54	Professional, scientific, & technical services	176	69 260	28 557	6 084	994	36.4	3.7	
541	Professional, scientific, & technical services	176	69 260	28 557	6 084	994	36.4	3.7	
5411	Legal services	67	34 074	13 942	2 459	370	35.6	1.4	
54111	Offices of lawyers	65	D	D	D	e	D	D	
541110	Offices of lawyers	65	D	D	D	e	D	D	
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D	
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	9 757	4 509	1 240	242	38.6	2.7	
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	9 757	4 509	1 240	242	38.6	2.7	
541211	Offices of certified public accountants	19	7 513	3 759	1 010	134	36.2	3.1	
541219	Other accounting services	10	1 380	420	107	36	60.4	2.2	
5413	Architectural, engineering, & related services	28	15 917	6 774	1 579	213	41.1	5.7	
54131	Architectural services	8	4 713	1 434	346	44	6.2	-	
541310	Architectural services	8	4 713	1 434	346	44	6.2	-	
54133	Engineering services	12	10 038	4 813	1 122	131	54.0	9.0	
541330	Engineering services	12	10 038	4 813	1 122	131	54.0	9.0	
5418	Advertising & related services	13	3 538	1 286	321	73	3.2	4.8	
5419	Other professional, scientific, & technical services	7	1 724	506	152	39	10.2	-	

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHOUTEAU COUNTY, MT								
54	Professional, scientific, & technical services	4	463	121	27	10	57.5	—
CUSTER COUNTY, MT								
54	Professional, scientific, & technical services	26	5 662	2 374	652	117	53.4	9.7
541	Professional, scientific, & technical services	26	5 662	2 374	652	117	53.4	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 628	976	310	62	75.3	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 628	976	310	62	75.3	.8
DANIELS COUNTY, MT								
54	Professional, scientific, & technical services	3	377	72	21	9	100.0	—
DAWSON COUNTY, MT								
54	Professional, scientific, & technical services	12	1 497	549	152	50	55.1	8.2
541	Professional, scientific, & technical services	12	1 497	549	152	50	55.1	8.2
DEER LODGE COUNTY, MT								
54	Professional, scientific, & technical services	10	2 691	404	79	25	97.7	—
541	Professional, scientific, & technical services	10	2 691	404	79	25	97.7	—
FALLON COUNTY, MT								
54	Professional, scientific, & technical services	5	320	82	16	11	63.4	30.0
FERGUS COUNTY, MT								
54	Professional, scientific, & technical services	27	4 189	968	237	77	69.1	6.7
541	Professional, scientific, & technical services	27	4 189	968	237	77	69.1	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 386	498	143	42	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 386	498	143	42	100.0	—
FLATHEAD COUNTY, MT								
54	Professional, scientific, & technical services	187	44 762	15 962	3 114	659	44.1	9.2
541	Professional, scientific, & technical services	187	44 762	15 962	3 114	659	44.1	9.2
5411	Legal services	59	18 492	6 462	1 314	224	44.0	4.8
54111	Offices of lawyers	55	16 608	5 788	1 174	190	47.3	5.3
541110	Offices of lawyers	55	16 608	5 788	1 174	190	47.3	5.3
5411101	Offices of lawyers (except legal aid societies)	55	16 608	5 788	1 174	190	47.3	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	7 427	3 001	518	152	78.8	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	7 427	3 001	518	152	78.8	2.6
541211	Offices of certified public accountants	29	4 984	1 719	323	83	94.1	.9
5413	Architectural, engineering, & related services	34	10 064	3 958	741	134	32.3	9.6
5414	Specialized design services	8	2 089	254	70	24	5.7	29.7
5418	Advertising & related services	6	1 511	524	127	22	10.8	45.1
5419	Other professional, scientific, & technical services	11	1 469	463	106	57	39.0	5.7

