

# Maryland

# 1997

Issued October 1999

EC97S54A-MD

## 1997 Economic Census

*Professional, Scientific, and Technical Services*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



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# Introduction to the Economic Census

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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>MARYLAND</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14 115</b>	<b>15 940 200</b>	<b>6 483 841</b>	<b>1 471 540</b>	<b>146 814</b>	<b>14.7</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	14 115	15 940 200	6 483 841	1 471 540	146 814	14.7	8.6
5411	Legal services .....	3 383	1 869 095	761 855	159 079	17 537	23.8	5.7
54111	Offices of lawyers .....	3 048	1 719 462	706 141	146 788	15 761	24.3	5.8
541110	Offices of lawyers .....	3 048	1 719 462	706 141	146 788	15 761	24.3	5.8
5411101	Offices of lawyers (except legal aid societies) .....	3 048	1 719 462	706 141	146 788	15 761	24.3	5.8
54119	Other legal services .....	335	149 633	55 714	12 291	1 776	17.7	4.0
541191	Title abstract & settlement offices .....	308	141 657	53 054	11 565	1 627	17.3	3.5
541199	All other legal services .....	27	7 976	2 660	726	149	25.7	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2 128	1 132 738	506 719	112 838	17 492	19.1	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2 128	1 132 738	506 719	112 838	17 492	19.1	10.4
541211	Offices of certified public accountants .....	1 225	722 196	327 203	70 235	7 864	20.1	9.7
541213	Tax return preparation services .....	220	37 537	14 284	5 519	2 999	29.9	2.3
541214	Payroll services .....	78	236 808	102 922	23 430	4 045	1.1	11.8
541219	Other accounting services .....	605	136 197	62 310	13 654	2 584	41.9	14.0
5413	Architectural, engineering, & related services .....	2 120	4 156 091	1 666 433	390 890	36 646	11.2	4.5
54131	Architectural services .....	378	281 833	109 403	22 716	2 372	23.6	3.0
541310	Architectural services .....	378	281 833	109 403	22 716	2 372	23.6	3.0
54133	Engineering services .....	1 375	3 634 582	1 453 079	342 096	30 901	9.8	4.5
541330	Engineering services .....	1 375	3 634 582	1 453 079	342 096	30 901	9.8	4.5
54134	Drafting services .....	28	D	D	D	b	D	D
541340	Drafting services .....	28	D	D	D	b	D	D
54135	Building inspection services .....	90	23 636	8 564	1 827	305	41.9	2.6
541350	Building inspection services .....	90	23 636	8 564	1 827	305	41.9	2.6
54136	Geophysical surveying & mapping services .....	3	D	D	D	a	D	D
541360	Geophysical surveying & mapping services .....	3	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services .....	146	62 805	28 946	6 475	979	22.8	4.4
541370	Surveying & mapping (except geophysical) services .....	146	62 805	28 946	6 475	979	22.8	4.4
54138	Testing laboratories .....	100	145 982	63 188	17 065	1 973	9.4	6.3
541380	Testing laboratories .....	100	145 982	63 188	17 065	1 973	9.4	6.3
5414	Specialized design services .....	613	248 662	66 532	15 223	2 096	43.5	5.9
54141	Interior design services .....	199	82 918	17 592	3 599	591	40.4	6.6
541410	Interior design services .....	199	82 918	17 592	3 599	591	40.4	6.6
54142	Industrial design services .....	20	D	D	D	b	D	D
541420	Industrial design services .....	20	D	D	D	b	D	D
54143	Graphic design services .....	379	134 495	41 851	9 984	1 345	35.7	6.5
541430	Graphic design services .....	379	134 495	41 851	9 984	1 345	35.7	6.5
5414301	Graphic design services (except commercial art & medical artists) ..	336	122 362	37 516	8 435	1 168	36.1	6.9
5414302	Commercial art .....	42	D	D	D	c	D	D
5414303	Medical artists .....	1	D	D	D	a	D	D
54149	Other specialized design services .....	15	D	D	D	c	D	D
541490	Other specialized design services .....	15	D	D	D	c	D	D
5415	Computer systems design & related services .....	2 302	4 795 701	2 004 602	460 135	36 640	8.5	12.6
54151	Computer systems design & related services .....	2 302	4 795 701	2 004 602	460 135	36 640	8.5	12.6
541511	Custom computer programming services .....	921	1 461 810	730 590	164 753	12 980	6.9	22.5
541512	Computer systems design services .....	1 066	2 782 861	1 029 636	238 279	18 141	9.4	5.7
5415121	Computer systems integrators .....	395	2 094 560	731 739	171 211	12 210	6.8	4.6
5415122	Computer systems consultants (except systems integrators) .....	671	688 301	297 897	67 068	5 931	17.3	9.1
541513	Computer facilities management services .....	63	410 095	177 536	41 741	4 262	1.5	25.2
541519	Other computer related services .....	252	140 935	66 840	15 362	1 257	28.6	9.3
5416	Management, scientific, & technical consulting services .....	2 041	1 505 745	652 636	145 074	13 611	24.7	11.8
54161	Management consulting services .....	1 462	1 033 264	451 670	99 487	9 088	28.1	9.1
541611	Administrative management & general management consulting service .....	731	558 532	248 269	55 303	5 001	26.8	8.4
541612	Human resources & executive search consulting services .....	320	172 056	81 363	18 022	1 640	33.9	16.0
5416121	Actuarial consulting .....	15	9 303	5 758	1 156	71	22.1	-
5416122	Executive placement services .....	144	89 736	43 372	9 091	798	30.9	8.5
5416123	Human resources & personnel management consulting .....	161	73 017	32 233	7 775	771	39.1	27.1
541613	Marketing consulting services .....	279	107 939	33 433	6 409	800	47.7	13.4
541614	Process, physical distribution, & logistics consulting services .....	62	127 562	60 487	13 148	1 074	19.6	1.7
541618	Other management consulting services .....	70	67 175	28 118	6 605	573	8.7	4.7
54162	Environmental consulting services .....	178	174 863	75 266	17 476	1 709	15.9	16.7
541620	Environmental consulting services .....	178	174 863	75 266	17 476	1 709	15.9	16.7
54169	Other scientific & technical consulting services .....	401	297 618	125 700	28 111	2 814	17.9	18.2
541690	Other scientific & technical consulting services .....	401	297 618	125 700	28 111	2 814	17.9	18.2
5417	Scientific research & development services .....	319	1 096 649	461 353	105 821	10 728	8.1	6.7
54171	R&D in the physical, engineering, & life sciences .....	276	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences .....	276	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences .....	158	548 329	226 551	51 109	4 946	9.9	3.9
5417102	Research & development in the life sciences .....	118	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities .....	43	D	D	D	h	D	D
541720	R&D in the social sciences & humanities .....	43	D	D	D	h	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>MARYLAND—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	750	776 106	233 004	53 217	7 756	24.5	6.7
54181	Advertising agencies .....	238	192 791	87 601	19 838	2 083	16.7	4.3
541810	Advertising agencies .....	238	192 791	87 601	19 838	2 083	16.7	4.3
54182	Public relations agencies .....	121	29 099	10 470	2 301	320	61.9	10.6
541820	Public relations agencies .....	121	29 099	10 470	2 301	320	61.9	10.6
54183	Media buying services .....	14	D	D	D	b	D	D
541830	Media buying services .....	14	D	D	D	b	D	D
54184	Media representatives .....	26	16 578	4 741	1 043	138	29.4	1.9
541840	Media representatives .....	26	16 578	4 741	1 043	138	29.4	1.9
5418401	Radio & television advertising representatives .....	7	1 991	1 092	252	28	55.9	2.6
5418402	Publishers' advertising representatives .....	19	14 587	3 649	791	110	25.8	1.9
54185	Display advertising .....	38	77 891	9 842	2 619	812	6.3	16.3
541850	Display advertising .....	38	77 891	9 842	2 619	812	6.3	16.3
5418501	Display advertising (except outdoor) .....	8	D	D	D	f	D	D
5418502	Outdoor advertising services .....	30	D	D	D	c	D	D
54186	Direct mail advertising .....	106	277 539	87 419	19 975	3 386	28.8	5.9
541860	Direct mail advertising .....	106	277 539	87 419	19 975	3 386	28.8	5.9
54187	Advertising material distribution services .....	9	D	D	D	b	D	D
541870	Advertising material distribution services .....	9	D	D	D	b	D	D
54189	Other services related to advertising .....	198	D	D	D	f	D	D
541890	Other services related to advertising .....	198	D	D	D	f	D	D
5418901	Welcoming services .....	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor .....	98	136 844	19 517	4 338	526	29.8	1.7
5418903	Sign painting & lettering shop .....	78	17 371	5 025	1 110	242	37.7	13.0
5418909	All other advertising .....	20	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	459	359 413	130 707	29 263	4 308	13.4	9.3
54191	Marketing research & public opinion polling .....	90	244 101	93 301	21 207	2 576	8.3	5.6
541910	Marketing research & public opinion polling .....	90	244 101	93 301	21 207	2 576	8.3	5.6
54192	Photographic services .....	296	72 825	20 367	4 391	1 232	30.5	7.2
541921	Photographic studios, portrait .....	227	53 217	14 228	3 055	994	30.3	7.7
541922	Commercial photography .....	69	19 608	6 139	1 336	238	31.1	5.7
54193	Translation & interpretation services .....	20	D	D	D	c	D	D
541930	Translation & interpretation services .....	20	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	53	D	D	D	e	D	D
541990	All other professional, scientific, & technical services .....	53	D	D	D	e	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>MARYLAND</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>177</b>	<b>882 598</b>	<b>826 241</b>	<b>359 483</b>	<b>88 007</b>	<b>7 132</b>	<b>6.9</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	177	882 598	826 241	359 483	88 007	7 132	6.9	3.5
5411	Legal services .....	44	19 544	18 049	9 450	2 149	340	22.0	3.1
54111	Offices of lawyers .....	44	19 544	18 049	9 450	2 149	340	22.0	3.1
541110	Offices of lawyers .....	44	19 544	18 049	9 450	2 149	340	22.0	3.1
5411102	Legal aid societies & similar legal services .....	44	19 544	18 049	9 450	2 149	340	22.0	3.1
5417	Scientific research & development services .....	133	863 054	808 192	350 033	85 858	6 792	6.5	3.5
54171	R&D in the physical, engineering, & life sciences .....	103	D	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences .....	103	D	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences .....	33	576 487	562 351	243 197	60 640	4 362	1.2	.1
5417102	Research & development in the life sciences .....	70	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities .....	30	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities .....	30	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>CUMBERLAND, MD—WV MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>114</b>	<b>28 637</b>	<b>14 625</b>	<b>3 241</b>	<b>581</b>	<b>52.5</b>	<b>5.6</b>
541	Professional, scientific, & technical services	114	28 637	14 625	3 241	581	52.5	5.6
5411	Legal services	44	9 765	4 469	895	144	47.1	13.7
54111	Offices of lawyers	44	9 765	4 469	895	144	47.1	13.7
541110	Offices of lawyers	44	9 765	4 469	895	144	47.1	13.7
5411101	Offices of lawyers (except legal aid societies)	44	9 765	4 469	895	144	47.1	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	9 710	6 685	1 608	271	37.7	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	9 710	6 685	1 608	271	37.7	1.0
541219	Other accounting services	8	2 103	979	266	49	55.0	.3
5413	Architectural, engineering, & related services	17	3 087	1 376	322	75	80.9	—
5418	Advertising & related services	7	1 712	539	120	37	36.9	3.5
<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>15 494</b>	<b>19 882 819</b>	<b>8 074 293</b>	<b>1 844 762</b>	<b>164 081</b>	<b>15.3</b>	<b>7.1</b>
541	Professional, scientific, & technical services	15 494	19 882 819	8 074 293	1 844 762	164 081	15.3	7.1
5411	Legal services	4 438	4 426 760	1 820 485	410 471	35 501	16.2	4.8
54111	Offices of lawyers	4 173	D	D	D	k	D	D
541110	Offices of lawyers	4 173	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 173	D	D	D	k	D	D
54119	Other legal services	265	D	D	D	g	D	D
541191	Title abstract & settlement offices	206	D	D	D	g	D	D
541199	All other legal services	59	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 979	1 509 268	610 197	138 778	18 554	17.8	5.8
541211	Offices of certified public accountants	1 159	1 155 304	455 178	99 973	10 482	17.0	2.9
541213	Tax return preparation services	194	34 970	14 450	5 189	3 313	30.9	7.9
541214	Payroll services	86	191 704	83 898	20 723	2 460	2.8	15.2
541219	Other accounting services	540	127 290	56 671	12 893	2 299	43.6	17.8
5413	Architectural, engineering, & related services	2 149	D	D	D	k	D	D
54131	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
541310	Architectural services	451	429 170	173 242	36 370	3 945	21.7	1.8
54133	Engineering services	1 347	D	D	D	k	D	D
541330	Engineering services	1 347	D	D	D	k	D	D
54134	Drafting services	32	D	D	D	c	D	D
541340	Drafting services	32	D	D	D	c	D	D
54135	Building inspection services	72	D	D	D	e	D	D
541350	Building inspection services	72	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
541370	Surveying & mapping (except geophysical) services	122	42 916	19 518	4 341	610	27.4	4.0
54138	Testing laboratories	120	D	D	D	g	D	D
541380	Testing laboratories	120	D	D	D	g	D	D
5414	Specialized design services	639	D	D	D	h	D	D
54141	Interior design services	229	D	D	D	f	D	D
541410	Interior design services	229	D	D	D	f	D	D
54142	Industrial design services	35	D	D	D	g	D	D
541420	Industrial design services	35	D	D	D	g	D	D
54143	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
541430	Graphic design services	359	169 135	52 041	10 804	1 304	38.2	3.9
5414301	Graphic design services (except commercial art & medical artists)	304	D	D	D	g	D	D
5414302	Commercial art	52	D	D	D	c	D	D
54149	Other specialized design services	16	D	D	D	b	D	D
541490	Other specialized design services	16	D	D	D	b	D	D
5415	Computer systems design & related services	2 132	D	D	D	k	D	D
54151	Computer systems design & related services	2 132	D	D	D	k	D	D
541511	Custom computer programming services	907	D	D	D	i	D	D
541512	Computer systems design services	919	2 591 590	945 595	225 265	17 335	7.1	6.6
5415121	Computer systems integrators	290	D	D	D	j	D	D
5415122	Computer systems consultants (except systems integrators)	629	D	D	D	h	D	D
541513	Computer facilities management services	52	D	D	D	g	D	D
541519	Other computer related services	254	219 375	63 514	15 031	1 091	20.1	5.4
5416	Management, scientific, & technical consulting services	2 388	2 531 164	1 005 307	236 872	18 456	21.7	9.1
54161	Management consulting services	1 810	2 114 329	850 245	201 644	14 862	17.4	9.6
541611	Administrative management & general management consulting service	812	1 351 531	521 034	134 546	9 273	13.3	7.8
541612	Human resources & executive search consulting services	460	336 167	166 619	34 406	2 878	29.2	10.2
5416121	Actuarial consulting	44	D	D	D	e	D	D
5416122	Executive placement services	244	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	172	120 788	55 918	12 340	1 030	31.0	5.4
541613	Marketing consulting services	364	222 790	92 389	18 079	1 573	32.4	20.6
541614	Process, physical distribution, & logistics consulting services	102	158 513	54 601	11 314	760	6.1	5.3
541618	Other management consulting services	72	45 328	15 602	3 299	378	20.7	19.3
54162	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
541620	Environmental consulting services	214	243 903	87 071	20 007	2 164	52.5	5.4
54169	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4
541690	Other scientific & technical consulting services	364	172 932	67 991	15 221	1 430	30.4	8.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	209	700 182	230 901	58 417	3 981	6.3	12.4
54171	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
541710	R&D in the physical, engineering, & life sciences	182	686 181	223 847	57 032	3 789	5.6	12.6
5417101	R&D in the physical & engineering sciences	94	152 174	54 155	11 966	1 000	14.8	9.9
5417102	Research & development in the life sciences	88	534 007	169 692	45 066	2 789	3.0	13.3
54172	Research & development in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
541720	R&D in the social sciences & humanities	27	14 001	7 054	1 385	192	38.2	3.8
5418	Advertising & related services	989	1 291 576	396 590	86 284	9 819	24.1	7.3
54181	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
541810	Advertising agencies	368	336 743	146 750	31 439	2 964	23.6	7.9
54182	Public relations agencies	109	D	D	D	f	D	D
541820	Public relations agencies	109	D	D	D	f	D	D
54183	Media buying services	34	D	D	D	c	D	D
541830	Media buying services	34	D	D	D	c	D	D
54184	Media representatives	81	D	D	D	f	D	D
541840	Media representatives	81	D	D	D	f	D	D
5418401	Radio & television advertising representatives	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives	48	D	D	D	f	D	D
54185	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
541850	Display advertising	46	101 208	21 665	4 598	749	6.3	20.5
5418501	Display advertising (except outdoor)	17	D	D	D	e	D	D
5418502	Outdoor advertising services	29	D	D	D	e	D	D
54186	Direct mail advertising	128	D	D	D	h	D	D
541860	Direct mail advertising	128	D	D	D	h	D	D
54187	Advertising material distribution services	16	D	D	D	c	D	D
541870	Advertising material distribution services	16	D	D	D	c	D	D
54189	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
541890	Other services related to advertising	207	226 850	34 309	7 156	921	31.0	5.2
5418902	Advertising specialties goods distributor	116	182 384	22 179	4 514	574	23.2	5.3
5418903	Sign painting & lettering shop	61	D	D	D	c	D	D
5418909	All other advertising	29	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	571	D	D	D	i	D	D
54191	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
541910	Marketing research & public opinion polling	122	383 116	157 395	37 028	4 790	14.9	18.7
54192	Photographic services	365	D	D	D	g	D	D
541921	Photographic studios, portrait	273	D	D	D	g	D	D
541922	Commercial photography	92	24 959	6 297	1 380	245	36.9	17.4
54193	Translation & interpretation services	14	D	D	D	b	D	D
541930	Translation & interpretation services	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
541990	All other professional, scientific, & technical services	70	21 332	6 767	1 322	243	20.6	16.5
	<b>Atlantic—Cape May, NJ PMSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>724</b>	<b>449 910</b>	<b>184 119</b>	<b>40 984</b>	<b>4 680</b>	<b>24.1</b>	<b>7.5</b>
541	Professional, scientific, & technical services	724	449 910	184 119	40 984	4 680	24.1	7.5
5411	Legal services	280	132 275	64 055	12 864	1 384	30.4	7.1
54111	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
541110	Offices of lawyers	261	123 936	60 382	12 141	1 274	31.7	2.9
5411101	Offices of lawyers (except legal aid societies)	261	123 936	60 382	12 141	1 274	31.7	2.9
54119	Other legal services	19	8 339	3 673	723	110	11.2	70.3
541191	Title abstract & settlement offices	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	109	41 928	19 201	4 312	790	38.8	4.4
541211	Offices of certified public accountants	64	D	D	D	e	D	D
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services	118	86 327	38 708	9 497	971	24.1	7.0
54131	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
541310	Architectural services	25	14 534	5 479	1 190	135	19.9	12.6
54133	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
541330	Engineering services	68	64 638	29 651	7 569	691	21.5	5.3
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	19	D	D	D	b	D	D
5414	Specialized design services	32	12 630	2 814	558	97	68.2	6.3
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists)	13	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>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>							
	<b>Atlantic—Cape May, NJ PMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services .....	52	88 261	38 399	9 285	778	2.9	9.5
54151	Computer systems design & related services .....	52	88 261	38 399	9 285	778	2.9	9.5
541511	Custom computer programming services .....	16	D	D	D	e	D	D
541512	Computer systems design services .....	26	D	D	D	c	D	D
5415121	Computer systems integrators .....	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	55	16 528	6 262	1 317	187	39.7	9.5
54161	Management consulting services .....	39	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	26	7 041	2 526	427	74	38.8	19.7
54169	Other scientific & technical consulting services .....	9	3 598	1 760	456	56	46.0	—
541690	Other scientific & technical consulting services .....	9	3 598	1 760	456	56	46.0	—
5417	Scientific research & development services .....	6	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	6	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	6	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences .....	4	D	D	D	c	D	D
5418	Advertising & related services .....	47	29 304	7 931	1 710	215	33.1	14.8
54189	Other services related to advertising .....	13	D	D	D	b	D	D
541890	Other services related to advertising .....	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	5	1 369	461	79	19	27.6	17.8
5419	Other professional, scientific, & technical services .....	25	D	D	D	c	D	D
54192	Photographic services .....	21	D	D	D	b	D	D
541921	Photographic studios, portrait .....	13	D	D	D	b	D	D
	<b>Philadelphia, PA—NJ PMSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13 093</b>	<b>18 002 581</b>	<b>7 343 252</b>	<b>1 694 006</b>	<b>147 380</b>	<b>15.1</b>	<b>7.2</b>
541	Professional, scientific, & technical services .....	13 093	18 002 581	7 343 252	1 694 006	147 380	15.1	7.2
5411	Legal services .....	3 762	3 845 098	1 565 937	357 905	30 179	16.1	4.9
54111	Offices of lawyers .....	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
541110	Offices of lawyers .....	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
5411101	Offices of lawyers (except legal aid societies) .....	3 536	3 728 192	1 526 461	349 102	28 900	15.8	4.9
54119	Other legal services .....	226	116 906	39 476	8 803	1 279	28.4	4.7
541191	Title abstract & settlement offices .....	179	81 076	27 164	6 116	942	32.4	5.9
541199	All other legal services .....	47	35 830	12 312	2 687	337	19.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 624	1 380 511	549 569	124 928	16 164	16.3	5.8
541211	Offices of certified public accountants .....	976	1 069 256	413 121	90 774	9 400	16.0	2.7
541213	Tax return preparation services .....	141	26 990	11 089	3 824	2 545	31.4	8.6
541214	Payroll services .....	69	182 522	78 523	19 562	2 358	2.4	15.6
541219	Other accounting services .....	438	101 743	46 836	10 768	1 861	40.1	19.8
5413	Architectural, engineering, & related services .....	1 768	3 886 465	1 841 587	428 337	34 708	11.9	3.8
54131	Architectural services .....	391	384 680	158 556	33 142	3 597	22.1	1.5
541310	Architectural services .....	391	384 680	158 556	33 142	3 597	22.1	1.5
54133	Engineering services .....	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
541330	Engineering services .....	1 113	3 333 021	1 606 009	377 363	28 978	10.0	3.9
54134	Drafting services .....	29	9 816	6 203	1 564	166	13.1	1.9
541340	Drafting services .....	29	9 816	6 203	1 564	166	13.1	1.9
54135	Building inspection services .....	59	20 750	8 500	1 803	258	18.0	34.5
541350	Building inspection services .....	59	20 750	8 500	1 803	258	18.0	34.5
54137	Surveying & mapping (except geophysical) services .....	79	35 880	16 256	3 662	481	22.7	2.6
541370	Surveying & mapping (except geophysical) services .....	79	35 880	16 256	3 662	481	22.7	2.6
54138	Testing laboratories .....	92	99 917	44 887	10 542	1 212	29.7	3.5
541380	Testing laboratories .....	92	99 917	44 887	10 542	1 212	29.7	3.5
5414	Specialized design services .....	533	314 468	112 911	24 491	3 039	37.1	5.7
54141	Interior design services .....	195	113 157	27 846	5 796	801	42.9	10.3
541410	Interior design services .....	195	113 157	27 846	5 796	801	42.9	10.3
54142	Industrial design services .....	27	46 847	36 984	8 563	1 070	23.9	1.2
541420	Industrial design services .....	27	46 847	36 984	8 563	1 070	23.9	1.2
54143	Graphic design services .....	297	147 291	45 134	9 410	1 092	35.9	3.8
541430	Graphic design services .....	297	147 291	45 134	9 410	1 092	35.9	3.8
5414301	Graphic design services (except commercial art & medical artists) ..	254	126 624	39 616	8 178	929	36.8	1.4
5414302	Commercial art .....	40	D	D	D	c	D	D
54149	Other specialized design services .....	14	7 173	2 947	722	76	59.4	—
541490	Other specialized design services .....	14	7 173	2 947	722	76	59.4	—
5415	Computer systems design & related services .....	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
54151	Computer systems design & related services .....	1 817	3 887 331	1 542 339	352 264	26 897	9.3	9.7
541511	Custom computer programming services .....	788	978 256	476 133	102 381	7 844	15.5	11.3
541512	Computer systems design services .....	773	2 476 408	903 873	215 539	16 433	6.8	6.0
5415121	Computer systems integrators .....	240	2 062 482	703 546	169 404	12 773	3.9	5.4
5415122	Computer systems consultants (except systems integrators) .....	533	413 926	200 327	46 135	3 660	21.6	9.0
541513	Computer facilities management services .....	36	219 078	101 132	19 759	1 579	.1	48.8
541519	Other computer related services .....	220	213 589	61 201	14 585	1 041	18.8	5.4

