

# Tennessee

# 1997

Issued November 1999

EC97S54A-TN

## 1997 Economic Census

*Professional, Scientific, and Technical Services*

Geographic Area Series



# USCENSUSBUREAU

*Helping You Make Informed Decisions*

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



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## **1997 Economic Census** *Professional, Scientific, and Technical Services* Geographic Area Series



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Professional, Scientific, and Technical Services

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## 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

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

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

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

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

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

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

#### **DISCLOSURE**

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TENNESSEE</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8 812</b>	<b>6 911 779</b>	<b>2 686 615</b>	<b>612 722</b>	<b>72 225</b>	<b>21.4</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	8 812	6 911 779	2 686 615	612 722	72 225	21.4	6.2
5411	Legal services .....	2 593	1 313 122	447 474	96 568	12 572	27.9	5.6
54111	Offices of lawyers .....	2 457	1 257 337	426 321	91 880	11 873	28.5	5.3
541110	Offices of lawyers .....	2 457	1 257 337	426 321	91 880	11 873	28.5	5.3
5411101	Offices of lawyers (except legal aid societies) .....	2 457	1 257 337	426 321	91 880	11 873	28.5	5.3
54119	Other legal services .....	136	55 785	21 153	4 688	699	14.3	12.4
541191	Title abstract & settlement offices .....	120	50 236	19 626	4 328	645	15.2	12.0
541199	All other legal services .....	16	5 549	1 527	360	54	6.8	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 506	654 787	275 541	64 575	11 830	26.9	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 506	654 787	275 541	64 575	11 830	26.9	8.7
541211	Offices of certified public accountants .....	876	457 638	187 960	41 020	5 427	24.4	5.3
541213	Tax return preparation services .....	209	41 866	13 919	5 881	3 375	31.8	8.8
541214	Payroll services .....	41	56 850	32 533	7 973	1 397	26.1	28.5
541219	Other accounting services .....	380	98 433	41 129	9 701	1 631	36.9	12.5
5413	Architectural, engineering, & related services .....	1 463	1 721 443	759 041	167 735	17 174	15.6	3.8
54131	Architectural services .....	296	292 064	116 769	22 883	2 623	15.2	2.6
541310	Architectural services .....	296	292 064	116 769	22 883	2 623	15.2	2.6
54133	Engineering services .....	791	1 280 165	580 639	130 898	12 281	14.4	4.0
541330	Engineering services .....	791	1 280 165	580 639	130 898	12 281	14.4	4.0
54134	Drafting services .....	23	6 613	3 047	689	105	40.2	2.8
541340	Drafting services .....	23	6 613	3 047	689	105	40.2	2.8
54135	Building inspection services .....	26	3 298	1 096	169	55	54.9	5.3
541350	Building inspection services .....	26	3 298	1 096	169	55	54.9	5.3
54136	Geophysical surveying & mapping services .....	5	375	178	42	9	62.1	11.2
541360	Geophysical surveying & mapping services .....	5	375	178	42	9	62.1	11.2
54137	Surveying & mapping (except geophysical) services .....	237	53 196	22 979	5 070	1 088	46.2	4.6
541370	Surveying & mapping (except geophysical) services .....	237	53 196	22 979	5 070	1 088	46.2	4.6
54138	Testing laboratories .....	85	85 732	34 333	7 984	1 013	13.5	3.8
541380	Testing laboratories .....	85	85 732	34 333	7 984	1 013	13.5	3.8
5414	Specialized design services .....	357	192 546	47 775	10 786	1 556	36.6	5.7
54141	Interior design services .....	136	68 323	12 391	2 766	458	45.9	3.4
541410	Interior design services .....	136	68 323	12 391	2 766	458	45.9	3.4
54142	Industrial design services .....	17	22 903	9 442	2 632	261	8.6	-
541420	Industrial design services .....	17	22 903	9 442	2 632	261	8.6	-
54143	Graphic design services .....	200	100 660	25 825	5 357	825	36.3	8.5
541430	Graphic design services .....	200	100 660	25 825	5 357	825	36.3	8.5
5414301	Graphic design services (except commercial art & medical artists) ..	175	94 046	23 645	4 887	750	35.5	8.8
5414302	Commercial art .....	23	D	D	D	b	D	D
5414303	Medical artists .....	2	D	D	D	a	D	D
54149	Other specialized design services .....	4	660	117	31	12	100.0	-
541490	Other specialized design services .....	4	660	117	31	12	100.0	-
5415	Computer systems design & related services .....	654	810 806	305 900	74 844	6 827	21.2	10.8
54151	Computer systems design & related services .....	654	810 806	305 900	74 844	6 827	21.2	10.8
541511	Custom computer programming services .....	268	348 155	168 893	38 719	3 078	27.5	18.8
541512	Computer systems design services .....	295	241 067	85 796	20 521	2 113	28.2	6.5
5415121	Computer systems integrators .....	142	179 748	62 612	15 200	1 481	23.7	4.4
5415122	Computer systems consultants (except systems integrators) .....	153	61 319	23 184	5 321	632	41.5	12.7
541513	Computer facilities management services .....	25	D	D	D	g	D	D
541519	Other computer related services .....	66	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	1 048	742 454	304 300	68 622	7 447	26.5	11.6
54161	Management consulting services .....	803	603 990	255 391	57 925	6 166	24.0	12.0
541611	Administrative management & general management consulting service .....	382	325 260	146 827	34 239	2 937	16.3	15.3
541612	Human resources & executive search consulting services .....	173	97 243	46 051	10 062	1 289	32.8	9.5
5416121	Actuarial consulting .....	8	25 462	11 592	2 854	267	9	-
5416122	Executive placement services .....	84	33 913	18 074	3 399	612	46.6	16.4
5416123	Human resources & personnel management consulting .....	81	37 868	16 385	3 809	410	41.8	9.8
541613	Marketing consulting services .....	146	79 146	23 372	4 757	957	58.0	10.3
541614	Process, physical distribution, & logistics consulting services .....	53	80 500	28 543	6 801	715	5.1	3.0
541618	Other management consulting services .....	49	21 841	10 598	2 066	268	45.6	14.3
54162	Environmental consulting services .....	111	99 560	34 347	8 178	898	32.3	7.6
541620	Environmental consulting services .....	111	99 560	34 347	8 178	898	32.3	7.6
54169	Other scientific & technical consulting services .....	134	38 904	14 562	2 519	383	50.5	14.0
541690	Other scientific & technical consulting services .....	134	38 904	14 562	2 519	383	50.5	14.0
5417	Scientific research & development services .....	73	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences .....	63	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences .....	63	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences .....	37	D	D	D	i	D	D
5417102	Research & development in the life sciences .....	26	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities .....	10	D	D	D	b	D	D
541720	R&D in the social sciences & humanities .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TENNESSEE—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	664	609 563	191 535	42 700	5 889	27.3	5.2
54181	Advertising agencies .....	215	184 973	78 177	17 022	1 711	26.3	2.5
541810	Advertising agencies .....	215	184 973	78 177	17 022	1 711	26.3	2.5
54182	Public relations agencies .....	84	52 263	19 210	4 030	529	61.0	3.3
541820	Public relations agencies .....	84	52 263	19 210	4 030	529	61.0	3.3
54183	Media buying services .....	24	10 770	6 539	1 447	117	5.0	8.3
541830	Media buying services .....	24	10 770	6 539	1 447	117	5.0	8.3
54184	Media representatives .....	31	80 630	28 048	6 423	691	6.1	9.7
541840	Media representatives .....	31	80 630	28 048	6 423	691	6.1	9.7
5418401	Radio & television advertising representatives .....	8	2 896	535	83	16	—	—
5418402	Publishers' advertising representatives .....	23	77 734	27 513	6 340	675	6.3	10.0
54185	Display advertising .....	61	93 509	18 187	4 603	1 066	21.5	2.5
541850	Display advertising .....	61	93 509	18 187	4 603	1 066	21.5	2.5
5418501	Display advertising (except outdoor) .....	14	16 720	3 378	787	671	11.4	—
5418502	Outdoor advertising services .....	47	76 789	14 809	3 816	395	23.7	3.1
54186	Direct mail advertising .....	51	70 065	17 913	4 153	769	36.3	10.2
541860	Direct mail advertising .....	51	70 065	17 913	4 153	769	36.3	10.2
54187	Advertising material distribution services .....	10	6 791	2 190	530	96	7.5	19.1
541870	Advertising material distribution services .....	10	6 791	2 190	530	96	7.5	19.1
54189	Other services related to advertising .....	188	110 562	21 271	4 492	910	31.0	5.2
541890	Other services related to advertising .....	188	110 562	21 271	4 492	910	31.0	5.2
5418901	Welcoming services .....	1	D	D	D	a	D	D
5418902	Advertising specialties goods distributor .....	88	79 984	13 134	2 727	464	29.0	5.3
5418903	Sign painting & lettering shop .....	83	16 695	4 571	1 101	320	49.5	8.0
5418909	All other advertising .....	16	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	454	D	D	D	h	D	D
54191	Marketing research & public opinion polling .....	54	39 387	22 476	6 185	870	13.7	12.8
541910	Marketing research & public opinion polling .....	54	39 387	22 476	6 185	870	13.7	12.8
54192	Photographic services .....	354	131 132	45 061	9 758	2 163	31.1	3.9
541921	Photographic studios, portrait .....	308	118 518	41 147	8 982	2 018	30.4	3.9
541922	Commercial photography .....	46	12 614	3 914	776	145	38.1	3.8
54193	Translation & interpretation services .....	7	D	D	D	b	D	D
541930	Translation & interpretation services .....	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	39	D	D	D	c	D	D
541990	All other professional, scientific, & technical services .....	39	D	D	D	c	D	D

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TENNESSEE</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>65</b>	<b>121 779</b>	<b>121 853</b>	<b>39 119</b>	<b>9 062</b>	<b>1 343</b>	<b>13.8</b>	<b>2.7</b>
541	Professional, scientific, & technical services .....	65	121 779	121 853	39 119	9 062	1 343	13.8	2.7
5411	Legal services .....	23	13 771	13 720	7 961	1 853	247	28.2	2.0
54111	Offices of lawyers .....	23	13 771	13 720	7 961	1 853	247	28.2	2.0
541110	Offices of lawyers .....	23	13 771	13 720	7 961	1 853	247	28.2	2.0
5411102	Legal aid societies & similar legal services .....	23	13 771	13 720	7 961	1 853	247	28.2	2.0
5417	Scientific research & development services .....	42	108 008	108 133	31 158	7 209	1 096	12.0	2.8
54171	R&D in the physical, engineering, & life sciences .....	26	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	26	D	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences .....	6	D	D	D	D	b	D	D
5417102	Research & development in the life sciences .....	20	19 914	22 181	8 887	1 450	334	53.1	13.2
54172	Research & development in the social sciences & humanities .....	16	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities .....	16	D	D	D	D	f	D	D