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
GALLATIN COUNTY, MT								
54	Professional, scientific, & technical services	259	87 557	33 339	7 909	1 031	32.8	10.1
541	Professional, scientific, & technical services	259	87 557	33 339	7 909	1 031	32.8	10.1
5411	Legal services	51	23 261	9 869	2 559	210	32.5	8.4
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	9 604	5 097	1 279	175	34.6	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	9 604	5 097	1 279	175	34.6	3.6
541211	Offices of certified public accountants	28	8 552	4 691	1 138	131	33.3	2.5
5413	Architectural, engineering, & related services	67	29 267	10 895	2 257	351	33.3	14.6
54131	Architectural services	16	7 667	2 714	611	101	20.8	15.4
541310	Architectural services	16	7 667	2 714	611	101	20.8	15.4
54133	Engineering services	41	20 074	7 640	1 523	221	38.5	13.0
541330	Engineering services	41	20 074	7 640	1 523	221	38.5	13.0
5414	Specialized design services	9	3 360	542	121	24	17.1	1.4
5415	Computer systems design & related services	19	6 905	2 816	606	74	19.4	3.1
54151	Computer systems design & related services	19	6 905	2 816	606	74	19.4	3.1
541512	Computer systems design services	10	5 174	1 880	431	50	20.1	2.6
5416	Management, scientific, & technical consulting services	47	10 639	3 370	898	142	45.5	8.2
54161	Management consulting services	28	5 773	1 635	401	72	53.7	14.0
5418	Advertising & related services	10	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	2 241	258	87	28	35.2	33.1
54192	Photographic services	10	D	D	D	b	D	D
GARFIELD COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
GLACIER COUNTY, MT								
54	Professional, scientific, & technical services	16	2 753	1 151	200	46	55.1	9.5
541	Professional, scientific, & technical services	16	2 753	1 151	200	46	55.1	9.5
GRANITE COUNTY, MT								
54	Professional, scientific, & technical services	4	465	65	8	2	24.7	75.3
HILL COUNTY, MT								
54	Professional, scientific, & technical services	32	8 979	3 555	792	156	28.9	23.0
541	Professional, scientific, & technical services	32	8 979	3 555	792	156	28.9	23.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 582	1 122	306	50	36.4	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 582	1 122	306	50	36.4	3.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
JEFFERSON COUNTY, MT								
54	Professional, scientific, & technical services	11	1 479	520	121	21	81.7	18.3
541	Professional, scientific, & technical services	11	1 479	520	121	21	81.7	18.3
JUDITH BASIN COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
LAKE COUNTY, MT								
54	Professional, scientific, & technical services	37	7 122	2 708	605	127	41.2	6.3
541	Professional, scientific, & technical services	37	7 122	2 708	605	127	41.2	6.3
5411	Legal services	17	4 154	1 246	280	49	43.8	6.8
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	9	1 038	468	124	37	93.7	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 038	468	124	37	93.7	6.3