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>							
	<b>Philadelphia, PA—NJ PMSA—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 .....	2 063	2 416 070	961 091	228 168	17 304	21.2	9.3
54161	Management consulting services .....	1 590	2 042 024	820 391	196 187	14 146	17.2	9.7
541611	Administrative management & general management consulting service .....	692	1 326 996	509 306	132 444	8 947	12.8	7.6
541612	Human resources & executive search consulting services .....	431	328 293	162 421	33 510	2 765	29.1	10.3
5416121	Actuarial consulting .....	43	52 093	23 927	5 448	430	13.7	.4
5416122	Executive placement services .....	231	161 187	85 842	16 486	1 399	32.3	17.0
5416123	Human resources & personnel management consulting .....	157	115 013	52 652	11 576	936	31.6	5.5
541613	Marketing consulting services .....	320	210 204	85 762	16 729	1 436	32.5	21.7
541614	Process, physical distribution, & logistics consulting services .....	89	137 113	49 565	10 617	661	6.5	6.1
541618	Other management consulting services .....	58	39 418	13 337	2 887	337	21.8	22.2
54162	Environmental consulting services .....	175	217 417	78 655	18 070	1 915	53.9	5.2
541620	Environmental consulting services .....	175	217 417	78 655	18 070	1 915	53.9	5.2
54169	Other scientific & technical consulting services .....	298	156 629	62 045	13 911	1 243	27.4	9.2
541690	Other scientific & technical consulting services .....	298	156 629	62 045	13 911	1 243	27.4	9.2
5417	Scientific research & development services .....	184	655 544	223 008	56 643	3 744	6.2	13.2
54171	R&D in the physical, engineering, & life sciences .....	162	642 054	216 091	55 287	3 562	5.5	13.4
541710	R&D in the physical, engineering, & life sciences .....	162	642 054	216 091	55 287	3 562	5.5	13.4
5417101	R&D in the physical & engineering sciences .....	82	111 130	47 515	10 482	806	18.8	13.4
5417102	Research & development in the life sciences .....	80	530 924	168 576	44 805	2 756	2.8	13.4
54172	Research & development in the social sciences & humanities .....	22	13 490	6 917	1 356	182	36.5	4.0
541720	R&D in the social sciences & humanities .....	22	13 490	6 917	1 356	182	36.5	4.0
5418	Advertising & related services .....	851	1 109 213	352 681	76 531	8 695	25.8	7.5
54181	Advertising agencies .....	316	299 091	128 990	27 499	2 564	23.4	7.6
541810	Advertising agencies .....	316	299 091	128 990	27 499	2 564	23.4	7.6
54182	Public relations agencies .....	94	68 565	26 686	5 895	639	41.3	5.1
541820	Public relations agencies .....	94	68 565	26 686	5 895	639	41.3	5.1
54183	Media buying services .....	32	16 981	7 477	1 554	161	9.9	20.7
541830	Media buying services .....	32	16 981	7 477	1 554	161	9.9	20.7
54184	Media representatives .....	79	121 482	34 927	7 312	747	12.7	13.7
541840	Media representatives .....	79	121 482	34 927	7 312	747	12.7	13.7
5418401	Radio & television advertising representatives .....	33	40 569	13 628	2 981	329	2.5	6.4
5418402	Publishers' advertising representatives .....	46	80 913	21 299	4 331	418	17.8	17.4
54185	Display advertising .....	37	83 014	17 397	3 564	661	7.4	19.0
541850	Display advertising .....	37	83 014	17 397	3 564	661	7.4	19.0
5418501	Display advertising (except outdoor) .....	16	35 487	4 070	894	429	11.6	.6
5418502	Outdoor advertising services .....	21	47 527	13 327	2 670	232	4.2	32.8
54186	Direct mail advertising .....	111	299 185	102 786	23 437	2 895	31.3	1.5
541860	Direct mail advertising .....	111	299 185	102 786	23 437	2 895	31.3	1.5
54187	Advertising material distribution services .....	13	14 701	3 699	855	220	34.7	35.8
541870	Advertising material distribution services .....	13	14 701	3 699	855	220	34.7	35.8
54189	Other services related to advertising .....	169	206 194	30 719	6 415	808	31.7	5.4
541890	Other services related to advertising .....	169	206 194	30 719	6 415	808	31.7	5.4
5418902	Advertising specialties goods distributor .....	99	167 528	19 811	4 056	511	24.7	5.6
5418903	Sign painting & lettering shop .....	45	D	D	D	c	D	D
5418909	All other advertising .....	24	29 831	8 720	1 933	189	61.2	3.6
5419	Other professional, scientific, & technical services .....	491	507 881	194 129	44 739	6 650	17.3	18.2
54191	Marketing research & public opinion polling .....	116	382 075	157 028	36 956	4 738	14.8	18.8
541910	Marketing research & public opinion polling .....	116	382 075	157 028	36 956	4 738	14.8	18.8
54192	Photographic services .....	306	101 334	29 102	6 167	1 638	26.7	17.2
541921	Photographic studios, portrait .....	235	80 184	24 105	5 071	1 445	22.9	16.4
541922	Commercial photography .....	71	21 150	4 997	1 096	193	40.9	20.3
54193	Translation & interpretation services .....	13	6 932	2 155	487	73	15.5	—
541930	Translation & interpretation services .....	13	6 932	2 155	487	73	15.5	—
54199	All other professional, scientific, & technical services .....	56	17 540	5 844	1 129	201	18.8	17.8
541990	All other professional, scientific, & technical services .....	56	17 540	5 844	1 129	201	18.8	17.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>							
	<b>Vineland–Millville–Bridgeton, NJ PMSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>200</b>	<b>88 892</b>	<b>34 093</b>	<b>7 151</b>	<b>1 061</b>	<b>33.2</b>	<b>3.7</b>
541	Professional, scientific, & technical services .....	200	88 892	34 093	7 151	1 061	33.2	3.7
5411	Legal services .....	89	40 517	17 585	3 944	506	30.3	5.4
54111	Offices of lawyers .....	86	39 072	17 171	3 832	485	31.4	4.4
541110	Offices of lawyers .....	86	39 072	17 171	3 832	485	31.4	4.4
5411101	Offices of lawyers (except legal aid societies) .....	86	39 072	17 171	3 832	485	31.4	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	37	9 564	4 613	1 029	170	55.2	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	37	9 564	4 613	1 029	170	55.2	1.3
541211	Offices of certified public accountants .....	21	D	D	D	c	D	D
541219	Other accounting services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	29	10 003	4 543	897	135	56.5	1.7
5416	Management, scientific, & technical consulting services .....	15	22 637	5 765	911	174	16.7	.8
54161	Management consulting services .....	8	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	9	2 250	632	160	21	9.0	24.3
5419	Other professional, scientific, & technical services .....	10	D	D	D	b	D	D
	<b>Wilmington–Newark, DE–MD PMSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 477</b>	<b>1 341 436</b>	<b>512 829</b>	<b>102 621</b>	<b>10 960</b>	<b>13.7</b>	<b>5.3</b>
541	Professional, scientific, & technical services .....	1 477	1 341 436	512 829	102 621	10 960	13.7	5.3
5411	Legal services .....	307	408 870	172 908	35 758	3 432	10.8	2.6
54111	Offices of lawyers .....	290	D	D	D	h	D	D
541110	Offices of lawyers .....	290	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies) .....	290	D	D	D	h	D	D
54119	Other legal services .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	209	77 265	36 814	8 509	1 430	28.4	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	209	77 265	36 814	8 509	1 430	28.4	7.8
541211	Offices of certified public accountants .....	98	D	D	D	f	D	D
541213	Tax return preparation services .....	34	D	D	D	e	D	D
541219	Other accounting services .....	66	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	234	D	D	D	g	D	D
54131	Architectural services .....	30	27 072	8 402	1 851	186	13.0	.6
541310	Architectural services .....	30	27 072	8 402	1 851	186	13.0	.6
54133	Engineering services .....	153	D	D	D	g	D	D
541330	Engineering services .....	153	D	D	D	g	D	D
54135	Building inspection services .....	10	D	D	D	b	D	D
541350	Building inspection services .....	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	14	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	14	D	D	D	b	D	D
54138	Testing laboratories .....	24	D	D	D	c	D	D
541380	Testing laboratories .....	24	D	D	D	c	D	D
5414	Specialized design services .....	68	35 416	16 598	3 838	415	24.8	1.9
54141	Interior design services .....	20	D	D	D	b	D	D
541410	Interior design services .....	20	D	D	D	b	D	D
54142	Industrial design services .....	4	D	D	D	c	D	D
541420	Industrial design services .....	4	D	D	D	c	D	D
54143	Graphic design services .....	44	D	D	D	c	D	D
541430	Graphic design services .....	44	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	34	D	D	D	c	D	D
5415	Computer systems design & related services .....	259	D	D	D	g	D	D
54151	Computer systems design & related services .....	259	D	D	D	g	D	D
541511	Custom computer programming services .....	102	D	D	D	f	D	D
541512	Computer systems design services .....	117	88 708	30 690	7 054	683	14.4	23.7
5415121	Computer systems integrators .....	39	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	78	D	D	D	c	D	D
541513	Computer facilities management services .....	12	D	D	D	c	D	D
541519	Other computer related services .....	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	255	75 929	32 189	6 476	791	36.2	6.2
54161	Management consulting services .....	173	41 973	21 038	3 989	471	30.7	6.8
541611	Administrative management & general management consulting service .....	90	16 695	8 834	1 612	227	36.0	13.2
541612	Human resources & executive search consulting services .....	21	D	D	D	b	D	D
541613	Marketing consulting services .....	39	11 840	6 329	1 293	130	29.3	2.9
541618	Other management consulting services .....	11	D	D	D	b	D	D
54162	Environmental consulting services .....	30	22 225	7 247	1 672	200	34.5	7.6
541620	Environmental consulting services .....	30	22 225	7 247	1 672	200	34.5	7.6
54169	Other scientific & technical consulting services .....	52	11 731	3 904	815	120	59.2	1.2
541690	Other scientific & technical consulting services .....	52	11 731	3 904	815	120	59.2	1.2
5417	Scientific research & development services .....	18	D	D	D	b	D	D