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHATTANOOGA, TN—GA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>776</b>	<b>425 194</b>	<b>170 655</b>	<b>37 835</b>	<b>4 980</b>	<b>27.7</b>	<b>8.2</b>
541	Professional, scientific, & technical services	776	425 194	170 655	37 835	4 980	27.7	8.2
5411	Legal services	230	142 170	56 122	11 623	1 554	28.8	5.5
54111	Offices of lawyers	214	132 935	51 903	10 575	1 386	30.7	3.6
541110	Offices of lawyers	214	132 935	51 903	10 575	1 386	30.7	3.6
5411101	Offices of lawyers (except legal aid societies)	214	132 935	51 903	10 575	1 386	30.7	3.6
54119	Other legal services	16	9 235	4 219	1 048	168	2.4	32.8
541191	Title abstract & settlement offices	16	9 235	4 219	1 048	168	2.4	32.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	122	62 118	25 140	6 200	1 103	22.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	122	62 118	25 140	6 200	1 103	22.6	5.8
541211	Offices of certified public accountants	73	48 413	19 531	4 526	590	21.2	3.6
541213	Tax return preparation services	13	4 129	1 331	625	338	32.9	9.5
541219	Other accounting services	36	9 576	4 278	1 049	175	25.6	15.3
5413	Architectural, engineering, & related services	147	72 949	33 552	7 435	941	34.6	10.4
54131	Architectural services	29	17 093	7 200	1 431	166	21.5	5.4
541310	Architectural services	29	17 093	7 200	1 431	166	21.5	5.4
54133	Engineering services	78	39 173	18 726	4 428	507	45.7	11.5
541330	Engineering services	78	39 173	18 726	4 428	507	45.7	11.5
54134	Drafting services	5	D	D	D	b	D	D
541340	Drafting services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	4 638	2 259	487	100	30.7	7.9
541370	Surveying & mapping (except geophysical) services	19	4 638	2 259	487	100	30.7	7.9
54138	Testing laboratories	14	9 078	3 603	717	123	17.4	19.8
541380	Testing laboratories	14	9 078	3 603	717	123	17.4	19.8
5414	Specialized design services	20	8 574	1 798	391	82	46.9	4
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	12	D	D	D	b	D	D
541430	Graphic design services	12	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	64	33 498	16 466	3 584	348	28.8	7.6
54151	Computer systems design & related services	64	33 498	16 466	3 584	348	28.8	7.6
541511	Custom computer programming services	33	21 780	12 629	2 779	229	11.3	7.8
541512	Computer systems design services	24	9 814	3 172	594	92	72.6	5.6
5416	Management, scientific, & technical consulting services	82	45 838	22 071	5 242	406	21.1	14.0
54161	Management consulting services	73	40 585	20 280	4 877	349	22.1	14.0
541611	Administrative management & general management consulting service	40	24 975	14 085	3 732	194	14.5	20.0
541612	Human resources & executive search consulting services	12	3 973	2 478	376	51	28.5	8.3
541618	Other management consulting services	6	2 977	1 014	224	23	53.8	—
54162	Environmental consulting services	5	4 586	1 493	357	55	1.2	15.8
541620	Environmental consulting services	5	4 586	1 493	357	55	1.2	15.8
5418	Advertising & related services	62	D	D	D	e	D	D
54181	Advertising agencies	22	18 319	5 862	1 193	140	16.1	3.9
541810	Advertising agencies	22	18 319	5 862	1 193	140	16.1	3.9
54185	Display advertising	8	9 171	2 310	518	65	5.7	16.6
541850	Display advertising	8	9 171	2 310	518	65	5.7	16.6
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	18	8 948	1 143	278	60	60.9	21.3
541890	Other services related to advertising	18	8 948	1 143	278	60	60.9	21.3
5418902	Advertising specialties goods distributor	10	D	D	D	a	D	D
5418903	Sign painting & lettering shop	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	D	D	D	c	D	D
54192	Photographic services	35	D	D	D	c	D	D
541921	Photographic studios, portrait	30	D	D	D	c	D	D
<b>CLARKSVILLE—HOPKINSVILLE, TN—KY MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>199</b>	<b>66 301</b>	<b>19 958</b>	<b>4 795</b>	<b>1 076</b>	<b>50.3</b>	<b>7.7</b>
541	Professional, scientific, & technical services	199	66 301	19 958	4 795	1 076	50.3	7.7
5411	Legal services	79	26 164	5 892	1 248	292	57.8	6.7
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	9 211	3 740	1 015	333	65.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	9 211	3 740	1 015	333	65.9	2.0
541211	Offices of certified public accountants	13	5 360	2 225	505	82	75.5	—
541213	Tax return preparation services	10	2 195	891	350	205	25.3	—
541219	Other accounting services	15	1 656	624	160	46	88.7	11.3
5413	Architectural, engineering, & related services	27	13 007	4 926	1 186	174	42.2	9.3
5416	Management, scientific, & technical consulting services	14	3 769	1 424	367	66	56.4	30.7
5418	Advertising & related services	12	6 247	1 379	346	91	43.0	—
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	1 528	344	75	38	32.9	—
541921	Photographic studios, portrait	11	1 528	344	75	38	32.9	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JACKSON, TN MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>148</b>	<b>79 059</b>	<b>37 123</b>	<b>8 143</b>	<b>1 009</b>	<b>30.7</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	148	79 059	37 123	8 143	1 009	30.7	4.7
5411	Legal services .....	52	26 763	11 014	2 259	299	17.8	5.5
541111	Offices of lawyers .....	51	D	D	D	e	D	D
541110	Offices of lawyers .....	51	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	32	16 916	10 603	2 649	326	65.5	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	32	16 916	10 603	2 649	326	65.5	6.8
541211	Offices of certified public accountants .....	23	D	D	D	c	D	D
541213	Tax return preparation services .....	5	1 258	395	150	127	18.4	18.1
5413	Architectural, engineering, & related services .....	20	22 504	10 790	2 333	226	14.6	.6
54133	Engineering services .....	11	18 197	8 983	1 935	153	3.7	.7
541330	Engineering services .....	11	18 197	8 983	1 935	153	3.7	.7
54137	Surveying & mapping (except geophysical) services .....	4	1 835	873	199	37	30.3	—
541370	Surveying & mapping (except geophysical) services .....	4	1 835	873	199	37	30.3	—
5414	Specialized design services .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	15	3 068	1 384	268	44	61.5	9.7
5418	Advertising & related services .....	10	3 886	951	176	37	60.0	11.4
54189	Other services related to advertising .....	7	D	D	D	b	D	D
541890	Other services related to advertising .....	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	5	2 117	641	129	32	97.7	2.3
<b>JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>663</b>	<b>305 595</b>	<b>117 319</b>	<b>28 277</b>	<b>3 861</b>	<b>29.9</b>	<b>20.5</b>
541	Professional, scientific, & technical services .....	663	305 595	117 319	28 277	3 861	29.9	20.5
5411	Legal services .....	230	71 104	25 551	5 244	866	38.1	8.6
541111	Offices of lawyers .....	220	69 166	24 738	5 085	834	38.5	7.8
541110	Offices of lawyers .....	220	69 166	24 738	5 085	834	38.5	7.8
5411101	Offices of lawyers (except legal aid societies) .....	220	69 166	24 738	5 085	834	38.5	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	129	31 348	13 210	3 118	871	39.9	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	129	31 348	13 210	3 118	871	39.9	13.1
541211	Offices of certified public accountants .....	70	21 759	8 932	1 929	406	39.4	10.7
541213	Tax return preparation services .....	21	D	D	D	e	D	D
541219	Other accounting services .....	37	5 715	2 970	656	129	49.0	26.2
5413	Architectural, engineering, & related services .....	116	88 010	24 821	5 854	814	25.7	51.1
54131	Architectural services .....	20	7 567	2 729	683	104	44.6	9.3
541310	Architectural services .....	20	7 567	2 729	683	104	44.6	9.3
54133	Engineering services .....	52	72 312	18 878	4 429	527	19.2	60.5
541330	Engineering services .....	52	72 312	18 878	4 429	527	19.2	60.5
54137	Surveying & mapping (except geophysical) services .....	35	5 967	2 206	509	137	70.9	8.8
541370	Surveying & mapping (except geophysical) services .....	35	5 967	2 206	509	137	70.9	8.8
5414	Specialized design services .....	19	7 049	1 883	405	95	47.8	4.8
54141	Interior design services .....	9	4 712	669	147	38	59.6	—
541410	Interior design services .....	9	4 712	669	147	38	59.6	—
54143	Graphic design services .....	8	D	D	D	b	D	D
541430	Graphic design services .....	8	D	D	D	b	D	D
5415	Computer systems design & related services .....	34	16 000	6 093	1 255	198	29.2	2.4
54151	Computer systems design & related services .....	34	16 000	6 093	1 255	198	29.2	2.4
541512	Computer systems design services .....	19	9 946	2 581	566	111	27.6	3.9
5415122	Computer systems consultants (except systems integrators) .....	10	5 859	1 637	345	64	20.8	6.3
5416	Management, scientific, & technical consulting services .....	54	45 864	30 679	9 329	483	14.9	8.7
54161	Management consulting services .....	39	39 697	28 462	8 870	440	12.1	10.1
541611	Administrative management & general management consulting .....	16	D	D	D	e	D	D
541612	Human resources & executive search consulting services .....	11	3 820	1 929	374	46	64.3	1.6
54162	Environmental consulting services .....	5	3 987	1 148	324	29	21.5	—
541620	Environmental consulting services .....	5	3 987	1 148	324	29	21.5	—
5417	Scientific research & development services .....	6	8 603	4 053	602	76	26.2	18.4
5418	Advertising & related services .....	35	28 739	8 080	1 830	241	35.0	3.2
54189	Other services related to advertising .....	12	7 955	1 323	250	52	50.2	10.4
541890	Other services related to advertising .....	12	7 955	1 323	250	52	50.2	10.4
5418902	Advertising specialties goods distributor .....	6	7 256	1 147	215	43	51.5	9.5
5419	Other professional, scientific, & technical services .....	40	8 878	2 949	640	217	23.8	1.6
54192	Photographic services .....	37	8 227	2 687	576	210	23.2	1.7
541921	Photographic studios, portrait .....	34	7 441	2 632	564	205	15.1	1.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KNOXVILLE, TN MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 397</b>	<b>1 750 276</b>	<b>699 856</b>	<b>164 504</b>	<b>17 148</b>	<b>12.3</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	1 397	1 750 276	699 856	164 504	17 148	12.3	3.3
5411	Legal services .....	346	210 083	70 838	14 334	1 992	23.9	7.1
54111	Offices of lawyers .....	319	202 680	68 024	13 734	1 895	23.5	7.4
541110	Offices of lawyers .....	319	202 680	68 024	13 734	1 895	23.5	7.4
5411101	Offices of lawyers (except legal aid societies) .....	319	202 680	68 024	13 734	1 895	23.5	7.4
54119	Other legal services .....	27	7 403	2 814	600	97	34.9	.1
541191	Title abstract & settlement offices .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	233	81 438	37 967	8 872	1 538	27.9	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	233	81 438	37 967	8 872	1 538	27.9	4.3
541211	Offices of certified public accountants .....	143	55 135	26 882	5 958	779	29.4	2.9
541213	Tax return preparation services .....	20	D	D	D	e	D	D
541219	Other accounting services .....	62	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	324	479 787	193 455	44 095	4 218	12.5	4.8
54131	Architectural services .....	58	42 554	16 934	3 428	478	25.3	.9
541310	Architectural services .....	58	42 554	16 934	3 428	478	25.3	.9
54133	Engineering services .....	199	410 821	165 140	38 144	3 360	10.4	5.3
541330	Engineering services .....	199	410 821	165 140	38 144	3 360	10.4	5.3
54137	Surveying & mapping (except geophysical) services .....	41	9 539	3 742	909	177	46.8	6.1
541370	Surveying & mapping (except geophysical) services .....	41	9 539	3 742	909	177	46.8	6.1
54138	Testing laboratories .....	16	14 937	6 566	1 434	175	9.6	1.6
541380	Testing laboratories .....	16	14 937	6 566	1 434	175	9.6	1.6
5414	Specialized design services .....	38	D	D	D	c	D	D
54141	Interior design services .....	13	D	D	D	b	D	D
541410	Interior design services .....	13	D	D	D	b	D	D
54142	Industrial design services .....	2	D	D	D	b	D	D
541420	Industrial design services .....	2	D	D	D	b	D	D
54143	Graphic design services .....	23	D	D	D	b	D	D
541430	Graphic design services .....	23	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	22	D	D	D	b	D	D
5415	Computer systems design & related services .....	114	87 424	34 592	8 989	856	25.5	7.3
54151	Computer systems design & related services .....	114	87 424	34 592	8 989	856	25.5	7.3
541511	Custom computer programming services .....	40	23 343	10 358	2 596	267	18.8	13.6
541512	Computer systems design services .....	58	59 983	22 635	6 073	545	25.5	4.8
5415121	Computer systems integrators .....	29	51 521	19 033	5 257	473	16.1	5.2
5415122	Computer systems consultants (except systems integrators) .....	29	8 462	3 602	816	72	82.8	2.5
5416	Management, scientific, & technical consulting services .....	172	121 620	54 312	12 369	1 515	22.6	3.6
54161	Management consulting services .....	116	80 369	38 867	9 188	1 179	18.2	5.2
541611	Administrative management & general management consulting service .....	58	31 181	18 911	4 113	411	12.5	8.1
541612	Human resources & executive search consulting services .....	20	10 537	4 064	1 020	114	25.5	3.9
5416123	Human resources & personnel management consulting .....	10	8 614	3 290	844	71	19.5	—
541613	Marketing consulting services .....	19	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services .....	13	24 615	11 034	2 972	249	6.5	1.7
541618	Other management consulting services .....	6	D	D	D	b	D	D
54162	Environmental consulting services .....	34	35 283	13 075	2 844	256	32.6	—
541620	Environmental consulting services .....	34	35 283	13 075	2 844	256	32.6	—
54169	Other scientific & technical consulting services .....	22	5 968	2 370	337	80	22.6	3.4
541690	Other scientific & technical consulting services .....	22	5 968	2 370	337	80	22.6	3.4
5417	Scientific research & development services .....	20	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences .....	19	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences .....	19	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences .....	14	D	D	D	i	D	D
5418	Advertising & related services .....	84	D	D	D	g	D	D
54181	Advertising agencies .....	32	30 221	13 745	3 301	228	16.8	1.3
541810	Advertising agencies .....	32	30 221	13 745	3 301	228	16.8	1.3
54182	Public relations agencies .....	10	D	D	D	c	D	D
541820	Public relations agencies .....	10	D	D	D	c	D	D
54184	Media representatives .....	3	D	D	D	c	D	D
541840	Media representatives .....	3	D	D	D	c	D	D
5418402	Publishers' advertising representatives .....	3	D	D	D	c	D	D
54185	Display advertising .....	6	D	D	D	f	D	D
541850	Display advertising .....	6	D	D	D	f	D	D
5418502	Outdoor advertising services .....	5	D	D	D	b	D	D
54189	Other services related to advertising .....	26	D	D	D	c	D	D
541890	Other services related to advertising .....	26	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	66	D	D	D	e	D	D
54192	Photographic services .....	51	D	D	D	e	D	D
541921	Photographic studios, portrait .....	46	D	D	D	e	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MEMPHIS, TN—AR—MS MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 864</b>	<b>1 555 674</b>	<b>583 098</b>	<b>129 333</b>	<b>16 144</b>	<b>23.4</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	1 864	1 555 674	583 098	129 333	16 144	23.4	6.0
5411	Legal services .....	541	319 872	115 173	25 587	2 851	26.9	4.3
54111	Offices of lawyers .....	518	305 107	110 468	24 480	2 695	27.5	4.5
541110	Offices of lawyers .....	518	305 107	110 468	24 480	2 695	27.5	4.5
5411101	Offices of lawyers (except legal aid societies) .....	518	305 107	110 468	24 480	2 695	27.5	4.5
54119	Other legal services .....	23	14 765	4 705	1 107	156	15.0	—
541191	Title abstract & settlement offices .....	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	297	170 097	64 745	15 385	2 872	21.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	297	170 097	64 745	15 385	2 872	21.9	6.8
541211	Offices of certified public accountants .....	175	132 774	48 632	11 160	1 355	19.4	2.9
541213	Tax return preparation services .....	28	7 692	2 881	1 259	893	18.0	9.0
541219	Other accounting services .....	83	15 997	6 208	1 341	270	45.4	18.8
5413	Architectural, engineering, & related services .....	262	274 234	120 833	24 765	2 774	16.8	3.1
54131	Architectural services .....	74	77 796	34 269	6 867	704	13.8	.7
541310	Architectural services .....	74	77 796	34 269	6 867	704	13.8	.7
54133	Engineering services .....	136	160 837	72 968	14 537	1 639	19.0	4.3
541330	Engineering services .....	136	160 837	72 968	14 537	1 639	19.0	4.3
54137	Surveying & mapping (except geophysical) services .....	17	3 238	1 301	268	66	39.7	—
541370	Surveying & mapping (except geophysical) services .....	17	3 238	1 301	268	66	39.7	—
54138	Testing laboratories .....	22	29 806	11 249	2 848	332	9.5	3.2
541380	Testing laboratories .....	22	29 806	11 249	2 848	332	9.5	3.2
5414	Specialized design services .....	75	49 300	11 436	2 527	369	53.3	2.3
54141	Interior design services .....	31	D	D	D	c	D	D
541410	Interior design services .....	31	D	D	D	c	D	D
54143	Graphic design services .....	41	29 395	6 997	1 652	208	50.1	1.0
541430	Graphic design services .....	41	29 395	6 997	1 652	208	50.1	1.0
5414301	Graphic design services (except commercial art & medical artists) ..	32	D	D	D	c	D	D
5415	Computer systems design & related services .....	176	303 869	106 630	24 869	2 592	17.8	7.3
54151	Computer systems design & related services .....	176	303 869	106 630	24 869	2 592	17.8	7.3
541511	Custom computer programming services .....	73	104 129	49 976	10 639	925	29.2	12.0
541512	Computer systems design services .....	71	64 172	25 685	5 744	550	33.8	6.0
5415121	Computer systems integrators .....	36	51 709	19 236	4 265	379	29.5	3.5
5415122	Computer systems consultants (except systems integrators) .....	35	12 463	6 449	1 479	171	51.5	16.2
541513	Computer facilities management services .....	13	D	D	D	g	D	D
541519	Other computer related services .....	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	256	177 761	76 823	14 102	1 998	31.5	14.0
54161	Management consulting services .....	202	139 846	62 981	11 043	1 657	34.0	11.8
541611	Administrative management & general management consulting service .....	90	71 127	32 773	5 061	596	24.0	11.7
541612	Human resources & executive search consulting services .....	47	26 980	13 088	2 817	396	34.6	14.1
5416122	Executive placement services .....	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	25	D	D	D	c	D	D
541613	Marketing consulting services .....	33	22 026	6 878	1 459	313	82.5	13.0
541614	Process, physical distribution, & logistics consulting services .....	16	13 650	6 954	1 330	290	1.4	7.0
541618	Other management consulting services .....	16	6 063	3 288	376	62	45.0	8.5
54162	Environmental consulting services .....	20	27 014	9 902	2 348	254	19.1	19.5
541620	Environmental consulting services .....	20	27 014	9 902	2 348	254	19.1	19.5
54169	Other scientific & technical consulting services .....	34	10 901	3 940	711	87	29.9	29.3
541690	Other scientific & technical consulting services .....	34	10 901	3 940	711	87	29.9	29.3
5418	Advertising & related services .....	155	196 726	57 146	13 967	1 748	25.2	3.8
54181	Advertising agencies .....	62	55 986	24 132	6 035	607	24.6	4.5
541810	Advertising agencies .....	62	55 986	24 132	6 035	607	24.6	4.5
54184	Media representatives .....	6	D	D	D	b	D	D
541840	Media representatives .....	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives .....	4	D	D	D	b	D	D
54185	Display advertising .....	14	39 839	5 593	1 540	249	34.8	—
541850	Display advertising .....	14	39 839	5 593	1 540	249	34.8	—
5418502	Outdoor advertising services .....	11	D	D	D	c	D	D
54186	Direct mail advertising .....	15	38 135	9 350	2 311	347	34.3	3.0
541860	Direct mail advertising .....	15	38 135	9 350	2 311	347	34.3	3.0
54189	Other services related to advertising .....	41	D	D	D	e	D	D
541890	Other services related to advertising .....	41	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	24	26 567	4 261	846	154	19.4	3.2
5418903	Sign painting & lettering shop .....	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	92	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	18	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	18	D	D	D	e	D	D
54192	Photographic services .....	67	D	D	D	e	D	D
541921	Photographic studios, portrait .....	53	32 587	13 815	2 960	364	12.4	4.0
541922	Commercial photography .....	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NASHVILLE, TN MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 682</b>	<b>2 219 528</b>	<b>832 033</b>	<b>186 812</b>	<b>21 278</b>	<b>23.2</b>	<b>8.4</b>
541	Professional, scientific, & technical services .....	2 682	2 219 528	832 033	186 812	21 278	23.2	8.4
5411	Legal services .....	691	424 052	141 402	31 621	3 615	23.1	6.0
54111	Offices of lawyers .....	644	403 297	133 763	30 021	3 402	23.7	5.6
541110	Offices of lawyers .....	644	403 297	133 763	30 021	3 402	23.7	5.6
5411101	Offices of lawyers (except legal aid societies) .....	644	403 297	133 763	30 021	3 402	23.7	5.6
54119	Other legal services .....	47	20 755	7 639	1 600	213	10.4	13.5
541191	Title abstract & settlement offices .....	37	15 851	6 369	1 314	179	13.1	12.4
541199	All other legal services .....	10	4 904	1 270	286	34	1.8	17.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	406	238 910	103 622	22 804	3 779	20.8	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	406	238 910	103 622	22 804	3 779	20.8	10.4
541211	Offices of certified public accountants .....	240	161 384	68 521	13 827	1 664	19.0	7.1
541213	Tax return preparation services .....	36	8 520	2 998	1 206	689	20.3	6.6
541214	Payroll services .....	16	28 665	16 759	4 167	913	9.7	28.0
541219	Other accounting services .....	114	40 341	15 344	3 604	513	35.7	11.9
5413	Architectural, engineering, & related services .....	432	501 258	213 369	45 023	4 547	18.3	2.6
54131	Architectural services .....	106	143 149	54 121	10 204	1 117	10.6	3.5
541310	Architectural services .....	106	143 149	54 121	10 204	1 117	10.6	3.5
54133	Engineering services .....	245	315 431	140 807	30 670	2 806	21.4	2.2
541330	Engineering services .....	245	315 431	140 807	30 670	2 806	21.4	2.2
54137	Surveying & mapping (except geophysical) services .....	45	12 658	6 645	1 467	266	38.2	3.0
541370	Surveying & mapping (except geophysical) services .....	45	12 658	6 645	1 467	266	38.2	3.0
54138	Testing laboratories .....	20	27 789	11 145	2 543	303	11.3	1.0
541380	Testing laboratories .....	20	27 789	11 145	2 543	303	11.3	1.0
5414	Specialized design services .....	161	96 837	23 109	5 324	693	28.0	5.9
54141	Interior design services .....	50	31 983	5 375	1 347	158	33.5	1.5
541410	Interior design services .....	50	31 983	5 375	1 347	158	33.5	1.5
54142	Industrial design services .....	8	D	D	D	c	D	D
541420	Industrial design services .....	8	D	D	D	c	D	D
54143	Graphic design services .....	100	52 504	13 442	2 696	385	27.9	9.9
541430	Graphic design services .....	100	52 504	13 442	2 696	385	27.9	9.9
5414301	Graphic design services (except commercial art & medical artists) ..	85	48 653	11 934	2 374	339	24.8	10.2
5414302	Commercial art .....	15	3 851	1 508	322	46	66.8	7.0
5415	Computer systems design & related services .....	213	339 894	131 200	34 227	2 534	21.1	16.1
54151	Computer systems design & related services .....	213	339 894	131 200	34 227	2 534	21.1	16.1
541511	Custom computer programming services .....	88	181 053	87 325	21 308	1 499	29.6	26.0
541512	Computer systems design services .....	96	80 237	26 559	6 475	626	19.0	8.5
5415121	Computer systems integrators .....	44	50 714	16 941	4 266	417	14.3	5.6
5415122	Computer systems consultants (except systems integrators) .....	52	29 523	9 618	2 209	209	27.0	13.4
541513	Computer facilities management services .....	6	D	D	D	e	D	D
541519	Other computer related services .....	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	386	310 821	108 593	24 578	2 778	24.8	13.2
54161	Management consulting services .....	315	281 702	98 361	22 545	2 484	22.1	13.9
541611	Administrative management & general management consulting service .....	147	161 046	53 396	12 734	1 302	15.7	18.1
541612	Human resources & executive search consulting services .....	68	46 511	22 351	4 952	610	28.5	6.0
5416121	Actuarial consulting .....	7	D	D	D	e	D	D
5416122	Executive placement services .....	30	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	31	8 032	3 272	818	132	71.9	7.7
541613	Marketing consulting services .....	69	41 532	12 666	2 416	262	46.6	9.4
541614	Process, physical distribution, & logistics consulting services .....	15	25 129	6 735	1 645	207	6.0	3.3
541618	Other management consulting services .....	16	7 484	3 213	798	103	37.0	33.3
54162	Environmental consulting services .....	28	15 620	5 047	1 100	182	47.8	5.8
541620	Environmental consulting services .....	28	15 620	5 047	1 100	182	47.8	5.8
54169	Other scientific & technical consulting services .....	43	13 499	5 185	933	112	55.3	7.0
541690	Other scientific & technical consulting services .....	43	13 499	5 185	933	112	55.3	7.0
5417	Scientific research & development services .....	16	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	14	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	14	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	9	D	D	D	c	D	D
5418	Advertising & related services .....	249	231 720	78 921	16 154	2 122	29.1	6.5
54181	Advertising agencies .....	75	74 353	32 197	6 044	626	33.9	1.4
541810	Advertising agencies .....	75	74 353	32 197	6 044	626	33.9	1.4
54182	Public relations agencies .....	53	31 073	12 321	2 396	298	63.4	2.5
541820	Public relations agencies .....	53	31 073	12 321	2 396	298	63.4	2.5
54184	Media representatives .....	15	40 667	14 075	3 315	404	6.4	12.1
541840	Media representatives .....	15	40 667	14 075	3 315	404	6.4	12.1
5418402	Publishers' advertising representatives .....	10	D	D	D	e	D	D
54185	Display advertising .....	16	15 359	2 989	750	91	12.9	3.2
541850	Display advertising .....	16	15 359	2 989	750	91	12.9	3.2
5418502	Outdoor advertising services .....	11	14 771	2 821	719	86	9.4	3.3
54186	Direct mail advertising .....	25	24 887	7 383	1 570	346	31.6	22.9
541860	Direct mail advertising .....	25	24 887	7 383	1 570	346	31.6	22.9
54189	Other services related to advertising .....	53	D	D	D	e	D	D
541890	Other services related to advertising .....	53	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	32	33 591	6 447	1 340	199	20.5	2.4
5418903	Sign painting & lettering shop .....	15	3 331	861	200	67	43.7	1.9

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NASHVILLE, TN MSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services .....	128	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	23	19 209	9 595	1 519	368	19.1	18.3
541910	Marketing research & public opinion polling .....	23	19 209	9 595	1 519	368	19.1	18.3
54192	Photographic services .....	90	D	D	D	f	D	D
541921	Photographic studios, portrait .....	73	D	D	D	e	D	D
541922	Commercial photography .....	17	4 322	1 098	243	36	54.2	—
54193	Translation & interpretation services .....	4	D	D	D	b	D	D
541930	Translation & interpretation services .....	4	D	D	D	b	D	D
<b>AREA OUTSIDE TENNESSEE METROPOLITAN AREAS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 540</b>	<b>685 377</b>	<b>282 869</b>	<b>65 618</b>	<b>9 079</b>	<b>27.1</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	1 540	685 377	282 869	65 618	9 079	27.1	5.2
5411	Legal services .....	613	152 262	42 495	8 899	1 825	47.1	6.4
54111	Offices of lawyers .....	596	148 323	40 882	8 549	1 760	47.6	6.4
541110	Offices of lawyers .....	596	148 323	40 882	8 549	1 760	47.6	6.4
5411101	Offices of lawyers (except legal aid societies) .....	596	148 323	40 882	8 549	1 760	47.6	6.4
54119	Other legal services .....	17	3 939	1 613	350	65	29.5	7.8
541191	Title abstract & settlement offices .....	17	3 939	1 613	350	65	29.5	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	339	64 141	24 548	6 598	1 619	50.1	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	339	64 141	24 548	6 598	1 619	50.1	13.6
541211	Offices of certified public accountants .....	179	D	D	D	f	D	D
541213	Tax return preparation services .....	92	D	D	D	f	D	D
541219	Other accounting services .....	64	8 850	4 531	1 189	256	69.3	5.2
5413	Architectural, engineering, & related services .....	207	333 638	173 944	40 872	3 992	8.6	2.0
54133	Engineering services .....	91	310 703	165 322	39 080	3 561	5.2	1.8
541330	Engineering services .....	91	310 703	165 322	39 080	3 561	5.2	1.8
54137	Surveying & mapping (except geophysical) services .....	85	16 379	6 556	1 358	336	52.4	3.5
541370	Surveying & mapping (except geophysical) services .....	85	16 379	6 556	1 358	336	52.4	3.5
5414	Specialized design services .....	41	D	D	D	c	D	D
54141	Interior design services .....	23	D	D	D	b	D	D
541410	Interior design services .....	23	D	D	D	b	D	D
54143	Graphic design services .....	17	D	D	D	b	D	D
541430	Graphic design services .....	17	D	D	D	b	D	D
5415	Computer systems design & related services .....	59	32 361	11 701	2 118	326	39.1	6.0
54151	Computer systems design & related services .....	59	32 361	11 701	2 118	326	39.1	6.0
541511	Custom computer programming services .....	26	D	D	D	c	D	D
541512	Computer systems design services .....	28	16 850	4 880	1 007	191	46.6	6.0
5416	Management, scientific, & technical consulting services .....	99	43 880	13 410	3 398	406	44.0	9.7
54161	Management consulting services .....	61	24 568	8 302	1 892	211	27.6	13.8
541612	Human resources & executive search consulting services .....	15	5 317	2 163	532	71	50.7	38.6
5416122	Executive placement services .....	10	4 347	1 488	367	53	40.3	46.6
541614	Process, physical distribution, & logistics consulting services .....	4	D	D	D	b	D	D
54162	Environmental consulting services .....	17	12 155	3 281	1 080	102	56.3	.2
541620	Environmental consulting services .....	17	12 155	3 281	1 080	102	56.3	.2
54169	Other scientific & technical consulting services .....	21	7 157	1 827	426	93	79.2	11.5
541690	Other scientific & technical consulting services .....	21	7 157	1 827	426	93	79.2	11.5
5418	Advertising & related services .....	72	D	D	D	c	D	D
54189	Other services related to advertising .....	35	D	D	D	b	D	D
541890	Other services related to advertising .....	35	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	24	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	94	D	D	D	f	D	D
54192	Photographic services .....	79	D	D	D	f	D	D
541921	Photographic studios, portrait .....	75	D	D	D	f	D	D

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHATTANOOGA, TN-GA MSA</b>									
54	Professional, scientific, & technical services ..	3	D	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	D	a	D	D
<b>CLARKSVILLE-HOPKINSVILLE, TN-KY MSA</b>									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
<b>JACKSON, TN MSA</b>									
54	Professional, scientific, & technical services ..	1	D	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	1	D	D	D	D	b	D	D
<b>JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA</b>									
54	Professional, scientific, & technical services ..	4	1 606	1 590	727	179	24	13.2	-
541	Professional, scientific, & technical services .....	4	1 606	1 590	727	179	24	13.2	-
<b>KNOXVILLE, TN MSA</b>									
54	Professional, scientific, & technical services ..	19	D	D	D	D	f	D	D
541	Professional, scientific, & technical services .....	19	D	D	D	D	f	D	D
5411	Legal services .....	4	D	D	D	D	b	D	D
54111	Offices of lawyers .....	4	D	D	D	D	b	D	D
541110	Offices of lawyers .....	4	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services .....	4	D	D	D	D	b	D	D
5417	Scientific research & development services .....	15	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities .....	9	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities .....	9	D	D	D	D	f	D	D
<b>MEMPHIS, TN-AR-MS MSA</b>									
54	Professional, scientific, & technical services ..	12	15 248	11 927	4 382	912	130	85.8	10.0
541	Professional, scientific, & technical services .....	12	15 248	11 927	4 382	912	130	85.8	10.0
5417	Scientific research & development services .....	10	D	D	D	D	b	D	D
<b>NASHVILLE, TN MSA</b>									
54	Professional, scientific, & technical services ..	17	13 880	18 795	8 337	1 495	315	8.5	5.1
541	Professional, scientific, & technical services .....	17	13 880	18 795	8 337	1 495	315	8.5	5.1
5417	Scientific research & development services .....	12	D	D	D	D	e	D	D
<b>AREA OUTSIDE TENNESSEE METROPOLITAN AREAS</b>									
54	Professional, scientific, & technical services ..	10	D	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	10	D	D	D	D	b	D	D