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
LEWIS AND CLARK COUNTY, MT								
54	Professional, scientific, & technical services	159	104 911	39 322	9 375	1 174	21.2	2.2
541	Professional, scientific, & technical services	159	104 911	39 322	9 375	1 174	21.2	2.2
5411	Legal services	45	22 810	7 761	1 800	237	41.6	7.5
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	9 029	5 400	1 410	138	16.8	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	9 029	5 400	1 410	138	16.8	.1
541211	Offices of certified public accountants	10	8 060	5 083	1 340	119	8.1	.1
5413	Architectural, engineering, & related services	26	53 816	18 944	4 521	483	9.7	—
54133	Engineering services	17	49 658	17 227	4 246	433	9.1	—
541330	Engineering services	17	49 658	17 227	4 246	433	9.1	—
5415	Computer systems design & related services	13	5 830	2 718	649	140	22.6	3.0
54151	Computer systems design & related services	13	5 830	2 718	649	140	22.6	3.0
5416	Management, scientific, & technical consulting services	31	7 778	2 944	645	91	42.1	4.9
5418	Advertising & related services	14	D	D	D	b	D	D
54189	Other services related to advertising	3	1 465	275	77	20	—	—
541890	Other services related to advertising	3	1 465	275	77	20	—	—
LIBERTY COUNTY, MT								
54	Professional, scientific, & technical services	5	767	205	50	14	71.7	15.4
LINCOLN COUNTY, MT								
54	Professional, scientific, & technical services	23	3 094	969	200	56	62.7	—
541	Professional, scientific, & technical services	23	3 094	969	200	56	62.7	—
MCCONE COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
MADISON COUNTY, MT								
54	Professional, scientific, & technical services	8	1 041	356	70	16	54.0	5.2
541	Professional, scientific, & technical services	8	1 041	356	70	16	54.0	5.2
MEAGHER COUNTY, MT								
54	Professional, scientific, & technical services	3	260	63	8	3	D	—
MINERAL COUNTY, MT								
54	Professional, scientific, & technical services	3	372	39	9	4	D	—
MISSOULA COUNTY, MT								
54	Professional, scientific, & technical services	276	109 727	45 246	9 621	1 617	26.7	5.6
541	Professional, scientific, & technical services	276	109 727	45 246	9 621	1 617	26.7	5.6
5411	Legal services	78	35 972	13 437	2 595	444	23.5	2.8
54111	Offices of lawyers	78	35 972	13 437	2 595	444	23.5	2.8
541110	Offices of lawyers	78	35 972	13 437	2 595	444	23.5	2.8
5411101	Offices of lawyers (except legal aid societies)	78	35 972	13 437	2 595	444	23.5	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	52	13 021	6 371	1 795	287	33.5	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	52	13 021	6 371	1 795	287	33.5	6.3
541211	Offices of certified public accountants	34	11 248	5 689	1 603	195	35.8	1.5
5413	Architectural, engineering, & related services	55	20 601	9 186	1 889	278	43.1	7.0
54131	Architectural services	19	4 600	1 567	339	64	58.7	5.6
541310	Architectural services	19	4 600	1 567	339	64	58.7	5.6
54133	Engineering services	24	13 199	6 655	1 396	178	35.5	8.4
541330	Engineering services	24	13 199	6 655	1 396	178	35.5	8.4
5414	Specialized design services	8	1 493	223	57	32	37.5	—
5415	Computer systems design & related services	13	11 823	5 275	1 164	219	16.9	.1
54151	Computer systems design & related services	13	11 823	5 275	1 164	219	16.9	.1
541512	Computer systems design services	9	10 675	4 674	1 023	200	10.7	.1
5416	Management, scientific, & technical consulting services	41	15 589	5 531	1 227	187	21.7	12.6
54161	Management consulting services	27	12 493	4 464	1 033	145	16.0	14.6
5418	Advertising & related services	11	3 608	1 856	390	61	9.1	.1
54189	Other services related to advertising	5	1 524	626	140	27	17.4	—
541890	Other services related to advertising	5	1 524	626	140	27	17.4	—
5419	Other professional, scientific, & technical services	9	4 853	2 147	269	58	13.7	17.1
54192	Photographic services	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MUSSELSHELL COUNTY, MT								
54	Professional, scientific, & technical services	11	1 075	287	68	20	73.6	1.7
541	Professional, scientific, & technical services	11	1 075	287	68	20	73.6	1.7
PARK COUNTY, MT								
54	Professional, scientific, & technical services	46	7 432	2 618	515	138	53.8	20.6
541	Professional, scientific, & technical services	46	7 432	2 618	515	138	53.8	20.6
5413	Architectural, engineering, & related services	9	2 664	1 079	201	49	61.6	5.0
PHILLIPS COUNTY, MT								
54	Professional, scientific, & technical services	5	794	263	75	14	46.6	10.8
PONDERA COUNTY, MT								
54	Professional, scientific, & technical services	10	1 755	819	173	45	25.9	—
541	Professional, scientific, & technical services	10	1 755	819	173	45	25.9	—
POWDER RIVER COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
POWELL COUNTY, MT								
54	Professional, scientific, & technical services	4	285	81	18	5	86.7	—
PRAIRIE COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
RAVALLI COUNTY, MT								
54	Professional, scientific, & technical services	52	11 857	6 416	1 520	223	37.8	2.3
541	Professional, scientific, & technical services	52	11 857	6 416	1 520	223	37.8	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 397	421	116	43	75.2	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 397	421	116	43	75.2	5.6
RICHLAND COUNTY, MT								
54	Professional, scientific, & technical services	25	6 135	2 268	538	95	22.6	7.5
541	Professional, scientific, & technical services	25	6 135	2 268	538	95	22.6	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 008	850	224	35	22.5	20.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 008	850	224	35	22.5	20.3
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
ROOSEVELT COUNTY, MT								
54	Professional, scientific, & technical services	11	1 794	805	101	36	26.1	4.6
541	Professional, scientific, & technical services	11	1 794	805	101	36	26.1	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 326	691	73	26	—	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 326	691	73	26	—	6.2
ROSEBUD COUNTY, MT								
54	Professional, scientific, & technical services	7	731	225	51	14	61.4	8.9
SANDERS COUNTY, MT								
54	Professional, scientific, & technical services	11	1 084	459	110	38	74.3	9.1
541	Professional, scientific, & technical services	11	1 084	459	110	38	74.3	9.1
SHERIDAN COUNTY, MT								
54	Professional, scientific, & technical services	8	1 294	431	119	30	59.0	1.0
541	Professional, scientific, & technical services	8	1 294	431	119	30	59.0	1.0