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>							
	<b>Wilmington—Newark, DE—MD PMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	82	150 809	35 346	7 883	888	10.0	4.4
54181	Advertising agencies .....	31	29 416	14 610	3 251	323	32.2	3.9
541810	Advertising agencies .....	31	29 416	14 610	3 251	323	32.2	3.9
54184	Media representatives .....	1	D	D	D	b	D	D
541840	Media representatives .....	1	D	D	D	b	D	D
5418402	Publishers' advertising representatives .....	1	D	D	D	b	D	D
54185	Display advertising .....	6	D	D	D	b	D	D
541850	Display advertising .....	6	D	D	D	b	D	D
5418502	Outdoor advertising services .....	5	D	D	D	b	D	D
54186	Direct mail advertising .....	13	D	D	D	e	D	D
541860	Direct mail advertising .....	13	D	D	D	e	D	D
54189	Other services related to advertising .....	22	D	D	D	b	D	D
541890	Other services related to advertising .....	22	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	45	D	D	D	c	D	D
54192	Photographic services .....	30	D	D	D	b	D	D
541921	Photographic studios, portrait .....	21	D	D	D	b	D	D
541922	Commercial photography .....	9	D	D	D	b	D	D
	<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26 290</b>	<b>44 475 026</b>	<b>17 623 807</b>	<b>4 043 757</b>	<b>346 773</b>	<b>10.5</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	26 290	44 475 026	17 623 807	4 043 757	346 773	10.5	6.6
5411	Legal services .....	6 230	8 591 644	3 223 154	686 563	53 219	9.8	4.3
54111	Offices of lawyers .....	5 748	D	D	D	l	D	D
541110	Offices of lawyers .....	5 748	D	D	D	l	D	D
5411101	Offices of lawyers (except legal aid societies) .....	5 748	D	D	D	l	D	D
54119	Other legal services .....	482	D	D	D	h	D	D
541191	Title abstract & settlement offices .....	392	D	D	D	g	D	D
541199	All other legal services .....	90	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2 925	2 336 834	1 048 503	222 032	30 276	12.7	7.9
541211	Offices of certified public accountants .....	1 691	1 798 670	790 936	160 790	16 686	11.3	6.2
541213	Tax return preparation services .....	302	58 033	22 254	7 958	4 464	28.5	6.8
541214	Payroll services .....	112	306 587	152 423	34 946	5 824	1.4	14.7
541219	Other accounting services .....	820	173 544	82 890	18 338	3 302	42.0	13.6
5413	Architectural, engineering, & related services .....	3 691	8 472 618	3 484 551	822 059	72 020	9.6	4.5
54131	Architectural services .....	711	714 042	279 545	62 339	5 906	17.1	2.4
541310	Architectural services .....	711	714 042	279 545	62 339	5 906	17.1	2.4
54133	Engineering services .....	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
541330	Engineering services .....	2 480	7 394 189	3 047 146	720 798	61 367	8.6	4.7
54134	Drafting services .....	43	D	D	D	c	D	D
541340	Drafting services .....	43	D	D	D	c	D	D
54135	Building inspection services .....	132	31 865	13 341	2 652	404	40.0	2.4
541350	Building inspection services .....	132	31 865	13 341	2 652	404	40.0	2.4
54137	Surveying & mapping (except geophysical) services .....	185	103 540	47 010	11 203	1 411	23.0	2.8
541370	Surveying & mapping (except geophysical) services .....	185	103 540	47 010	11 203	1 411	23.0	2.8
54138	Testing laboratories .....	137	D	D	D	h	D	D
541380	Testing laboratories .....	137	D	D	D	h	D	D
5414	Specialized design services .....	1 049	D	D	D	h	D	D
54141	Interior design services .....	368	D	D	D	g	D	D
541410	Interior design services .....	368	D	D	D	g	D	D
54142	Industrial design services .....	28	D	D	D	c	D	D
541420	Industrial design services .....	28	D	D	D	c	D	D
54143	Graphic design services .....	635	D	D	D	g	D	D
541430	Graphic design services .....	635	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	574	D	D	D	g	D	D
5414302	Commercial art .....	60	D	D	D	c	D	D
54149	Other specialized design services .....	18	D	D	D	c	D	D
541490	Other specialized design services .....	18	D	D	D	c	D	D
5415	Computer systems design & related services .....	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
54151	Computer systems design & related services .....	4 833	14 047 462	5 373 509	1 277 089	97 727	6.5	8.9
541511	Custom computer programming services .....	1 948	4 661 155	2 072 900	491 048	36 509	5.3	13.1
541512	Computer systems design services .....	2 205	8 169 477	2 750 894	657 350	49 724	6.9	5.9
5415121	Computer systems integrators .....	805	D	D	D	k	D	D
5415122	Computer systems consultants (except systems integrators) .....	1 400	D	D	D	j	D	D
541513	Computer facilities management services .....	177	D	D	D	i	D	D
541519	Other computer related services .....	503	D	D	D	h	D	D

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>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—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 . . . . .	4 580	D	D	D	k	D	D
54161	Management consulting services . . . . .	3 330	D	D	D	k	D	D
541611	Administrative management & general management consulting service . . . . .	1 691	D	D	D	j	D	D
541612	Human resources & executive search consulting services . . . . .	631	D	D	D	h	D	D
5416121	Actuarial consulting . . . . .	34	D	D	D	f	D	D
5416122	Executive placement services . . . . .	261	D	D	D	g	D	D
5416123	Human resources & personnel management consulting . . . . .	336	248 615	109 332	28 718	1 854	28.8	21.6
541613	Marketing consulting services . . . . .	706	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services . . . . .	120	D	D	D	g	D	D
541618	Other management consulting services . . . . .	182	D	D	D	g	D	D
54162	Environmental consulting services . . . . .	315	390 654	177 950	42 126	3 849	17.2	17.4
541620	Environmental consulting services . . . . .	315	390 654	177 950	42 126	3 849	17.2	17.4
54169	Other scientific & technical consulting services . . . . .	935	D	D	D	i	D	D
541690	Other scientific & technical consulting services . . . . .	935	D	D	D	i	D	D
5417	Scientific research & development services . . . . .	645	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences . . . . .	524	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences . . . . .	524	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences . . . . .	371	D	D	D	j	D	D
5417102	Research & development in the life sciences . . . . .	153	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities . . . . .	121	D	D	D	h	D	D
541720	R&D in the social sciences & humanities . . . . .	121	D	D	D	h	D	D
5418	Advertising & related services . . . . .	1 552	1 816 155	658 121	145 791	15 679	20.9	6.4
54181	Advertising agencies . . . . .	374	D	D	D	h	D	D
541810	Advertising agencies . . . . .	374	D	D	D	h	D	D
54182	Public relations agencies . . . . .	580	621 106	277 987	59 598	4 095	19.3	8.2
541820	Public relations agencies . . . . .	580	621 106	277 987	59 598	4 095	19.3	8.2
54183	Media buying services . . . . .	28	D	D	D	c	D	D
541830	Media buying services . . . . .	28	D	D	D	c	D	D
54184	Media representatives . . . . .	49	D	D	D	e	D	D
541840	Media representatives . . . . .	49	D	D	D	e	D	D
5418401	Radio & television advertising representatives . . . . .	17	11 653	4 894	1 213	107	22.2	4
5418402	Publishers' advertising representatives . . . . .	32	D	D	D	c	D	D
54185	Display advertising . . . . .	44	76 687	10 133	2 647	866	7.1	11.7
541850	Display advertising . . . . .	44	76 687	10 133	2 647	866	7.1	11.7
5418501	Display advertising (except outdoor) . . . . .	8	D	D	D	f	D	D
5418502	Outdoor advertising services . . . . .	36	D	D	D	e	D	D
54186	Direct mail advertising . . . . .	200	D	D	D	i	D	D
541860	Direct mail advertising . . . . .	200	D	D	D	i	D	D
54187	Advertising material distribution services . . . . .	14	10 801	3 468	837	127	15.8	46.9
541870	Advertising material distribution services . . . . .	14	10 801	3 468	837	127	15.8	46.9
54189	Other services related to advertising . . . . .	263	223 538	38 256	8 776	1 157	28.8	4.0
541890	Other services related to advertising . . . . .	263	223 538	38 256	8 776	1 157	28.8	4.0
5418901	Welcoming services . . . . .	3	D	D	D	a	D	D
5418902	Advertising specialties goods distributor . . . . .	129	179 480	25 443	5 638	667	26.8	1.6
5418903	Sign painting & lettering shop . . . . .	105	23 118	6 560	1 391	300	45.3	10.0
5418909	All other advertising . . . . .	26	D	D	D	c	D	D
5419	Other professional, scientific, & technical services . . . . .	785	D	D	D	i	D	D
54191	Marketing research & public opinion polling . . . . .	202	D	D	D	h	D	D
541910	Marketing research & public opinion polling . . . . .	202	D	D	D	h	D	D
54192	Photographic services . . . . .	447	D	D	D	g	D	D
541921	Photographic studios, portrait . . . . .	320	D	D	D	g	D	D
541922	Commercial photography . . . . .	127	44 619	13 864	3 207	527	23.2	4.8
54193	Translation & interpretation services . . . . .	47	25 455	9 522	2 474	282	13.5	—
541930	Translation & interpretation services . . . . .	47	25 455	9 522	2 474	282	13.5	—
54199	All other professional, scientific, & technical services . . . . .	89	62 112	21 547	4 255	527	14.6	24.8
541990	All other professional, scientific, & technical services . . . . .	89	62 112	21 547	4 255	527	14.6	24.8

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>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.</b>								
<b>Baltimore, MD PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6 666</b>	<b>6 654 562</b>	<b>2 613 662</b>	<b>591 324</b>	<b>60 715</b>	<b>16.4</b>	<b>7.4</b>
541	Professional, scientific, & technical services .....	6 666	6 654 562	2 613 662	591 324	60 715	16.4	7.4
5411	Legal services .....	1 820	1 210 886	480 048	101 262	10 611	18.7	5.5
54111	Offices of lawyers .....	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
541110	Offices of lawyers .....	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
5411101	Offices of lawyers (except legal aid societies) .....	1 647	1 120 323	447 076	93 919	9 591	19.0	5.8
54119	Other legal services .....	173	90 563	32 972	7 343	1 020	14.0	2.8
541191	Title abstract & settlement offices .....	162	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 006	579 715	232 638	53 256	7 869	16.1	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 006	579 715	232 638	53 256	7 869	16.1	11.1
541211	Offices of certified public accountants .....	578	380 164	157 779	35 354	3 879	18.0	10.0
541213	Tax return preparation services .....	101	D	D	D	f	D	D
541214	Payroll services .....	35	D	D	D	g	D	D
541219	Other accounting services .....	292	D	D	D	g	D	D
5413	Architectural, engineering, & related services .....	998	1 940 072	769 150	182 276	16 911	11.5	3.4
54131	Architectural services .....	184	160 666	67 669	14 903	1 449	18.2	2.7
541310	Architectural services .....	184	160 666	67 669	14 903	1 449	18.2	2.7
54133	Engineering services .....	635	1 697 221	663 005	158 829	14 160	10.1	3.2
541330	Engineering services .....	635	1 697 221	663 005	158 829	14 160	10.1	3.2
54134	Drafting services .....	21	D	D	D	b	D	D
541340	Drafting services .....	21	D	D	D	b	D	D
54135	Building inspection services .....	41	D	D	D	b	D	D
541350	Building inspection services .....	41	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	63	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services .....	63	D	D	D	e	D	D
54138	Testing laboratories .....	53	47 343	22 437	5 007	732	14.0	12.9
541380	Testing laboratories .....	53	47 343	22 437	5 007	732	14.0	12.9
5414	Specialized design services .....	312	148 503	35 604	7 995	1 134	47.6	5.6
54141	Interior design services .....	109	56 332	11 313	2 426	393	39.4	5.6
541410	Interior design services .....	109	56 332	11 313	2 426	393	39.4	5.6
54142	Industrial design services .....	11	D	D	D	b	D	D
541420	Industrial design services .....	11	D	D	D	b	D	D
54143	Graphic design services .....	184	63 277	17 995	4 108	610	35.9	7.9
541430	Graphic design services .....	184	63 277	17 995	4 108	610	35.9	7.9
5414301	Graphic design services (except commercial art & medical artists) ..	162	D	D	D	f	D	D
5414302	Commercial art .....	21	D	D	D	b	D	D
54149	Other specialized design services .....	8	D	D	D	c	D	D
541490	Other specialized design services .....	8	D	D	D	c	D	D
5415	Computer systems design & related services .....	912	1 243 626	522 649	118 485	9 809	12.3	9.4
54151	Computer systems design & related services .....	912	1 243 626	522 649	118 485	9 809	12.3	9.4
541511	Custom computer programming services .....	359	387 300	197 410	42 778	3 361	8.3	12.3
541512	Computer systems design services .....	435	766 674	286 678	66 608	5 507	13.6	8.4
5415121	Computer systems integrators .....	162	518 180	178 610	43 286	3 551	9.4	8.0
5415122	Computer systems consultants (except systems integrators) .....	273	248 494	108 068	23 322	1 956	22.4	9.3
541519	Other computer related services .....	106	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	876	570 078	248 491	52 523	5 095	28.7	17.6
54161	Management consulting services .....	670	422 674	190 547	40 199	3 726	31.1	14.4
541611	Administrative management & general management consulting service .....	307	169 831	74 365	15 276	1 425	32.9	12.6
541612	Human resources & executive search consulting services .....	161	94 545	44 900	10 049	866	32.9	23.9
5416122	Executive placement services .....	74	D	D	D	e	D	D
5416123	Human resources & personnel management consulting .....	78	D	D	D	e	D	D
541613	Marketing consulting services .....	131	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services .....	38	D	D	D	f	D	D
541618	Other management consulting services .....	33	D	D	D	c	D	D
54162	Environmental consulting services .....	75	105 337	42 874	9 626	1 029	14.6	26.4
541620	Environmental consulting services .....	75	105 337	42 874	9 626	1 029	14.6	26.4
54169	Other scientific & technical consulting services .....	131	42 067	15 070	2 698	340	40.9	28.4
541690	Other scientific & technical consulting services .....	131	42 067	15 070	2 698	340	40.9	28.4
5417	Scientific research & development services .....	114	291 000	113 182	27 555	2 269	16.6	6.4
54171	R&D in the physical, engineering, & life sciences .....	110	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	110	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	74	D	D	D	g	D	D
5417102	Research & development in the life sciences .....	36	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities .....	4	D	D	D	b	D	D
541720	R&D in the social sciences & humanities .....	4	D	D	D	b	D	D

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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 definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.</b>								
<b>Baltimore, MD PMSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	400	486 030	142 604	31 763	4 718	19.6	5.7
54181	Advertising agencies .....	149	136 531	63 115	14 101	1 499	14.2	3.4
541810	Advertising agencies .....	149	136 531	63 115	14 101	1 499	14.2	3.4
54182	Public relations agencies .....	55	16 531	5 785	1 243	195	59.4	8.4
541820	Public relations agencies .....	55	16 531	5 785	1 243	195	59.4	8.4
54185	Display advertising .....	20	58 608	5 118	1 213	682	6.9	.5
541850	Display advertising .....	20	58 608	5 118	1 213	682	6.9	.5
5418501	Display advertising (except outdoor) .....	5	D	D	D	f	D	D
5418502	Outdoor advertising services .....	15	D	D	D	b	D	D
54186	Direct mail advertising .....	45	168 736	49 627	11 032	1 714	17.0	6.8
541860	Direct mail advertising .....	45	168 736	49 627	11 032	1 714	17.0	6.8
54189	Other services related to advertising .....	101	D	D	D	e	D	D
541890	Other services related to advertising .....	101	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	52	D	D	D	e	D	D
5418903	Sign painting & lettering shop .....	39	D	D	D	c	D	D
5418909	All other advertising .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	228	184 652	69 296	16 209	2 299	9.1	12.5
54191	Marketing research & public opinion polling .....	40	133 767	53 842	12 992	1 477	3.1	5.7
541910	Marketing research & public opinion polling .....	40	133 767	53 842	12 992	1 477	3.1	5.7
54192	Photographic services .....	154	D	D	D	f	D	D
541921	Photographic studios, portrait .....	121	D	D	D	f	D	D
541922	Commercial photography .....	33	D	D	D	b	D	D
54193	Translation & interpretation services .....	6	D	D	D	b	D	D
541930	Translation & interpretation services .....	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	28	D	D	D	c	D	D
541990	All other professional, scientific, & technical services .....	28	D	D	D	c	D	D
<b>Hagerstown, MD PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>163</b>	<b>63 477</b>	<b>22 729</b>	<b>5 404</b>	<b>854</b>	<b>30.6</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	163	63 477	22 729	5 404	854	30.6	4.1
5411	Legal services .....	56	11 939	5 281	1 124	176	42.4	13.3
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 .....	39	11 629	4 024	1 032	221	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	39	11 629	4 024	1 032	221	32.5	.3
541211	Offices of certified public accountants .....	19	9 123	3 089	748	107	25.5	.4
541219	Other accounting services .....	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	24	11 175	5 945	1 520	199	50.4	2.2
5414	Specialized design services .....	4	D	D	D	b	D	D
54143	Graphic design services .....	2	D	D	D	b	D	D
541430	Graphic design services .....	2	D	D	D	b	D	D
5415	Computer systems design & related services .....	11	5 667	2 052	492	51	10.8	2.7
54151	Computer systems design & related services .....	11	5 667	2 052	492	51	10.8	2.7
541512	Computer systems design services .....	7	5 129	1 806	446	43	2.6	3.0
5417	Scientific research & development services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	7	2 094	370	81	20	48.2	19.2
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	6	D	D	D	b	D	D
541922	Commercial photography .....	2	D	D	D	a	D	D