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ANDERSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>180</b>	<b>934 465</b>	<b>384 615</b>	<b>93 550</b>	<b>7 960</b>	<b>2.5</b>	<b>.5</b>
541	Professional, scientific, & technical services	180	934 465	384 615	93 550	7 960	2.5	.5
5411	Legal services	32	D	D	D	c	D	D
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	71	D	D	D	g	D	D
54133	Engineering services	63	D	D	D	g	D	D
541330	Engineering services	63	D	D	D	g	D	D
5415	Computer systems design & related services	14	D	D	D	c	D	D
54151	Computer systems design & related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	24	D	D	D	e	D	D
54161	Management consulting services	13	D	D	D	e	D	D
541611	Administrative management & general management consulting service	4	D	D	D	c	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
5417	Scientific research & development services	8	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	8	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	8	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	7	D	D	D	i	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
<b>BEDFORD COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>36</b>	<b>10 865</b>	<b>3 190</b>	<b>894</b>	<b>233</b>	<b>48.0</b>	<b>3.8</b>
541	Professional, scientific, & technical services	36	10 865	3 190	894	233	48.0	3.8
5411	Legal services	16	4 589	1 002	235	53	61.3	1.2
54111	Offices of lawyers	16	4 589	1 002	235	53	61.3	1.2
541110	Offices of lawyers	16	4 589	1 002	235	53	61.3	1.2
5411101	Offices of lawyers (except legal aid societies)	16	4 589	1 002	235	53	61.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 745	885	321	123	38.4	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 745	885	321	123	38.4	1.5
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
<b>BENTON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>11</b>	<b>1 982</b>	<b>455</b>	<b>156</b>	<b>44</b>	<b>73.8</b>	<b>6.1</b>
541	Professional, scientific, & technical services	11	1 982	455	156	44	73.8	6.1
<b>BLEDSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BLOUNT COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>122</b>	<b>55 359</b>	<b>22 490</b>	<b>5 202</b>	<b>646</b>	<b>24.6</b>	<b>5.3</b>
541	Professional, scientific, & technical services	122	55 359	22 490	5 202	646	24.6	5.3
5411	Legal services	27	D	D	D	b	D	D
54111	Offices of lawyers	26	D	D	D	b	D	D
541110	Offices of lawyers	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	10 010	5 475	1 058	145	23.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	10 010	5 475	1 058	145	23.7	4.3
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	12	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	15	D	D	D	b	D	D
54151	Computer systems design & related services	15	D	D	D	b	D	D
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	9 398	3 203	837	90	24.8	4.6
54161	Management consulting services	13	8 186	3 076	812	72	14.5	4.5
541612	Human resources & executive search consulting services	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BRADLEY COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>116</b>	<b>48 816</b>	<b>17 811</b>	<b>3 895</b>	<b>699</b>	<b>29.4</b>	<b>11.2</b>
541	Professional, scientific, & technical services .....	116	48 816	17 811	3 895	699	29.4	11.2
5411	Legal services .....	37	11 113	4 054	911	142	38.5	7.7
54111	Offices of lawyers .....	34	D	D	D	c	D	D
541110	Offices of lawyers .....	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	7 824	2 351	562	90	15.8	51.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	7 824	2 351	562	90	15.8	51.6
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	4	1 958	1 174	198	31	41.5	—
541370	Surveying & mapping (except geophysical) services .....	4	1 958	1 174	198	31	41.5	—
5414	Specialized design services .....	8	1 906	414	105	24	73.7	—
5415	Computer systems design & related services .....	8	3 611	1 431	198	19	93.5	.4
54151	Computer systems design & related services .....	8	3 611	1 431	198	19	93.5	.4
5419	Other professional, scientific, & technical services .....	21	D	D	D	e	D	D
54192	Photographic services .....	20	19 518	7 372	1 692	352	8.5	.2
541921	Photographic studios, portrait .....	19	D	D	D	e	D	D
<b>CAMPBELL COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>27</b>	<b>7 628</b>	<b>2 065</b>	<b>468</b>	<b>108</b>	<b>68.1</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	27	7 628	2 065	468	108	68.1	2.0
5411	Legal services .....	11	3 778	647	137	33	86.3	—
54111	Offices of lawyers .....	11	3 778	647	137	33	86.3	—
541110	Offices of lawyers .....	11	3 778	647	137	33	86.3	—
5411101	Offices of lawyers (except legal aid societies) .....	11	3 778	647	137	33	86.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>CANNON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>7</b>	<b>2 527</b>	<b>231</b>	<b>48</b>	<b>19</b>	<b>91.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	2 527	231	48	19	91.4	—
5418	Advertising & related services .....	1	D	D	D	a	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
<b>CARROLL COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>24</b>	<b>3 817</b>	<b>1 119</b>	<b>284</b>	<b>66</b>	<b>52.0</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	24	3 817	1 119	284	66	52.0	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	999	256	84	18	51.8	16.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	999	256	84	18	51.8	16.8
<b>CARTER COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>36</b>	<b>6 819</b>	<b>2 020</b>	<b>491</b>	<b>130</b>	<b>41.8</b>	<b>6.8</b>
541	Professional, scientific, & technical services .....	36	6 819	2 020	491	130	41.8	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 955	551	157	65	43.9	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 955	551	157	65	43.9	12.7
541213	Tax return preparation services .....	3	D	D	D	b	D	D
<b>CHEATHAM COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>20</b>	<b>23 238</b>	<b>4 129</b>	<b>738</b>	<b>104</b>	<b>8.6</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	20	23 238	4 129	738	104	8.6	2.3
5416	Management, scientific, & technical consulting services .....	4	D	D	D	b	D	D
54161	Management consulting services .....	1	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	1	D	D	D	b	D	D
<b>CHESTER COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>6</b>	<b>1 269</b>	<b>176</b>	<b>37</b>	<b>16</b>	<b>48.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 269	176	37	16	48.2	—
<b>CLAIBORNE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>23</b>	<b>2 995</b>	<b>1 157</b>	<b>252</b>	<b>81</b>	<b>77.3</b>	<b>3.0</b>
541	Professional, scientific, & technical services .....	23	2 995	1 157	252	81	77.3	3.0
<b>CLAY COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COCKE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>20</b>	<b>2 675</b>	<b>680</b>	<b>151</b>	<b>43</b>	<b>52.0</b>	<b>18.1</b>
541	Professional, scientific, & technical services .....	20	2 675	680	151	43	52.0	18.1
<b>COFFEE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>59</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	59	D	D	D	h	D	D
5411	Legal services .....	19	D	D	D	b	D	D
54111	Offices of lawyers .....	19	D	D	D	b	D	D
541110	Offices of lawyers .....	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
541213	Tax return preparation services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	D	D	D	h	D	D
54133	Engineering services .....	7	D	D	D	h	D	D
541330	Engineering services .....	7	D	D	D	h	D	D
<b>CROCKETT COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	10	D	D	D	a	D	D
<b>CUMBERLAND COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>42</b>	<b>9 747</b>	<b>3 836</b>	<b>844</b>	<b>168</b>	<b>51.2</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	42	9 747	3 836	844	168	51.2	4.3
5411	Legal services .....	15	D	D	D	b	D	D
54111	Offices of lawyers .....	13	D	D	D	b	D	D
541110	Offices of lawyers .....	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 415	754	147	25	22.7	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 415	754	147	25	22.7	11.9
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>DAVIDSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1 694</b>	<b>1 636 770</b>	<b>605 800</b>	<b>134 460</b>	<b>15 055</b>	<b>18.2</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	1 694	1 636 770	605 800	134 460	15 055	18.2	6.7
5411	Legal services .....	433	355 866	122 879	27 574	2 883	17.6	6.0
54111	Offices of lawyers .....	407	341 670	117 857	26 450	2 740	18.0	5.4
541110	Offices of lawyers .....	407	341 670	117 857	26 450	2 740	18.0	5.4
5411101	Offices of lawyers (except legal aid societies) .....	407	341 670	117 857	26 450	2 740	18.0	5.4
54119	Other legal services .....	26	14 196	5 022	1 124	143	5.7	18.5
541191	Title abstract & settlement offices .....	20	9 737	4 087	902	116	8.3	18.2
541199	All other legal services .....	6	4 459	935	222	27	—	19.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	239	184 321	78 636	16 977	2 571	15.3	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	239	184 321	78 636	16 977	2 571	15.3	11.5
541211	Offices of certified public accountants .....	144	126 592	50 945	10 329	1 190	12.8	8.7
541213	Tax return preparation services .....	17	6 380	2 366	948	557	8.6	8.1
541219	Other accounting services .....	68	29 364	11 283	2 622	386	38.9	6.6
5413	Architectural, engineering, & related services .....	266	384 020	166 873	35 379	3 372	12.7	1.4
54131	Architectural services .....	85	118 435	45 092	8 550	934	9.1	2.0
541310	Architectural services .....	85	118 435	45 092	8 550	934	9.1	2.0
54133	Engineering services .....	142	239 686	111 008	24 454	2 122	13.8	1.2
541330	Engineering services .....	142	239 686	111 008	24 454	2 122	13.8	1.2
54137	Surveying & mapping (except geophysical) services .....	19	6 218	3 714	740	111	44.3	3.0
541370	Surveying & mapping (except geophysical) services .....	19	6 218	3 714	740	111	44.3	3.0
54138	Testing laboratories .....	12	18 058	6 570	1 527	162	7.6	1.5
541380	Testing laboratories .....	12	18 058	6 570	1 527	162	7.6	1.5
5414	Specialized design services .....	124	86 012	20 674	4 632	553	23.4	5.2
54141	Interior design services .....	41	D	D	D	c	D	D
541410	Interior design services .....	41	D	D	D	c	D	D
54142	Industrial design services .....	2	D	D	D	b	D	D
541420	Industrial design services .....	2	D	D	D	b	D	D
54143	Graphic design services .....	79	46 605	12 082	2 389	316	23.8	8.7
541430	Graphic design services .....	79	46 605	12 082	2 389	316	23.8	8.7
5414301	Graphic design services (except commercial art & medical artists) ..	69	43 410	10 802	2 185	284	20.2	9.2
5414302	Commercial art .....	10	3 195	1 280	204	32	72.6	.8
5415	Computer systems design & related services .....	126	176 523	59 625	15 388	1 290	9.0	4.0
54151	Computer systems design & related services .....	126	176 523	59 625	15 388	1 290	9.0	4.0
541511	Custom computer programming services .....	50	63 944	32 137	6 481	621	10.4	5.6
541512	Computer systems design services .....	57	36 763	11 054	2 642	277	21.8	8.0
5415121	Computer systems integrators .....	28	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	29	D	D	D	c	D	D
541513	Computer facilities management services .....	6	D	D	D	e	D	D
541519	Other computer related services .....	13	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DAVIDSON COUNTY, TN—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services . . . . .	223	222 804	77 849	17 844	2 000	20.9	14.4
54161	Management consulting services . . . . .	187	205 386	71 517	16 652	1 834	18.8	15.1
541611	Administrative management & general management consulting service . . . . .	96	115 187	38 526	9 381	1 036	13.7	21.7
541612	Human resources & executive search consulting services . . . . .	31	35 121	17 397	3 966	491	15.9	7.0
5416121	Actuarial consulting . . . . .	4	D	D	D	e	D	D
5416122	Executive placement services . . . . .	13	D	D	D	c	D	D
5416123	Human resources & personnel management consulting . . . . .	14	3 893	1 834	569	96	49.5	11.3
541613	Marketing consulting services . . . . .	38	31 764	9 575	1 750	180	44.2	1.7
541614	Process, physical distribution, & logistics consulting services . . . . .	10	16 582	3 160	797	39	5.3	5.0
541618	Other management consulting services . . . . .	12	6 732	2 859	758	88	34.3	32.7
54162	Environmental consulting services . . . . .	13	9 346	3 275	676	110	37.3	2.1
541620	Environmental consulting services . . . . .	13	9 346	3 275	676	110	37.3	2.1
54169	Other scientific & technical consulting services . . . . .	23	8 072	3 057	516	56	54.7	10.3
541690	Other scientific & technical consulting services . . . . .	23	8 072	3 057	516	56	54.7	10.3
5417	Scientific research & development services . . . . .	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences . . . . .	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences . . . . .	10	D	D	D	c	D	D
5417102	Research & development in the life sciences . . . . .	5	D	D	D	c	D	D
5418	Advertising & related services . . . . .	187	182 304	60 801	12 210	1 614	34.2	7.0
54181	Advertising agencies . . . . .	57	66 222	28 115	5 233	535	35.2	1.0
541810	Advertising agencies . . . . .	57	66 222	28 115	5 233	535	35.2	1.0
54182	Public relations agencies . . . . .	46	29 802	11 909	2 305	288	62.7	2.3
541820	Public relations agencies . . . . .	46	29 802	11 909	2 305	288	62.7	2.3
54184	Media representatives . . . . .	10	D	D	D	c	D	D
541840	Media representatives . . . . .	10	D	D	D	c	D	D
54185	Display advertising . . . . .	10	D	D	D	b	D	D
541850	Display advertising . . . . .	10	D	D	D	b	D	D
5418502	Outdoor advertising services . . . . .	6	D	D	D	b	D	D
54186	Direct mail advertising . . . . .	19	22 092	6 650	1 434	325	33.2	24.4
541860	Direct mail advertising . . . . .	19	22 092	6 650	1 434	325	33.2	24.4
54189	Other services related to advertising . . . . .	35	D	D	D	c	D	D
541890	Other services related to advertising . . . . .	35	D	D	D	c	D	D
5418902	Advertising specialties goods distributor . . . . .	21	D	D	D	c	D	D
5418903	Sign painting & lettering shop . . . . .	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services . . . . .	84	D	D	D	f	D	D
54191	Marketing research & public opinion polling . . . . .	20	D	D	D	e	D	D
541910	Marketing research & public opinion polling . . . . .	20	D	D	D	e	D	D
54192	Photographic services . . . . .	56	D	D	D	c	D	D
541921	Photographic studios, portrait . . . . .	42	D	D	D	c	D	D
541922	Commercial photography . . . . .	14	D	D	D	b	D	D
54193	Translation & interpretation services . . . . .	4	D	D	D	b	D	D
541930	Translation & interpretation services . . . . .	4	D	D	D	b	D	D
<b>DECATUR COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services . . . . .	11	D	D	D	b	D	D
<b>DEKALB COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>14</b>	<b>2 360</b>	<b>749</b>	<b>183</b>	<b>54</b>	<b>68.6</b>	<b>—</b>
541	Professional, scientific, & technical services . . . . .	14	2 360	749	183	54	68.6	—
<b>DICKSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>37</b>	<b>8 393</b>	<b>2 938</b>	<b>660</b>	<b>120</b>	<b>37.0</b>	<b>34.9</b>
541	Professional, scientific, & technical services . . . . .	37	8 393	2 938	660	120	37.0	34.9
5411	Legal services . . . . .	17	3 440	902	207	46	40.0	8.6
54111	Offices of lawyers . . . . .	16	D	D	D	b	D	D
541110	Offices of lawyers . . . . .	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) . . . . .	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	7	1 042	211	70	24	94.0	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	7	1 042	211	70	24	94.0	3.5
<b>DYER COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>45</b>	<b>12 215</b>	<b>3 214</b>	<b>771</b>	<b>179</b>	<b>51.2</b>	<b>13.6</b>
541	Professional, scientific, & technical services . . . . .	45	12 215	3 214	771	179	51.2	13.6
5411	Legal services . . . . .	22	6 092	1 873	428	73	24.8	18.6
54111	Offices of lawyers . . . . .	21	D	D	D	b	D	D
541110	Offices of lawyers . . . . .	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) . . . . .	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	10	1 744	494	140	54	70.6	26.5
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	10	1 744	494	140	54	70.6	26.5
5414	Specialized design services . . . . .	3	D	D	D	a	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FAYETTE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>4 879</b>	<b>1 449</b>	<b>221</b>	<b>50</b>	<b>31.0</b>	<b>19.7</b>
541	Professional, scientific, & technical services .....	21	4 879	1 449	221	50	31.0	19.7
<b>FENTRESS COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>3 709</b>	<b>2 097</b>	<b>646</b>	<b>64</b>	<b>16.9</b>	<b>.3</b>
541	Professional, scientific, & technical services .....	12	3 709	2 097	646	64	16.9	.3
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>FRANKLIN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>38</b>	<b>10 723</b>	<b>3 470</b>	<b>782</b>	<b>142</b>	<b>45.8</b>	<b>18.1</b>
541	Professional, scientific, & technical services .....	38	10 723	3 470	782	142	45.8	18.1
5411	Legal services .....	17	4 153	921	198	51	35.6	41.8
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 .....	6	983	329	98	25	82.0	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	983	329	98	25	82.0	18.0
5413	Architectural, engineering, & related services .....	11	D	D	D	b	D	D
<b>GIBSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>9 199</b>	<b>2 924</b>	<b>709</b>	<b>176</b>	<b>55.9</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	41	9 199	2 924	709	176	55.9	2.1
5411	Legal services .....	20	4 978	1 409	310	73	56.4	.8
54111	Offices of lawyers .....	19	D	D	D	b	D	D
541110	Offices of lawyers .....	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	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 .....	5	D	D	D	b	D	D
<b>GILES COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>11 533</b>	<b>5 052</b>	<b>900</b>	<b>127</b>	<b>33.2</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	28	11 533	5 052	900	127	33.2	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	918	382	95	30	75.1	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	918	382	95	30	75.1	11.3
5415	Computer systems design & related services .....	1	D	D	D	b	D	D
54151	Computer systems design & related services .....	1	D	D	D	b	D	D
<b>GRAINGER COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GREENE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>49</b>	<b>13 386</b>	<b>5 460</b>	<b>1 091</b>	<b>171</b>	<b>37.6</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	49	13 386	5 460	1 091	171	37.6	4.8
5411	Legal services .....	23	5 968	1 908	287	60	36.1	6.3
54111	Offices of lawyers .....	23	5 968	1 908	287	60	36.1	6.3
541110	Offices of lawyers .....	23	5 968	1 908	287	60	36.1	6.3
5411101	Offices of lawyers (except legal aid societies) .....	23	5 968	1 908	287	60	36.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
<b>GRUNDY COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HAMBLEN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>68</b>	<b>20 236</b>	<b>7 107</b>	<b>1 620</b>	<b>309</b>	<b>36.7</b>	<b>14.9</b>
541	Professional, scientific, & technical services .....	68	20 236	7 107	1 620	309	36.7	14.9
5411	Legal services .....	27	7 725	2 307	428	80	35.2	3.2
54111	Offices of lawyers .....	25	D	D	D	b	D	D
541110	Offices of lawyers .....	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 373	1 655	408	117	36.3	17.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 373	1 655	408	117	36.3	17.6
541213	Tax return preparation services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	5	D	D	D	b	D	D
54161	Management consulting services .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HAMILTON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>664</b>	<b>401 539</b>	<b>162 675</b>	<b>35 990</b>	<b>4 570</b>	<b>26.8</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	664	401 539	162 675	35 990	4 570	26.8	7.6
5411	Legal services .....	181	129 998	52 309	10 879	1 401	27.6	4.5
54111	Offices of lawyers .....	169	121 748	48 500	9 923	1 256	29.5	2.3
541110	Offices of lawyers .....	169	121 748	48 500	9 923	1 256	29.5	2.3
5411101	Offices of lawyers (except legal aid societies) .....	169	121 748	48 500	9 923	1 256	29.5	2.3
54119	Other legal services .....	12	8 250	3 809	956	145	.7	36.7
541191	Title abstract & settlement offices .....	12	8 250	3 809	956	145	.7	36.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	102	59 547	24 287	5 912	979	21.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	102	59 547	24 287	5 912	979	21.1	5.0
541211	Offices of certified public accountants .....	64	D	D	D	f	D	D
541213	Tax return preparation services .....	6	D	D	D	e	D	D
541219	Other accounting services .....	32	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	127	D	D	D	f	D	D
54131	Architectural services .....	26	16 628	7 065	1 354	161	19.3	5.6
541310	Architectural services .....	26	16 628	7 065	1 354	161	19.3	5.6
54133	Engineering services .....	72	D	D	D	e	D	D
541330	Engineering services .....	72	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services .....	13	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	13	D	D	D	b	D	D
54138	Testing laboratories .....	13	D	D	D	c	D	D
541380	Testing laboratories .....	13	D	D	D	c	D	D
5414	Specialized design services .....	19	D	D	D	b	D	D
54141	Interior design services .....	7	D	D	D	b	D	D
541410	Interior design services .....	7	D	D	D	b	D	D
54143	Graphic design services .....	11	D	D	D	b	D	D
541430	Graphic design services .....	11	D	D	D	b	D	D
5415	Computer systems design & related services .....	57	31 302	15 560	3 357	322	27.4	6.9
54151	Computer systems design & related services .....	57	31 302	15 560	3 357	322	27.4	6.9
541511	Custom computer programming services .....	29	20 235	11 820	2 582	211	8.2	8.4
541512	Computer systems design services .....	21	9 163	3 075	564	84	74.8	1.9
5416	Management, scientific, & technical consulting services .....	78	44 649	21 667	5 143	391	21.7	14.2
54161	Management consulting services .....	69	39 396	19 876	4 778	334	22.7	14.2
541611	Administrative management & general management consulting service .....	39	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	12	3 973	2 478	376	51	28.5	8.3
54162	Environmental consulting services .....	5	4 586	1 493	357	55	1.2	15.8
541620	Environmental consulting services .....	5	4 586	1 493	357	55	1.2	15.8
5418	Advertising & related services .....	59	D	D	D	e	D	D
54181	Advertising agencies .....	22	18 319	5 862	1 193	140	16.1	3.9
541810	Advertising agencies .....	22	18 319	5 862	1 193	140	16.1	3.9
54185	Display advertising .....	8	9 171	2 310	518	65	5.7	16.6
541850	Display advertising .....	8	9 171	2 310	518	65	5.7	16.6
5418502	Outdoor advertising services .....	7	D	D	D	b	D	D
54189	Other services related to advertising .....	16	D	D	D	b	D	D
541890	Other services related to advertising .....	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	36	D	D	D	c	D	D
54192	Photographic services .....	31	D	D	D	c	D	D
541921	Photographic studios, portrait .....	26	D	D	D	c	D	D
<b>HANCOCK COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HARDEMAN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 193</b>	<b>672</b>	<b>166</b>	<b>40</b>	<b>46.4</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	11	2 193	672	166	40	46.4	3.1
<b>HARDIN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>3 457</b>	<b>1 128</b>	<b>297</b>	<b>78</b>	<b>68.7</b>	<b>15.9</b>
541	Professional, scientific, & technical services .....	26	3 457	1 128	297	78	68.7	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 032	369	101	29	61.3	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 032	369	101	29	61.3	29.0
<b>HAWKINS COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>7 109</b>	<b>1 917</b>	<b>484</b>	<b>123</b>	<b>85.4</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	32	7 109	1 917	484	123	85.4	6.0
5413	Architectural, engineering, & related services .....	6	3 538	1 053	297	65	92.5	7.5
54137	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HAYWOOD COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 787</b>	<b>623</b>	<b>119</b>	<b>22</b>	<b>79.5</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	12	1 787	623	119	22	79.5	1.5
<b>HENDERSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>4 249</b>	<b>932</b>	<b>158</b>	<b>48</b>	<b>67.1</b>	<b>19.7</b>
541	Professional, scientific, & technical services .....	24	4 249	932	158	48	67.1	19.7
5411	Legal services .....	10	D	D	D	b	D	D
54111	Offices of lawyers .....	10	D	D	D	b	D	D
541110	Offices of lawyers .....	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	10	D	D	D	b	D	D
<b>HENRY COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>14 488</b>	<b>4 933</b>	<b>1 147</b>	<b>191</b>	<b>30.9</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	32	14 488	4 933	1 147	191	30.9	.5
5411	Legal services .....	12	7 392	2 274	478	69	22.0	—
54111	Offices of lawyers .....	12	7 392	2 274	478	69	22.0	—
541110	Offices of lawyers .....	12	7 392	2 274	478	69	22.0	—
5411101	Offices of lawyers (except legal aid societies) .....	12	7 392	2 274	478	69	22.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 497	679	174	28	27.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 497	679	174	28	27.7	—
5413	Architectural, engineering, & related services .....	6	2 572	1 190	321	53	36.6	.4
54137	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
<b>HICKMAN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>3 046</b>	<b>1 307</b>	<b>205</b>	<b>66</b>	<b>22.2</b>	<b>25.4</b>
541	Professional, scientific, & technical services .....	12	3 046	1 307	205	66	22.2	25.4
<b>HOUSTON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HUMPHREYS COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 069</b>	<b>813</b>	<b>178</b>	<b>42</b>	<b>63.7</b>	<b>9.5</b>
541	Professional, scientific, & technical services .....	11	2 069	813	178	42	63.7	9.5
<b>JACKSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>JEFFERSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>5 106</b>	<b>1 338</b>	<b>288</b>	<b>79</b>	<b>57.1</b>	<b>6.4</b>
541	Professional, scientific, & technical services .....	31	5 106	1 338	288	79	57.1	6.4
5411	Legal services .....	16	D	D	D	b	D	D
54111	Offices of lawyers .....	16	D	D	D	b	D	D
541110	Offices of lawyers .....	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	b	D	D
<b>JOHNSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KNOX COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>937</b>	<b>724 188</b>	<b>280 743</b>	<b>63 290</b>	<b>8 000</b>	<b>21.6</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	937	724 188	280 743	63 290	8 000	21.6	6.7
5411	Legal services .....	235	179 112	62 275	12 505	1 598	19.5	7.6
54111	Offices of lawyers .....	217	173 172	60 223	12 055	1 525	19.2	7.9
541110	Offices of lawyers .....	217	173 172	60 223	12 055	1 525	19.2	7.9
5411101	Offices of lawyers (except legal aid societies) .....	217	173 172	60 223	12 055	1 525	19.2	7.9
54119	Other legal services .....	18	5 940	2 052	450	73	29.1	.1
541191	Title abstract & settlement offices .....	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	161	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	161	D	D	D	g	D	D
541211	Offices of certified public accountants .....	105	48 267	23 701	5 378	660	24.0	2.7
541213	Tax return preparation services .....	7	D	D	D	e	D	D
541219	Other accounting services .....	43	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	202	214 477	92 849	20 860	2 044	20.2	8.8
54131	Architectural services .....	44	D	D	D	e	D	D
541310	Architectural services .....	44	D	D	D	e	D	D
54133	Engineering services .....	124	D	D	D	g	D	D
541330	Engineering services .....	124	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services .....	18	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	18	D	D	D	b	D	D
54138	Testing laboratories .....	11	12 239	5 751	1 226	139	8.3	.2
541380	Testing laboratories .....	11	12 239	5 751	1 226	139	8.3	.2
5414	Specialized design services .....	29	D	D	D	c	D	D
54141	Interior design services .....	10	D	D	D	b	D	D
541410	Interior design services .....	10	D	D	D	b	D	D
54143	Graphic design services .....	18	D	D	D	b	D	D
541430	Graphic design services .....	18	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	17	D	D	D	b	D	D
5415	Computer systems design & related services .....	84	D	D	D	f	D	D
54151	Computer systems design & related services .....	84	D	D	D	f	D	D
541511	Custom computer programming services .....	24	D	D	D	c	D	D
541512	Computer systems design services .....	47	D	D	D	e	D	D
5415121	Computer systems integrators .....	23	44 373	14 866	4 277	387	15.5	5.4
5415122	Computer systems consultants (except systems integrators) .....	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	108	D	D	D	f	D	D
54161	Management consulting services .....	75	D	D	D	f	D	D
541611	Administrative management & general management consulting service .....	41	D	D	D	c	D	D
541613	Marketing consulting services .....	11	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services .....	7	22 943	10 288	2 795	231	5.6	.3
54162	Environmental consulting services .....	22	D	D	D	c	D	D
541620	Environmental consulting services .....	22	D	D	D	c	D	D
5418	Advertising & related services .....	67	D	D	D	g	D	D
54181	Advertising agencies .....	29	26 731	11 968	2 916	200	12.9	1.5
541810	Advertising agencies .....	29	26 731	11 968	2 916	200	12.9	1.5
54182	Public relations agencies .....	9	D	D	D	c	D	D
541820	Public relations agencies .....	9	D	D	D	c	D	D
54184	Media representatives .....	3	D	D	D	c	D	D
541840	Media representatives .....	3	D	D	D	c	D	D
5418402	Publishers' advertising representatives .....	3	D	D	D	c	D	D
54185	Display advertising .....	5	D	D	D	f	D	D
541850	Display advertising .....	5	D	D	D	f	D	D
5418502	Outdoor advertising services .....	4	D	D	D	b	D	D
54189	Other services related to advertising .....	17	D	D	D	b	D	D
541890	Other services related to advertising .....	17	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	6	2 182	725	180	37	18.3	.2
5419	Other professional, scientific, & technical services .....	39	D	D	D	c	D	D
54192	Photographic services .....	29	D	D	D	c	D	D
541921	Photographic studios, portrait .....	24	D	D	D	c	D	D
<b>LAKE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LAUDERDALE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 103</b>	<b>634</b>	<b>222</b>	<b>57</b>	<b>74.2</b>	<b>15.8</b>
541	Professional, scientific, & technical services .....	15	2 103	634	222	57	74.2	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	986	378	163	40	66.3	33.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	986	378	163	40	66.3	33.7
<b>LAWRENCE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>6 230</b>	<b>1 882</b>	<b>455</b>	<b>110</b>	<b>55.8</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	36	6 230	1 882	455	110	55.8	7.5
5411	Legal services .....	15	D	D	D	b	D	D
54111	Offices of lawyers .....	15	D	D	D	b	D	D
541110	Offices of lawyers .....	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	15	D	D	D	b	D	D