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SILVER BOW COUNTY, MT								
54	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
541	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
5411	Legal services	27	9 719	4 611	732	106	31.9	6.3
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	10 387	3 923	804	123	14.7	6.0
54133	Engineering services	15	9 881	3 647	750	110	13.2	6.0
541330	Engineering services	15	9 881	3 647	750	110	13.2	6.0
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
STILLWATER COUNTY, MT								
54	Professional, scientific, & technical services	11	1 680	365	64	20	40.4	26.9
541	Professional, scientific, & technical services	11	1 680	365	64	20	40.4	26.9
SWEET GRASS COUNTY, MT								
54	Professional, scientific, & technical services	4	1 161	466	113	25	46.2	—
541	Professional, scientific, & technical services	4	1 161	466	113	25	46.2	—
TETON COUNTY, MT								
54	Professional, scientific, & technical services	4	276	100	17	8	24.3	54.0
TOOLE COUNTY, MT								
54	Professional, scientific, & technical services	10	1 655	478	116	32	94.6	2.4
541	Professional, scientific, & technical services	10	1 655	478	116	32	94.6	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	938	346	84	20	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	938	346	84	20	100.0	—
TREASURE COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
VALLEY COUNTY, MT								
54	Professional, scientific, & technical services	9	2 934	978	252	44	30.5	—
541	Professional, scientific, & technical services	9	2 934	978	252	44	30.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
WHEATLAND COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
WIBAUX COUNTY, MT								
54	Professional, scientific, & technical services	3	202	77	18	6	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
YELLOWSTONE COUNTY, MT								
54	Professional, scientific, & technical services	404	199 653	74 880	17 090	2 664	25.8	2.6
541	Professional, scientific, & technical services	404	199 653	74 880	17 090	2 664	25.8	2.6
5411	Legal services	101	54 350	19 360	4 775	545	28.8	2.0
54111	Offices of lawyers	95	51 270	18 153	4 456	492	30.6	2.1
541110	Offices of lawyers	95	51 270	18 153	4 456	492	30.6	2.1
5411101	Offices of lawyers (except legal aid societies)	95	51 270	18 153	4 456	492	30.6	2.1
54119	Other legal services	6	3 080	1 207	319	53	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	82	26 075	9 734	2 659	456	32.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	82	26 075	9 734	2 659	456	32.6	9.7
541211	Offices of certified public accountants	48	20 790	7 509	2 071	304	31.7	3.0
541213	Tax return preparation services	13	1 536	476	167	82	28.7	—
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	81	74 764	31 664	6 664	983	16.8	.8
54131	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
541310	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
54133	Engineering services	49	43 589	19 853	4 134	508	18.9	1.0
541330	Engineering services	49	43 589	19 853	4 134	508	18.9	1.0
5414	Specialized design services	11	2 820	705	179	27	28.6	2.6
54143	Graphic design services	6	1 988	490	131	20	35.1	—
541430	Graphic design services	6	1 988	490	131	20	35.1	—
5415	Computer systems design & related services	23	17 447	6 522	1 448	215	9.9	.1
54151	Computer systems design & related services	23	17 447	6 522	1 448	215	9.9	.1
541512	Computer systems design services	12	14 948	5 572	1 240	178	8.5	.1
5416	Management, scientific, & technical consulting services	53	13 068	3 764	704	123	69.9	4.5
54161	Management consulting services	33	5 211	2 072	393	57	66.8	1.5
54169	Other scientific & technical consulting services	16	5 855	1 201	217	48	62.3	8.7
541690	Other scientific & technical consulting services	16	5 855	1 201	217	48	62.3	8.7
5418	Advertising & related services	35	8 620	2 656	563	371	26.5	3.2
54189	Other services related to advertising	20	4 394	1 213	256	315	22.5	—
541890	Other services related to advertising	20	4 394	1 213	256	315	22.5	—
5418903	Sign painting & lettering shop	12	1 900	558	99	27	13.3	—
5419	Other professional, scientific, & technical services	18	2 509	475	98	44	34.9	.8
54192	Photographic services	13	1 743	272	56	28	36.5	1.1