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.</b>								
<b>Washington, DC—MD—VA—WV PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19 461</b>	<b>37 756 987</b>	<b>14 987 416</b>	<b>3 447 029</b>	<b>285 204</b>	<b>9.5</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	19 461	37 756 987	14 987 416	3 447 029	285 204	9.5	6.5
5411	Legal services .....	4 354	7 368 819	2 737 825	584 177	42 432	8.3	4.1
54111	Offices of lawyers .....	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
541110	Offices of lawyers (except legal aid societies) .....	4 050	7 204 780	2 681 335	571 694	40 636	8.1	4.1
54119	Other legal services .....	304	164 039	56 490	12 483	1 796	15.5	4.0
541191	Title abstract & settlement offices .....	225	86 041	34 900	7 430	1 062	22.9	6.4
541199	All other legal services .....	79	77 998	21 590	5 053	734	7.4	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 880	1 745 490	811 841	167 744	22 186	11.4	6.9
541211	Offices of certified public accountants .....	1 094	1 409 383	630 068	124 688	12 700	9.4	5.2
541213	Tax return preparation services .....	195	40 902	15 408	5 141	2 791	32.2	8.6
541214	Payroll services .....	76	191 240	115 562	26 750	4 860	1.6	14.5
541219	Other accounting services .....	515	103 965	50 803	11 165	1 835	49.4	14.8
5413	Architectural, engineering, & related services .....	2 669	6 521 371	2 709 456	638 263	54 910	9.0	4.8
54131	Architectural services .....	523	551 458	211 210	47 289	4 434	16.8	2.3
541310	Architectural services .....	523	551 458	211 210	47 289	4 434	16.8	2.3
54133	Engineering services .....	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
541330	Engineering services .....	1 830	5 690 670	2 380 465	561 103	47 096	8.0	5.1
54134	Drafting services .....	22	D	D	D	c	D	D
541340	Drafting services .....	22	D	D	D	c	D	D
54135	Building inspection services .....	91	D	D	D	e	D	D
541350	Building inspection services .....	91	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services .....	120	82 258	35 489	8 555	1 001	19.6	2.6
541370	Surveying & mapping (except geophysical) services .....	120	82 258	35 489	8 555	1 001	19.6	2.6
54138	Testing laboratories .....	81	163 941	65 885	17 990	1 961	7.7	4.7
541380	Testing laboratories .....	81	163 941	65 885	17 990	1 961	7.7	4.7
5414	Specialized design services .....	733	340 663	108 139	23 487	2 833	29.3	4.2
54141	Interior design services .....	257	130 342	38 297	7 979	982	29.6	4.4
541410	Interior design services .....	257	130 342	38 297	7 979	982	29.6	4.4
54142	Industrial design services .....	17	10 384	4 042	933	99	3.5	1.1
541420	Industrial design services .....	17	10 384	4 042	933	99	3.5	1.1
54143	Graphic design services .....	449	198 998	65 422	14 493	1 740	30.3	4.2
541430	Graphic design services .....	449	198 998	65 422	14 493	1 740	30.3	4.2
5414301	Graphic design services (except commercial art & medical artists) ..	410	185 707	60 953	12 908	1 593	29.9	4.2
5414302	Commercial art .....	39	13 291	4 469	1 585	147	36.2	3.8
5415	Computer systems design & related services .....	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
54151	Computer systems design & related services .....	3 910	12 798 169	4 848 808	1 158 112	87 867	5.9	8.8
541511	Custom computer programming services .....	1 585	4 273 317	1 875 244	448 224	33 140	5.0	13.2
541512	Computer systems design services .....	1 763	7 397 674	2 462 410	590 296	44 174	6.3	5.7
5415121	Computer systems integrators .....	638	5 715 683	1 681 840	407 499	29 175	4.2	5.6
5415122	Computer systems consultants (except systems integrators) .....	1 125	1 681 991	780 570	182 797	14 999	13.1	6.0
541513	Computer facilities management services .....	165	775 751	338 577	79 383	7 402	2.6	16.3
541519	Other computer related services .....	397	351 427	172 577	40 209	3 151	15.7	4.2
5416	Management, scientific, & technical consulting services .....	3 695	4 815 278	2 106 678	482 766	39 100	16.3	6.9
54161	Management consulting services .....	2 653	3 623 656	1 576 196	361 412	29 115	16.4	5.6
541611	Administrative management & general management consulting service .....	1 381	2 581 310	1 141 289	265 592	21 432	11.0	4.7
541612	Human resources & executive search consulting services .....	466	430 352	198 398	45 682	3 190	22.3	11.4
5416121	Actuarial consulting .....	25	92 609	37 693	8 282	596	2.2	1.9
5416122	Executive placement services .....	184	133 462	71 860	13 808	1 193	26.9	9.2
5416123	Human resources & personnel management consulting .....	257	204 281	88 845	23 592	1 401	28.4	17.2
541613	Marketing consulting services .....	575	292 440	105 619	22 931	2 083	43.5	8.8
541614	Process, physical distribution, & logistics consulting services .....	82	91 330	36 540	7 400	664	16.2	4.6
541618	Other management consulting services .....	149	228 224	94 350	19 807	1 746	31.4	1.6
54162	Environmental consulting services .....	240	285 317	135 076	32 500	2 820	18.2	14.1
541620	Environmental consulting services .....	240	285 317	135 076	32 500	2 820	18.2	14.1
54169	Other scientific & technical consulting services .....	802	906 305	395 406	88 854	7 165	15.3	9.8
541690	Other scientific & technical consulting services .....	802	906 305	395 406	88 854	7 165	15.3	9.8
5417	Scientific research & development services .....	529	2 379 261	974 052	233 682	19 949	3.5	5.1
54171	R&D in the physical, engineering, & life sciences .....	413	2 053 337	838 730	203 898	16 378	3.0	5.3
541710	R&D in the physical, engineering, & life sciences .....	413	2 053 337	838 730	203 898	16 378	3.0	5.3
5417101	R&D in the physical & engineering sciences .....	296	1 705 225	687 874	165 844	13 447	1.8	3.7
5417102	Research & development in the life sciences .....	117	348 112	150 856	38 054	2 931	9.2	13.5
54172	Research & development in the social sciences & humanities .....	116	325 924	135 322	29 784	3 571	6.7	3.4
541720	R&D in the social sciences & humanities .....	116	325 924	135 322	29 784	3 571	6.7	3.4

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>WASHINGTON-BALTIMORE, DC-MD-VA-WV CMSA—Con.</b>							
	<b>Washington, DC-MD-VA-WV PMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	1 145	1 328 031	515 147	113 947	10 941	21.4	6.7
54181	Advertising agencies .....	223	186 523	87 496	19 307	1 635	18.7	3.5
541810	Advertising agencies .....	223	186 523	87 496	19 307	1 635	18.7	3.5
54182	Public relations agencies .....	525	604 575	272 202	58 355	3 900	18.2	8.2
541820	Public relations agencies .....	525	604 575	272 202	58 355	3 900	18.2	8.2
54183	Media buying services .....	17	18 802	5 452	1 147	105	3.7	—
541830	Media buying services .....	17	18 802	5 452	1 147	105	3.7	—
54184	Media representatives .....	38	40 022	9 816	2 362	212	18.2	2.6
541840	Media representatives .....	38	40 022	9 816	2 362	212	18.2	2.6
5418401	Radio & television advertising representatives .....	13	D	D	D	b	D	D
5418402	Publishers' advertising representatives .....	25	D	D	D	c	D	D
54185	Display advertising .....	24	18 079	5 015	1 434	184	8.0	48.2
541850	Display advertising .....	24	18 079	5 015	1 434	184	8.0	48.2
5418502	Outdoor advertising services .....	21	D	D	D	c	D	D
54186	Direct mail advertising .....	154	323 678	109 039	25 313	4 162	29.2	5.6
541860	Direct mail advertising .....	154	323 678	109 039	25 313	4 162	29.2	5.6
54189	Other services related to advertising .....	158	D	D	D	f	D	D
541890	Other services related to advertising .....	158	D	D	D	f	D	D
5418901	Welcoming services .....	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor .....	76	109 353	17 696	3 956	411	20.0	.6
5418903	Sign painting & lettering shop .....	63	13 861	3 920	817	171	47.1	7.7
5418909	All other advertising .....	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	546	459 905	175 470	44 851	4 986	36.6	4.9
54191	Marketing research & public opinion polling .....	161	306 414	125 566	33 764	3 119	43.8	5.1
541910	Marketing research & public opinion polling .....	161	306 414	125 566	33 764	3 119	43.8	5.1
54192	Photographic services .....	285	86 610	25 757	5 555	1 290	29.1	5.5
541921	Photographic studios, portrait .....	193	51 296	14 404	2 871	859	34.5	6.2
541922	Commercial photography .....	92	35 314	11 353	2 684	431	21.1	4.5
54193	Translation & interpretation services .....	40	22 388	8 359	2 209	239	11.5	—
541930	Translation & interpretation services .....	40	22 388	8 359	2 209	239	11.5	—
54199	All other professional, scientific, & technical services .....	60	44 493	15 788	3 323	338	14.8	5.2
541990	All other professional, scientific, & technical services .....	60	44 493	15 788	3 323	338	14.8	5.2
	<b>AREA OUTSIDE MARYLAND METROPOLITAN AREAS</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>706</b>	<b>558 105</b>	<b>256 561</b>	<b>58 242</b>	<b>6 828</b>	<b>16.5</b>	<b>14.8</b>
541	Professional, scientific, & technical services .....	706	558 105	256 561	58 242	6 828	16.5	14.8
5411	Legal services .....	195	54 783	23 321	4 957	795	41.7	6.1
54111	Offices of lawyers .....	181	D	D	D	f	D	D
541110	Offices of lawyers .....	181	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	181	D	D	D	f	D	D
54119	Other legal services .....	14	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	149	39 526	14 595	3 183	791	37.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	149	39 526	14 595	3 183	791	37.9	4.4
541211	Offices of certified public accountants .....	66	D	D	D	e	D	D
541213	Tax return preparation services .....	24	D	D	D	c	D	D
541219	Other accounting services .....	57	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	157	270 347	135 786	32 790	3 404	6.8	19.9
54131	Architectural services .....	19	D	D	D	b	D	D
541310	Architectural services .....	19	D	D	D	b	D	D
54133	Engineering services .....	98	245 990	125 007	30 573	3 025	4.8	21.2
541330	Engineering services .....	98	245 990	125 007	30 573	3 025	4.8	21.2
54135	Building inspection services .....	8	D	D	D	b	D	D
541350	Building inspection services .....	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	25	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	25	D	D	D	c	D	D
5414	Specialized design services .....	20	D	D	D	b	D	D
54143	Graphic design services .....	14	D	D	D	a	D	D
541430	Graphic design services .....	14	D	D	D	a	D	D
5415	Computer systems design & related services .....	65	99 988	40 396	7 905	748	7.6	12.7
54151	Computer systems design & related services .....	65	99 988	40 396	7 905	748	7.6	12.7
541511	Custom computer programming services .....	27	D	D	D	e	D	D
541512	Computer systems design services .....	29	65 241	23 843	3 903	340	9.2	5.5
5415121	Computer systems integrators .....	14	31 104	9 332	667	90	11.8	9.6
5415122	Computer systems consultants (except systems integrators) .....	15	34 137	14 511	3 236	250	6.9	1.7
5416	Management, scientific, & technical consulting services .....	64	50 025	25 788	5 658	462	22.2	12.2
54161	Management consulting services .....	46	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	32	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services .....	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	8	3 996	1 774	315	34	13.2	—
541690	Other scientific & technical consulting services .....	8	3 996	1 774	315	34	13.2	—

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>54</b>	<b>AREA OUTSIDE MARYLAND METROPOLITAN AREAS—Con.</b>							
	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services .....	9	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	9	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	9	D	D	D	c	D	D
5418	Advertising & related services .....	28	22 402	8 298	1 948	367	48.0	15.1
54185	Display advertising .....	3	D	D	D	b	D	D
541850	Display advertising .....	3	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
5418903	Sign painting & lettering shop .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	19	D	D	D	b	D	D
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	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>54</b>	<b>CUMBERLAND, MD—WV MSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>54</b>	<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>125</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	125	D	D	D	D	h	D	D
5411	Legal services .....	48	D	D	D	D	f	D	D
54111	Offices of lawyers .....	48	D	D	D	D	f	D	D
541110	Offices of lawyers .....	48	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services .....	48	D	D	D	D	f	D	D
5417	Scientific research & development services .....	77	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences .....	52	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	52	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	11	D	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	41	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities .....	25	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	25	D	D	D	D	c	D	D
<b>54</b>	<b>Atlantic—Cape May, NJ PMSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>5</b>	<b>D</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	D	b	D	D
<b>54</b>	<b>Philadelphia, PA—NJ PMSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>109</b>	<b>283 226</b>	<b>269 126</b>	<b>134 103</b>	<b>31 520</b>	<b>3 413</b>	<b>6.2</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	109	283 226	269 126	134 103	31 520	3 413	6.2	6.3
5411	Legal services .....	38	52 446	51 703	37 408	8 179	884	1.6	4.8
54111	Offices of lawyers .....	38	52 446	51 703	37 408	8 179	884	1.6	4.8
541110	Offices of lawyers .....	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5411102	Legal aid societies & similar legal services .....	38	52 446	51 703	37 408	8 179	884	1.6	4.8
5417	Scientific research & development services .....	71	230 780	217 423	96 695	23 341	2 529	7.3	6.6
54171	R&D in the physical, engineering, & life sciences .....	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
541710	R&D in the physical, engineering, & life sciences .....	47	201 400	188 682	86 651	21 001	2 293	5.0	5.5
5417101	R&D in the physical & engineering sciences .....	8	D	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	39	D	D	D	D	g	D	D
54172	Research & development in the social sciences & humanities .....	24	29 380	28 741	10 044	2 340	236	23.4	13.9
541720	R&D in the social sciences & humanities .....	24	29 380	28 741	10 044	2 340	236	23.4	13.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>									
<b>Vineland–Millville–Bridgeton, NJ PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	D	b	D	D
<b>Wilmington–Newark, DE–MD PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>7</b>	<b>D</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	D	b	D	D
<b>WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>543</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>j</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	543	D	D	D	D	j	D	D
5411	Legal services .....	107	D	D	D	D	f	D	D
54111	Offices of lawyers .....	107	D	D	D	D	f	D	D
541110	Offices of lawyers .....	107	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services .....	107	D	D	D	D	f	D	D
5417	Scientific research & development services .....	436	D	D	D	D	j	D	D
54171	R&D in the physical, engineering, & life sciences .....	241	D	D	D	D	j	D	D
541710	R&D in the physical, engineering, & life sciences .....	241	D	D	D	D	j	D	D
5417101	R&D in the physical & engineering sciences .....	110	D	D	D	D	j	D	D
5417102	Research & development in the life sciences .....	131	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities .....	195	D	D	D	D	h	D	D
541720	R&D in the social sciences & humanities .....	195	D	D	D	D	h	D	D
<b>Baltimore, MD PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>71</b>	<b>593 271</b>	<b>576 191</b>	<b>236 986</b>	<b>58 376</b>	<b>4 542</b>	<b>6.1</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	71	593 271	576 191	236 986	58 376	4 542	6.1	2.0
5411	Legal services .....	24	D	D	D	D	e	D	D
54111	Offices of lawyers .....	24	D	D	D	D	e	D	D
541110	Offices of lawyers .....	24	D	D	D	D	e	D	D
5411102	Legal aid societies & similar legal services .....	24	D	D	D	D	e	D	D
5417	Scientific research & development services .....	47	D	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences .....	38	D	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	38	D	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences .....	13	D	D	D	D	h	D	D
5417102	Research & development in the life sciences .....	25	D	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities .....	9	D	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	9	D	D	D	D	c	D	D
<b>Hagerstown, MD PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>Washington, DC–MD–VA–WV PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>470</b>	<b>2 172 287</b>	<b>1 977 764</b>	<b>831 848</b>	<b>188 648</b>	<b>16 297</b>	<b>6.0</b>	<b>5.9</b>
541	Professional, scientific, & technical services .....	470	2 172 287	1 977 764	831 848	188 648	16 297	6.0	5.9
5411	Legal services .....	81	52 571	45 756	24 796	5 757	721	25.1	12.4
54111	Offices of lawyers .....	81	52 571	45 756	24 796	5 757	721	25.1	12.4
541110	Offices of lawyers .....	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5411102	Legal aid societies & similar legal services .....	81	52 571	45 756	24 796	5 757	721	25.1	12.4
5417	Scientific research & development services .....	389	2 119 716	1 932 008	807 052	182 891	15 576	5.6	5.7
54171	R&D in the physical, engineering, & life sciences .....	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
541710	R&D in the physical, engineering, & life sciences .....	203	1 522 741	1 407 210	614 288	137 519	11 089	3.2	6.5
5417101	R&D in the physical & engineering sciences .....	97	876 237	847 374	419 518	90 150	7 047	1.9	8.4
5417102	Research & development in the life sciences .....	106	646 504	559 836	194 770	47 369	4 042	4.8	3.9
54172	Research & development in the social sciences & humanities .....	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
541720	R&D in the social sciences & humanities .....	186	596 975	524 798	192 764	45 372	4 487	11.7	3.7
<b>AREA OUTSIDE MARYLAND METROPOLITAN AREAS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