See footnotes at end of table.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LEWIS COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>8</b>	<b>2 507</b>	<b>536</b>	<b>116</b>	<b>27</b>	<b>58.0</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	8	2 507	536	116	27	58.0	4.1
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>LINCOLN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>34</b>	<b>9 442</b>	<b>2 178</b>	<b>477</b>	<b>92</b>	<b>74.3</b>	<b>16.9</b>
541	Professional, scientific, & technical services .....	34	9 442	2 178	477	92	74.3	16.9
5411	Legal services .....	16	D	D	D	b	D	D
54111	Offices of lawyers .....	16	D	D	D	b	D	D
541110	Offices of lawyers .....	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	2	D	D	D	a	D	D
54192	Photographic services .....	2	D	D	D	a	D	D
541921	Photographic studios, portrait .....	2	D	D	D	a	D	D
<b>LOUDON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>43</b>	<b>10 199</b>	<b>2 793</b>	<b>549</b>	<b>132</b>	<b>40.2</b>	<b>.4</b>
541	Professional, scientific, & technical services .....	43	10 199	2 793	549	132	40.2	.4
5419	Other professional, scientific, & technical services .....	3	D	D	D	b	D	D
54192	Photographic services .....	3	D	D	D	b	D	D
541921	Photographic studios, portrait .....	3	D	D	D	b	D	D
<b>MCMINN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>40</b>	<b>11 484</b>	<b>3 913</b>	<b>811</b>	<b>160</b>	<b>38.5</b>	<b>26.6</b>
541	Professional, scientific, & technical services .....	40	11 484	3 913	811	160	38.5	26.6
5411	Legal services .....	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	4	D	D	D	b	D	D
54192	Photographic services .....	3	1 761	623	138	41	D	15.6
541921	Photographic studios, portrait .....	3	1 761	623	138	41	D	15.6
<b>MCMINN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>14</b>	<b>2 091</b>	<b>741</b>	<b>143</b>	<b>29</b>	<b>69.6</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	14	2 091	741	143	29	69.6	2.0
<b>MACON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>12</b>	<b>2 610</b>	<b>332</b>	<b>69</b>	<b>26</b>	<b>53.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	2 610	332	69	26	53.0	—
<b>MADISON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>142</b>	<b>77 790</b>	<b>36 947</b>	<b>8 106</b>	<b>993</b>	<b>30.5</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	142	77 790	36 947	8 106	993	30.5	4.8
5411	Legal services .....	49	26 066	10 891	2 245	294	18.1	5.7
54111	Offices of lawyers .....	48	D	D	D	e	D	D
541110	Offices of lawyers .....	48	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	48	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	30	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	30	D	D	D	e	D	D
541211	Offices of certified public accountants .....	22	D	D	D	c	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	20	22 504	10 790	2 333	226	14.6	.6
54133	Engineering services .....	11	18 197	8 983	1 935	153	3.7	.7
541330	Engineering services .....	11	18 197	8 983	1 935	153	3.7	.7
54137	Surveying & mapping (except geophysical) services .....	4	1 835	873	199	37	30.3	—
541370	Surveying & mapping (except geophysical) services .....	4	1 835	873	199	37	30.3	—
5414	Specialized design services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	10	3 886	951	176	37	60.0	11.4
54189	Other services related to advertising .....	7	D	D	D	b	D	D
541890	Other services related to advertising .....	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	5	2 117	641	129	32	97.7	2.3
<b>MARION COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>22</b>	<b>2 896</b>	<b>783</b>	<b>189</b>	<b>53</b>	<b>47.3</b>	<b>8.4</b>
541	Professional, scientific, & technical services .....	22	2 896	783	189	53	47.3	8.4

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARSHALL COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	23	3 900	1 200	296	72	46.8	6.9
541	Professional, scientific, & technical services .....	23	3 900	1 200	296	72	46.8	6.9
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>MAURY COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	87	33 360	11 503	2 820	396	29.8	6.1
541	Professional, scientific, & technical services .....	87	33 360	11 503	2 820	396	29.8	6.1
5411	Legal services .....	25	8 067	3 049	600	89	38.6	2.8
54111	Offices of lawyers .....	25	8 067	3 049	600	89	38.6	2.8
541110	Offices of lawyers .....	25	8 067	3 049	600	89	38.6	2.8
5411101	Offices of lawyers (except legal aid societies) .....	25	8 067	3 049	600	89	38.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	6 134	2 555	517	119	43.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	6 134	2 555	517	119	43.9	—
541211	Offices of certified public accountants .....	12	4 906	2 202	407	82	46.1	—
5413	Architectural, engineering, & related services .....	11	D	D	D	b	D	D
5415	Computer systems design & related services .....	6	8 631	2 107	477	59	7.8	10.4
54151	Computer systems design & related services .....	6	8 631	2 107	477	59	7.8	10.4
541512	Computer systems design services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	6 476	2 245	836	64	25.2	2.6
54162	Environmental consulting services .....	4	5 430	1 737	712	40	22.7	—
541620	Environmental consulting services .....	4	5 430	1 737	712	40	22.7	—
<b>MEIGS COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	6	D	D	D	a	D	D
<b>MONROE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	26	4 038	1 020	265	72	85.0	7.0
541	Professional, scientific, & technical services .....	26	4 038	1 020	265	72	85.0	7.0
<b>MONTGOMERY COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	120	40 973	12 314	2 982	756	47.4	7.7
541	Professional, scientific, & technical services .....	120	40 973	12 314	2 982	756	47.4	7.7
5411	Legal services .....	48	17 297	4 039	882	206	47.9	5.2
54111	Offices of lawyers .....	46	D	D	D	c	D	D
541110	Offices of lawyers .....	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	5 409	2 018	572	257	58.5	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	5 409	2 018	572	257	58.5	1.8
541213	Tax return preparation services .....	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	17	7 902	3 454	790	112	51.9	12.5
5418	Advertising & related services .....	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
<b>MOORE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>MORGAN COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	5	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>OBION COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	25	7 030	1 534	411	74	26.2	1.2
541	Professional, scientific, & technical services .....	25	7 030	1 534	411	74	26.2	1.2
5411	Legal services .....	8	3 926	430	98	25	18.2	1.3
54111	Offices of lawyers .....	8	3 926	430	98	25	18.2	1.3
541110	Offices of lawyers .....	8	3 926	430	98	25	18.2	1.3
5411101	Offices of lawyers (except legal aid societies) .....	8	3 926	430	98	25	18.2	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
<b>OVERTON COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	21	2 380	666	153	34	70.2	—
541	Professional, scientific, & technical services .....	21	2 380	666	153	34	70.2	—
<b>PERRY COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	5	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PICKETT COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>POLK COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>PUTNAM COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	104	43 936	14 407	3 128	554	41.4	2.4
541	Professional, scientific, & technical services .....	104	43 936	14 407	3 128	554	41.4	2.4
5411	Legal services .....	31	10 330	3 271	537	107	55.3	2.4
54111	Offices of lawyers .....	31	10 330	3 271	537	107	55.3	2.4
541110	Offices of lawyers .....	31	10 330	3 271	537	107	55.3	2.4
5411101	Offices of lawyers (except legal aid societies) .....	31	10 330	3 271	537	107	55.3	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	6 518	3 565	953	202	58.0	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	6 518	3 565	953	202	58.0	.8
541213	Tax return preparation services .....	3	D	D	D	b	D	D
541219	Other accounting services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	8	15 217	4 067	932	76	21.7	.1
54161	Management consulting services .....	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	11	3 512	794	183	41	38.2	9.8
54189	Other services related to advertising .....	5	D	D	D	b	D	D
541890	Other services related to advertising .....	5	D	D	D	b	D	D
<b>RHEA COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	18	4 578	1 003	232	46	55.4	33.4
541	Professional, scientific, & technical services .....	18	4 578	1 003	232	46	55.4	33.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
541213	Tax return preparation services .....	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	a	D	D
<b>ROANE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	34	9 233	1 881	371	87	88.9	1.3
541	Professional, scientific, & technical services .....	34	9 233	1 881	371	87	88.9	1.3
5411	Legal services .....	15	D	D	D	b	D	D
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 443	500	129	26	87.9	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 443	500	129	26	87.9	2.6
5416	Management, scientific, & technical consulting services .....	5	D	D	D	a	D	D
54162	Environmental consulting services .....	1	D	D	D	a	D	D
541620	Environmental consulting services .....	1	D	D	D	a	D	D
<b>ROBERTSON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	48	9 157	2 820	837	140	54.5	2.4
541	Professional, scientific, & technical services .....	48	9 157	2 820	837	140	54.5	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 850	1 082	298	73	39.2	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 850	1 082	298	73	39.2	2.2
5413	Architectural, engineering, & related services .....	11	D	D	D	b	D	D

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RUTHERFORD COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>211</b>	<b>70 898</b>	<b>24 633</b>	<b>4 924</b>	<b>888</b>	<b>46.2</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	211	70 898	24 633	4 924	888	46.2	6.3
5411	Legal services .....	71	17 786	4 018	915	199	56.9	1.0
54111	Offices of lawyers .....	66	16 575	3 562	811	184	58.5	1.0
541110	Offices of lawyers .....	66	16 575	3 562	811	184	58.5	1.0
5411101	Offices of lawyers (except legal aid societies) .....	66	16 575	3 562	811	184	58.5	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	33	6 517	3 328	777	116	36.7	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	33	6 517	3 328	777	116	36.7	3.1
541211	Offices of certified public accountants .....	17	5 457	2 853	657	85	31.8	1.8
5413	Architectural, engineering, & related services .....	30	14 044	6 747	922	161	53.9	8.2
54133	Engineering services .....	20	10 257	5 187	701	120	66.7	3.3
541330	Engineering services .....	20	10 257	5 187	701	120	66.7	3.3
5414	Specialized design services .....	8	3 034	636	123	52	35.2	26.7
54143	Graphic design services .....	6	D	D	D	b	D	D
541430	Graphic design services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	18	9 981	3 316	663	85	42.7	2.2
54151	Computer systems design & related services .....	18	9 981	3 316	663	85	42.7	2.2
541512	Computer systems design services .....	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	20	9 884	3 833	927	115	23.0	8.1
54161	Management consulting services .....	13	D	D	D	b	D	D
5418	Advertising & related services .....	18	4 982	1 757	368	87	29.6	6.5
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>SCOTT COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>3 127</b>	<b>1 459</b>	<b>368</b>	<b>48</b>	<b>39.0</b>	<b>-</b>
541	Professional, scientific, & technical services .....	15	3 127	1 459	368	48	39.0	-
<b>SEQUATCHIE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>SEVIER COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>108</b>	<b>25 515</b>	<b>9 075</b>	<b>1 873</b>	<b>392</b>	<b>64.4</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	108	25 515	9 075	1 873	392	64.4	6.2
5411	Legal services .....	32	D	D	D	c	D	D
54111	Offices of lawyers .....	30	D	D	D	c	D	D
541110	Offices of lawyers .....	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	2 430	808	171	73	72.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	2 430	808	171	73	72.6	9.7
5413	Architectural, engineering, & related services .....	18	D	D	D	b	D	D
5418	Advertising & related services .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	10	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D

See footnotes at end of table.



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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SHELBY COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 675</b>	<b>1 503 449</b>	<b>565 405</b>	<b>125 486</b>	<b>15 189</b>	<b>22.3</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	1 675	1 503 449	565 405	125 486	15 189	22.3	6.0
5411	Legal services .....	463	297 218	108 725	24 237	2 589	24.9	4.3
54111	Offices of lawyers .....	444	284 593	104 557	23 260	2 454	25.5	4.5
541110	Offices of lawyers .....	444	284 593	104 557	23 260	2 454	25.5	4.5
5411101	Offices of lawyers (except legal aid societies) .....	444	284 593	104 557	23 260	2 454	25.5	4.5
54119	Other legal services .....	19	12 625	4 168	977	135	11.3	.1
541191	Title abstract & settlement offices .....	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	260	164 714	62 677	14 721	2 624	20.6	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	260	164 714	62 677	14 721	2 624	20.6	6.8
541211	Offices of certified public accountants .....	157	129 844	47 434	10 880	1 300	18.2	2.8
541213	Tax return preparation services .....	20	5 983	2 259	944	725	13.1	11.0
541219	Other accounting services .....	72	15 253	5 960	1 272	245	43.1	19.3
5413	Architectural, engineering, & related services .....	235	265 234	116 891	23 999	2 639	14.8	3.1
54131	Architectural services .....	70	76 344	33 786	6 748	690	12.1	.7
541310	Architectural services .....	70	76 344	33 786	6 748	690	12.1	.7
54133	Engineering services .....	124	D	D	D	g	D	D
541330	Engineering services .....	124	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
54138	Testing laboratories .....	21	D	D	D	e	D	D
541380	Testing laboratories .....	21	D	D	D	e	D	D
5414	Specialized design services .....	71	48 630	11 323	2 503	362	53.6	2.3
54141	Interior design services .....	30	D	D	D	c	D	D
541410	Interior design services .....	30	D	D	D	c	D	D
54143	Graphic design services .....	38	29 076	6 913	1 638	205	49.9	1.0
541430	Graphic design services .....	38	29 076	6 913	1 638	205	49.9	1.0
5414301	Graphic design services (except commercial art & medical artists) ..	30	D	D	D	c	D	D
5415	Computer systems design & related services .....	169	D	D	D	h	D	D
54151	Computer systems design & related services .....	169	D	D	D	h	D	D
541511	Custom computer programming services .....	70	103 768	49 763	10 639	925	29.2	12.0
541512	Computer systems design services .....	70	D	D	D	f	D	D
5415121	Computer systems integrators .....	35	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	35	12 463	6 449	1 479	171	51.5	16.2
541513	Computer facilities management services .....	13	D	D	D	g	D	D
541519	Other computer related services .....	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	238	168 729	72 833	13 279	1 746	31.9	14.3
54161	Management consulting services .....	192	D	D	D	g	D	D
541611	Administrative management & general management consulting service .....	85	D	D	D	f	D	D
541612	Human resources & executive search consulting services .....	46	D	D	D	e	D	D
5416122	Executive placement services .....	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	24	D	D	D	c	D	D
541613	Marketing consulting services .....	32	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services .....	14	D	D	D	b	D	D
541618	Other management consulting services .....	15	D	D	D	b	D	D
54162	Environmental consulting services .....	18	D	D	D	c	D	D
541620	Environmental consulting services .....	18	D	D	D	c	D	D
54169	Other scientific & technical consulting services .....	28	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	28	D	D	D	b	D	D
5418	Advertising & related services .....	148	D	D	D	g	D	D
54181	Advertising agencies .....	60	D	D	D	f	D	D
541810	Advertising agencies .....	60	D	D	D	f	D	D
54184	Media representatives .....	6	D	D	D	b	D	D
541840	Media representatives .....	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives .....	4	D	D	D	b	D	D
54185	Display advertising .....	14	39 839	5 593	1 540	249	34.8	—
541850	Display advertising .....	14	39 839	5 593	1 540	249	34.8	—
5418502	Outdoor advertising services .....	11	D	D	D	c	D	D
54186	Direct mail advertising .....	14	D	D	D	e	D	D
541860	Direct mail advertising .....	14	D	D	D	e	D	D
54189	Other services related to advertising .....	37	D	D	D	e	D	D
541890	Other services related to advertising .....	37	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	21	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	81	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	18	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	18	D	D	D	e	D	D
54192	Photographic services .....	58	D	D	D	e	D	D
541921	Photographic studios, portrait .....	45	D	D	D	e	D	D
541922	Commercial photography .....	13	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	4	D	D	D	b	D	D
<b>SMITH COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 052</b>	<b>649</b>	<b>129</b>	<b>33</b>	<b>57.7</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	11	2 052	649	129	33	57.7	5.8