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
ANACONDA-DEER LODGE COUNTY, MT								
54	Professional, scientific, & technical services	10	2 691	404	79	25	97.7	—
541	Professional, scientific, & technical services	10	2 691	404	79	25	97.7	—
BELGRADE, MT								
54	Professional, scientific, & technical services	7	3 737	1 575	309	36	7.4	67.2
541	Professional, scientific, & technical services	7	3 737	1 575	309	36	7.4	67.2
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BILLINGS, MT								
54	Professional, scientific, & technical services	367	186 171	69 914	15 978	2 502	26.2	2.5
541	Professional, scientific, & technical services	367	186 171	69 914	15 978	2 502	26.2	2.5
5411	Legal services	99	D	D	D	f	D	D
54111	Offices of lawyers	94	D	D	D	e	D	D
541110	Offices of lawyers	94	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	94	D	D	D	e	D	D
54119	Other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	76	25 752	9 603	2 605	441	32.7	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	76	25 752	9 603	2 605	441	32.7	9.9
541211	Offices of certified public accountants	45	D	D	D	e	D	D
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	70	65 287	27 778	5 758	776	16.2	.8
54131	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
541310	Architectural services	16	18 241	8 068	1 643	234	13.6	.4
54133	Engineering services	42	35 648	16 618	3 426	432	21.7	1.2
541330	Engineering services	42	35 648	16 618	3 426	432	21.7	1.2
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	6	1 988	490	131	20	35.1	—
541430	Graphic design services	6	1 988	490	131	20	35.1	—
5415	Computer systems design & related services	21	D	D	D	c	D	D
54151	Computer systems design & related services	21	D	D	D	c	D	D
541512	Computer systems design services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	44	11 934	3 434	674	120	72.3	.8
54161	Management consulting services	28	4 705	1 945	364	55	63.3	1.6
54169	Other scientific & technical consulting services	12	5 227	998	216	47	69.8	.4
541690	Other scientific & technical consulting services	12	5 227	998	216	47	69.8	.4
5418	Advertising & related services	31	7 421	2 426	501	357	30.8	3.8
54189	Other services related to advertising	18	D	D	D	e	D	D
541890	Other services related to advertising	18	D	D	D	e	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
BOZEMAN, MT								
54	Professional, scientific, & technical services	181	69 233	27 808	6 717	833	30.6	6.8
541	Professional, scientific, & technical services	181	69 233	27 808	6 717	833	30.6	6.8
5411	Legal services	47	22 822	9 768	2 534	206	31.7	8.6
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
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 553	4 594	1 192	151	32.0	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 553	4 594	1 192	151	32.0	2.5
541211	Offices of certified public accountants	23	7 777	4 280	1 068	118	29.5	2.7
5413	Architectural, engineering, & related services	45	21 640	8 361	1 758	279	28.4	7.1
54131	Architectural services	13	6 894	2 383	544	90	11.9	17.1
541310	Architectural services	13	6 894	2 383	544	90	11.9	17.1
54133	Engineering services	28	13 755	5 539	1 109	166	37.1	1.3
541330	Engineering services	28	13 755	5 539	1 109	166	37.1	1.3
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	12	3 725	1 664	352	44	36.1	.9
54151	Computer systems design & related services	12	3 725	1 664	352	44	36.1	.9
5416	Management, scientific, & technical consulting services	27	7 348	2 454	668	101	38.7	4.4
54161	Management consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUTTE-SILVER BOW, MT (CC) *								
54	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
541	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
5411	Legal services	27	9 719	4 611	732	106	31.9	6.3
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	10 387	3 923	804	123	14.7	6.0
54133	Engineering services	15	9 881	3 647	750	110	13.2	6.0
541330	Engineering services	15	9 881	3 647	750	110	13.2	6.0
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
BUTTE-SILVER BOW, MT *								
54	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
541	Professional, scientific, & technical services	88	60 249	25 661	5 731	861	14.6	3.7
5411	Legal services	27	9 719	4 611	732	106	31.9	6.3
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 373	2 062	505	74	29.9	4.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	10 387	3 923	804	123	14.7	6.0