<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>ALLEGANY COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>94</b>	<b>25 489</b>	<b>13 877</b>	<b>3 057</b>	<b>515</b>	<b>48.2</b>	<b>6.1</b>
541	Professional, scientific, & technical services	94	25 489	13 877	3 057	515	48.2	6.1
5411	Legal services	33	7 500	3 908	768	114	35.3	17.9
54111	Offices of lawyers	33	7 500	3 908	768	114	35.3	17.9
541110	Offices of lawyers (except legal aid societies)	33	7 500	3 908	768	114	35.3	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 401	6 599	1 572	259	36.2	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 401	6 599	1 572	259	36.2	.4
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5418	Advertising & related services	7	1 712	539	120	37	36.9	3.5
<b>ANNE ARUNDEL COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>1 321</b>	<b>1 025 419</b>	<b>366 682</b>	<b>82 430</b>	<b>9 033</b>	<b>20.8</b>	<b>8.2</b>
541	Professional, scientific, & technical services	1 321	1 025 419	366 682	82 430	9 033	20.8	8.2
5411	Legal services	302	118 062	44 674	9 949	1 177	25.2	3.2
54111	Offices of lawyers	249	83 462	35 508	7 896	879	32.0	4.2
541110	Offices of lawyers (except legal aid societies)	249	83 462	35 508	7 896	879	32.0	4.2
54119	Other legal services	53	34 600	9 166	2 053	298	9.0	.8
541191	Title abstract & settlement offices	50	34 212	9 038	2 026	293	8.9	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	184	65 536	28 102	6 540	1 082	25.2	46.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	184	65 536	28 102	6 540	1 082	25.2	46.9
541211	Offices of certified public accountants	104	50 798	20 480	4 585	461	22.0	55.8
541213	Tax return preparation services	22	4 274	1 770	670	391	16.2	1.2
541219	Other accounting services	56	D	D	D	c	D	D
5413	Architectural, engineering, & related services	222	182 270	77 187	17 409	1 830	25.7	7.3
54131	Architectural services	42	18 727	7 385	1 533	161	37.8	3.9
541310	Architectural services	42	18 727	7 385	1 533	161	37.8	3.9
54133	Engineering services	149	148 074	61 664	14 249	1 429	25.6	7.3
541330	Engineering services	149	148 074	61 664	14 249	1 429	25.6	7.3
54137	Surveying & mapping (except geophysical) services	15	8 564	4 774	1 089	161	9.2	7.0
541370	Surveying & mapping (except geophysical) services	15	8 564	4 774	1 089	161	9.2	7.0
5414	Specialized design services	70	30 065	7 155	1 709	252	36.6	5.7
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54143	Graphic design services	37	14 667	4 313	1 088	147	21.6	2.1
541430	Graphic design services	37	14 667	4 313	1 088	147	21.6	2.1
5414301	Graphic design services (except commercial art & medical artists)	31	11 440	2 946	751	99	24.1	2.7
5414302	Commercial art	6	3 227	1 367	337	48	12.6	—
5415	Computer systems design & related services	193	337 217	114 892	26 861	2 222	10.2	3.5
54151	Computer systems design & related services	193	337 217	114 892	26 861	2 222	10.2	3.5
541511	Custom computer programming services	68	41 239	22 201	4 405	396	15.6	11.4
541512	Computer systems design services	102	285 880	90 085	21 415	1 699	7.6	2.3
5415121	Computer systems integrators	36	160 719	48 611	12 537	906	4.3	3.0
5415122	Computer systems consultants (except systems integrators)	66	125 161	41 474	8 878	793	11.9	1.5
541519	Other computer related services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	203	126 699	58 074	11 956	929	29.6	5.6
54161	Management consulting services	158	95 842	42 934	9 240	619	23.4	7.0
541611	Administrative management & general management consulting service	69	46 730	22 473	4 588	256	13.6	11.2
541612	Human resources & executive search consulting services	26	8 889	4 365	954	74	53.9	2.0
5416123	Human resources & personnel management consulting	13	D	D	D	b	D	D
541613	Marketing consulting services	39	16 544	7 419	1 374	136	33.7	8.0
541614	Process, physical distribution, & logistics consulting services	12	19 735	7 213	1 991	126	20.9	—
541618	Other management consulting services	12	3 944	1 464	333	27	40.3	—
54162	Environmental consulting services	20	22 647	10 639	2 229	261	40.3	—
541620	Environmental consulting services	20	22 647	10 639	2 229	261	40.3	—
54169	Other scientific & technical consulting services	25	8 210	4 501	487	49	72.2	3.9
541690	Other scientific & technical consulting services	25	8 210	4 501	487	49	72.2	3.9
5417	Scientific research & development services	26	34 635	14 909	3 555	292	30.6	.1
54171	R&D in the physical, engineering, & life sciences	26	34 635	14 909	3 555	292	30.6	.1
541710	R&D in the physical, engineering, & life sciences	26	34 635	14 909	3 555	292	30.6	.1
5417101	R&D in the physical & engineering sciences	23	D	D	D	c	D	D
5418	Advertising & related services	78	109 568	14 247	3 128	891	22.0	3.2
54181	Advertising agencies	24	12 846	5 244	1 281	140	18.5	11.5
541810	Advertising agencies	24	12 846	5 244	1 281	140	18.5	11.5
54185	Display advertising	3	D	D	D	f	D	D
541850	Display advertising	3	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	f	D	D
54189	Other services related to advertising	24	D	D	D	b	D	D
541890	Other services related to advertising	24	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	21 367	7 442	1 323	358	10.5	57.0
54192	Photographic services	29	D	D	D	c	D	D
541921	Photographic studios, portrait	23	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	7	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>BALTIMORE COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 132</b>	<b>1 708 166</b>	<b>682 115</b>	<b>156 844</b>	<b>17 132</b>	<b>19.8</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	2 132	1 708 166	682 115	156 844	17 132	19.8	9.4
5411	Legal services .....	579	248 074	94 205	19 424	2 445	31.3	5.9
54111	Offices of lawyers .....	518	214 511	79 677	16 261	2 012	33.6	6.1
541110	Offices of lawyers .....	518	214 511	79 677	16 261	2 012	33.6	6.1
5411101	Offices of lawyers (except legal aid societies) .....	518	214 511	79 677	16 261	2 012	33.6	6.1
54119	Other legal services .....	61	33 563	14 528	3 163	433	17.1	4.6
541191	Title abstract & settlement offices .....	56	32 510	14 074	3 060	389	16.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	436	247 455	105 271	23 581	3 418	16.9	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	436	247 455	105 271	23 581	3 418	16.9	10.2
541211	Offices of certified public accountants .....	275	129 692	64 040	13 893	1 557	25.4	5.6
541213	Tax return preparation services .....	31	4 768	2 307	936	669	19.2	2.7
541214	Payroll services .....	19	D	D	D	f	D	D
541219	Other accounting services .....	111	D	D	D	f	D	D
5413	Architectural, engineering, & related services .....	286	519 774	219 392	54 091	4 872	14.9	3.2
54131	Architectural services .....	34	14 122	5 858	1 261	155	31.8	4.0
541310	Architectural services .....	34	14 122	5 858	1 261	155	31.8	4.0
54133	Engineering services .....	192	484 314	204 496	50 832	4 419	12.8	3.1
541330	Engineering services .....	192	484 314	204 496	50 832	4 419	12.8	3.1
54135	Building inspection services .....	16	5 222	1 091	180	38	85.7	.8
541350	Building inspection services .....	16	5 222	1 091	180	38	85.7	.8
54137	Surveying & mapping (except geophysical) services .....	21	4 744	2 537	555	84	47.0	1.5
541370	Surveying & mapping (except geophysical) services .....	21	4 744	2 537	555	84	47.0	1.5
54138	Testing laboratories .....	15	7 943	4 112	1 020	135	20.8	14.8
541380	Testing laboratories .....	15	7 943	4 112	1 020	135	20.8	14.8
5414	Specialized design services .....	96	38 223	9 046	2 074	332	52.8	4.4
54141	Interior design services .....	42	19 325	3 555	816	156	50.4	7.1
541410	Interior design services .....	42	19 325	3 555	816	156	50.4	7.1
54143	Graphic design services .....	50	D	D	D	c	D	D
541430	Graphic design services .....	50	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	44	D	D	D	c	D	D
5415	Computer systems design & related services .....	236	301 234	132 486	30 525	2 574	10.4	17.5
54151	Computer systems design & related services .....	236	301 234	132 486	30 525	2 574	10.4	17.5
541511	Custom computer programming services .....	99	130 932	66 658	14 687	1 139	5.2	19.8
541512	Computer systems design services .....	111	152 533	57 886	14 050	1 283	15.1	15.6
5415121	Computer systems integrators .....	48	117 491	41 248	10 161	907	8.4	9.1
5415122	Computer systems consultants (except systems integrators) .....	63	35 042	16 638	3 889	376	37.8	37.3
541519	Other computer related services .....	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	265	154 582	59 826	13 027	1 407	31.0	24.3
54161	Management consulting services .....	198	92 090	36 648	7 896	872	44.1	13.2
541611	Administrative management & general management consulting service .....	92	38 457	15 123	3 190	340	56.5	5.4
541612	Human resources & executive search consulting services .....	53	25 654	12 320	2 562	278	45.3	6.7
5416122	Executive placement services .....	25	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	25	6 510	2 953	661	108	53.3	11.5
541613	Marketing consulting services .....	38	17 292	4 055	848	152	37.6	47.1
541614	Process, physical distribution, & logistics consulting services .....	10	9 143	4 369	1 031	83	7.7	—
54162	Environmental consulting services .....	24	D	D	D	e	D	D
541620	Environmental consulting services .....	24	D	D	D	e	D	D
54169	Other scientific & technical consulting services .....	43	D	D	D	c	D	D
541690	Other scientific & technical consulting services .....	43	D	D	D	c	D	D
5417	Scientific research & development services .....	23	31 054	8 157	1 939	200	7.0	20.1
54171	R&D in the physical, engineering, & life sciences .....	20	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	20	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities .....	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	135	129 094	38 569	8 184	1 235	25.8	3.5
54181	Advertising agencies .....	51	22 470	10 710	1 984	358	30.1	6.2
541810	Advertising agencies .....	51	22 470	10 710	1 984	358	30.1	6.2
54182	Public relations agencies .....	12	5 060	1 532	305	40	57.0	5.4
541820	Public relations agencies .....	12	5 060	1 532	305	40	57.0	5.4
54186	Direct mail advertising .....	17	59 720	17 096	3 873	557	25.1	—
541860	Direct mail advertising .....	17	59 720	17 096	3 873	557	25.1	—
54189	Other services related to advertising .....	38	D	D	D	c	D	D
541890	Other services related to advertising .....	38	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	22	25 148	4 796	1 057	144	21.9	4.8
5418903	Sign painting & lettering shop .....	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	76	38 676	15 163	3 999	649	16.3	4.9
54191	Marketing research & public opinion polling .....	14	27 200	12 147	3 231	439	5.7	1.5
541910	Marketing research & public opinion polling .....	14	27 200	12 147	3 231	439	5.7	1.5
54192	Photographic services .....	50	8 847	2 490	639	165	46.1	1.4
541921	Photographic studios, portrait .....	43	7 708	2 090	574	151	47.5	1.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CALVERT COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>105</b>	<b>38 867</b>	<b>17 243</b>	<b>3 988</b>	<b>516</b>	<b>37.5</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	105	38 867	17 243	3 988	516	37.5	3.6
5411	Legal services .....	27	7 218	2 433	419	76	43.2	4.3
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 .....	16	1 589	728	161	36	34.8	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	1 589	728	161	36	34.8	11.3
5413	Architectural, engineering, & related services .....	17	6 134	3 504	710	88	22.3	2.9
5415	Computer systems design & related services .....	12	5 223	2 586	565	41	16.0	11.6
54151	Computer systems design & related services .....	12	5 223	2 586	565	41	16.0	11.6
5416	Management, scientific, & technical consulting services .....	17	D	D	D	a	D	D
5418	Advertising & related services .....	6	13 891	6 063	1 843	233	34.8	—
54186	Direct mail advertising .....	4	D	D	D	c	D	D
541860	Direct mail advertising .....	4	D	D	D	c	D	D
<b>CAROLINE COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>2 675</b>	<b>1 003</b>	<b>243</b>	<b>70</b>	<b>54.7</b>	<b>14.4</b>
541	Professional, scientific, & technical services .....	21	2 675	1 003	243	70	54.7	14.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	972	445	111	31	40.3	19.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	972	445	111	31	40.3	19.0
<b>CARROLL COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>289</b>	<b>67 428</b>	<b>27 537</b>	<b>6 387</b>	<b>1 073</b>	<b>49.3</b>	<b>7.3</b>
541	Professional, scientific, & technical services .....	289	67 428	27 537	6 387	1 073	49.3	7.3
5411	Legal services .....	58	14 076	5 665	1 238	182	45.7	7.1
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 .....	54	10 201	4 009	1 112	245	50.9	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	54	10 201	4 009	1 112	245	50.9	9.1
541211	Offices of certified public accountants .....	21	D	D	D	b	D	D
541213	Tax return preparation services .....	10	D	D	D	b	D	D
541219	Other accounting services .....	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	51	13 790	7 299	1 797	230	50.4	9.1
54133	Engineering services .....	32	10 479	5 625	1 414	158	51.6	11.9
541330	Engineering services .....	32	10 479	5 625	1 414	158	51.6	11.9
54137	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	50	10 152	4 140	827	83	62.8	6.5
54151	Computer systems design & related services .....	50	10 152	4 140	827	83	62.8	6.5
541512	Computer systems design services .....	19	5 903	2 529	568	53	53.9	.1
5416	Management, scientific, & technical consulting services .....	36	D	D	D	c	D	D
54161	Management consulting services .....	27	5 572	2 031	437	96	44.4	4.0
5418	Advertising & related services .....	17	D	D	D	b	D	D
54189	Other services related to advertising .....	7	D	D	D	b	D	D
541890	Other services related to advertising .....	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>CECIL COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>109</b>	<b>27 255</b>	<b>9 654</b>	<b>1 996</b>	<b>363</b>	<b>59.8</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	109	27 255	9 654	1 996	363	59.8	5.5
5411	Legal services .....	39	7 469	2 739	593	110	68.2	7.6
54111	Offices of lawyers .....	35	D	D	D	b	D	D
541110	Offices of lawyers .....	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	5 470	1 258	305	89	84.1	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	5 470	1 258	305	89	84.1	1.7
541219	Other accounting services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	21	5 971	2 143	378	58	47.8	1.7
54161	Management consulting services .....	14	2 874	1 048	140	23	62.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHARLES COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>145</b>	<b>91 906</b>	<b>33 033</b>	<b>7 317</b>	<b>993</b>	<b>17.8</b>	<b>9.6</b>
541	Professional, scientific, & technical services .....	145	91 906	33 033	7 317	993	17.8	9.6
5411	Legal services .....	38	11 358	5 366	1 189	170	32.7	5.2
54111	Offices of lawyers .....	31	9 516	4 584	1 031	142	36.5	2.7
541110	Offices of lawyers .....	31	9 516	4 584	1 031	142	36.5	2.7
5411101	Offices of lawyers (except legal aid societies) .....	31	9 516	4 584	1 031	142	36.5	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 186	1 877	459	88	51.4	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 186	1 877	459	88	51.4	17.2
5413	Architectural, engineering, & related services .....	24	40 375	10 571	2 189	278	7.0	1.7
54133	Engineering services .....	14	34 507	6 964	1 407	144	5.8	—
541330	Engineering services .....	14	34 507	6 964	1 407	144	5.8	—
54135	Building inspection services .....	1	D	D	D	b	D	D
541350	Building inspection services .....	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
5415	Computer systems design & related services .....	22	17 738	9 926	2 375	262	13.3	33.4
54151	Computer systems design & related services .....	22	17 738	9 926	2 375	262	13.3	33.4
541511	Custom computer programming services .....	14	8 038	3 921	840	62	23.7	68.4
541512	Computer systems design services .....	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	19	11 078	3 374	673	94	27.3	1.7
54161	Management consulting services .....	11	7 801	1 448	360	32	26.7	1.9
5418	Advertising & related services .....	9	5 290	1 457	324	62	31.4	2.3
<b>DORCHESTER COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>7 340</b>	<b>3 117</b>	<b>607</b>	<b>126</b>	<b>46.0</b>	<b>10.6</b>
541	Professional, scientific, & technical services .....	42	7 340	3 117	607	126	46.0	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 471	541	140	35	31.7	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 471	541	140	35	31.7	12.3
5413	Architectural, engineering, & related services .....	5	1 481	780	192	31	90.4	9.6
<b>FREDERICK COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>449</b>	<b>296 235</b>	<b>130 196</b>	<b>29 039</b>	<b>3 821</b>	<b>21.3</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	449	296 235	130 196	29 039	3 821	21.3	4.3
5411	Legal services .....	82	24 658	10 818	2 414	292	35.2	5.5
54111	Offices of lawyers .....	72	21 673	9 568	2 138	247	38.1	4.8
541110	Offices of lawyers .....	72	21 673	9 568	2 138	247	38.1	4.8
5411101	Offices of lawyers (except legal aid societies) .....	72	21 673	9 568	2 138	247	38.1	4.8
54119	Other legal services .....	10	2 985	1 250	276	45	14.5	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	68	19 078	8 363	1 950	303	42.2	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	68	19 078	8 363	1 950	303	42.2	3.2
541211	Offices of certified public accountants .....	41	13 641	6 254	1 427	183	34.3	3.7
541213	Tax return preparation services .....	9	D	D	D	b	D	D
541219	Other accounting services .....	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	82	50 650	17 420	3 659	489	40.6	5.7
54131	Architectural services .....	10	D	D	D	b	D	D
541310	Architectural services .....	10	D	D	D	b	D	D
54133	Engineering services .....	46	30 938	10 501	2 064	260	49.8	5.8
541330	Engineering services .....	46	30 938	10 501	2 064	260	49.8	5.8
54137	Surveying & mapping (except geophysical) services .....	13	5 186	2 241	582	77	27.3	3.1
541370	Surveying & mapping (except geophysical) services .....	13	5 186	2 241	582	77	27.3	3.1
54138	Testing laboratories .....	6	D	D	D	b	D	D
541380	Testing laboratories .....	6	D	D	D	b	D	D
5414	Specialized design services .....	15	D	D	D	b	D	D
54143	Graphic design services .....	12	D	D	D	a	D	D
541430	Graphic design services .....	12	D	D	D	a	D	D
5415	Computer systems design & related services .....	78	30 538	13 829	3 109	328	27.3	15.7
54151	Computer systems design & related services .....	78	30 538	13 829	3 109	328	27.3	15.7
541511	Custom computer programming services .....	24	15 149	8 052	1 909	180	10.7	20.5
541512	Computer systems design services .....	39	13 959	5 144	1 054	124	38.4	12.1
5415122	Computer systems consultants (except systems integrators) .....	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	61	12 614	5 146	1 134	137	49.8	9.5
54161	Management consulting services .....	30	5 818	2 511	488	49	40.9	16.0
54169	Other scientific & technical consulting services .....	20	4 753	1 863	433	56	49.0	5.7
541690	Other scientific & technical consulting services .....	20	4 753	1 863	433	56	49.0	5.7
5417	Scientific research & development services .....	14	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences .....	14	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	14	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	8	D	D	D	g	D	D
5418	Advertising & related services .....	25	31 252	9 575	2 276	416	10.9	2.3
54186	Direct mail advertising .....	6	D	D	D	e	D	D
541860	Direct mail advertising .....	6	D	D	D	e	D	D
54189	Other services related to advertising .....	6	D	D	D	a	D	D
541890	Other services related to advertising .....	6	D	D	D	a	D	D