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>STEWART COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4	D	D	D	a	D	D
<b>SULLIVAN COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	232	123 892	59 030	15 281	1 319	29.1	7.4
541	Professional, scientific, & technical services .....	232	123 892	59 030	15 281	1 319	29.1	7.4
5411	Legal services .....	79	26 497	8 931	1 796	291	39.8	4.8
54111	Offices of lawyers .....	76	25 983	8 632	1 725	276	39.7	4.9
541110	Offices of lawyers .....	76	25 983	8 632	1 725	276	39.7	4.9
5411101	Offices of lawyers (except legal aid societies) .....	76	25 983	8 632	1 725	276	39.7	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	42	8 546	4 384	981	195	46.1	23.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	42	8 546	4 384	981	195	46.1	23.3
541211	Offices of certified public accountants .....	23	5 450	2 672	599	132	47.8	11.3
541219	Other accounting services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	36	17 321	6 857	1 657	230	42.7	25.4
54133	Engineering services .....	14	12 891	4 822	1 145	140	46.3	29.8
541330	Engineering services .....	14	12 891	4 822	1 145	140	46.3	29.8
5414	Specialized design services .....	8	D	D	D	b	D	D
5415	Computer systems design & related services .....	11	D	D	D	c	D	D
54151	Computer systems design & related services .....	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	20	32 450	25 471	8 077	185	7.3	.7
54161	Management consulting services .....	15	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	6	D	D	D	c	D	D
5417	Scientific research & development services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	16	19 848	5 858	1 395	141	24.1	4.0
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 .....	17	D	D	D	b	D	D
54192	Photographic services .....	16	D	D	D	b	D	D
541921	Photographic studios, portrait .....	15	D	D	D	b	D	D
<b>SUMNER COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	157	54 341	21 295	4 778	1 200	65.0	5.0
541	Professional, scientific, & technical services .....	157	54 341	21 295	4 778	1 200	65.0	5.0
5411	Legal services .....	50	11 009	2 614	676	123	44.9	13.3
54111	Offices of lawyers .....	46	D	D	D	c	D	D
541110	Offices of lawyers .....	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	30	7 642	2 790	945	505	82.5	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	30	7 642	2 790	945	505	82.5	5.1
5413	Architectural, engineering, & related services .....	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	25	D	D	D	c	D	D
54161	Management consulting services .....	19	D	D	D	c	D	D
5418	Advertising & related services .....	8	1 607	335	92	37	25.1	19.7
54189	Other services related to advertising .....	3	D	D	D	b	D	D
541890	Other services related to advertising .....	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	12	21 441	10 756	2 031	299	66.2	1.0
54192	Photographic services .....	10	D	D	D	e	D	D
541921	Photographic studios, portrait .....	8	D	D	D	e	D	D
<b>TIPTON COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	35	8 820	2 752	576	160	49.4	2.0
541	Professional, scientific, & technical services .....	35	8 820	2 752	576	160	49.4	2.0
5411	Legal services .....	11	3 362	616	135	25	65.1	5.1
54111	Offices of lawyers .....	11	3 362	616	135	25	65.1	5.1
541110	Offices of lawyers .....	11	3 362	616	135	25	65.1	5.1
5411101	Offices of lawyers (except legal aid societies) .....	11	3 362	616	135	25	65.1	5.1
5416	Management, scientific, & technical consulting services .....	4	D	D	D	b	D	D
<b>TROUSDALE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	5	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	5	D	D	D	b	D	D
<b>UNICOI COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	12	1 259	385	83	21	40.4	12.0
541	Professional, scientific, & technical services .....	12	1 259	385	83	21	40.4	12.0
<b>UNION COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	7	550	140	40	18	86.4	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>VAN BUREN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>WARREN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	32	7 252	1 873	485	105	35.8	9.4
541	Professional, scientific, & technical services .....	32	7 252	1 873	485	105	35.8	9.4
5411	Legal services .....	11	3 255	644	154	30	47.5	—
54111	Offices of lawyers .....	11	3 255	644	154	30	47.5	—
541110	Offices of lawyers .....	11	3 255	644	154	30	47.5	—
5411101	Offices of lawyers (except legal aid societies) .....	11	3 255	644	154	30	47.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 108	683	209	39	38.2	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 108	683	209	39	38.2	5.3
<b>WASHINGTON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	196	75 904	26 004	5 862	1 340	32.4	9.9
541	Professional, scientific, & technical services .....	196	75 904	26 004	5 862	1 340	32.4	9.9
5411	Legal services .....	56	15 909	4 707	1 007	198	37.9	7.2
54111	Offices of lawyers .....	51	D	D	D	c	D	D
541110	Offices of lawyers .....	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	11 319	4 373	1 137	377	41.1	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	11 319	4 373	1 137	377	41.1	12.9
541211	Offices of certified public accountants .....	21	8 214	3 112	716	149	43.7	16.7
541213	Tax return preparation services .....	4	1 763	698	304	204	21.0	—
541219	Other accounting services .....	9	1 342	563	117	24	51.8	6.5
5413	Architectural, engineering, & related services .....	39	18 025	6 102	1 383	214	32.0	4.7
54133	Engineering services .....	22	D	D	D	c	D	D
541330	Engineering services .....	22	D	D	D	c	D	D
5414	Specialized design services .....	8	3 778	1 316	300	57	10.1	1.4
5415	Computer systems design & related services .....	15	8 064	3 041	583	70	18.0	3.8
54151	Computer systems design & related services .....	15	8 064	3 041	583	70	18.0	3.8
541512	Computer systems design services .....	7	5 144	1 250	304	46	3	5.9
5415122	Computer systems consultants (except systems integrators) .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	19	10 813	3 936	952	265	26.6	34.0
54161	Management consulting services .....	12	D	D	D	c	D	D
5418	Advertising & related services .....	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	13	D	D	D	b	D	D
54192	Photographic services .....	13	D	D	D	b	D	D
541921	Photographic studios, portrait .....	12	D	D	D	b	D	D
<b>WAYNE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	11	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	a	D	D
<b>WEAKLEY COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	30	4 000	1 116	300	73	75.6	19.4
541	Professional, scientific, & technical services .....	30	4 000	1 116	300	73	75.6	19.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 030	359	127	26	50.9	44.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 030	359	127	26	50.9	44.7
<b>WHITE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	23	5 627	1 496	390	72	91.8	.2
541	Professional, scientific, & technical services .....	23	5 627	1 496	390	72	91.8	.2
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WILLIAMSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>411</b>	<b>387 187</b>	<b>161 092</b>	<b>38 386</b>	<b>3 425</b>	<b>31.7</b>	<b>16.5</b>
541	Professional, scientific, & technical services .....	411	387 187	161 092	38 386	3 425	31.7	16.5
5411	Legal services .....	65	24 237	8 081	1 547	230	52.0	6.9
54111	Offices of lawyers .....	55	20 331	6 415	1 290	192	58.1	8.2
541110	Offices of lawyers .....	55	20 331	6 415	1 290	192	58.1	8.2
5411101	Offices of lawyers (except legal aid societies) .....	55	20 331	6 415	1 290	192	58.1	8.2
54119	Other legal services .....	10	3 906	1 666	257	38	20.1	—
541191	Title abstract & settlement offices .....	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	58	33 700	16 101	3 379	397	24.6	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	58	33 700	16 101	3 379	397	24.6	7.6
541211	Offices of certified public accountants .....	39	21 229	11 742	2 105	253	30.7	1.1
541219	Other accounting services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	74	82 491	32 457	7 078	782	28.4	4.7
54131	Architectural services .....	12	18 930	6 832	1 358	145	18.0	1.0
541310	Architectural services .....	12	18 930	6 832	1 358	145	18.0	1.0
54133	Engineering services .....	50	55 451	21 629	4 719	474	35.0	6.4
541330	Engineering services .....	50	55 451	21 629	4 719	474	35.0	6.4
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
5414	Specialized design services .....	21	6 248	1 551	451	72	80.9	1.5
54143	Graphic design services .....	11	2 855	613	100	15	87.1	3.1
541430	Graphic design services .....	11	2 855	613	100	15	87.1	3.1
5415	Computer systems design & related services .....	46	145 732	65 305	17 640	1 099	32.9	30.5
54151	Computer systems design & related services .....	46	145 732	65 305	17 640	1 099	32.9	30.5
541511	Custom computer programming services .....	20	111 093	52 585	14 351	829	40.7	36.7
541512	Computer systems design services .....	21	32 613	12 082	3 161	262	3.5	11.4
5415121	Computer systems integrators .....	9	24 741	9 059	2 439	201	2.5	2.2
5415122	Computer systems consultants (except systems integrators) .....	12	7 872	3 023	722	61	6.6	40.2
5416	Management, scientific, & technical consulting services .....	105	49 344	20 478	4 557	429	45.9	16.0
54161	Management consulting services .....	90	40 912	17 649	3 944	342	43.2	19.1
541611	Administrative management & general management consulting service .....	38	22 417	9 910	2 434	175	34.1	18.3
541612	Human resources & executive search consulting services .....	27	9 393	4 434	859	88	62.1	1.7
5416122	Executive placement services .....	12	D	D	D	b	D	D
541613	Marketing consulting services .....	19	D	D	D	b	D	D
54162	Environmental consulting services .....	5	4 627	1 353	343	52	65.8	—
541620	Environmental consulting services .....	5	4 627	1 353	343	52	65.8	—
54169	Other scientific & technical consulting services .....	10	3 805	1 476	270	35	50.5	2.6
541690	Other scientific & technical consulting services .....	10	3 805	1 476	270	35	50.5	2.6
5418	Advertising & related services .....	29	41 666	15 744	3 420	367	5.5	4.3
54184	Media representatives .....	2	D	D	D	e	D	D
541840	Media representatives .....	2	D	D	D	e	D	D
5418402	Publishers' advertising representatives .....	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services .....	10	2 693	974	228	36	16.2	18.0
<b>WILSON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>104</b>	<b>29 544</b>	<b>9 326</b>	<b>2 029</b>	<b>346</b>	<b>57.3</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	104	29 544	9 326	2 029	346	57.3	10.1
5411	Legal services .....	34	8 410	2 179	522	93	51.5	2.1
54111	Offices of lawyers .....	33	D	D	D	b	D	D
541110	Offices of lawyers .....	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	26	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	20	11 943	4 138	860	111	44.5	18.8

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALCOA, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>19 719</b>	<b>7 897</b>	<b>1 859</b>	<b>218</b>	<b>8.0</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	15	19 719	7 897	1 859	218	8.0	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
541219	Other accounting services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	5 625	1 448	336	47	—	—
54137	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	2	D	D	D	b	D	D
54161	Management consulting services .....	2	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	1	D	D	D	b	D	D
5416123	Human resources & personnel management consulting .....	1	D	D	D	b	D	D
<b>ASHLAND CITY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	8	D	D	D	a	D	D
<b>ATHENS, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>10 443</b>	<b>3 638</b>	<b>722</b>	<b>141</b>	<b>34.5</b>	<b>29.3</b>
541	Professional, scientific, & technical services .....	32	10 443	3 638	722	141	34.5	29.3
5411	Legal services .....	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	3	1 761	623	138	41	D	15.6
54192	Photographic services .....	3	1 761	623	138	41	D	15.6
541921	Photographic studios, portrait .....	3	1 761	623	138	41	D	15.6
<b>BARTLETT, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>25 061</b>	<b>10 831</b>	<b>2 262</b>	<b>320</b>	<b>26.3</b>	<b>11.6</b>
541	Professional, scientific, & technical services .....	66	25 061	10 831	2 262	320	26.3	11.6
5411	Legal services .....	10	2 972	1 221	266	34	24.6	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 772	729	184	31	70.0	30.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 772	729	184	31	70.0	30.0
5413	Architectural, engineering, & related services .....	14	6 979	3 187	603	79	29.4	—
5416	Management, scientific, & technical consulting services .....	13	3 549	2 052	392	34	50.4	5.8
5418	Advertising & related services .....	5	3 882	1 069	278	52	11.7	—
54189	Other services related to advertising .....	1	D	D	D	b	D	D
541890	Other services related to advertising .....	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	7	D	D	D	b	D	D
<b>BELLE MEADE, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>4 868</b>	<b>2 197</b>	<b>401</b>	<b>46</b>	<b>91.9</b>	<b>.9</b>
541	Professional, scientific, & technical services .....	7	4 868	2 197	401	46	91.9	.9
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>BOLIVAR, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BRENTWOOD, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>239</b>	<b>313 642</b>	<b>129 580</b>	<b>30 949</b>	<b>2 550</b>	<b>31.0</b>	<b>18.3</b>
541	Professional, scientific, & technical services .....	239	313 642	129 580	30 949	2 550	31.0	18.3
5411	Legal services .....	42	15 983	5 824	1 013	149	49.8	3.5
54111	Offices of lawyers .....	34	D	D	D	c	D	D
541110	Offices of lawyers .....	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	34	D	D	D	c	D	D
54119	Other legal services .....	8	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	32	24 501	13 786	2 595	261	18.9	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	32	24 501	13 786	2 595	261	18.9	2.8
541211	Offices of certified public accountants .....	25	18 766	10 970	1 923	217	23.1	.9
541219	Other accounting services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	35	58 275	20 308	4 371	457	31.6	5.1
54131	Architectural services .....	9	D	D	D	c	D	D
541310	Architectural services .....	9	D	D	D	c	D	D
54133	Engineering services .....	24	38 927	13 363	2 973	307	38.4	7.6
541330	Engineering services .....	24	38 927	13 363	2 973	307	38.4	7.6
5414	Specialized design services .....	9	3 294	1 050	304	36	71.3	—
5415	Computer systems design & related services .....	31	133 208	57 678	15 722	947	34.7	33.0
54151	Computer systems design & related services .....	31	133 208	57 678	15 722	947	34.7	33.0
541511	Custom computer programming services .....	15	D	D	D	f	D	D
541512	Computer systems design services .....	12	D	D	D	c	D	D
5415121	Computer systems integrators .....	4	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	65	38 321	15 389	3 491	319	41.7	19.6
54161	Management consulting services .....	58	32 886	13 580	3 125	274	37.5	22.9
541611	Administrative management & general management consulting service .....	27	18 610	7 826	2 033	144	30.3	22.0
541612	Human resources & executive search consulting services .....	19	8 006	3 779	721	71	55.5	2.0
5416122	Executive placement services .....	8	D	D	D	b	D	D
541613	Marketing consulting services .....	9	D	D	D	b	D	D
5418	Advertising & related services .....	21	38 665	15 008	3 324	362	4.2	3.3
54184	Media representatives .....	2	D	D	D	e	D	D
541840	Media representatives .....	2	D	D	D	e	D	D
5418402	Publishers' advertising representatives .....	2	D	D	D	e	D	D
<b>BRISTOL, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>59</b>	<b>22 527</b>	<b>10 092</b>	<b>1 760</b>	<b>294</b>	<b>29.3</b>	<b>14.1</b>
541	Professional, scientific, & technical services .....	59	22 527	10 092	1 760	294	29.3	14.1
5411	Legal services .....	20	4 467	1 477	220	53	65.4	3.3
54111	Offices of lawyers .....	19	D	D	D	b	D	D
541110	Offices of lawyers .....	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	2 978	1 622	369	81	42.2	42.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	2 978	1 622	369	81	42.2	42.2
541219	Other accounting services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	2 266	879	209	27	35.4	42.6
5418	Advertising & related services .....	5	2 649	564	121	27	13.6	29.7
54189	Other services related to advertising .....	3	D	D	D	b	D	D
541890	Other services related to advertising .....	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D
54192	Photographic services .....	4	D	D	D	b	D	D
541921	Photographic studios, portrait .....	4	D	D	D	b	D	D
<b>BROWNSVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 787</b>	<b>623</b>	<b>119</b>	<b>22</b>	<b>79.5</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	12	1 787	623	119	22	79.5	1.5
<b>CAMDEN, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>CARTHAGE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>867</b>	<b>186</b>	<b>38</b>	<b>14</b>	<b>—</b>	<b>13.6</b>
<b>CENTERVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 042</b>	<b>288</b>	<b>48</b>	<b>19</b>	<b>58.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	1 042	288	48	19	58.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHATTANOOGA, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>529</b>	<b>369 994</b>	<b>151 764</b>	<b>33 834</b>	<b>4 252</b>	<b>24.3</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	529	369 994	151 764	33 834	4 252	24.3	7.5
5411	Legal services .....	169	127 978	51 422	10 752	1 379	27.1	4.4
54111	Offices of lawyers .....	159	D	D	D	g	D	D
541110	Offices of lawyers .....	159	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	159	D	D	D	g	D	D
54119	Other legal services .....	10	D	D	D	c	D	D
541191	Title abstract & settlement offices .....	10	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	80	56 196	22 826	5 542	929	19.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	80	56 196	22 826	5 542	929	19.2	5.2
541211	Offices of certified public accountants .....	53	45 640	18 559	4 300	536	18.5	3.2
541213	Tax return preparation services .....	3	D	D	D	c	D	D
541219	Other accounting services .....	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	99	62 254	29 597	6 497	802	31.2	10.2
54131	Architectural services .....	23	D	D	D	c	D	D
541310	Architectural services .....	23	D	D	D	c	D	D
54133	Engineering services .....	54	34 825	17 159	4 063	468	43.1	10.0
541330	Engineering services .....	54	34 825	17 159	4 063	468	43.1	10.0
54137	Surveying & mapping (except geophysical) services .....	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	11	D	D	D	b	D	D
54138	Testing laboratories .....	9	6 014	2 541	492	81	11.2	25.9
541380	Testing laboratories .....	9	6 014	2 541	492	81	11.2	25.9
5414	Specialized design services .....	17	7 635	1 620	352	76	40.3	4
54141	Interior design services .....	6	D	D	D	b	D	D
541410	Interior design services .....	6	D	D	D	b	D	D
54143	Graphic design services .....	10	D	D	D	b	D	D
541430	Graphic design services .....	10	D	D	D	b	D	D
5415	Computer systems design & related services .....	33	22 683	12 609	2 753	238	15.3	2.4
54151	Computer systems design & related services .....	33	22 683	12 609	2 753	238	15.3	2.4
541511	Custom computer programming services .....	19	17 515	10 574	2 376	183	4.5	2.6
541512	Computer systems design services .....	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	51	40 556	19 993	4 933	353	16.0	15.1
54161	Management consulting services .....	46	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	28	23 525	13 639	3 643	180	10.0	20.7
54162	Environmental consulting services .....	3	D	D	D	b	D	D
541620	Environmental consulting services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	44	39 658	9 751	2 131	288	24.9	14.1
54181	Advertising agencies .....	20	D	D	D	c	D	D
541810	Advertising agencies .....	20	D	D	D	c	D	D
54189	Other services related to advertising .....	11	7 023	891	228	47	56.2	21.1
541890	Other services related to advertising .....	11	7 023	891	228	47	56.2	21.1
5419	Other professional, scientific, & technical services .....	32	D	D	D	c	D	D
54192	Photographic services .....	27	D	D	D	c	D	D
541921	Photographic studios, portrait .....	22	D	D	D	c	D	D
<b>CHATTANOOGA, TN (HAMILTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>529</b>	<b>369 994</b>	<b>151 764</b>	<b>33 834</b>	<b>4 252</b>	<b>24.3</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	529	369 994	151 764	33 834	4 252	24.3	7.5
5411	Legal services .....	169	127 978	51 422	10 752	1 379	27.1	4.4
54111	Offices of lawyers .....	159	D	D	D	g	D	D
541110	Offices of lawyers .....	159	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	159	D	D	D	g	D	D
54119	Other legal services .....	10	D	D	D	c	D	D
541191	Title abstract & settlement offices .....	10	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	80	56 196	22 826	5 542	929	19.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	80	56 196	22 826	5 542	929	19.2	5.2
541211	Offices of certified public accountants .....	53	45 640	18 559	4 300	536	18.5	3.2
541213	Tax return preparation services .....	3	D	D	D	c	D	D
541219	Other accounting services .....	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	99	62 254	29 597	6 497	802	31.2	10.2
54131	Architectural services .....	23	D	D	D	c	D	D
541310	Architectural services .....	23	D	D	D	c	D	D
54133	Engineering services .....	54	34 825	17 159	4 063	468	43.1	10.0
541330	Engineering services .....	54	34 825	17 159	4 063	468	43.1	10.0
54137	Surveying & mapping (except geophysical) services .....	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	11	D	D	D	b	D	D
54138	Testing laboratories .....	9	6 014	2 541	492	81	11.2	25.9
541380	Testing laboratories .....	9	6 014	2 541	492	81	11.2	25.9
5414	Specialized design services .....	17	7 635	1 620	352	76	40.3	4
54141	Interior design services .....	6	D	D	D	b	D	D
541410	Interior design services .....	6	D	D	D	b	D	D
54143	Graphic design services .....	10	D	D	D	b	D	D
541430	Graphic design services .....	10	D	D	D	b	D	D
5415	Computer systems design & related services .....	33	22 683	12 609	2 753	238	15.3	2.4
54151	Computer systems design & related services .....	33	22 683	12 609	2 753	238	15.3	2.4
541511	Custom computer programming services .....	19	17 515	10 574	2 376	183	4.5	2.6
541512	Computer systems design services .....	12	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CHATTANOOGA, TN (HAMILTON COUNTY PART) *—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services .....	51	40 556	19 993	4 933	353	16.0	15.1
54161	Management consulting services .....	46	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	28	23 525	13 639	3 643	180	10.0	20.7
54162	Environmental consulting services .....	3	D	D	D	b	D	D
541620	Environmental consulting services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	44	39 658	9 751	2 131	288	24.9	14.1
54181	Advertising agencies .....	20	D	D	D	c	D	D
541810	Advertising agencies .....	20	D	D	D	c	D	D
54189	Other services related to advertising .....	11	7 023	891	228	47	56.2	21.1
541890	Other services related to advertising .....	11	7 023	891	228	47	56.2	21.1
5419	Other professional, scientific, & technical services .....	32	D	D	D	c	D	D
54192	Photographic services .....	27	D	D	D	c	D	D
541921	Photographic studios, portrait .....	22	D	D	D	c	D	D
	<b>CHURCH HILL, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
	<b>CLARKSVILLE, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>113</b>	<b>39 685</b>	<b>11 737</b>	<b>2 832</b>	<b>736</b>	<b>48.1</b>	<b>7.7</b>
541	Professional, scientific, & technical services .....	113	39 685	11 737	2 832	736	48.1	7.7
5411	Legal services .....	48	17 297	4 039	882	206	47.9	5.2
54111	Offices of lawyers .....	46	D	D	D	c	D	D
541110	Offices of lawyers .....	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	D	D	D	e	D	D
541213	Tax return preparation services .....	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	17	7 902	3 454	790	112	51.9	12.5
5418	Advertising & related services .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
	<b>CLEVELAND, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>108</b>	<b>47 025</b>	<b>17 520</b>	<b>3 819</b>	<b>678</b>	<b>29.2</b>	<b>11.2</b>
541	Professional, scientific, & technical services .....	108	47 025	17 520	3 819	678	29.2	11.2
5411	Legal services .....	37	11 113	4 054	911	142	38.5	7.7
54111	Offices of lawyers .....	34	D	D	D	c	D	D
541110	Offices of lawyers .....	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	4	1 958	1 174	198	31	41.5	—
541370	Surveying & mapping (except geophysical) services .....	4	1 958	1 174	198	31	41.5	—
5414	Specialized design services .....	6	D	D	D	a	D	D
5415	Computer systems design & related services .....	7	D	D	D	a	D	D
54151	Computer systems design & related services .....	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	19	D	D	D	e	D	D
54192	Photographic services .....	18	D	D	D	e	D	D
541921	Photographic studios, portrait .....	17	D	D	D	e	D	D
	<b>CLINTON, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>6 149</b>	<b>1 622</b>	<b>380</b>	<b>122</b>	<b>62.2</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	27	6 149	1 622	380	122	62.2	5.1
5411	Legal services .....	12	3 587	915	205	53	47.2	—
54111	Offices of lawyers .....	10	D	D	D	b	D	D
541110	Offices of lawyers .....	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 213	232	77	46	88.5	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 213	232	77	46	88.5	11.5
	<b>COLLEGEDALE, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 828</b>	<b>901</b>	<b>151</b>	<b>31</b>	<b>36.8</b>	<b>27.5</b>
541	Professional, scientific, & technical services .....	9	2 828	901	151	31	36.8	27.5

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COLLIERVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>49</b>	<b>24 251</b>	<b>9 908</b>	<b>1 779</b>	<b>199</b>	<b>45.4</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	49	24 251	9 908	1 779	199	45.4	4.0
5413	Architectural, engineering, & related services .....	9	2 755	1 663	394	41	27.4	—
5415	Computer systems design & related services .....	9	15 079	6 269	859	68	40.5	—
54151	Computer systems design & related services .....	9	15 079	6 269	859	68	40.5	—
541512	Computer systems design services .....	5	9 824	3 895	370	25	41.7	—
5416	Management, scientific, & technical consulting services .....	12	2 818	1 085	272	30	67.8	4.5
5418	Advertising & related services .....	4	1 481	385	128	14	41.1	48.1
<b>COLUMBIA, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>74</b>	<b>27 920</b>	<b>9 766</b>	<b>2 130</b>	<b>350</b>	<b>33.7</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	74	27 920	9 766	2 130	350	33.7	6.7
5411	Legal services .....	23	D	D	D	b	D	D
54111	Offices of lawyers .....	23	D	D	D	b	D	D
541110	Offices of lawyers .....	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	6 134	2 555	517	119	43.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	6 134	2 555	517	119	43.9	—
541211	Offices of certified public accountants .....	12	4 906	2 202	407	82	46.1	—
5413	Architectural, engineering, & related services .....	8	2 148	961	246	38	39.6	34.6
5415	Computer systems design & related services .....	6	8 631	2 107	477	59	7.8	10.4
54151	Computer systems design & related services .....	6	8 631	2 107	477	59	7.8	10.4
541512	Computer systems design services .....	4	D	D	D	b	D	D
<b>COOKEVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>85</b>	<b>41 459</b>	<b>13 777</b>	<b>2 997</b>	<b>504</b>	<b>39.5</b>	<b>.9</b>
541	Professional, scientific, & technical services .....	85	41 459	13 777	2 997	504	39.5	.9
5411	Legal services .....	30	D	D	D	c	D	D
54111	Offices of lawyers .....	30	D	D	D	c	D	D
541110	Offices of lawyers .....	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	6 261	3 505	938	195	56.7	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	6 261	3 505	938	195	56.7	.5
541213	Tax return preparation services .....	1	D	D	D	b	D	D
541219	Other accounting services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	3 065	1 158	212	49	55.2	3.5
5416	Management, scientific, & technical consulting services .....	6	D	D	D	b	D	D
54161	Management consulting services .....	4	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
<b>COVINGTON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>6 448</b>	<b>1 870</b>	<b>398</b>	<b>115</b>	<b>38.2</b>	<b>2.7</b>
541	Professional, scientific, & technical services .....	19	6 448	1 870	398	115	38.2	2.7
5416	Management, scientific, & technical consulting services .....	2	D	D	D	b	D	D
<b>CROSSVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>7 641</b>	<b>2 706</b>	<b>532</b>	<b>106</b>	<b>52.1</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	34	7 641	2 706	532	106	52.1	5.2
5411	Legal services .....	14	D	D	D	b	D	D
54111	Offices of lawyers .....	13	D	D	D	b	D	D
541110	Offices of lawyers .....	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 275	669	138	22	15.8	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 275	669	138	22	15.8	11.6
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
<b>DAYTON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 287</b>	<b>503</b>	<b>111</b>	<b>34</b>	<b>71.8</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	12	2 287	503	111	34	71.8	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	a	D	D
541213	Tax return preparation services .....	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DICKSON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>7 714</b>	<b>2 738</b>	<b>611</b>	<b>105</b>	<b>34.1</b>	<b>35.4</b>
541	Professional, scientific, & technical services .....	28	7 714	2 738	611	105	34.1	35.4
5411	Legal services .....	13	2 981	756	173	39	36.3	4.4
54111	Offices of lawyers .....	13	2 981	756	173	39	36.3	4.4
541110	Offices of lawyers .....	13	2 981	756	173	39	36.3	4.4
5411101	Offices of lawyers (except legal aid societies) .....	13	2 981	756	173	39	36.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
<b>DRESDEN, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>DUNLAP, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>895</b>	<b>572</b>	<b>58</b>	<b>13</b>	<b>D</b>	<b>7.9</b>
541	Professional, scientific, & technical services .....	3	895	572	58	13	D	7.9
<b>DYERSBURG, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	41	D	D	D	c	D	D
5411	Legal services .....	21	D	D	D	b	D	D
54111	Offices of lawyers .....	20	D	D	D	b	D	D
541110	Offices of lawyers .....	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5414	Specialized design services .....	3	D	D	D	a	D	D
<b>EAST RIDGE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>3 311</b>	<b>1 899</b>	<b>480</b>	<b>54</b>	<b>44.3</b>	<b>1.3</b>
541	Professional, scientific, & technical services .....	19	3 311	1 899	480	54	44.3	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 718	1 109	299	25	12.5	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 718	1 109	299	25	12.5	.4
<b>ELIZABETHTON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>5 989</b>	<b>1 667</b>	<b>423</b>	<b>115</b>	<b>37.4</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	28	5 989	1 667	423	115	37.4	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	b	D	D
541213	Tax return preparation services .....	3	D	D	D	b	D	D
<b>ERWIN, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	10	D	D	D	a	D	D
<b>ETOWAH, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FAIRVIEW, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>268</b>	<b>81</b>	<b>15</b>	<b>5</b>	<b>100.0</b>	<b>—</b>
<b>FARRAGUT, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>38</b>	<b>7 455</b>	<b>3 360</b>	<b>773</b>	<b>73</b>	<b>57.4</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	38	7 455	3 360	773	73	57.4	3.1
5413	Architectural, engineering, & related services .....	11	3 039	1 543	379	29	70.4	—
<b>FARRAGUT, TN (KNOX COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>38</b>	<b>7 455</b>	<b>3 360</b>	<b>773</b>	<b>73</b>	<b>57.4</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	38	7 455	3 360	773	73	57.4	3.1
5413	Architectural, engineering, & related services .....	11	3 039	1 543	379	29	70.4	—