54133	Engineering services	15	9 881	3 647	750	110	13.2	6.0
541330	Engineering services	15	9 881	3 647	750	110	13.2	6.0
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
COLUMBIA FALLS, MT								
54	Professional, scientific, & technical services	8	1 113	280	68	22	74.5	10.7
541	Professional, scientific, & technical services	8	1 113	280	68	22	74.5	10.7
CONRAD, MT								
54	Professional, scientific, & technical services	10	1 755	819	173	45	25.9	-
541	Professional, scientific, & technical services	10	1 755	819	173	45	25.9	-
CUT BANK, MT								
54	Professional, scientific, & technical services	13	2 282	928	180	39	60.1	11.5
541	Professional, scientific, & technical services	13	2 282	928	180	39	60.1	11.5
DEER LODGE, MT								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
DILLON, MT								
54	Professional, scientific, & technical services	20	D	D	D	b	D	D
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
GLASGOW, MT								
54	Professional, scientific, & technical services	8	D	D	D	b	D	D
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
GLENDIVE, MT								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	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
GREAT FALLS, MT								
54	Professional, scientific, & technical services	162	66 806	27 738	5 910	962	35.4	3.6
541	Professional, scientific, & technical services	162	66 806	27 738	5 910	962	35.4	3.6
5411	Legal services	67	34 074	13 942	2 459	370	35.6	1.4
541111	Offices of lawyers	65	D	D	D	e	D	D
541110	Offices of lawyers	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	9 425	4 440	1 221	236	36.4	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	9 425	4 440	1 221	236	36.4	2.8
541211	Offices of certified public accountants	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services	25	D	D	D	c	D	D
54131	Architectural services	8	4 713	1 434	346	44	6.2	—
541310	Architectural services	8	4 713	1 434	346	44	6.2	—
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	1 724	506	152	39	10.2	—
HAMILTON, MT								
54	Professional, scientific, & technical services	29	4 288	1 134	274	82	66.9	1.0
541	Professional, scientific, & technical services	29	4 288	1 134	274	82	66.9	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 135	378	108	37	76.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 135	378	108	37	76.3	—
HARDIN, MT								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
HAVRE, MT								
54	Professional, scientific, & technical services	28	7 592	3 093	704	128	34.0	27.2
541	Professional, scientific, & technical services	28	7 592	3 093	704	128	34.0	27.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 582	1 122	306	50	36.4	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 582	1 122	306	50	36.4	3.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
HELENA, MT								
54	Professional, scientific, & technical services	139	72 222	30 641	7 158	947	27.3	3.1
541	Professional, scientific, & technical services	139	72 222	30 641	7 158	947	27.3	3.1
5411	Legal services	45	22 810	7 761	1 800	237	41.6	7.5
541111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	9 029	5 400	1 410	138	16.8	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	9 029	5 400	1 410	138	16.8	.1
541211	Offices of certified public accountants	10	8 060	5 083	1 340	119	8.1	.1
5413	Architectural, engineering, & related services	17	D	D	D	e	D	D
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	12	D	D	D	c	D	D
54151	Computer systems design & related services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	24	D	D	D	b	D	D
5418	Advertising & related services	12	D	D	D	b	D	D
54189	Other services related to advertising	3	1 465	275	77	20	—	—
541890	Other services related to advertising	3	1 465	275	77	20	—	—
KALISPELL, MT								
54	Professional, scientific, & technical services	115	30 223	11 749	2 298	465	41.8	6.7
541	Professional, scientific, & technical services	115	30 223	11 749	2 298	465	41.8	6.7
5411	Legal services	42	13 709	4 889	1 086	177	43.9	6.0
541111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 349	2 180	311	96	70.4	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 349	2 180	311	96	70.4	1.6
5413	Architectural, engineering, & related services	19	8 092	3 204	592	103	26.7	4.5
LAUREL, MT								
54	Professional, scientific, & technical services	6	934	336	70	27	10.5	4.9
541	Professional, scientific, & technical services	6	934	336	70	27	10.5	4.9