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>FREDERICK COUNTY, MD—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 .....	24	D	D	D	e	D	D
54191	Marketing research & public opinion polling .....	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	4	D	D	D	e	D	D
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	12	D	D	D	b	D	D
<b>GARRETT COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>7 611</b>	<b>3 172</b>	<b>632</b>	<b>151</b>	<b>65.4</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	36	7 611	3 172	632	151	65.4	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 811	707	165	29	58.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 811	707	165	29	58.1	1.6
5413	Architectural, engineering, & related services .....	10	2 688	1 194	257	69	80.5	—
<b>HARFORD COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>408</b>	<b>237 524</b>	<b>90 478</b>	<b>20 864</b>	<b>2 608</b>	<b>20.9</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	408	237 524	90 478	20 864	2 608	20.9	4.3
5411	Legal services .....	94	24 316	9 089	2 038	331	38.8	9.7
54111	Offices of lawyers .....	82	20 335	7 730	1 767	283	40.1	10.1
541110	Offices of lawyers .....	82	20 335	7 730	1 767	283	40.1	10.1
5411101	Offices of lawyers (except legal aid societies) .....	82	20 335	7 730	1 767	283	40.1	10.1
54119	Other legal services .....	12	3 981	1 359	271	48	31.9	7.9
541191	Title abstract & settlement offices .....	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	76	10 454	4 559	1 213	271	56.5	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	76	10 454	4 559	1 213	271	56.5	9.7
541211	Offices of certified public accountants .....	34	7 302	3 306	785	123	60.2	7.2
541213	Tax return preparation services .....	16	1 134	320	227	95	21.5	1.1
541219	Other accounting services .....	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	80	92 062	35 314	7 944	924	11.7	2.1
54133	Engineering services .....	50	79 330	29 338	6 542	723	7.9	.6
541330	Engineering services .....	50	79 330	29 338	6 542	723	7.9	.6
54137	Surveying & mapping (except geophysical) services .....	9	1 813	666	154	34	84.4	4.2
541370	Surveying & mapping (except geophysical) services .....	9	1 813	666	154	34	84.4	4.2
54138	Testing laboratories .....	8	8 518	4 256	971	124	16.9	15.8
541380	Testing laboratories .....	8	8 518	4 256	971	124	16.9	15.8
5414	Specialized design services .....	16	3 285	731	151	32	81.7	6.4
54143	Graphic design services .....	11	2 185	599	127	25	90.4	9.6
541430	Graphic design services .....	11	2 185	599	127	25	90.4	9.6
5415	Computer systems design & related services .....	53	21 294	10 200	2 479	296	53.4	5.3
54151	Computer systems design & related services .....	53	21 294	10 200	2 479	296	53.4	5.3
541512	Computer systems design services .....	26	15 880	7 203	1 801	219	62.8	4.5
5415122	Computer systems consultants (except systems integrators) .....	21	13 551	6 664	1 668	197	66.2	5.3
5416	Management, scientific, & technical consulting services .....	47	16 363	8 128	1 585	222	39.7	17.6
54161	Management consulting services .....	27	8 486	4 152	665	86	50.4	23.2
54162	Environmental consulting services .....	7	5 263	3 328	814	108	15.4	5.5
541620	Environmental consulting services .....	7	5 263	3 328	814	108	15.4	5.5
5417	Scientific research & development services .....	11	60 806	19 829	4 846	422	—	.7
54171	R&D in the physical, engineering, & life sciences .....	11	60 806	19 829	4 846	422	—	.7
541710	R&D in the physical, engineering, & life sciences .....	11	60 806	19 829	4 846	422	—	.7
5417101	R&D in the physical & engineering sciences .....	11	60 806	19 829	4 846	422	—	.7
5418	Advertising & related services .....	18	6 571	2 085	482	66	35.0	3.7
54189	Other services related to advertising .....	5	2 712	540	162	32	27.2	—
541890	Other services related to advertising .....	5	2 712	540	162	32	27.2	—
5419	Other professional, scientific, & technical services .....	13	2 373	543	126	44	28.6	1.7
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	11	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>HOWARD COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>1 050</b>	<b>1 950 287</b>	<b>772 090</b>	<b>178 080</b>	<b>15 883</b>	<b>11.3</b>	<b>5.1</b>
541	Professional, scientific, & technical services	1 050	1 950 287	772 090	178 080	15 883	11.3	5.1
5411	Legal services	152	51 633	21 317	4 939	550	33.7	9.0
54111	Offices of lawyers	126	40 084	15 942	3 641	402	41.2	10.6
541110	Offices of lawyers	126	40 084	15 942	3 641	402	41.2	10.6
5411101	Offices of lawyers (except legal aid societies)	126	40 084	15 942	3 641	402	41.2	10.6
54119	Other legal services	26	11 549	5 375	1 298	148	7.6	3.6
541191	Title abstract & settlement offices	26	11 549	5 375	1 298	148	7.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	43 319	17 517	4 194	617	26.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	43 319	17 517	4 194	617	26.7	4.3
541211	Offices of certified public accountants	69	19 503	8 389	1 976	257	40.7	5.1
541213	Tax return preparation services	8	1 485	516	189	69	22.0	7.1
541219	Other accounting services	31	D	D	D	b	D	D
5413	Architectural, engineering, & related services	190	876 088	316 683	76 403	6 510	5.4	2.3
54131	Architectural services	33	13 866	5 865	1 190	125	36.9	12.5
541310	Architectural services	33	13 866	5 865	1 190	125	36.9	12.5
54133	Engineering services	131	841 642	301 329	72 928	6 039	4.7	1.8
541330	Engineering services	131	841 642	301 329	72 928	6 039	4.7	1.8
54135	Building inspection services	8	D	D	D	b	D	D
541350	Building inspection services	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	5	2 361	1 329	329	44	67.5	—
541370	Surveying & mapping (except geophysical) services	5	2 361	1 329	329	44	67.5	—
54138	Testing laboratories	11	16 301	7 412	1 787	281	5.4	17.1
541380	Testing laboratories	11	16 301	7 412	1 787	281	5.4	17.1
5414	Specialized design services	38	10 047	2 894	567	96	42.4	8.0
54143	Graphic design services	30	8 511	2 550	491	84	34.5	6.9
541430	Graphic design services (except commercial art & medical artists)	30	8 511	2 550	491	84	34.5	6.9
5414301	Graphic design services (except commercial art & medical artists)	28	D	D	D	b	D	D
5415	Computer systems design & related services	265	486 087	224 613	50 503	3 936	9.4	8.1
54151	Computer systems design & related services	265	486 087	224 613	50 503	3 936	9.4	8.1
541511	Custom computer programming services	104	166 334	87 085	19 239	1 384	6.9	7.0
541512	Computer systems design services	128	264 321	112 312	25 595	1 967	10.7	10.4
5415121	Computer systems integrators	46	208 307	81 458	18 882	1 530	7.4	10.8
5415122	Computer systems consultants (except systems integrators)	82	56 014	30 854	6 713	437	23.1	8.8
541519	Other computer related services	30	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	177	169 008	79 707	16 520	1 614	28.9	9.6
54161	Management consulting services	139	136 470	67 367	13 695	1 351	32.0	3.5
541611	Administrative management & general management consulting service	59	39 600	17 671	3 495	451	43.2	1.5
541612	Human resources & executive search consulting services	41	24 041	10 815	2 424	197	21.9	3.8
5416122	Executive placement services	17	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	22	7 168	3 101	602	47	40.7	3.8
541613	Marketing consulting services	23	8 448	3 223	553	58	31.8	38.6
541614	Process, physical distribution, & logistics consulting services	8	57 823	31 520	6 162	573	31.4	—
541618	Other management consulting services	8	6 558	4 138	1 061	72	7.2	—
54162	Environmental consulting services	12	27 401	10 221	2 370	217	7.3	41.7
541620	Environmental consulting services	12	27 401	10 221	2 370	217	7.3	41.7
54169	Other scientific & technical consulting services	26	5 137	2 119	455	46	60.2	—
541690	Other scientific & technical consulting services	26	5 137	2 119	455	46	60.2	—
5417	Scientific research & development services	37	111 387	43 513	9 643	847	28.6	6.9
54171	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	36	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	24	92 785	29 902	7 092	631	30.7	5.0
5417102	Research & development in the life sciences	12	D	D	D	c	D	D
5418	Advertising & related services	42	100 327	25 871	5 702	734	10.0	6.1
54181	Advertising agencies	19	12 052	4 572	1 001	101	22.9	.3
541810	Advertising agencies	19	12 052	4 572	1 001	101	22.9	.3
54186	Direct mail advertising	8	75 262	16 793	3 692	500	3.8	.8
541860	Direct mail advertising	8	75 262	16 793	3 692	500	3.8	.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	34	102 391	39 975	9 609	979	2.8	1.7
54191	Marketing research & public opinion polling	11	D	D	D	f	D	D
541910	Marketing research & public opinion polling	11	D	D	D	f	D	D
54192	Photographic services	20	D	D	D	c	D	D
541921	Photographic studios, portrait	18	D	D	D	c	D	D
<b>KENT COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>39</b>	<b>13 078</b>	<b>4 319</b>	<b>880</b>	<b>284</b>	<b>28.0</b>	<b>14.5</b>
541	Professional, scientific, & technical services	39	13 078	4 319	880	284	28.0	14.5
5411	Legal services	12	3 072	902	209	36	46.7	.4
54111	Offices of lawyers	12	3 072	902	209	36	46.7	.4
541110	Offices of lawyers	12	3 072	902	209	36	46.7	.4
5411101	Offices of lawyers (except legal aid societies)	12	3 072	902	209	36	46.7	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	5 333	1 639	300	188	30.3	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	5 333	1 639	300	188	30.3	3.6
541211	Offices of certified public accountants	4	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.