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FAYETTEVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>24</b>	<b>7 169</b>	<b>1 523</b>	<b>334</b>	<b>63</b>	<b>73.9</b>	<b>16.7</b>
541	Professional, scientific, & technical services	24	7 169	1 523	334	63	73.9	16.7
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
54192	Photographic services	1	D	D	D	a	D	D
541921	Photographic studios, portrait	1	D	D	D	a	D	D
<b>FOREST HILLS, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>9</b>	<b>3 477</b>	<b>1 374</b>	<b>228</b>	<b>29</b>	<b>58.8</b>	<b>41.2</b>
541	Professional, scientific, & technical services	9	3 477	1 374	228	29	58.8	41.2
<b>FRANKLIN, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>118</b>	<b>59 869</b>	<b>25 798</b>	<b>6 255</b>	<b>706</b>	<b>33.1</b>	<b>7.6</b>
541	Professional, scientific, & technical services	118	59 869	25 798	6 255	706	33.1	7.6
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	8 821	2 199	759	130	37.3	21.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	8 821	2 199	759	130	37.3	21.3
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	24	18 185	9 496	2 064	214	18.0	3.2
54133	Engineering services	16	D	D	D	c	D	D
541330	Engineering services	16	D	D	D	c	D	D
5414	Specialized design services	8	2 572	374	128	33	90.4	3.6
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	8	11 213	7 016	1 729	138	12.2	—
54151	Computer systems design & related services	8	11 213	7 016	1 729	138	12.2	—
541511	Custom computer programming services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	22	8 173	3 531	848	84	51.6	.1
54161	Management consulting services	17	5 467	2 631	626	46	56.6	.1
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
<b>GALLATIN, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>43</b>	<b>23 716</b>	<b>9 167</b>	<b>2 284</b>	<b>391</b>	<b>79.4</b>	<b>3.7</b>
541	Professional, scientific, & technical services	43	23 716	9 167	2 284	391	79.4	3.7
5411	Legal services	21	5 647	1 614	452	67	40.7	11.6
54111	Offices of lawyers	21	5 647	1 614	452	67	40.7	11.6
541110	Offices of lawyers	21	5 647	1 614	452	67	40.7	11.6
5411101	Offices of lawyers (except legal aid societies)	21	5 647	1 614	452	67	40.7	11.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 394	585	150	31	49.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 394	585	150	31	49.1	—
5419	Other professional, scientific, & technical services	2	D	D	D	c	D	D
54192	Photographic services	2	D	D	D	c	D	D
541921	Photographic studios, portrait	2	D	D	D	c	D	D
<b>GATLINBURG, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>18</b>	<b>3 741</b>	<b>1 193</b>	<b>167</b>	<b>66</b>	<b>83.2</b>	<b>5.4</b>
541	Professional, scientific, & technical services	18	3 741	1 193	167	66	83.2	5.4
<b>GERMANTOWN, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>97</b>	<b>62 567</b>	<b>24 983</b>	<b>5 281</b>	<b>509</b>	<b>36.4</b>	<b>2.8</b>
541	Professional, scientific, & technical services	97	62 567	24 983	5 281	509	36.4	2.8
5411	Legal services	16	3 580	831	175	28	54.5	.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 886	587	111	28	44.8	18.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 886	587	111	28	44.8	18.6
5413	Architectural, engineering, & related services	16	9 405	5 033	927	101	13.6	4.0
5415	Computer systems design & related services	16	27 912	13 586	3 184	246	14.1	—
54151	Computer systems design & related services	16	27 912	13 586	3 184	246	14.1	—
541511	Custom computer programming services	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	17	4 929	3 112	497	71	29.8	9.5
54161	Management consulting services	13	4 492	2 956	464	68	28.5	9.0
5418	Advertising & related services	12	12 878	1 540	333	24	93.4	4.1
54185	Display advertising	2	D	D	D	a	D	D
541850	Display advertising	2	D	D	D	a	D	D
5418502	Outdoor advertising services	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GOODLETTSVILLE, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>47</b>	<b>18 511</b>	<b>7 747</b>	<b>2 069</b>	<b>272</b>	<b>45.2</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	47	18 511	7 747	2 069	272	45.2	6.2
5411	Legal services .....	15	4 790	1 811	373	59	56.7	12.0
54111	Offices of lawyers .....	13	D	D	D	b	D	D
541110	Offices of lawyers .....	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	7	3 062	1 036	466	42	71.2	—
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D
<b>GOODLETTSVILLE, TN (DAVIDSON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	45	D	D	D	e	D	D
5411	Legal services .....	14	D	D	D	b	D	D
54111	Offices of lawyers .....	13	D	D	D	b	D	D
541110	Offices of lawyers .....	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D
<b>GOODLETTSVILLE, TN (SUMNER COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GREENBRIER, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GREENEVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>11 639</b>	<b>5 081</b>	<b>989</b>	<b>156</b>	<b>32.9</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	42	11 639	5 081	989	156	32.9	5.5
5411	Legal services .....	22	D	D	D	b	D	D
54111	Offices of lawyers .....	22	D	D	D	b	D	D
541110	Offices of lawyers .....	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>HARRIMAN, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>853</b>	<b>216</b>	<b>56</b>	<b>20</b>	<b>48.7</b>	<b>4.5</b>
<b>HARRIMAN, TN (ROANE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>853</b>	<b>216</b>	<b>56</b>	<b>20</b>	<b>48.7</b>	<b>4.5</b>
<b>HENDERSON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 269</b>	<b>176</b>	<b>37</b>	<b>16</b>	<b>48.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 269	176	37	16	48.2	—
<b>HENDERSONVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>87</b>	<b>24 852</b>	<b>9 463</b>	<b>1 841</b>	<b>621</b>	<b>54.4</b>	<b>6.1</b>
541	Professional, scientific, & technical services .....	87	24 852	9 463	1 841	621	54.4	6.1
5411	Legal services .....	24	4 438	829	180	42	41.7	18.2
54111	Offices of lawyers .....	21	D	D	D	b	D	D
541110	Offices of lawyers .....	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	5 500	2 043	740	451	93.8	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	5 500	2 043	740	451	93.8	1.9
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	10	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HOHENWALD, TN</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>HUMBOLDT, TN *</b>								
54	Professional, scientific, & technical services .....	16	3 077	1 204	274	75	58.9	1.3
541	Professional, scientific, & technical services .....	16	3 077	1 204	274	75	58.9	1.3
<b>HUMBOLDT, TN (GIBSON COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	15	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	15	D	D	D	b	D	D
<b>HUMBOLDT, TN (MADISON COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>HUNTINGDON, TN</b>								
54	Professional, scientific, & technical services .....	8	2 070	593	157	35	43.5	—
541	Professional, scientific, & technical services .....	8	2 070	593	157	35	43.5	—
<b>JACKSON, TN</b>								
54	Professional, scientific, & technical services .....	136	76 949	36 643	8 044	974	30.3	4.9
541	Professional, scientific, & technical services .....	136	76 949	36 643	8 044	974	30.3	4.9
5411	Legal services .....	48	D	D	D	e	D	D
54111	Offices of lawyers .....	47	D	D	D	e	D	D
541110	Offices of lawyers .....	47	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	47	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	16 648	10 562	2 627	314	64.9	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	16 648	10 562	2 627	314	64.9	6.9
541211	Offices of certified public accountants .....	21	D	D	D	c	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	19	D	D	D	c	D	D
54133	Engineering services .....	11	18 197	8 983	1 935	153	3.7	.7
541330	Engineering services .....	11	18 197	8 983	1 935	153	3.7	.7
54137	Surveying & mapping (except geophysical) services .....	4	1 835	873	199	37	30.3	—
541370	Surveying & mapping (except geophysical) services .....	4	1 835	873	199	37	30.3	—
5414	Specialized design services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	10	3 886	951	176	37	60.0	11.4
54189	Other services related to advertising .....	7	D	D	D	b	D	D
541890	Other services related to advertising .....	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	5	2 117	641	129	32	97.7	2.3
<b>JASPER, TN</b>								
54	Professional, scientific, & technical services .....	14	2 304	664	142	28	44.6	3.8
541	Professional, scientific, & technical services .....	14	2 304	664	142	28	44.6	3.8
<b>JEFFERSON CITY, TN</b>								
54	Professional, scientific, & technical services .....	13	2 108	715	151	39	45.2	1.7
541	Professional, scientific, & technical services .....	13	2 108	715	151	39	45.2	1.7
<b>JELICO, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JOHNSON CITY, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>166</b>	<b>66 933</b>	<b>24 155</b>	<b>5 543</b>	<b>1 231</b>	<b>30.8</b>	<b>11.0</b>
541	Professional, scientific, & technical services .....	166	66 933	24 155	5 543	1 231	30.8	11.0
5411	Legal services .....	55	D	D	D	c	D	D
54111	Offices of lawyers .....	50	D	D	D	c	D	D
541110	Offices of lawyers .....	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	30	10 908	4 288	1 103	354	39.3	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	30	10 908	4 288	1 103	354	39.3	12.9
541211	Offices of certified public accountants .....	20	D	D	D	c	D	D
541213	Tax return preparation services .....	2	D	D	D	c	D	D
541219	Other accounting services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	27	10 847	4 694	1 049	167	44.0	7.4
5414	Specialized design services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	15	8 064	3 041	583	70	18.0	3.8
54151	Computer systems design & related services .....	15	8 064	3 041	583	70	18.0	3.8
541512	Computer systems design services .....	7	5 144	1 250	304	46	.3	5.9
5415122	Computer systems consultants (except systems integrators) .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	7 012	2 572	676	240	29.1	51.8
54161	Management consulting services .....	9	4 619	2 099	529	222	19.0	78.7
5418	Advertising & related services .....	6	8 463	2 846	720	83	16.5	—
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	12	D	D	D	b	D	D
541921	Photographic studios, portrait .....	11	D	D	D	b	D	D
<b>JOHNSON CITY, TN (CARTER COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>JOHNSON CITY, TN (SULLIVAN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	b	D	D
<b>JOHNSON CITY, TN (WASHINGTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>161</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	161	D	D	D	g	D	D
5411	Legal services .....	55	D	D	D	c	D	D
54111	Offices of lawyers .....	50	D	D	D	c	D	D
541110	Offices of lawyers .....	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	D	D	D	e	D	D
541211	Offices of certified public accountants .....	20	D	D	D	c	D	D
541213	Tax return preparation services .....	2	D	D	D	c	D	D
541219	Other accounting services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	27	10 847	4 694	1 049	167	44.0	7.4
5414	Specialized design services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	15	8 064	3 041	583	70	18.0	3.8
54151	Computer systems design & related services .....	15	8 064	3 041	583	70	18.0	3.8
541512	Computer systems design services .....	7	5 144	1 250	304	46	.3	5.9
5415122	Computer systems consultants (except systems integrators) .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	13	D	D	D	c	D	D
54161	Management consulting services .....	8	D	D	D	c	D	D
5418	Advertising & related services .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>JONESBOROUGH, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>2 481</b>	<b>888</b>	<b>192</b>	<b>41</b>	<b>83.7</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	14	2 481	888	192	41	83.7	3.8
5418	Advertising & related services .....	4	1 737	685	149	27	82.1	—

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KINGSPORT, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>123</b>	<b>70 189</b>	<b>39 800</b>	<b>11 325</b>	<b>734</b>	<b>24.5</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	123	70 189	39 800	11 325	734	24.5	4.0
5411	Legal services .....	53	21 397	7 343	1 559	226	32.6	5.3
54111	Offices of lawyers .....	52	D	D	D	c	D	D
541110	Offices of lawyers .....	52	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	52	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	4 864	2 536	548	96	40.7	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	4 864	2 536	548	96	40.7	15.0
541211	Offices of certified public accountants .....	12	4 283	2 208	474	76	37.9	11.8
5413	Architectural, engineering, & related services .....	17	7 085	3 536	860	124	46.5	7.8
5416	Management, scientific, & technical consulting services .....	9	D	D	D	c	D	D
54161	Management consulting services .....	8	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
5418	Advertising & related services .....	7	3 467	815	160	24	70.7	—
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	9	D	D	D	b	D	D
541921	Photographic studios, portrait .....	9	D	D	D	b	D	D
<b>KINGSPORT, TN (SULLIVAN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>123</b>	<b>70 189</b>	<b>39 800</b>	<b>11 325</b>	<b>734</b>	<b>24.5</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	123	70 189	39 800	11 325	734	24.5	4.0
5411	Legal services .....	53	21 397	7 343	1 559	226	32.6	5.3
54111	Offices of lawyers .....	52	D	D	D	c	D	D
541110	Offices of lawyers .....	52	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	52	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	4 864	2 536	548	96	40.7	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	4 864	2 536	548	96	40.7	15.0
541211	Offices of certified public accountants .....	12	4 283	2 208	474	76	37.9	11.8
5413	Architectural, engineering, & related services .....	17	7 085	3 536	860	124	46.5	7.8
5416	Management, scientific, & technical consulting services .....	9	D	D	D	c	D	D
54161	Management consulting services .....	8	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
5418	Advertising & related services .....	7	3 467	815	160	24	70.7	—
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	9	D	D	D	b	D	D
541921	Photographic studios, portrait .....	9	D	D	D	b	D	D
<b>KINGSTON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>5 886</b>	<b>810</b>	<b>195</b>	<b>41</b>	<b>94.0</b>	<b>1.4</b>
541	Professional, scientific, & technical services .....	12	5 886	810	195	41	94.0	1.4
5416	Management, scientific, & technical consulting services .....	1	D	D	D	a	D	D
54162	Environmental consulting services .....	1	D	D	D	a	D	D
541620	Environmental consulting services .....	1	D	D	D	a	D	D
<b>KNOXVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>650</b>	<b>551 005</b>	<b>209 518</b>	<b>47 360</b>	<b>6 376</b>	<b>20.0</b>	<b>5.2</b>

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KNOXVILLE, TN—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services .....	650	551 005	209 518	47 360	6 376	20.0	5.2
5411	Legal services .....	196	157 775	53 544	10 986	1 410	17.8	7.8
54111	Offices of lawyers .....	185	155 102	52 166	10 728	1 365	17.4	7.9
541110	Offices of lawyers .....	185	155 102	52 166	10 728	1 365	17.4	7.9
5411101	Offices of lawyers (except legal aid societies) .....	185	155 102	52 166	10 728	1 365	17.4	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	125	61 935	29 214	7 044	1 112	21.4	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	125	61 935	29 214	7 044	1 112	21.4	2.8
541211	Offices of certified public accountants .....	84	46 153	22 942	5 214	617	21.4	2.3
541213	Tax return preparation services .....	5	D	D	D	D	D	D
541219	Other accounting services .....	30	D	D	D	D	D	D
5413	Architectural, engineering, & related services .....	132	163 974	68 214	15 682	1 578	18.4	4.1
54131	Architectural services .....	41	D	D	D	D	D	D
541310	Architectural services .....	41	D	D	D	D	D	D
54133	Engineering services .....	66	117 443	47 551	11 424	1 021	15.6	5.3
541330	Engineering services .....	66	117 443	47 551	11 424	1 021	15.6	5.3
54137	Surveying & mapping (except geophysical) services .....	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	11	D	D	D	b	D	D
54138	Testing laboratories .....	9	D	D	D	c	D	D
541380	Testing laboratories .....	9	D	D	D	c	D	D
5414	Specialized design services .....	27	D	D	D	c	D	D
54141	Interior design services .....	9	D	D	D	b	D	D
541410	Interior design services .....	9	D	D	D	b	D	D
54143	Graphic design services .....	18	D	D	D	b	D	D
541430	Graphic design services .....	18	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	17	D	D	D	b	D	D
5415	Computer systems design & related services .....	37	42 619	13 679	3 403	323	24.2	2.3
54151	Computer systems design & related services .....	37	42 619	13 679	3 403	323	24.2	2.3
541511	Custom computer programming services .....	11	D	D	D	b	D	D
541512	Computer systems design services .....	22	32 423	9 866	2 436	223	22.1	3.1
5415121	Computer systems integrators .....	12	27 197	7 859	1 951	182	8.7	3.5
5415122	Computer systems consultants (except systems integrators) .....	10	5 226	2 007	485	41	92.0	1.0
5416	Management, scientific, & technical consulting services .....	58	30 958	13 417	3 124	630	25.5	9.4
54161	Management consulting services .....	43	24 987	11 258	2 738	585	21.8	11.5
541611	Administrative management & general management consulting service .....	27	D	D	D	c	D	D
541613	Marketing consulting services .....	6	7 480	1 845	438	322	22.2	5.0
54162	Environmental consulting services .....	8	D	D	D	b	D	D
541620	Environmental consulting services .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	44	75 948	26 596	6 139	1 045	19.8	—
54181	Advertising agencies .....	17	D	D	D	c	D	D
541810	Advertising agencies .....	17	D	D	D	c	D	D
54182	Public relations agencies .....	8	13 175	5 045	1 147	145	60.6	—
541820	Public relations agencies .....	8	13 175	5 045	1 147	145	60.6	—
54184	Media representatives .....	2	D	D	D	c	D	D
541840	Media representatives .....	2	D	D	D	c	D	D
5418402	Publishers' advertising representatives .....	2	D	D	D	c	D	D
54185	Display advertising .....	4	D	D	D	f	D	D
541850	Display advertising .....	4	D	D	D	f	D	D
5418502	Outdoor advertising services .....	3	D	D	D	b	D	D
54189	Other services related to advertising .....	11	D	D	D	b	D	D
541890	Other services related to advertising .....	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	29	D	D	D	c	D	D
54192	Photographic services .....	21	D	D	D	c	D	D
541921	Photographic studios, portrait .....	17	D	D	D	D	D	D
<b>LAFAYETTE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	10	D	D	D	b	D	D
<b>LA FOLLETTE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>4 212</b>	<b>844</b>	<b>204</b>	<b>57</b>	<b>76.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	4 212	844	204	57	76.0	—
<b>LA VERGNE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>7 476</b>	<b>2 332</b>	<b>542</b>	<b>112</b>	<b>15.2</b>	<b>11.2</b>
541	Professional, scientific, & technical services .....	13	7 476	2 332	542	112	15.2	11.2
5416	Management, scientific, & technical consulting services .....	2	D	D	D	b	D	D
54161	Management consulting services .....	2	D	D	D	b	D	D