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
LEWISTOWN, MT								
54	Professional, scientific, & technical services	25	D	D	D	b	D	D
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 386	498	143	42	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 386	498	143	42	100.0	—
LIBBY, MT								
54	Professional, scientific, & technical services	17	2 527	719	171	43	56.7	—
541	Professional, scientific, & technical services	17	2 527	719	171	43	56.7	—
LIVINGSTON, MT								
54	Professional, scientific, & technical services	32	5 034	1 701	365	97	49.4	20.7
541	Professional, scientific, & technical services	32	5 034	1 701	365	97	49.4	20.7
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
MILES CITY, MT								
54	Professional, scientific, & technical services	24	D	D	D	c	D	D
541	Professional, scientific, & technical services	24	D	D	D	c	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
MISSOULA, MT								
54	Professional, scientific, & technical services	250	103 708	43 713	9 304	1 553	26.1	5.6
541	Professional, scientific, & technical services	250	103 708	43 713	9 304	1 553	26.1	5.6
5411	Legal services	75	33 440	12 929	2 473	420	24.8	2.6
54111	Offices of lawyers	75	33 440	12 929	2 473	420	24.8	2.6
541110	Offices of lawyers	75	33 440	12 929	2 473	420	24.8	2.6
5411101	Offices of lawyers (except legal aid societies)	75	33 440	12 929	2 473	420	24.8	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	12 895	6 347	1 792	285	33.0	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	12 895	6 347	1 792	285	33.0	6.2
541211	Offices of certified public accountants	32	D	D	D	c	D	D
5413	Architectural, engineering, & related services	46	18 910	8 685	1 792	260	39.0	7.6
54133	Engineering services	21	12 748	6 470	1 354	172	33.2	8.7
541330	Engineering services	21	12 748	6 470	1 354	172	33.2	8.7
5414	Specialized design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	12	D	D	D	c	D	D
54151	Computer systems design & related services	12	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	36	14 891	5 380	1 197	182	21.0	12.3
54161	Management consulting services	26	D	D	D	c	D	D
5418	Advertising & related services	8	2 886	1 597	339	51	11.3	.2
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	4 853	2 147	269	58	13.7	17.1
54192	Photographic services	6	D	D	D	b	D	D
POLSON, MT								
54	Professional, scientific, & technical services	19	4 048	1 436	331	64	47.1	8.7
541	Professional, scientific, & technical services	19	4 048	1 436	331	64	47.1	8.7
5411	Legal services	11	3 109	1 018	233	34	43.4	9.1
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
SHELBY, MT								
54	Professional, scientific, & technical services	9	D	D	D	b	D	D
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	938	346	84	20	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	938	346	84	20	100.0	—
SIDNEY, MT								
54	Professional, scientific, & technical services	23	D	D	D	b	D	D
541	Professional, scientific, & technical services	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	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
WHITEFISH, MT								
54	Professional, scientific, & technical services	19	4 609	1 712	266	53	46.2	7.8
541	Professional, scientific, & technical services	19	4 609	1 712	266	53	46.2	7.8
5411	Legal services	9	3 154	1 301	170	29	32.3	1.7
54111	Offices of lawyers	9	3 154	1 301	170	29	32.3	1.7
541110	Offices of lawyers	9	3 154	1 301	170	29	32.3	1.7
5411101	Offices of lawyers (except legal aid societies)	9	3 154	1 301	170	29	32.3	1.7
WOLF POINT, MT								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
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
BALANCE OF BEAVERHEAD COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF BIG HORN COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF BLAINE COUNTY, MT								
54	Professional, scientific, & technical services	8	598	308	138	12	57.0	2.3
BALANCE OF BROADWATER COUNTY, MT								
54	Professional, scientific, & technical services	4	591	226	59	7	17.9	—
BALANCE OF CARBON COUNTY, MT								
54	Professional, scientific, & technical services	14	2 119	711	130	51	40.7	22.9
541	Professional, scientific, & technical services	14	2 119	711	130	51	40.7	22.9
BALANCE OF CARTER COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF CASCADE COUNTY, MT								
54	Professional, scientific, & technical services	14	2 454	819	174	32	65.7	5.9
541	Professional, scientific, & technical services	14	2 454	819	174	32	65.7	5.9
BALANCE OF CHOUTEAU COUNTY, MT								
54	Professional, scientific, & technical services	4	463	121	27	10	57.5	—
BALANCE OF CUSTER COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF DANIELS COUNTY, MT								
54	Professional, scientific, & technical services	3	377	72	21	9	100.0	—
BALANCE OF DAWSON COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF FALLON COUNTY, MT								
54	Professional, scientific, & technical services	5	320	82	16	11	63.4	30.0
BALANCE OF FERGUS COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF FLATHEAD COUNTY, MT								
54	Professional, scientific, & technical services	45	8 817	2 221	482	119	47.1	18.2
541	Professional, scientific, & technical services	45	8 817	2 221	482	119	47.1	18.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 233	558	131	30	98.9	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 233	558	131	30	98.9	.3
5414	Specialized design services	5	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GALLATIN COUNTY, MT								
54	Professional, scientific, & technical services	71	14 587	3 956	883	162	49.9	10.9
541	Professional, scientific, & technical services	71	14 587	3 956	883	162	49.9	10.9