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

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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>MONTGOMERY COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4 314</b>	<b>5 997 485</b>	<b>2 419 285</b>	<b>547 304</b>	<b>49 186</b>	<b>12.5</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	4 314	5 997 485	2 419 285	547 304	49 186	12.5	7.8
5411	Legal services .....	736	381 001	168 072	33 495	3 619	30.3	5.1
54111	Offices of lawyers .....	668	348 982	155 122	30 587	3 226	30.4	5.3
541110	Offices of lawyers .....	668	348 982	155 122	30 587	3 226	30.4	5.3
5411101	Offices of lawyers (except legal aid societies) .....	668	348 982	155 122	30 587	3 226	30.4	5.3
54119	Other legal services .....	68	32 019	12 950	2 908	393	29.8	3.0
541191	Title abstract & settlement offices .....	60	30 879	12 263	2 626	355	28.1	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	596	394 338	194 706	41 252	5 292	16.9	11.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	596	394 338	194 706	41 252	5 292	16.9	11.0
541211	Offices of certified public accountants .....	390	255 625	131 525	26 607	2 623	18.3	10.7
541213	Tax return preparation services .....	35	6 718	2 694	962	339	37.3	1.9
541214	Payroll services .....	25	93 742	42 149	10 108	1 751	6	9.5
541219	Other accounting services .....	146	38 253	18 338	3 575	579	43.7	18.5
5413	Architectural, engineering, & related services .....	597	1 371 465	532 060	127 233	11 201	9.2	3.0
54131	Architectural services .....	136	94 171	32 119	5 997	668	29.0	3.5
541310	Architectural services .....	136	94 171	32 119	5 997	668	29.0	3.5
54133	Engineering services .....	394	1 190 401	465 000	110 995	9 586	7.7	3.0
541330	Engineering services .....	394	1 190 401	465 000	110 995	9 586	7.7	3.0
54135	Building inspection services .....	26	D	D	D	c	D	D
541350	Building inspection services .....	26	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	16	18 233	5 501	1 178	150	5.0	3.0
541370	Surveying & mapping (except geophysical) services .....	16	18 233	5 501	1 178	150	5.0	3.0
54138	Testing laboratories .....	21	58 916	25 289	8 080	676	5.7	4.1
541380	Testing laboratories .....	21	58 916	25 289	8 080	676	5.7	4.1
5414	Specialized design services .....	204	72 702	22 783	5 464	685	38.6	7.0
54141	Interior design services .....	68	20 911	4 927	972	152	43.3	8.9
541410	Interior design services .....	68	20 911	4 927	972	152	43.3	8.9
54143	Graphic design services .....	127	50 393	17 520	4 410	520	36.3	6.4
541430	Graphic design services .....	127	50 393	17 520	4 410	520	36.3	6.4
5414301	Graphic design services (except commercial art & medical artists) ..	115	44 368	15 524	3 419	449	37.2	7.3
5414302	Commercial art .....	12	6 025	1 996	991	71	29.2	—
5415	Computer systems design & related services .....	906	2 307 090	915 703	205 677	14 882	7.1	10.5
54151	Computer systems design & related services .....	906	2 307 090	915 703	205 677	14 882	7.1	10.5
541511	Custom computer programming services .....	377	646 498	312 715	67 430	5 136	8.7	29.8
541512	Computer systems design services .....	412	1 435 770	508 735	117 145	7 983	6.6	2.8
5415121	Computer systems integrators .....	133	1 154 596	392 719	91 368	5 824	4.0	1.8
5415122	Computer systems consultants (except systems integrators) .....	279	281 174	116 016	25 777	2 159	17.0	6.5
541513	Computer facilities management services .....	27	162 233	63 022	13 424	1 213	3.6	1.9
541519	Other computer related services .....	90	62 589	31 231	7 678	550	13.0	9.7
5416	Management, scientific, & technical consulting services .....	819	740 563	319 979	73 923	6 550	20.8	8.2
54161	Management consulting services .....	565	463 729	197 778	45 122	3 947	25.4	4.5
541611	Administrative management & general management consulting service .....	292	287 950	134 324	31 288	2 634	21.5	5.2
541612	Human resources & executive search consulting services .....	120	67 392	31 784	6 894	622	35.0	4.3
5416122	Executive placement services .....	55	41 915	21 056	4 637	387	25.8	5.7
5416123	Human resources & personnel management consulting .....	61	D	D	D	c	D	D
541613	Marketing consulting services .....	112	49 737	13 933	2 709	329	55.3	2.7
541614	Process, physical distribution, & logistics consulting services .....	17	19 025	5 083	981	87	9.2	7.7
541618	Other management consulting services .....	24	39 625	12 654	3 250	275	7.3	—
54162	Environmental consulting services .....	54	48 751	22 417	5 774	450	14.3	1.6
541620	Environmental consulting services .....	54	48 751	22 417	5 774	450	14.3	1.6
54169	Other scientific & technical consulting services .....	200	228 083	99 784	23 027	2 153	12.8	17.1
541690	Other scientific & technical consulting services .....	200	228 083	99 784	23 027	2 153	12.8	17.1
5417	Scientific research & development services .....	141	493 463	192 086	44 025	4 935	5.3	9.0
54171	R&D in the physical, engineering, & life sciences .....	107	276 549	101 393	24 857	2 283	8.0	16.0
541710	R&D in the physical, engineering, & life sciences .....	107	276 549	101 393	24 857	2 283	8.0	16.0
5417101	R&D in the physical & engineering sciences .....	44	97 286	33 752	7 574	667	3.5	8.7
5417102	Research & development in the life sciences .....	63	179 263	67 641	17 283	1 616	10.5	19.9
54172	Research & development in the social sciences & humanities .....	34	216 914	90 693	19 168	2 652	1.8	.2
541720	R&D in the social sciences & humanities .....	34	216 914	90 693	19 168	2 652	1.8	.2
5418	Advertising & related services .....	202	156 658	46 584	10 551	1 241	30.7	3.4
54181	Advertising agencies .....	57	43 340	19 423	4 660	438	21.3	3.8
541810	Advertising agencies .....	57	43 340	19 423	4 660	438	21.3	3.8
54182	Public relations agencies .....	51	9 540	3 568	665	91	69.5	11.6
541820	Public relations agencies .....	51	9 540	3 568	665	91	69.5	11.6
54186	Direct mail advertising .....	22	27 709	8 519	1 687	337	63.8	3.5
541860	Direct mail advertising .....	22	27 709	8 519	1 687	337	63.8	3.5
54189	Other services related to advertising .....	54	D	D	D	e	D	D
541890	Other services related to advertising .....	54	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	33	60 972	11 131	2 516	241	15.4	—
5418903	Sign painting & lettering shop .....	13	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>MONTGOMERY COUNTY, MD—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 .....	113	80 205	27 312	5 684	781	25.3	4.6
54191	Marketing research & public opinion polling .....	35	41 302	12 736	2 353	320	28.4	7.0
541910	Marketing research & public opinion polling .....	35	41 302	12 736	2 353	320	28.4	7.0
54192	Photographic services .....	59	19 990	5 329	1 047	253	33.9	4.0
541921	Photographic studios, portrait .....	43	15 615	3 912	746	207	31.5	4.1
541922	Commercial photography .....	16	4 375	1 417	301	46	42.2	3.7
54193	Translation & interpretation services .....	10	11 049	5 538	1 580	152	6.7	—
541930	Translation & interpretation services .....	10	11 049	5 538	1 580	152	6.7	—
54199	All other professional, scientific, & technical services .....	9	7 864	3 709	704	56	13.6	—
541990	All other professional, scientific, & technical services .....	9	7 864	3 709	704	56	13.6	—
<b>PRINCE GEORGE'S COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 364</b>	<b>2 186 819</b>	<b>967 601</b>	<b>223 869</b>	<b>23 023</b>	<b>12.2</b>	<b>13.6</b>
541	Professional, scientific, & technical services .....	1 364	2 186 819	967 601	223 869	23 023	12.2	13.6
5411	Legal services .....	357	152 283	59 869	12 858	1 574	34.4	6.7
54111	Offices of lawyers .....	309	136 935	54 916	11 837	1 401	36.9	6.4
541110	Offices of lawyers .....	309	136 935	54 916	11 837	1 401	36.9	6.4
5411101	Offices of lawyers (except legal aid societies) .....	309	136 935	54 916	11 837	1 401	36.9	6.4
54119	Other legal services .....	48	15 348	4 953	1 021	173	12.2	10.0
541191	Title abstract & settlement offices .....	43	D	D	D	c	D	D
541199	All other legal services .....	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	187	67 806	41 931	9 668	2 544	27.5	10.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	187	67 806	41 931	9 668	2 544	27.5	10.8
541211	Offices of certified public accountants .....	91	26 859	13 718	2 997	446	34.6	10.5
541213	Tax return preparation services .....	33	6 856	2 712	1 023	661	40.8	1.1
541219	Other accounting services .....	51	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	189	457 708	188 214	39 726	3 955	13.7	4.2
54131	Architectural services .....	16	11 605	4 367	845	97	24.1	—
541310	Architectural services .....	16	11 605	4 367	845	97	24.1	—
54133	Engineering services .....	148	420 005	173 927	36 328	3 485	13.7	4.6
541330	Engineering services .....	148	420 005	173 927	36 328	3 485	13.7	4.6
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
54138	Testing laboratories .....	9	21 716	7 194	1 939	282	4.4	—
541380	Testing laboratories .....	9	21 716	7 194	1 939	282	4.4	—
5414	Specialized design services .....	43	17 965	5 954	1 284	175	17.6	2.7
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 .....	33	14 098	4 784	1 112	140	18.6	2.0
541430	Graphic design services .....	33	14 098	4 784	1 112	140	18.6	2.0
5414301	Graphic design services (except commercial art & medical artists) ..	28	D	D	D	c	D	D
5415	Computer systems design & related services .....	288	1 084 396	496 769	121 382	10 502	6.4	20.6
54151	Computer systems design & related services .....	288	1 084 396	496 769	121 382	10 502	6.4	20.6
541511	Custom computer programming services .....	105	372 228	192 777	48 045	3 883	1.7	19.3
541512	Computer systems design services .....	131	484 041	196 834	47 497	3 945	10.1	10.4
5415121	Computer systems integrators .....	65	368 929	142 117	33 695	2 479	11.2	8.5
5415122	Computer systems consultants (except systems integrators) .....	66	115 112	54 717	13 802	1 466	6.8	16.4
541513	Computer facilities management services .....	19	206 882	98 648	23 991	2 554	—	47.9
541519	Other computer related services .....	33	21 245	8 510	1 849	120	66.3	10.3
5416	Management, scientific, & technical consulting services .....	147	110 642	45 499	10 445	1 165	24.2	8.1
54161	Management consulting services .....	104	84 758	33 946	7 862	893	27.0	6.9
541611	Administrative management & general management consulting service .....	62	65 537	23 844	5 551	618	27.4	6.1
541612	Human resources & executive search consulting services .....	20	7 553	3 828	906	111	27.3	21.9
5416123	Human resources & personnel management consulting .....	12	5 499	2 813	780	100	30.2	9.2
541618	Other management consulting services .....	7	8 962	5 309	1 224	142	4.2	—
54162	Environmental consulting services .....	18	11 386	6 134	1 280	104	16.1	2.6
541620	Environmental consulting services .....	18	11 386	6 134	1 280	104	16.1	2.6
54169	Other scientific & technical consulting services .....	25	14 498	5 419	1 303	168	14.2	19.9
541690	Other scientific & technical consulting services .....	25	14 498	5 419	1 303	168	14.2	19.9
5417	Scientific research & development services .....	36	190 328	91 836	19 427	1 732	3.4	4.6
54171	R&D in the physical, engineering, & life sciences .....	32	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	32	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	22	D	D	D	g	D	D
5417102	Research & development in the life sciences .....	10	D	D	D	e	D	D
5418	Advertising & related services .....	62	55 621	17 228	4 250	647	43.4	24.5
54185	Display advertising .....	4	D	D	D	b	D	D
541850	Display advertising .....	4	D	D	D	b	D	D
5418502	Outdoor advertising services .....	3	D	D	D	b	D	D
54186	Direct mail advertising .....	20	31 938	10 438	2 499	469	57.4	12.2
541860	Direct mail advertising .....	20	31 938	10 438	2 499	469	57.4	12.2
54189	Other services related to advertising .....	16	7 238	1 574	328	66	58.5	1.7
541890	Other services related to advertising .....	16	7 238	1 574	328	66	58.5	1.7
5418903	Sign painting & lettering shop .....	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PRINCE GEORGE'S COUNTY, MD—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 .....	55	50 070	20 301	4 829	729	8.0	10.5
54191	Marketing research & public opinion polling .....	8	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	8	D	D	D	e	D	D
54192	Photographic services .....	37	D	D	D	c	D	D
541921	Photographic studios, portrait .....	29	D	D	D	c	D	D
541922	Commercial photography .....	8	4 225	1 798	452	76	7.4	1.9
<b>QUEEN ANNE'S COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>71</b>	<b>20 705</b>	<b>8 472</b>	<b>1 978</b>	<b>291</b>	<b>35.4</b>	<b>12.0</b>
541	Professional, scientific, & technical services .....	71	20 705	8 472	1 978	291	35.4	12.0
5411	Legal services .....	15	3 259	904	208	38	78.7	—
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 .....	7	1 882	501	122	31	57.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 882	501	122	31	57.5	—
5413	Architectural, engineering, & related services .....	14	4 401	2 343	525	61	13.8	15.3
5416	Management, scientific, & technical consulting services .....	14	D	D	D	a	D	D
5418	Advertising & related services .....	5	D	D	D	c	D	D
<b>ST. MARY'S COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>166</b>	<b>364 843</b>	<b>177 521</b>	<b>41 203</b>	<b>4 226</b>	<b>5.9</b>	<b>18.3</b>
541	Professional, scientific, & technical services .....	166	364 843	177 521	41 203	4 226	5.9	18.3
5411	Legal services .....	26	6 215	2 552	558	99	51.4	5.0
54111	Offices of lawyers .....	23	D	D	D	b	D	D
541110	Offices of lawyers .....	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	2 663	857	224	74	96.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	2 663	857	224	74	96.9	3.1
5413	Architectural, engineering, & related services .....	67	231 256	115 820	28 122	2 762	1.8	22.7
54133	Engineering services .....	57	226 811	113 986	27 772	2 711	1.5	22.6
541330	Engineering services .....	57	226 811	113 986	27 772	2 711	1.5	22.6
54137	Surveying & mapping (except geophysical) services .....	4	2 803	1 229	249	33	—	41.4
541370	Surveying & mapping (except geophysical) services .....	4	2 803	1 229	249	33	—	41.4
5415	Computer systems design & related services .....	34	86 357	37 084	7 355	658	2.7	13.5
54151	Computer systems design & related services .....	34	86 357	37 084	7 355	658	2.7	13.5
541511	Custom computer programming services .....	17	D	D	D	e	D	D
541512	Computer systems design services .....	12	54 493	21 771	3 482	274	3.7	5.3
5415121	Computer systems integrators .....	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators) .....	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	5	17 221	10 501	2 420	239	—	12.7
54161	Management consulting services .....	4	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
5417	Scientific research & development services .....	4	11 648	5 630	1 355	141	—	—
5418	Advertising & related services .....	6	9 298	5 055	1 165	251	97.0	.3
<b>SOMERSET COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>4 039</b>	<b>1 814</b>	<b>510</b>	<b>81</b>	<b>38.1</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	18	4 039	1 814	510	81	38.1	3.2
<b>TALBOT COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>112</b>	<b>58 938</b>	<b>27 646</b>	<b>6 347</b>	<b>604</b>	<b>24.9</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	112	58 938	27 646	6 347	604	24.9	9.4
5411	Legal services .....	31	11 908	4 805	1 078	148	34.4	3.9
54111	Offices of lawyers .....	29	D	D	D	c	D	D
541110	Offices of lawyers .....	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	8 863	2 859	693	112	27.0	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	8 863	2 859	693	112	27.0	7.2
541211	Offices of certified public accountants .....	9	5 642	1 746	437	59	35.2	7.7
541213	Tax return preparation services .....	2	D	D	D	b	D	D
541219	Other accounting services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	20	11 407	6 053	1 619	173	17.6	7.0
54137	Surveying & mapping (except geophysical) services .....	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services .....	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	19	21 230	12 465	2 709	127	9.1	16.4
54161	Management consulting services .....	12	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services .....	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WASHINGTON COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>163</b>	<b>63 477</b>	<b>22 729</b>	<b>5 404</b>	<b>854</b>	<b>30.6</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	163	63 477	22 729	5 404	854	30.6	4.1
5411	Legal services .....	56	11 939	5 281	1 124	176	42.4	13.3
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 .....	39	11 629	4 024	1 032	221	32.5	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	39	11 629	4 024	1 032	221	32.5	.3
541211	Offices of certified public accountants .....	19	9 123	3 089	748	107	25.5	.4
541219	Other accounting services .....	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	24	11 175	5 945	1 520	199	50.4	2.2
5414	Specialized design services .....	4	D	D	D	b	D	D
54143	Graphic design services .....	2	D	D	D	b	D	D
541430	Graphic design services .....	2	D	D	D	b	D	D
5415	Computer systems design & related services .....	11	5 667	2 052	492	51	10.8	2.7
54151	Computer systems design & related services .....	11	5 667	2 052	492	51	10.8	2.7
541512	Computer systems design services .....	7	5 129	1 806	446	43	2.6	3.0
5417	Scientific research & development services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	7	2 094	370	81	20	48.2	19.2
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	6	D	D	D	b	D	D
541922	Commercial photography .....	2	D	D	D	a	D	D
<b>WICOMICO COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>169</b>	<b>76 463</b>	<b>29 244</b>	<b>6 228</b>	<b>967</b>	<b>36.3</b>	<b>8.0</b>
541	Professional, scientific, & technical services .....	169	76 463	29 244	6 228	967	36.3	8.0
5411	Legal services .....	51	18 086	7 945	1 672	244	44.0	7.8
54111	Offices of lawyers .....	47	17 720	7 815	1 642	238	43.0	8.0
541110	Offices of lawyers .....	47	17 720	7 815	1 642	238	43.0	8.0
5411101	Offices of lawyers (except legal aid societies) .....	47	17 720	7 815	1 642	238	43.0	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	41	12 457	5 619	1 082	206	25.0	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	41	12 457	5 619	1 082	206	25.0	2.9
541211	Offices of certified public accountants .....	22	10 176	4 746	838	129	22.4	2.2
5413	Architectural, engineering, & related services .....	32	19 028	10 293	2 222	285	29.5	2.5
54131	Architectural services .....	9	4 577	1 669	272	44	35.9	—
541310	Architectural services .....	9	4 577	1 669	272	44	35.9	—
54133	Engineering services .....	14	12 389	7 537	1 771	188	28.4	—
541330	Engineering services .....	14	12 389	7 537	1 771	188	28.4	—
5415	Computer systems design & related services .....	9	7 722	1 537	328	55	18.0	4.3
54151	Computer systems design & related services .....	9	7 722	1 537	328	55	18.0	4.3
541512	Computer systems design services .....	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	7 909	1 115	200	46	96.2	1.9
54161	Management consulting services .....	11	7 514	930	149	38	97.8	.2
541611	Administrative management & general management consulting service .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	12	9 489	2 094	559	81	14.3	35.3
<b>WORCESTER COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>103</b>	<b>23 118</b>	<b>8 725</b>	<b>1 592</b>	<b>319</b>	<b>56.9</b>	<b>5.0</b>
541	Professional, scientific, & technical services .....	103	23 118	8 725	1 592	319	56.9	5.0
5411	Legal services .....	31	7 910	3 965	766	114	38.9	4.8
54111	Offices of lawyers .....	28	7 438	3 829	740	106	36.5	3.7
541110	Offices of lawyers .....	28	7 438	3 829	740	106	36.5	3.7
5411101	Offices of lawyers (except legal aid societies) .....	28	7 438	3 829	740	106	36.5	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	5 182	1 601	385	99	51.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	5 182	1 601	385	99	51.1	—
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	3 254	1 103	250	58	71.6	.6
5419	Other professional, scientific, & technical services .....	6	2 111	592	14	16	75.7	23.4
54192	Photographic services .....	6	2 111	592	14	16	75.7	23.4
541921	Photographic studios, portrait .....	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>BALTIMORE, MD (IC)</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 395</b>	<b>1 645 033</b>	<b>666 288</b>	<b>144 741</b>	<b>14 695</b>	<b>13.9</b>	<b>8.0</b>
541	Professional, scientific, & technical services .....	1 395	1 645 033	666 288	144 741	14 695	13.9	8.0
5411	Legal services .....	620	751 466	304 194	63 466	5 888	11.0	5.4
54111	Offices of lawyers .....	608	745 800	302 245	63 027	5 813	10.9	5.5
541110	Offices of lawyers .....	608	745 800	302 245	63 027	5 813	10.9	5.5
5411101	Offices of lawyers (except legal aid societies) .....	608	745 800	302 245	63 027	5 813	10.9	5.5
54119	Other legal services .....	12	5 666	1 949	439	75	19.4	—
541191	Title abstract & settlement offices .....	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	134	200 868	72 679	16 494	2 205	5.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	134	200 868	72 679	16 494	2 205	5.5	2.1
541211	Offices of certified public accountants .....	70	166 111	59 032	13 526	1 367	4.4	.4
541213	Tax return preparation services .....	13	2 687	1 190	487	290	16.6	5.1
541219	Other accounting services .....	47	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	155	251 687	110 932	24 107	2 484	13.1	4.9
54131	Architectural services .....	62	111 387	47 362	10 615	967	9.7	1.1
541310	Architectural services .....	62	111 387	47 362	10 615	967	9.7	1.1
54133	Engineering services .....	72	129 859	58 561	12 425	1 349	15.6	8.6
541330	Engineering services .....	72	129 859	58 561	12 425	1 349	15.6	8.6
54138	Testing laboratories .....	8	8 233	3 743	784	122	19.4	—
541380	Testing laboratories .....	8	8 233	3 743	784	122	19.4	—
5414	Specialized design services .....	81	65 694	15 486	3 428	406	48.4	5.7
54141	Interior design services .....	29	D	D	D	c	D	D
541410	Interior design services .....	29	D	D	D	c	D	D
54143	Graphic design services .....	48	D	D	D	c	D	D
541430	Graphic design services .....	48	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	41	D	D	D	c	D	D
54149	Other specialized design services .....	4	D	D	D	b	D	D
541490	Other specialized design services .....	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	103	85 462	35 506	7 077	683	27.4	11.9
54151	Computer systems design & related services .....	103	85 462	35 506	7 077	683	27.4	11.9
541511	Custom computer programming services .....	46	41 356	18 172	3 780	375	10.2	11.1
541512	Computer systems design services .....	45	41 228	16 198	3 046	281	42.8	12.6
5415121	Computer systems integrators .....	20	25 159	5 283	1 189	144	53.9	13.2
5415122	Computer systems consultants (except systems integrators) .....	25	16 069	10 915	1 857	137	25.4	11.7
5416	Management, scientific, & technical consulting services .....	134	92 895	39 010	8 653	783	19.4	38.2
54161	Management consulting services .....	113	82 216	36 894	8 163	691	20.3	41.7
541611	Administrative management & general management consulting service .....	59	36 401	16 206	3 400	260	16.1	34.8
541612	Human resources & executive search consulting services .....	27	31 697	15 291	3 829	282	23.6	56.3
5416122	Executive placement services .....	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting .....	14	23 851	10 971	3 065	232	15.3	73.9
541613	Marketing consulting services .....	21	8 500	1 971	454	59	39.5	2.8
541618	Other management consulting services .....	3	D	D	D	a	D	D
54162	Environmental consulting services .....	9	4 020	818	206	28	22.3	23.3
541620	Environmental consulting services .....	9	4 020	818	206	28	22.3	23.3
54169	Other scientific & technical consulting services .....	12	6 659	1 298	284	64	7.1	3.9
541690	Other scientific & technical consulting services .....	12	6 659	1 298	284	64	7.1	3.9
5417	Scientific research & development services .....	14	49 818	25 718	7 334	462	3.6	8.6
54171	R&D in the physical, engineering, & life sciences .....	14	49 818	25 718	7 334	462	3.6	8.6
541710	R&D in the physical, engineering, & life sciences .....	14	49 818	25 718	7 334	462	3.6	8.6
5417102	Research & development in the life sciences .....	12	D	D	D	e	D	D
5418	Advertising & related services .....	105	129 110	57 067	13 131	1 593	17.5	10.2
54181	Advertising agencies .....	48	86 586	41 513	9 573	870	8.7	2.1
541810	Advertising agencies .....	48	86 586	41 513	9 573	870	8.7	2.1
54182	Public relations agencies .....	20	6 408	2 206	479	84	46.7	3.9
541820	Public relations agencies .....	20	6 408	2 206	479	84	46.7	3.9
54185	Display advertising .....	4	D	D	D	b	D	D
541850	Display advertising .....	4	D	D	D	b	D	D
5418502	Outdoor advertising services .....	4	D	D	D	b	D	D
54186	Direct mail advertising .....	8	18 837	9 899	2 162	465	28.1	55.7
541860	Direct mail advertising .....	8	18 837	9 899	2 162	465	28.1	55.7
54189	Other services related to advertising .....	18	8 204	1 736	430	89	80.5	6.6
541890	Other services related to advertising .....	18	8 204	1 736	430	89	80.5	6.6
5418903	Sign painting & lettering shop .....	7	1 389	605	141	35	40.8	38.9
5419	Other professional, scientific, & technical services .....	49	18 033	5 696	1 051	191	25.1	36.5
54192	Photographic services .....	35	9 092	2 844	660	141	32.6	6.8
541921	Photographic studios, portrait .....	19	5 014	1 525	309	83	21.8	11.9
541922	Commercial photography .....	16	4 078	1 319	351	58	45.8	.6