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LAWRENCEBURG, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>5 318</b>	<b>1 372</b>	<b>356</b>	<b>93</b>	<b>55.4</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	28	5 318	1 372	356	93	55.4	7.0
5411	Legal services .....	15	D	D	D	b	D	D
54111	Offices of lawyers .....	15	D	D	D	b	D	D
541110	Offices of lawyers .....	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	15	D	D	D	b	D	D
<b>LEBANON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>61</b>	<b>16 671</b>	<b>4 201</b>	<b>1 015</b>	<b>198</b>	<b>71.3</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	61	16 671	4 201	1 015	198	71.3	2.0
5411	Legal services .....	26	6 786	1 708	406	75	53.2	1.7
54111	Offices of lawyers .....	26	6 786	1 708	406	75	53.2	1.7
541110	Offices of lawyers .....	26	6 786	1 708	406	75	53.2	1.7
5411101	Offices of lawyers (except legal aid societies) .....	26	6 786	1 708	406	75	53.2	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	2 946	1 163	287	69	73.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	2 946	1 163	287	69	73.0	2.2
5413	Architectural, engineering, & related services .....	5	3 627	658	206	24	92.4	—
<b>LENOIR CITY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>5 209</b>	<b>1 198</b>	<b>238</b>	<b>70</b>	<b>32.8</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	21	5 209	1 198	238	70	32.8	.7
5419	Other professional, scientific, & technical services .....	2	D	D	D	b	D	D
54192	Photographic services .....	2	D	D	D	b	D	D
541921	Photographic studios, portrait .....	2	D	D	D	b	D	D
<b>LEWISBURG, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>2 948</b>	<b>851</b>	<b>207</b>	<b>49</b>	<b>54.9</b>	<b>9.2</b>
541	Professional, scientific, & technical services .....	19	2 948	851	207	49	54.9	9.2
<b>LEXINGTON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>3 826</b>	<b>871</b>	<b>148</b>	<b>46</b>	<b>66.0</b>	<b>19.3</b>
541	Professional, scientific, & technical services .....	20	3 826	871	148	46	66.0	19.3
5411	Legal services .....	10	D	D	D	b	D	D
54111	Offices of lawyers .....	10	D	D	D	b	D	D
541110	Offices of lawyers .....	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	10	D	D	D	b	D	D
<b>LIVINGSTON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>2 065</b>	<b>508</b>	<b>122</b>	<b>28</b>	<b>72.5</b>	<b>—</b>
541	Professional, scientific, & technical services .....	18	2 065	508	122	28	72.5	—
<b>LOUDON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>3 897</b>	<b>1 229</b>	<b>276</b>	<b>53</b>	<b>33.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	13	3 897	1 229	276	53	33.4	—
5419	Other professional, scientific, & technical services .....	1	D	D	D	b	D	D
54192	Photographic services .....	1	D	D	D	b	D	D
541921	Photographic studios, portrait .....	1	D	D	D	b	D	D
<b>LYNCHBURG, MOORE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MCKENZIE, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>970</b>	<b>244</b>	<b>66</b>	<b>13</b>	<b>31.6</b>	<b>18.5</b>
541	Professional, scientific, & technical services .....	7	970	244	66	13	31.6	18.5
<b>MCKENZIE, TN (CARROLL COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>970</b>	<b>244</b>	<b>66</b>	<b>13</b>	<b>31.6</b>	<b>18.5</b>
541	Professional, scientific, & technical services .....	7	970	244	66	13	31.6	18.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MCMINNVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>5 668</b>	<b>1 392</b>	<b>382</b>	<b>78</b>	<b>43.6</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	26	5 668	1 392	382	78	43.6	5.2
5411	Legal services .....	11	3 255	644	154	30	47.5	—
54111	Offices of lawyers .....	11	3 255	644	154	30	47.5	—
541110	Offices of lawyers .....	11	3 255	644	154	30	47.5	—
5411101	Offices of lawyers (except legal aid societies) .....	11	3 255	644	154	30	47.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 108	683	209	39	38.2	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 108	683	209	39	38.2	5.3
<b>MADISONVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	12	D	D	D	b	D	D
<b>MANCHESTER, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>3 892</b>	<b>924</b>	<b>218</b>	<b>64</b>	<b>34.2</b>	<b>56.0</b>
541	Professional, scientific, & technical services .....	22	3 892	924	218	64	34.2	56.0
<b>MARTIN, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 265</b>	<b>443</b>	<b>116</b>	<b>24</b>	<b>76.6</b>	<b>19.8</b>
541	Professional, scientific, & technical services .....	10	1 265	443	116	24	76.6	19.8
<b>MARYVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>23 577</b>	<b>8 600</b>	<b>1 772</b>	<b>252</b>	<b>37.7</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	66	23 577	8 600	1 772	252	37.7	2.4
5411	Legal services .....	26	D	D	D	b	D	D
54111	Offices of lawyers .....	25	D	D	D	b	D	D
541110	Offices of lawyers .....	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D
5415	Computer systems design & related services .....	7	4 540	2 253	557	35	13.3	6.5
54151	Computer systems design & related services .....	7	4 540	2 253	557	35	13.3	6.5
<b>MEMPHIS, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 300</b>	<b>1 327 969</b>	<b>496 293</b>	<b>111 313</b>	<b>13 282</b>	<b>20.5</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	1 300	1 327 969	496 293	111 313	13 282	20.5	6.0
5411	Legal services .....	419	285 825	105 452	23 541	2 473	23.8	4.4
54111	Offices of lawyers .....	405	275 501	102 376	22 822	2 369	24.2	4.6
541110	Offices of lawyers .....	405	275 501	102 376	22 822	2 369	24.2	4.6
5411101	Offices of lawyers (except legal aid societies) .....	405	275 501	102 376	22 822	2 369	24.2	4.6
54119	Other legal services .....	14	10 324	3 076	719	104	12.9	—
541191	Title abstract & settlement offices .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	206	153 945	57 389	13 454	2 316	17.8	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	206	153 945	57 389	13 454	2 316	17.8	6.5
541211	Offices of certified public accountants .....	128	125 122	45 320	10 426	1 223	16.6	2.2
541213	Tax return preparation services .....	13	5 383	2 138	908	701	7.5	12.2
541219	Other accounting services .....	57	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	175	234 602	101 608	21 031	2 285	13.5	3.2
54131	Architectural services .....	56	71 247	31 434	6 296	622	11.4	.7
541310	Architectural services .....	56	71 247	31 434	6 296	622	11.4	.7
54133	Engineering services .....	87	131 134	57 918	11 592	1 275	15.5	4.7
541330	Engineering services .....	87	131 134	57 918	11 592	1 275	15.5	4.7
54137	Surveying & mapping (except geophysical) services .....	5	1 704	610	114	32	11.6	—
541370	Surveying & mapping (except geophysical) services .....	5	1 704	610	114	32	11.6	—
54138	Testing laboratories .....	19	28 756	10 778	2 808	328	9.9	3.3
541380	Testing laboratories .....	19	28 756	10 778	2 808	328	9.9	3.3
5414	Specialized design services .....	59	43 818	10 078	2 235	322	53.1	2.6
54141	Interior design services .....	22	D	D	D	c	D	D
541410	Interior design services .....	22	D	D	D	c	D	D
54143	Graphic design services .....	34	27 203	6 010	1 431	180	52.8	1.0
541430	Graphic design services .....	34	27 203	6 010	1 431	180	52.8	1.0
5414301	Graphic design services (except commercial art & medical artists) ..	28	D	D	D	c	D	D
5415	Computer systems design & related services .....	109	247 335	81 606	19 863	2 150	15.2	7.6
54151	Computer systems design & related services .....	109	247 335	81 606	19 863	2 150	15.2	7.6
541511	Custom computer programming services .....	43	72 000	34 016	7 023	648	38.1	15.8
541512	Computer systems design services .....	45	42 236	17 584	4 486	406	23.4	3.9
5415121	Computer systems integrators .....	21	34 705	13 546	3 565	294	16.1	4.8
5415122	Computer systems consultants (except systems integrators) .....	24	7 531	4 038	921	112	57.3	.1
541513	Computer facilities management services .....	11	D	D	D	g	D	D
541519	Other computer related services .....	10	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>MEMPHIS, TN—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services .....	160	144 488	60 667	10 732	1 416	31.4	14.1
54161	Management consulting services .....	127	114 405	49 432	8 209	1 136	35.5	11.2
541611	Administrative management & general management consulting service .....	58	61 658	28 488	3 878	456	22.9	11.8
541612	Human resources & executive search consulting services .....	31	22 950	10 661	2 445	360	32.2	11.1
5416122	Executive placement services .....	15	7 403	4 382	1 014	228	35.6	—
5416123	Human resources & personnel management consulting .....	16	15 547	6 279	1 431	132	30.5	16.4
541613	Marketing consulting services .....	19	18 877	6 180	1 274	242	88.8	9.3
541614	Process, physical distribution, & logistics consulting services .....	12	7 704	2 846	544	57	2	12.3
541618	Other management consulting services .....	7	3 216	1 257	68	21	74.4	8.7
54162	Environmental consulting services .....	14	23 881	8 630	2 052	218	13.7	22.1
541620	Environmental consulting services .....	14	23 881	8 630	2 052	218	13.7	22.1
54169	Other scientific & technical consulting services .....	19	6 202	2 605	471	62	24.0	37.5
541690	Other scientific & technical consulting services .....	19	6 202	2 605	471	62	24.0	37.5
5418	Advertising & related services .....	111	163 842	51 633	12 755	1 554	20.5	3.6
54181	Advertising agencies .....	47	52 490	22 880	5 740	570	23.7	3.3
541810	Advertising agencies .....	47	52 490	22 880	5 740	570	23.7	3.3
54184	Media representatives .....	5	D	D	D	b	D	D
541840	Media representatives .....	5	D	D	D	b	D	D
5418402	Publishers' advertising representatives .....	3	D	D	D	b	D	D
54185	Display advertising .....	10	D	D	D	c	D	D
541850	Display advertising .....	10	D	D	D	c	D	D
5418502	Outdoor advertising services .....	7	D	D	D	b	D	D
54186	Direct mail advertising .....	10	35 670	8 869	2 183	316	29.8	3.2
541860	Direct mail advertising .....	10	35 670	8 869	2 183	316	29.8	3.2
54189	Other services related to advertising .....	23	D	D	D	c	D	D
541890	Other services related to advertising .....	23	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	54	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	11	16 740	11 665	4 392	353	6.2	2.0
541910	Marketing research & public opinion polling .....	11	16 740	11 665	4 392	353	6.2	2.0
54192	Photographic services .....	40	31 357	14 498	3 015	353	9.8	4.6
541921	Photographic studios, portrait .....	27	D	D	D	e	D	D
541922	Commercial photography .....	13	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	3	D	D	D	b	D	D
	<b>MILAN, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 721</b>	<b>776</b>	<b>197</b>	<b>33</b>	<b>80.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	2 721	776	197	33	80.0	—
	<b>MILLINGTON, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>4 393</b>	<b>1 768</b>	<b>218</b>	<b>30</b>	<b>26.4</b>	<b>1.7</b>
541	Professional, scientific, & technical services .....	14	4 393	1 768	218	30	26.4	1.7
	<b>MONTEREY, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>MORRISTOWN, TN *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>59</b>	<b>19 411</b>	<b>6 829</b>	<b>1 549</b>	<b>286</b>	<b>34.4</b>	<b>15.5</b>
541	Professional, scientific, & technical services .....	59	19 411	6 829	1 549	286	34.4	15.5
5411	Legal services .....	27	7 725	2 307	428	80	35.2	3.2
54111	Offices of lawyers .....	25	D	D	D	b	D	D
541110	Offices of lawyers .....	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	D	D	D	c	D	D
541213	Tax return preparation services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	4	3 339	1 551	424	48	40.0	60.0
54161	Management consulting services .....	3	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MORRISTOWN, TN (HAMBLLEN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>59</b>	<b>19 411</b>	<b>6 829</b>	<b>1 549</b>	<b>286</b>	<b>34.4</b>	<b>15.5</b>
541	Professional, scientific, & technical services .....	59	19 411	6 829	1 549	286	34.4	15.5
5411	Legal services .....	27	7 725	2 307	428	80	35.2	3.2
54111	Offices of lawyers .....	25	D	D	D	b	D	D
541110	Offices of lawyers .....	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	D	D	D	c	D	D
541213	Tax return preparation services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	4	3 339	1 551	424	48	40.0	60.0
54161	Management consulting services .....	3	D	D	D	b	D	D
<b>MOUNT CARMEL, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MOUNT JULIET, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>9 844</b>	<b>3 818</b>	<b>734</b>	<b>99</b>	<b>30.3</b>	<b>26.6</b>
541	Professional, scientific, & technical services .....	20	9 844	3 818	734	99	30.3	26.6
5413	Architectural, engineering, & related services .....	5	7 516	3 159	585	73	15.8	29.5
<b>MOUNT PLEASANT, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>MUNFORD, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MURFREESBORO, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>150</b>	<b>48 136</b>	<b>17 674</b>	<b>3 409</b>	<b>622</b>	<b>47.9</b>	<b>6.1</b>
541	Professional, scientific, & technical services .....	150	48 136	17 674	3 409	622	47.9	6.1
5411	Legal services .....	63	16 783	3 592	820	178	55.7	1.0
54111	Offices of lawyers .....	61	D	D	D	c	D	D
541110	Offices of lawyers .....	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	61	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	5 825	3 117	726	101	30.5	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	5 825	3 117	726	101	30.5	2.2
541211	Offices of certified public accountants .....	12	5 117	2 741	633	80	28.3	1.0
5413	Architectural, engineering, & related services .....	13	10 711	5 813	671	122	50.4	8.6
5414	Specialized design services .....	5	D	D	D	b	D	D
54143	Graphic design services .....	4	D	D	D	b	D	D
541430	Graphic design services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	D	D	D	b	D	D
54161	Management consulting services .....	10	D	D	D	b	D	D
5418	Advertising & related services .....	15	D	D	D	b	D	D
54189	Other services related to advertising .....	5	D	D	D	b	D	D
541890	Other services related to advertising .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NASHVILLE-DAVIDSON, TN (CC) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 694</b>	<b>1 636 770</b>	<b>605 800</b>	<b>134 460</b>	<b>15 055</b>	<b>18.2</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	1 694	1 636 770	605 800	134 460	15 055	18.2	6.7
5411	Legal services .....	433	355 866	122 879	27 574	2 883	17.6	6.0
54111	Offices of lawyers .....	407	341 670	117 857	26 450	2 740	18.0	5.4
541110	Offices of lawyers (except legal aid societies) .....	407	341 670	117 857	26 450	2 740	18.0	5.4
5411101	Offices of lawyers (except legal aid societies) .....	407	341 670	117 857	26 450	2 740	18.0	5.4
54119	Other legal services .....	26	14 196	5 022	1 124	143	5.7	18.5
541191	Title abstract & settlement offices .....	20	9 737	4 087	902	116	8.3	18.2
541199	All other legal services .....	6	4 459	935	222	27	—	19.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	239	184 321	78 636	16 977	2 571	15.3	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	239	184 321	78 636	16 977	2 571	15.3	11.5
541211	Offices of certified public accountants .....	144	126 592	50 945	10 329	1 190	12.8	8.7
541213	Tax return preparation services .....	17	6 380	2 366	948	557	8.6	8.1
541219	Other accounting services .....	68	29 364	11 283	2 622	386	38.9	6.6
5413	Architectural, engineering, & related services .....	266	384 020	166 873	35 379	3 372	12.7	1.4
54131	Architectural services .....	85	118 435	45 092	8 550	934	9.1	2.0
541310	Architectural services .....	85	118 435	45 092	8 550	934	9.1	2.0
54133	Engineering services .....	142	239 686	111 008	24 454	2 122	13.8	1.2
541330	Engineering services .....	142	239 686	111 008	24 454	2 122	13.8	1.2
54137	Surveying & mapping (except geophysical) services .....	19	6 218	3 714	740	111	44.3	3.0
541370	Surveying & mapping (except geophysical) services .....	19	6 218	3 714	740	111	44.3	3.0
54138	Testing laboratories .....	12	18 058	6 570	1 527	162	7.6	1.5
541380	Testing laboratories .....	12	18 058	6 570	1 527	162	7.6	1.5
5414	Specialized design services .....	124	86 012	20 674	4 632	553	23.4	5.2
54141	Interior design services .....	41	D	D	D	c	D	D
541410	Interior design services .....	41	D	D	D	c	D	D
54142	Industrial design services .....	2	D	D	D	b	D	D
541420	Industrial design services .....	2	D	D	D	b	D	D
54143	Graphic design services .....	79	46 605	12 082	2 389	316	23.8	8.7
541430	Graphic design services .....	79	46 605	12 082	2 389	316	23.8	8.7
5414301	Graphic design services (except commercial art & medical artists) ..	69	43 410	10 802	2 185	284	20.2	9.2
5414302	Commercial art .....	10	3 195	1 280	204	32	72.6	.8
5415	Computer systems design & related services .....	126	176 523	59 625	15 388	1 290	9.0	4.0
54151	Computer systems design & related services .....	126	176 523	59 625	15 388	1 290	9.0	4.0
541511	Custom computer programming services .....	50	63 944	32 137	6 481	621	10.4	5.6
541512	Computer systems design services .....	57	36 763	11 054	2 642	277	21.8	8.0
5415121	Computer systems integrators .....	28	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	29	D	D	D	c	D	D
541513	Computer facilities management services .....	6	D	D	D	e	D	D
541519	Other computer related services .....	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	223	222 804	77 849	17 844	2 000	20.9	14.4
54161	Management consulting services .....	187	205 386	71 517	16 652	1 834	18.8	15.1
541611	Administrative management & general management consulting service .....	96	115 187	38 526	9 381	1 036	13.7	21.7
541612	Human resources & executive search consulting services .....	31	35 121	17 397	3 966	491	15.9	7.0
5416121	Actuarial consulting .....	4	D	D	D	e	D	D
5416122	Executive placement services .....	13	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	14	3 893	1 834	569	96	49.5	11.3
541613	Marketing consulting services .....	38	31 764	9 575	1 750	180	44.2	1.7
541614	Process, physical distribution, & logistics consulting services .....	10	16 582	3 160	797	39	5.3	5.0
541618	Other management consulting services .....	12	6 732	2 859	758	88	34.3	32.7
54162	Environmental consulting services .....	13	9 346	3 275	676	110	37.3	2.1
541620	Environmental consulting services .....	13	9 346	3 275	676	110	37.3	2.1
54169	Other scientific & technical consulting services .....	23	8 072	3 057	516	56	54.7	10.3
541690	Other scientific & technical consulting services .....	23	8 072	3 057	516	56	54.7	10.3
5417	Scientific research & development services .....	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	10	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	5	D	D	D	c	D	D
5418	Advertising & related services .....	187	182 304	60 801	12 210	1 614	34.2	7.0
54181	Advertising agencies .....	57	66 222	28 115	5 233	535	35.2	1.0
541810	Advertising agencies .....	57	66 222	28 115	5 233	535	35.2	1.0
54182	Public relations agencies .....	46	29 802	11 909	2 305	288	62.7	2.3
541820	Public relations agencies .....	46	29 802	11 909	2 305	288	62.7	2.3
54184	Media representatives .....	10	D	D	D	c	D	D
541840	Media representatives .....	10	D	D	D	c	D	D
54185	Display advertising .....	10	D	D	D	b	D	D
541850	Display advertising .....	10	D	D	D	b	D	D
5418502	Outdoor advertising services .....	6	D	D	D	b	D	D
54186	Direct mail advertising .....	19	22 092	6 650	1 434	325	33.2	24.4
541860	Direct mail advertising .....	19	22 092	6 650	1 434	325	33.2	24.4
54189	Other services related to advertising .....	35	D	D	D	c	D	D
541890	Other services related to advertising .....	35	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	21	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NASHVILLE-DAVIDSON, TN (CC) *—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services .....	84	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	20	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	20	D	D	D	e	D	D
54192	Photographic services .....	56	D	D	D	c	D	D
541921	Photographic studios, portrait .....	42	D	D	D	c	D	D
541922	Commercial photography .....	14	D	D	D	b	D	D
54193	Translation & interpretation services .....	4	D	D	D	b	D	D
541930	Translation & interpretation services .....	4	D	D	D	b	D	D
	<b>NASHVILLE-DAVIDSON (BALANCE), TN *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 626</b>	<b>1 608 210</b>	<b>593 796</b>	<b>131 716</b>	<b>14 699</b>	<b>17.6</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	1 626	1 608 210	593 796	131 716	14 699	17.6	6.6
5411	Legal services .....	416	350 260	120 932	27 176	2 819	17.1	5.7
54111	Offices of lawyers .....	392	D	D	D	h	D	D
541110	Offices of lawyers .....	392	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies) .....	392	D	D	D	h	D	D
54119	Other legal services .....	24	D	D	D	c	D	D
541191	Title abstract & settlement offices .....	18	D	D	D	c	D	D
541199	All other legal services .....	6	4 459	935	222	27	—	19.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	225	180 645	76 324	16 317	2 504	15.2	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	225	180 645	76 324	16 317	2 504	15.2	11.4
541211	Offices of certified public accountants .....	135	123 656	49 204	9 790	1 141	12.6	8.9
541213	Tax return preparation services .....	17	6 380	2 366	948	557	8.6	8.1
541219	Other accounting services .....	64	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	256	378 643	164 688	34 916	3 311	12.4	1.3
54131	Architectural services .....	82	D	D	D	f	D	D
541310	Architectural services .....	82	D	D	D	f	D	D
54133	Engineering services .....	136	235 316	109 181	24 067	2 080	13.5	1.2
541330	Engineering services .....	136	235 316	109 181	24 067	2 080	13.5	1.2
54137	Surveying & mapping (except geophysical) services .....	18	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	18	D	D	D	b	D	D
54138	Testing laboratories .....	12	18 058	6 570	1 527	162	7.6	1.5
541380	Testing laboratories .....	12	18 058	6 570	1 527	162	7.6	1.5
5414	Specialized design services .....	122	D	D	D	f	D	D
54141	Interior design services .....	40	D	D	D	c	D	D
541410	Interior design services .....	40	D	D	D	c	D	D
54142	Industrial design services .....	2	D	D	D	b	D	D
541420	Industrial design services .....	2	D	D	D	b	D	D
54143	Graphic design services .....	78	D	D	D	e	D	D
541430	Graphic design services .....	78	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	68	D	D	D	e	D	D
5414302	Commercial art .....	10	3 195	1 280	204	32	72.6	.8
5415	Computer systems design & related services .....	123	174 732	58 953	15 260	1 270	8.4	4.1
54151	Computer systems design & related services .....	123	174 732	58 953	15 260	1 270	8.4	4.1
541511	Custom computer programming services .....	50	63 944	32 137	6 481	621	10.4	5.6
541512	Computer systems design services .....	54	34 972	10 382	2 514	257	19.6	8.4
5415121	Computer systems integrators .....	26	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	28	D	D	D	c	D	D
541513	Computer facilities management services .....	6	D	D	D	e	D	D
541519	Other computer related services .....	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	216	220 318	76 591	17 702	1 975	20.6	14.3
54161	Management consulting services .....	181	D	D	D	g	D	D
541611	Administrative management & general management consulting service .....	92	D	D	D	g	D	D
541612	Human resources & executive search consulting services .....	30	D	D	D	e	D	D
5416121	Actuarial consulting .....	4	D	D	D	e	D	D
5416122	Executive placement services .....	13	D	D	D	c	D	D
541613	Marketing consulting services .....	37	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services .....	10	16 582	3 160	797	39	5.3	5.0
541618	Other management consulting services .....	12	6 732	2 859	758	88	34.3	32.7
54162	Environmental consulting services .....	13	9 346	3 275	676	110	37.3	2.1
541620	Environmental consulting services .....	13	9 346	3 275	676	110	37.3	2.1
54169	Other scientific & technical consulting services .....	22	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	22	D	D	D	b	D	D
5417	Scientific research & development services .....	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	10	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	5	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NASHVILLE-DAVIDSON (BALANCE), TN *—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	179	D	D	D	g	D	D
54181	Advertising agencies .....	52	60 783	25 500	4 676	475	30.6	1.1
541810	Advertising agencies .....	52	60 783	25 500	4 676	475	30.6	1.1
54182	Public relations agencies .....	46	29 802	11 909	2 305	288	62.7	2.3
541820	Public relations agencies .....	46	29 802	11 909	2 305	288	62.7	2.3
54184	Media representatives .....	9	9 206	2 303	550	103	16.0	52.2
541840	Media representatives .....	9	9 206	2 303	550	103	16.0	52.2
54185	Display advertising .....	10	D	D	D	b	D	D
541850	Display advertising .....	10	D	D	D	b	D	D
5418502	Outdoor advertising services .....	6	D	D	D	b	D	D
54186	Direct mail advertising .....	19	22 092	6 650	1 434	325	33.2	24.4
541860	Direct mail advertising .....	19	22 092	6 650	1 434	325	33.2	24.4
54189	Other services related to advertising .....	33	D	D	D	c	D	D
541890	Other services related to advertising .....	33	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	20	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	77	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	18	12 897	5 254	1 017	297	25.5	27.3
541910	Marketing research & public opinion polling .....	18	12 897	5 254	1 017	297	25.5	27.3
54192	Photographic services .....	51	10 085	2 680	583	161	45.1	3.0
541921	Photographic studios, portrait .....	38	7 749	1 992	417	136	31.4	3.9
541922	Commercial photography .....	13	2 336	688	166	25	90.4	—
54193	Translation & interpretation services .....	4	D	D	D	b	D	D
541930	Translation & interpretation services .....	4	D	D	D	b	D	D
	<b>NEWBERN, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
	<b>NEWPORT, TN</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>2 473</b>	<b>641</b>	<b>137</b>	<b>40</b>	<b>49.7</b>	<b>19.6</b>
541	Professional, scientific, & technical services .....	17	2 473	641	137	40	49.7	19.6
	<b>OAK HILL, TN *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	7	D	D	D	a	D	D
	<b>OAK RIDGE, TN *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>142</b>	<b>926 375</b>	<b>382 253</b>	<b>93 023</b>	<b>7 814</b>	<b>1.9</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	142	926 375	382 253	93 023	7 814	1.9	.5
5411	Legal services .....	17	D	D	D	b	D	D
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	62	D	D	D	g	D	D
54133	Engineering services .....	55	D	D	D	g	D	D
541330	Engineering services .....	55	D	D	D	g	D	D
5415	Computer systems design & related services .....	12	6 899	4 755	1 248	123	11.6	13.9
54151	Computer systems design & related services .....	12	6 899	4 755	1 248	123	11.6	13.9
5416	Management, scientific, & technical consulting services .....	24	26 856	18 123	4 069	392	16.6	.4
54161	Management consulting services .....	12	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
541618	Other management consulting services .....	2	D	D	D	b	D	D
54162	Environmental consulting services .....	7	D	D	D	b	D	D
541620	Environmental consulting services .....	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	5	D	D	D	a	D	D
541690	Other scientific & technical consulting services .....	5	D	D	D	a	D	D
5417	Scientific research & development services .....	7	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences .....	7	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences .....	7	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences .....	6	D	D	D	i	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>OAK RIDGE, TN (ANDERSON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>139</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	139	D	D	D	i	D	D
5411	Legal services .....	17	D	D	D	b	D	D
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	61	D	D	D	g	D	D
54133	Engineering services .....	54	D	D	D	g	D	D
541330	Engineering services .....	54	D	D	D	g	D	D
5415	Computer systems design & related services .....	11	D	D	D	c	D	D
54151	Computer systems design & related services .....	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	23	D	D	D	e	D	D
54161	Management consulting services .....	12	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
541618	Other management consulting services .....	2	D	D	D	b	D	D
54162	Environmental consulting services .....	7	D	D	D	b	D	D
541620	Environmental consulting services .....	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services .....	4	D	D	D	a	D	D
5417	Scientific research & development services .....	7	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences .....	7	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences .....	7	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences .....	6	D	D	D	i	D	D
<b>OAK RIDGE, TN (ROANE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>OLIVER SPRINGS, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 030</b>	<b>290</b>	<b>59</b>	<b>11</b>	<b>90.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 030	290	59	11	90.3	—
<b>OLIVER SPRINGS, TN (ANDERSON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 030</b>	<b>290</b>	<b>59</b>	<b>11</b>	<b>90.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 030	290	59	11	90.3	—
<b>ONEIDA, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
<b>PARIS, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>12 941</b>	<b>4 552</b>	<b>1 044</b>	<b>166</b>	<b>28.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	24	12 941	4 552	1 044	166	28.0	—
5411	Legal services .....	12	7 392	2 274	478	69	22.0	—
54111	Offices of lawyers .....	12	7 392	2 274	478	69	22.0	—
541110	Offices of lawyers .....	12	7 392	2 274	478	69	22.0	—
5411101	Offices of lawyers (except legal aid societies) .....	12	7 392	2 274	478	69	22.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
<b>PIGEON FORGE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 404</b>	<b>488</b>	<b>103</b>	<b>24</b>	<b>94.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	1 404	488	103	24	94.9	—
<b>PORTLAND, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>2 772</b>	<b>1 821</b>	<b>455</b>	<b>127</b>	<b>12.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	2 772	1 821	455	127	12.1	—
<b>PULASKI, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>10 833</b>	<b>4 835</b>	<b>841</b>	<b>110</b>	<b>31.8</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	22	10 833	4 835	841	110	31.8	2.4
5415	Computer systems design & related services .....	1	D	D	D	b	D	D
54151	Computer systems design & related services .....	1	D	D	D	b	D	D