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	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
BALANCE OF GARFIELD COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF GLACIER COUNTY, MT								
54	Professional, scientific, & technical services	3	471	223	20	7	D	—
BALANCE OF GRANITE COUNTY, MT								
54	Professional, scientific, & technical services	4	465	65	8	2	24.7	75.3
BALANCE OF HILL COUNTY, MT								
54	Professional, scientific, & technical services	4	1 387	462	88	28	.9	—
541	Professional, scientific, & technical services	4	1 387	462	88	28	.9	—
BALANCE OF JEFFERSON COUNTY, MT								
54	Professional, scientific, & technical services	11	1 479	520	121	21	81.7	18.3
541	Professional, scientific, & technical services	11	1 479	520	121	21	81.7	18.3
BALANCE OF JUDITH BASIN COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, MT								
54	Professional, scientific, & technical services	18	3 074	1 272	274	63	33.3	3.1
541	Professional, scientific, & technical services	18	3 074	1 272	274	63	33.3	3.1
BALANCE OF LEWIS AND CLARK COUNTY, MT								
54	Professional, scientific, & technical services	20	32 689	8 681	2 217	227	7.6	.1
541	Professional, scientific, & technical services	20	32 689	8 681	2 217	227	7.6	.1
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
BALANCE OF LIBERTY COUNTY, MT								
54	Professional, scientific, & technical services	5	767	205	50	14	71.7	15.4
BALANCE OF LINCOLN COUNTY, MT								
54	Professional, scientific, & technical services	6	567	250	29	13	89.1	—
BALANCE OF MCCONE COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, MT								
54	Professional, scientific, & technical services	8	1 041	356	70	16	54.0	5.2
541	Professional, scientific, & technical services	8	1 041	356	70	16	54.0	5.2
BALANCE OF MEAGHER COUNTY, MT								
54	Professional, scientific, & technical services	3	260	63	8	3	D	—
BALANCE OF MINERAL COUNTY, MT								
54	Professional, scientific, & technical services	3	372	39	9	4	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 MISSOULA COUNTY, MT								
54	Professional, scientific, & technical services	26	6 019	1 533	317	64	36.5	5.3
541	Professional, scientific, & technical services	26	6 019	1 533	317	64	36.5	5.3
5413	Architectural, engineering, & related services	9	1 691	501	97	18	88.2	.3
BALANCE OF MUSSELSHELL COUNTY, MT								
54	Professional, scientific, & technical services	11	1 075	287	68	20	73.6	1.7
541	Professional, scientific, & technical services	11	1 075	287	68	20	73.6	1.7
BALANCE OF PARK COUNTY, MT								
54	Professional, scientific, & technical services	14	2 398	917	150	41	63.0	20.4
541	Professional, scientific, & technical services	14	2 398	917	150	41	63.0	20.4
BALANCE OF PHILLIPS COUNTY, MT								
54	Professional, scientific, & technical services	5	794	263	75	14	46.6	10.8
BALANCE OF POWDER RIVER COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF POWELL COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF PRAIRIE COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF RAVALLI COUNTY, MT								
54	Professional, scientific, & technical services	23	7 569	5 282	1 246	141	21.4	3.0
541	Professional, scientific, & technical services	23	7 569	5 282	1 246	141	21.4	3.0
BALANCE OF RICHLAND COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF ROOSEVELT COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF ROSEBUD COUNTY, MT								
54	Professional, scientific, & technical services	7	731	225	51	14	61.4	8.9
BALANCE OF SANDERS COUNTY, MT								
54	Professional, scientific, & technical services	11	1 084	459	110	38	74.3	9.1
541	Professional, scientific, & technical services	11	1 084	459	110	38	74.3	9.1
BALANCE OF SHERIDAN COUNTY, MT								
54	Professional, scientific, & technical services	8	1 294	431	119	30	59.0	1.0
541	Professional, scientific, & technical services	8	1 294	431	119	30	59.0	1.0
BALANCE OF STILLWATER COUNTY, MT								
54	Professional, scientific, & technical services	11	1 680	365	64	20	40.4	26.9
541	Professional, scientific, & technical services	11	1 680	365	64	20	40.4	26.9
BALANCE OF SWEET GRASS COUNTY, MT								
54	Professional, scientific, & technical services	4	1 161	466	113	25	46.2	—
541	Professional, scientific, & technical services	4	1 161	466	113	25	46.2	—
BALANCE OF TETON COUNTY, MT								
54	Professional, scientific, & technical services	4	276	100	17	8	24.3	54.0

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 TOOLE COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF TREASURE COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF VALLEY COUNTY, MT								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF WHEATLAND COUNTY, MT								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF WIBAUX COUNTY, MT								
54	Professional, scientific, & technical services	3	202	77	18	6	D	—
BALANCE OF YELLOWSTONE COUNTY, MT								
54	Professional, scientific, & technical services	31	12 548	4 630	1 042	135	21.5	4.9
541	Professional, scientific, & technical services	31	12 548	4 630	1 042	135	21.5	4.9
5413	Architectural, engineering, & related services	11	9 477	3 886	906	107	20.6	1.2

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.

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.
 - a. 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

MONTANA

Butte-Silver Bow. See “Butte-Silver Bow (consolidated city).”

Butte-Silver Bow (consolidated city) is coextensive with Silver Bow County. It includes Walkerville, which is not populous enough for separate tabulation. Therefore, “Butte-Silver Bow” refers to the whole consolidated city.

Appendix E. Metropolitan Areas

MONTANA

Billings, MT MSA

Yellowstone County, MT

Great Falls, MT MSA

Cascade County, MT