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RED BANK, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>3 155</b>	<b>1 045</b>	<b>204</b>	<b>32</b>	<b>81.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	14	3 155	1 045	204	32	81.8	—
5413	Architectural, engineering, & related services .....	4	1 460	425	82	11	89.7	—
<b>RIPLEY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 330</b>	<b>341</b>	<b>89</b>	<b>25</b>	<b>84.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	10	1 330	341	89	25	84.2	—
<b>ROCKWOOD, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 758</b>	<b>452</b>	<b>96</b>	<b>20</b>	<b>93.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 758	452	96	20	93.4	—
<b>ROGERSVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>2 976</b>	<b>829</b>	<b>172</b>	<b>54</b>	<b>77.6</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	21	2 976	829	172	54	77.6	5.4
<b>SAVANNAH, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 032	369	101	29	61.3	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 032	369	101	29	61.3	29.0
<b>SELMER, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>SEVIERVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>57</b>	<b>15 493</b>	<b>5 910</b>	<b>1 207</b>	<b>216</b>	<b>61.7</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	57	15 493	5 910	1 207	216	61.7	4.9
5411	Legal services .....	26	8 287	2 817	574	104	59.5	4.1
54111	Offices of lawyers .....	25	D	D	D	b	D	D
541110	Offices of lawyers .....	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 139	453	85	42	68.9	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 139	453	85	42	68.9	16.3
5418	Advertising & related services .....	4	D	D	D	b	D	D
<b>SHELBYVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>9 884</b>	<b>2 899</b>	<b>808</b>	<b>223</b>	<b>44.9</b>	<b>4.2</b>
541	Professional, scientific, & technical services .....	30	9 884	2 899	808	223	44.9	4.2
5411	Legal services .....	16	4 589	1 002	235	53	61.3	1.2
54111	Offices of lawyers .....	16	4 589	1 002	235	53	61.3	1.2
541110	Offices of lawyers .....	16	4 589	1 002	235	53	61.3	1.2
5411101	Offices of lawyers (except legal aid societies) .....	16	4 589	1 002	235	53	61.3	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	c	D	D
541213	Tax return preparation services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>SIGNAL MOUNTAIN, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>4 777</b>	<b>2 046</b>	<b>264</b>	<b>36</b>	<b>53.0</b>	<b>.2</b>
541	Professional, scientific, & technical services .....	19	4 777	2 046	264	36	53.0	.2
5418	Advertising & related services .....	4	1 583	744	113	9	14.4	—
<b>SMITHVILLE, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 085</b>	<b>619</b>	<b>154</b>	<b>38</b>	<b>72.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	11	2 085	619	154	38	72.7	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SMYRNA, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>12 125</b>	<b>3 285</b>	<b>756</b>	<b>116</b>	<b>56.8</b>	<b>1.4</b>
541	Professional, scientific, & technical services .....	28	12 125	3 285	756	116	56.8	1.4
5413	Architectural, engineering, & related services .....	10	2 600	644	173	21	78.8	2.7
5415	Computer systems design & related services .....	4	7 331	2 009	455	56	40.5	—
54151	Computer systems design & related services .....	4	7 331	2 009	455	56	40.5	—
541512	Computer systems design services .....	4	7 331	2 009	455	56	40.5	—
<b>SODDY-DAISY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>5 963</b>	<b>1 435</b>	<b>363</b>	<b>55</b>	<b>45.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	5 963	1 435	363	55	45.1	—
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>SOUTH FULTON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SOUTH PITTSBURG, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>SPARTA, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	19	D	D	D	b	D	D
<b>SPRINGFIELD, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>7 083</b>	<b>2 128</b>	<b>588</b>	<b>110</b>	<b>48.2</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	34	7 083	2 128	588	110	48.2	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	a	D	D
<b>SPRING HILL, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SPRING HILL, TN (MAURY COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SWEETWATER, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>1 960</b>	<b>536</b>	<b>151</b>	<b>44</b>	<b>94.2</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	11	1 960	536	151	44	94.2	1.5
<b>SWEETWATER, TN (MONROE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>1 960</b>	<b>536</b>	<b>151</b>	<b>44</b>	<b>94.2</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	11	1 960	536	151	44	94.2	1.5
<b>TRENTON, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>2 237</b>	<b>535</b>	<b>154</b>	<b>37</b>	<b>40.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	10	2 237	535	154	37	40.6	—
<b>TULLAHOMA, TN *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>35</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	35	D	D	D	h	D	D
5411	Legal services .....	12	D	D	D	b	D	D
54111	Offices of lawyers .....	12	D	D	D	b	D	D
541110	Offices of lawyers .....	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	h	D	D
54133	Engineering services .....	4	D	D	D	h	D	D
541330	Engineering services .....	4	D	D	D	h	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TULLAHOMA, TN (COFFEE COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	34	D	D	D	h	D	D
541	Professional, scientific, & technical services .....	34	D	D	D	h	D	D
5411	Legal services .....	12	D	D	D	b	D	D
54111	Offices of lawyers .....	12	D	D	D	b	D	D
541110	Offices of lawyers .....	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	h	D	D
54133	Engineering services .....	4	D	D	D	h	D	D
541330	Engineering services .....	4	D	D	D	h	D	D
<b>TULLAHOMA, TN (FRANKLIN COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>UNION CITY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	23	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	23	D	D	D	b	D	D
5411	Legal services .....	7	D	D	D	b	D	D
54111	Offices of lawyers .....	7	D	D	D	b	D	D
541110	Offices of lawyers .....	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 857	567	164	29	13.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 857	567	164	29	13.7	—
<b>WAVERLY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	9	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>WHITE HOUSE, TN *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	478	217	56	22	100.0	—
<b>WHITE HOUSE, TN (ROBERTSON COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>WHITE HOUSE, TN (SUMNER COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	2	D	D	D	b	D	D
<b>WINCHESTER, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	17	4 795	1 117	260	65	43.2	37.2
541	Professional, scientific, & technical services .....	17	4 795	1 117	260	65	43.2	37.2
5411	Legal services .....	13	D	D	D	b	D	D
54111	Offices of lawyers .....	12	D	D	D	b	D	D
541110	Offices of lawyers .....	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
<b>BALANCE OF ANDERSON COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	9	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	9	D	D	D	a	D	D
<b>BALANCE OF BEDFORD COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	6	981	291	86	10	79.6	—
541	Professional, scientific, & technical services .....	6	981	291	86	10	79.6	—
<b>BALANCE OF BENTON COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	2	D	D	D	a	D	D
<b>BALANCE OF BLEDSOE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	5	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF BLOUNT COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	41	12 063	5 993	1 571	176	26.3	16.2
541	Professional, scientific, & technical services .....	41	12 063	5 993	1 571	176	26.3	16.2
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 .....	15	D	D	D	b	D	D
5414	Specialized design services .....	1	D	D	D	b	D	D
54142	Industrial design services .....	1	D	D	D	b	D	D
541420	Industrial design services .....	1	D	D	D	b	D	D
<b>BALANCE OF BRADLEY COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	8	1 791	291	76	21	32.5	11.2
541	Professional, scientific, & technical services .....	8	1 791	291	76	21	32.5	11.2
<b>BALANCE OF CAMPBELL COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	13	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF CANNON COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	7	2 527	231	48	19	91.4	—
541	Professional, scientific, & technical services .....	7	2 527	231	48	19	91.4	—
5418	Advertising & related services .....	1	D	D	D	a	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
<b>BALANCE OF CARROLL COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	9	777	282	61	18	100.0	—
<b>BALANCE OF CARTER COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	5	D	D	D	a	D	D
<b>BALANCE OF CHEATHAM COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	12	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	4	D	D	D	b	D	D
54161	Management consulting services .....	1	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	1	D	D	D	b	D	D
<b>BALANCE OF CLAIBORNE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	23	2 995	1 157	252	81	77.3	3.0
541	Professional, scientific, & technical services .....	23	2 995	1 157	252	81	77.3	3.0
<b>BALANCE OF CLAY COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4	D	D	D	a	D	D
<b>BALANCE OF COCKE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	202	39	14	3	D	—
<b>BALANCE OF COFFEE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF CROCKETT COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	10	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	10	D	D	D	a	D	D
<b>BALANCE OF CUMBERLAND COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	8	2 106	1 130	312	62	47.7	.9
541	Professional, scientific, & technical services .....	8	2 106	1 130	312	62	47.7	.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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF DECATUR COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>BALANCE OF DEKALB COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	3	275	130	29	16	D	—
<b>BALANCE OF DICKSON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	9	679	200	49	15	70.5	29.5
<b>BALANCE OF DYER COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF FAYETTE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	21	4 879	1 449	221	50	31.0	19.7
541	Professional, scientific, & technical services .....	21	4 879	1 449	221	50	31.0	19.7
<b>BALANCE OF FENTRESS COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	12	3 709	2 097	646	64	16.9	.3
541	Professional, scientific, & technical services .....	12	3 709	2 097	646	64	16.9	.3
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF FRANKLIN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	20	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
<b>BALANCE OF GIBSON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>BALANCE OF GILES COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	6	700	217	59	17	54.9	14.9
<b>BALANCE OF GRAINGER COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF GREENE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	7	1 747	379	102	15	68.9	—
541	Professional, scientific, & technical services .....	7	1 747	379	102	15	68.9	—
<b>BALANCE OF GRUNDY COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF HAMBLLEN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	9	825	278	71	23	90.2	—
<b>BALANCE OF HAMILTON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	66	11 511	3 585	694	110	64.2	18.9
541	Professional, scientific, & technical services .....	66	11 511	3 585	694	110	64.2	18.9
5413	Architectural, engineering, & related services .....	14	D	D	D	b	D	D
5418	Advertising & related services .....	6	D	D	D	a	D	D
<b>BALANCE OF HANCOCK COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF HARDEMAN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF HARDIN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF HAWKINS COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF HENDERSON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	4	423	61	10	2	77.1	22.9
<b>BALANCE OF HENRY COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	8	1 547	381	103	25	55.3	5.0
541	Professional, scientific, & technical services .....	8	1 547	381	103	25	55.3	5.0
<b>BALANCE OF HICKMAN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	2 004	1 019	157	47	3.4	38.6
541	Professional, scientific, & technical services .....	5	2 004	1 019	157	47	3.4	38.6
<b>BALANCE OF HOUSTON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF HUMPHREYS COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF JACKSON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF JEFFERSON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	18	2 998	623	137	40	65.5	9.7
541	Professional, scientific, & technical services .....	18	2 998	623	137	40	65.5	9.7
<b>BALANCE OF JOHNSON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
<b>BALANCE OF KNOX COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	249	165 728	67 865	15 157	1 551	25.5	12.0
541	Professional, scientific, & technical services .....	249	165 728	67 865	15 157	1 551	25.5	12.0
5411	Legal services .....	37	D	D	D	c	D	D
54111	Offices of lawyers .....	30	D	D	D	c	D	D
541110	Offices of lawyers .....	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	30	D	D	D	c	D	D
54119	Other legal services .....	7	3 267	674	192	28	18.4	.2
541191	Title abstract & settlement offices .....	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	59	47 464	23 092	4 799	437	23.1	25.9
54133	Engineering services .....	48	D	D	D	e	D	D
541330	Engineering services .....	48	D	D	D	e	D	D
5415	Computer systems design & related services .....	40	D	D	D	e	D	D
54151	Computer systems design & related services .....	40	D	D	D	e	D	D
541511	Custom computer programming services .....	12	D	D	D	c	D	D
541512	Computer systems design services .....	21	D	D	D	c	D	D
5415121	Computer systems integrators .....	9	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	42	D	D	D	e	D	D
54161	Management consulting services .....	26	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services .....	2	D	D	D	c	D	D
54162	Environmental consulting services .....	12	D	D	D	c	D	D
541620	Environmental consulting services .....	12	D	D	D	c	D	D
5418	Advertising & related services .....	17	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	10	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF LAKE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF LAUDERDALE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	773	293	133	32	57.1	42.9
<b>BALANCE OF LAWRENCE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	8	912	510	99	17	58.6	10.4
541	Professional, scientific, & technical services .....	8	912	510	99	17	58.6	10.4
<b>BALANCE OF LEWIS COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>BALANCE OF LINCOLN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	10	2 273	655	143	29	75.7	17.7
541	Professional, scientific, & technical services .....	10	2 273	655	143	29	75.7	17.7
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>BALANCE OF LOUDON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	9	1 093	366	35	9	100.0	—
541	Professional, scientific, & technical services .....	9	1 093	366	35	9	100.0	—
<b>BALANCE OF MCMINN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>BALANCE OF MCNAIRY COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF MACON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF MADISON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF MARION COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF MARSHALL COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	4	952	349	89	23	21.7	—
541	Professional, scientific, & technical services .....	4	952	349	89	23	21.7	—
<b>BALANCE OF MAURY COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
<b>BALANCE OF MEIGS COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>BALANCE OF MONROE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF MONTGOMERY COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	7	1 288	577	150	20	25.9	6.0
541	Professional, scientific, & technical services .....	7	1 288	577	150	20	25.9	6.0

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MORGAN COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF OVERTON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	3	315	158	31	6	D	—
<b>BALANCE OF PERRY COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF PICKETT COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF POLK COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>BALANCE OF PUTNAM COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	17	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	17	D	D	D	b	D	D
<b>BALANCE OF RHEA COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	6	2 291	500	121	12	39.0	61.0
541	Professional, scientific, & technical services .....	6	2 291	500	121	12	39.0	61.0
5413	Architectural, engineering, & related services .....	4	D	D	D	a	D	D
<b>BALANCE OF ROANE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF ROBERTSON COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	12	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	12	D	D	D	b	D	D
<b>BALANCE OF RUTHERFORD COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	20	3 161	1 342	217	38	54.0	17.1
541	Professional, scientific, & technical services .....	20	3 161	1 342	217	38	54.0	17.1
<b>BALANCE OF SCOTT COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF SEQUATCHIE COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF SEVIER COUNTY, TN</b>								
54	Professional, scientific, & technical services .....	24	4 877	1 484	396	86	49.5	12.9
541	Professional, scientific, & technical services .....	24	4 877	1 484	396	86	49.5	12.9
5413	Architectural, engineering, & related services .....	7	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF SHELBY COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>149</b>	<b>59 208</b>	<b>21 622</b>	<b>4 633</b>	<b>849</b>	<b>36.8</b>	<b>9.5</b>
541	Professional, scientific, & technical services .....	149	59 208	21 622	4 633	849	36.8	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	19	D	D	D	c	D	D
54133	Engineering services .....	10	D	D	D	c	D	D
541330	Engineering services .....	10	D	D	D	c	D	D
5414	Specialized design services .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	28	D	D	D	b	D	D
54151	Computer systems design & related services .....	28	D	D	D	b	D	D
541512	Computer systems design services .....	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	34	D	D	D	c	D	D
54161	Management consulting services .....	31	D	D	D	c	D	D
5418	Advertising & related services .....	16	D	D	D	b	D	D
54189	Other services related to advertising .....	9	D	D	D	b	D	D
541890	Other services related to advertising .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	17	D	D	D	c	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	11	D	D	D	b	D	D
<b>BALANCE OF SMITH COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 185</b>	<b>463</b>	<b>91</b>	<b>19</b>	<b>100.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	1 185	463	91	19	100.0	—
<b>BALANCE OF STEWART COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF SULLIVAN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>48</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	48	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	11	7 970	2 442	588	79	41.4	36.2
5414	Specialized design services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF SUMNER COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	17	D	D	D	b	D	D
<b>BALANCE OF TIPTON COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	12	D	D	D	b	D	D
<b>BALANCE OF TROUSDALE COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	5	D	D	D	b	D	D
<b>BALANCE OF UNICOI COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF UNION COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>550</b>	<b>140</b>	<b>40</b>	<b>18</b>	<b>86.4</b>	<b>—</b>
<b>BALANCE OF VAN BUREN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF WARREN COUNTY, TN</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 584</b>	<b>481</b>	<b>103</b>	<b>27</b>	<b>8.0</b>	<b>24.5</b>
541	Professional, scientific, & technical services .....	6	1 584	481	103	27	8.0	24.5

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WASHINGTON COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	21	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	4	4 017	1 453	301	25	27.5	—
<b>BALANCE OF WAYNE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	11	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	a	D	D
<b>BALANCE OF WEAKLEY COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	16	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	16	D	D	D	b	D	D
<b>BALANCE OF WHITE COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	4	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	4	D	D	D	b	D	D
<b>BALANCE OF WILLIAMSON COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	51	13 408	5 633	1 167	164	40.7	13.1
541	Professional, scientific, & technical services .....	51	13 408	5 633	1 167	164	40.7	13.1
5413	Architectural, engineering, & related services .....	14	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	17	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	a	D	D
<b>BALANCE OF WILSON COUNTY, TN</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	23	3 029	1 307	280	49	68.0	1.0
541	Professional, scientific, & technical services .....	23	3 029	1 307	280	49	68.0	1.0

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

# Appendix A.

## Explanation of Terms

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### **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.

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## **RECEIPTS/REVENUE (\$1,000)**

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

## **SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)**

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

## **SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)**

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **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

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

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

6541 Title and Settlement Offices

### **541199 All Other Legal Services**

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

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

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

### **5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

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

#### **54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

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

#### **541211 Offices of Certified Public Accountants**

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

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

8721 (pt) Offices of Certified Public Accountants

#### **541213 Tax Preparation Services**

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

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

7291 Tax Preparation Services

#### **541214 Payroll Services**

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

#### **5412141 Talent Payment Services**

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

#### **5412142 Payroll Services (Except Talent Payment Services)**

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

#### **541219 Other Accounting Services**

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

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

8721 (pt) Other Accounting Services

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## **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.

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### **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



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## **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.

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### **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

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### **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)

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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

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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

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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

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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**



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**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

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

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

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

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

## TREATMENT OF NONRESPONSE

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

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

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### TENNESSEE

**Belle Meade.** See “Nashville-Davidson (consolidated city).”

**Chattanooga** is in Hamilton and Marion Counties; it annexed into Marion County in April 1994.

**Farragut** is in Knox and Loudon Counties.

**Forest Hills.** See “Nashville-Davidson (consolidated city).”

**Goodlettsville** is in Davidson and Sumner Counties; see “Nashville-Davidson (consolidated city).”

**Harriman** is in Morgan and Roane Counties.

**Humboldt** is in Gibson and Madison Counties.

**Johnson City** is in Carter, Sullivan, and Washington Counties.

**Kingsport** is in Hawkins and Sullivan Counties.

**McKenzie** is in Carroll, Henry, and Weakley Counties.

**Millersville** is in Robertson and Sumner Counties.

**Morristown** is in Hamblen and Jefferson Counties; it annexed into Jefferson County in July 1995.

**Nashville-Davidson (balance).** See “Nashville-Davidson (consolidated city).”

**Nashville-Davidson (consolidated city).** The “Metropolitan Government of Nashville and Davidson County” is coextensive with Davidson County. It includes Belle Meade, Forest Hills, Goodlettsville (part in Davidson County), and Oak Hill, which are tabulated separately. “Nashville-Davidson (balance),” which is a place equivalent, includes Berry Hill, Lakewood, and Ridgetop (part in Davidson County), which are not populous enough for separate tabulation.

**Oak Hill.** See “Nashville-Davidson (consolidated city).”

**Oak Ridge** is in Anderson and Roane Counties.

**Oliver Springs** is in Anderson, Morgan, and Roane Counties.

**Spring Hill** is in Maury and Williamson Counties.

**Sweetwater** is in McMinn and Monroe Counties.

**Tullahoma** is in Coffee and Franklin Counties.

**White House** is in Robertson and Sumner Counties.

# Appendix E. Metropolitan Areas

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## TENNESSEE

### **Chattanooga, TN—GA MSA**

Catoosa County, GA  
Dade County, GA  
Walker County, GA  
Hamilton County, TN  
Marion County, TN

### **Clarksville—Hopkinsville, TN—KY MSA**

Christian County, KY  
Montgomery County, TN

### **Jackson, TN MSA**

Chester County, TN  
Madison County, TN

### **Johnson City—Kingsport—Bristol, TN—VA MSA**

Carter County, TN  
Hawkins County, TN  
Sullivan County, TN  
Unicoi County, TN  
Washington County, TN  
Scott County, VA  
Washington County, VA  
Bristol, VA (IC)

### **Knoxville, TN MSA**

Anderson County, TN  
Blount County, TN  
Knox County, TN  
Loudon County, TN  
Sevier County, TN  
Union County, TN

### **Memphis, TN—AR—MS MSA**

Crittenden County, AR  
DeSoto County, MS  
Fayette County, TN  
Shelby County, TN  
Tipton County, TN

### **Nashville, TN MSA**

Cheatham County, TN  
Davidson County, TN  
Dickson County, TN  
Robertson County, TN  
Rutherford County, TN  
Sumner County, TN  
Williamson County, TN  
Wilson County, TN