<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>ABERDEEN, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>27 804</b>	<b>5 921</b>	<b>1 427</b>	<b>206</b>	<b>9.5</b>	<b>—</b>
541	Professional, scientific, & technical services .....	21	27 804	5 921	1 427	206	9.5	—
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
54133	Engineering services .....	3	D	D	D	b	D	D
541330	Engineering services .....	3	D	D	D	b	D	D
<b>ANNAPOLIS, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>370</b>	<b>253 721</b>	<b>95 216</b>	<b>21 018</b>	<b>2 142</b>	<b>29.3</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	370	253 721	95 216	21 018	2 142	29.3	5.5
5411	Legal services .....	123	47 176	21 793	4 788	496	31.8	4.1
54111	Offices of lawyers .....	111	43 702	20 166	4 440	433	33.2	4.4
541110	Offices of lawyers .....	111	43 702	20 166	4 440	433	33.2	4.4
5411101	Offices of lawyers (except legal aid societies) .....	111	43 702	20 166	4 440	433	33.2	4.4
54119	Other legal services .....	12	3 474	1 627	348	63	13.6	.4
541191	Title abstract & settlement offices .....	12	3 474	1 627	348	63	13.6	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	8 431	3 376	805	158	52.5	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	8 431	3 376	805	158	52.5	16.6
541211	Offices of certified public accountants .....	18	5 656	2 000	438	70	54.2	12.1
541213	Tax return preparation services .....	5	D	D	D	b	D	D
541219	Other accounting services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	59	41 207	19 435	4 199	510	40.1	9.0
54131	Architectural services .....	22	7 401	2 668	514	56	70.6	9.0
541310	Architectural services .....	22	7 401	2 668	514	56	70.6	9.0
54133	Engineering services .....	28	26 171	12 377	2 652	315	42.0	5.6
541330	Engineering services .....	28	26 171	12 377	2 652	315	42.0	5.6
54137	Surveying & mapping (except geophysical) services .....	4	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	4	D	D	D	c	D	D
5414	Specialized design services .....	23	9 567	2 000	480	63	52.5	4.0
54141	Interior design services .....	11	D	D	D	b	D	D
541410	Interior design services .....	11	D	D	D	b	D	D
54143	Graphic design services .....	10	3 588	907	289	31	21.4	2.5
541430	Graphic design services .....	10	3 588	907	289	31	21.4	2.5
5414301	Graphic design services (except commercial art & medical artists) ..	10	3 588	907	289	31	21.4	2.5
5415	Computer systems design & related services .....	34	65 036	17 784	4 390	328	15.8	2.6
54151	Computer systems design & related services .....	34	65 036	17 784	4 390	328	15.8	2.6
541512	Computer systems design services .....	17	53 130	13 735	3 778	260	7.4	2.7
5415121	Computer systems integrators .....	8	44 146	12 615	3 214	225	6.9	2.7
5415122	Computer systems consultants (except systems integrators) .....	9	8 984	1 120	564	35	10.0	2.8
541519	Other computer related services .....	7	5 787	778	156	20	75.7	.5
5416	Management, scientific, & technical consulting services .....	59	43 405	19 024	3 743	281	27.8	6.4
54161	Management consulting services .....	41	35 677	14 808	3 023	208	21.1	6.9
541611	Administrative management & general management consulting service .....	17	21 320	7 805	1 643	117	8.1	6.2
541612	Human resources & executive search consulting services .....	8	4 890	2 847	670	40	48.5	—
5416123	Human resources & personnel management consulting .....	4	3 852	2 347	544	31	37.7	—
541613	Marketing consulting services .....	12	6 929	2 799	457	36	28.4	16.2
54169	Other scientific & technical consulting services .....	10	4 231	2 727	338	29	58.4	7.4
541690	Other scientific & technical consulting services .....	10	4 231	2 727	338	29	58.4	7.4
5417	Scientific research & development services .....	6	14 128	5 191	1 291	73	38.6	—
54171	R&D in the physical, engineering, & life sciences .....	6	14 128	5 191	1 291	73	38.6	—
541710	R&D in the physical, engineering, & life sciences .....	6	14 128	5 191	1 291	73	38.6	—
5418	Advertising & related services .....	22	20 691	4 863	981	106	24.5	9.6
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
5418902	Advertising specialties goods distributor .....	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	10	4 080	1 750	341	127	10.9	.4

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>BALTIMORE, MD (IC)</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 395</b>	<b>1 645 033</b>	<b>666 288</b>	<b>144 741</b>	<b>14 695</b>	<b>13.9</b>	<b>8.0</b>
541	Professional, scientific, & technical services .....	1 395	1 645 033	666 288	144 741	14 695	13.9	8.0
5411	Legal services .....	620	751 466	304 194	63 466	5 888	11.0	5.4
54111	Offices of lawyers .....	608	745 800	302 245	63 027	5 813	10.9	5.5
541110	Offices of lawyers .....	608	745 800	302 245	63 027	5 813	10.9	5.5
5411101	Offices of lawyers (except legal aid societies) .....	608	745 800	302 245	63 027	5 813	10.9	5.5
54119	Other legal services .....	12	5 666	1 949	439	75	19.4	—
541191	Title abstract & settlement offices .....	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	134	200 868	72 679	16 494	2 205	5.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	134	200 868	72 679	16 494	2 205	5.5	2.1
541211	Offices of certified public accountants .....	70	166 111	59 032	13 526	1 367	4.4	—
541213	Tax return preparation services .....	13	2 687	1 190	487	290	16.6	5.1
541219	Other accounting services .....	47	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	155	251 687	110 932	24 107	2 484	13.1	4.9
54131	Architectural services .....	62	111 387	47 362	10 615	967	9.7	1.1
541310	Architectural services .....	62	111 387	47 362	10 615	967	9.7	1.1
54133	Engineering services .....	72	129 859	58 561	12 425	1 349	15.6	8.6
541330	Engineering services .....	72	129 859	58 561	12 425	1 349	15.6	8.6
54138	Testing laboratories .....	8	8 233	3 743	784	122	19.4	—
541380	Testing laboratories .....	8	8 233	3 743	784	122	19.4	—
5414	Specialized design services .....	81	65 694	15 486	3 428	406	48.4	5.7
54141	Interior design services .....	29	D	D	D	c	D	D
541410	Interior design services .....	29	D	D	D	c	D	D
54143	Graphic design services .....	48	D	D	D	c	D	D
541430	Graphic design services .....	48	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	41	D	D	D	c	D	D
54149	Other specialized design services .....	4	D	D	D	b	D	D
541490	Other specialized design services .....	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	103	85 462	35 506	7 077	683	27.4	11.9
54151	Computer systems design & related services .....	103	85 462	35 506	7 077	683	27.4	11.9
541511	Custom computer programming services .....	46	41 356	18 172	3 780	375	10.2	11.1
541512	Computer systems design services .....	45	41 228	16 198	3 046	281	42.8	12.6
5415121	Computer systems integrators .....	20	25 159	5 283	1 189	144	53.9	13.2
5415122	Computer systems consultants (except systems integrators) .....	25	16 069	10 915	1 857	137	25.4	11.7
5416	Management, scientific, & technical consulting services .....	134	92 895	39 010	8 653	783	19.4	38.2
54161	Management consulting services .....	113	82 216	36 894	8 163	691	20.3	41.7
541611	Administrative management & general management consulting service .....	59	36 401	16 206	3 400	260	16.1	34.8
541612	Human resources & executive search consulting services .....	27	31 697	15 291	3 829	282	23.6	56.3
5416122	Executive placement services .....	12	D	D	D	b	D	D
5416123	Human resources & personnel management consulting .....	14	23 851	10 971	3 065	232	15.3	73.9
541613	Marketing consulting services .....	21	8 500	1 971	454	59	39.5	2.8
541618	Other management consulting services .....	3	D	D	D	a	D	D
54162	Environmental consulting services .....	9	4 020	818	206	28	22.3	23.3
541620	Environmental consulting services .....	9	4 020	818	206	28	22.3	23.3
54169	Other scientific & technical consulting services .....	12	6 659	1 298	284	64	7.1	3.9
541690	Other scientific & technical consulting services .....	12	6 659	1 298	284	64	7.1	3.9
5417	Scientific research & development services .....	14	49 818	25 718	7 334	462	3.6	8.6
54171	R&D in the physical, engineering, & life sciences .....	14	49 818	25 718	7 334	462	3.6	8.6
541710	R&D in the physical, engineering, & life sciences .....	14	49 818	25 718	7 334	462	3.6	8.6
5417102	Research & development in the life sciences .....	12	D	D	D	e	D	D
5418	Advertising & related services .....	105	129 110	57 067	13 131	1 593	17.5	10.2
54181	Advertising agencies .....	48	86 586	41 513	9 573	870	8.7	2.1
541810	Advertising agencies .....	48	86 586	41 513	9 573	870	8.7	2.1
54182	Public relations agencies .....	20	6 408	2 206	479	84	46.7	3.9
541820	Public relations agencies .....	20	6 408	2 206	479	84	46.7	3.9
54185	Display advertising .....	4	D	D	D	b	D	D
541850	Display advertising .....	4	D	D	D	b	D	D
5418502	Outdoor advertising services .....	4	D	D	D	b	D	D
54186	Direct mail advertising .....	8	18 837	9 899	2 162	465	28.1	55.7
541860	Direct mail advertising .....	8	18 837	9 899	2 162	465	28.1	55.7
54189	Other services related to advertising .....	18	8 204	1 736	430	89	80.5	6.6
541890	Other services related to advertising .....	18	8 204	1 736	430	89	80.5	6.6
5418903	Sign painting & lettering shop .....	7	1 389	605	141	35	40.8	38.9
5419	Other professional, scientific, & technical services .....	49	18 033	5 696	1 051	191	25.1	36.5
54192	Photographic services .....	35	9 092	2 844	660	141	32.6	6.8
541921	Photographic studios, portrait .....	19	5 014	1 525	309	83	21.8	11.9
541922	Commercial photography .....	16	4 078	1 319	351	58	45.8	6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BEL AIR, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>163</b>	<b>75 313</b>	<b>30 178</b>	<b>6 893</b>	<b>916</b>	<b>25.2</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	163	75 313	30 178	6 893	916	25.2	3.5
5411	Legal services .....	69	18 877	7 240	1 618	252	36.2	5.6
54111	Offices of lawyers .....	63	16 350	6 228	1 395	220	39.0	6.4
541110	Offices of lawyers .....	63	16 350	6 228	1 395	220	39.0	6.4
5411101	Offices of lawyers (except legal aid societies) .....	63	16 350	6 228	1 395	220	39.0	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	28	6 582	3 198	796	132	54.1	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	28	6 582	3 198	796	132	54.1	3.4
541211	Offices of certified public accountants .....	18	5 252	2 520	593	79	53.4	3.7
5413	Architectural, engineering, & related services .....	21	23 283	11 324	2 467	296	8.9	1.0
54133	Engineering services .....	15	22 392	10 812	2 337	269	6.9	.7
541330	Engineering services .....	15	22 392	10 812	2 337	269	6.9	.7
5414	Specialized design services .....	6	D	D	D	a	D	D
54143	Graphic design services .....	3	D	D	D	a	D	D
541430	Graphic design services .....	3	D	D	D	a	D	D
5415	Computer systems design & related services .....	12	5 597	2 329	588	61	21.9	9.1
54151	Computer systems design & related services .....	12	5 597	2 329	588	61	21.9	9.1
541512	Computer systems design services .....	8	5 242	2 156	549	56	16.6	9.8
5416	Management, scientific, & technical consulting services .....	13	3 577	1 610	371	37	80.5	8.1
5417	Scientific research & development services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	8	4 174	1 105	299	41	13.4	1.8
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
<b>BERLIN, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>2 635</b>	<b>1 305</b>	<b>210</b>	<b>57</b>	<b>55.7</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	17	2 635	1 305	210	57	55.7	6.3
<b>BERWYN HEIGHTS, MD</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>BLADENSBURG, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>5 304</b>	<b>2 444</b>	<b>593</b>	<b>59</b>	<b>1.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	5 304	2 444	593	59	1.2	—
5414	Specialized design services .....	1	D	D	D	a	D	D
54143	Graphic design services .....	1	D	D	D	a	D	D
541430	Graphic design services .....	1	D	D	D	a	D	D
<b>BOONSBORO, MD</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>BOWIE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>113</b>	<b>66 933</b>	<b>39 843</b>	<b>8 285</b>	<b>1 662</b>	<b>25.4</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	113	66 933	39 843	8 285	1 662	25.4	2.0
5411	Legal services .....	29	9 012	3 799	765	94	49.7	8.1
54111	Offices of lawyers .....	27	D	D	D	b	D	D
541110	Offices of lawyers .....	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	D	D	D	g	D	D
5413	Architectural, engineering, & related services .....	16	8 495	4 032	1 105	116	26.5	—
5415	Computer systems design & related services .....	23	16 696	10 786	2 048	193	11.7	1.5
54151	Computer systems design & related services .....	23	16 696	10 786	2 048	193	11.7	1.5
5416	Management, scientific, & technical consulting services .....	15	4 221	1 608	326	53	27.0	7.2
5418	Advertising & related services .....	6	5 156	519	98	11	91.5	.5
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>BRENTWOOD, MD</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>BRUNSWICK, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>340</b>	<b>36</b>	<b>13</b>	<b>7</b>	<b>100.0</b>	<b>—</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]

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>CAMBRIDGE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>6 258</b>	<b>2 520</b>	<b>506</b>	<b>103</b>	<b>45.2</b>	<b>9.7</b>
541	Professional, scientific, & technical services .....	30	6 258	2 520	506	103	45.2	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
<b>CHESAPEAKE BEACH, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 282</b>	<b>647</b>	<b>265</b>	<b>22</b>	<b>61.0</b>	<b>-</b>
541	Professional, scientific, & technical services .....	6	1 282	647	265	22	61.0	-
<b>CHESTERTOWN, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>8 816</b>	<b>2 948</b>	<b>558</b>	<b>230</b>	<b>31.6</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	27	8 816	2 948	558	230	31.6	3.8
5411	Legal services .....	12	3 072	902	209	36	46.7	.4
54111	Offices of lawyers .....	12	3 072	902	209	36	46.7	.4
541110	Offices of lawyers .....	12	3 072	902	209	36	46.7	.4
5411101	Offices of lawyers (except legal aid societies) .....	12	3 072	902	209	36	46.7	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	c	D	D
541211	Offices of certified public accountants .....	2	D	D	D	c	D	D
<b>CHEVERLY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>743</b>	<b>647</b>	<b>200</b>	<b>19</b>	<b>12.0</b>	<b>84.3</b>
<b>CHEVY CHASE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>3 569</b>	<b>1 527</b>	<b>217</b>	<b>23</b>	<b>83.7</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	17	3 569	1 527	217	23	83.7	9.4
<b>COLLEGE PARK, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>48</b>	<b>33 143</b>	<b>13 767</b>	<b>3 236</b>	<b>342</b>	<b>18.3</b>	<b>27.9</b>
541	Professional, scientific, & technical services .....	48	33 143	13 767	3 236	342	18.3	27.9
5411	Legal services .....	17	6 603	3 468	786	77	16.2	11.1
54111	Offices of lawyers .....	16	D	D	D	b	D	D
541110	Offices of lawyers .....	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	948	450	117	20	96.1	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	948	450	117	20	96.1	3.9
5413	Architectural, engineering, & related services .....	6	2 758	1 331	251	38	42.4	2.4
5415	Computer systems design & related services .....	10	12 623	4 074	1 017	79	6.2	36.1
54151	Computer systems design & related services .....	10	12 623	4 074	1 017	79	6.2	36.1
541512	Computer systems design services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	4	2 750	808	220	25	45.5	-
54189	Other services related to advertising .....	2	D	D	D	b	D	D
541890	Other services related to advertising .....	2	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	1	D	D	D	a	D	D
<b>CRISFIELD, MD</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>CUMBERLAND, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>65</b>	<b>19 452</b>	<b>11 350</b>	<b>2 504</b>	<b>406</b>	<b>38.8</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	65	19 452	11 350	2 504	406	38.8	7.6
5411	Legal services .....	31	D	D	D	c	D	D
54111	Offices of lawyers .....	31	D	D	D	c	D	D
541110	Offices of lawyers .....	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	8 181	6 065	1 429	225	29.5	-
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	8 181	6 065	1 429	225	29.5	-
541219	Other accounting services .....	3	D	D	D	b	D	D
<b>DENTON, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>2 009</b>	<b>825</b>	<b>191</b>	<b>52</b>	<b>50.4</b>	<b>17.8</b>
541	Professional, scientific, & technical services .....	14	2 009	825	191	52	50.4	17.8
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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>EASTON, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>80</b>	<b>38 190</b>	<b>15 344</b>	<b>3 620</b>	<b>461</b>	<b>34.8</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	80	38 190	15 344	3 620	461	34.8	4.9
5411	Legal services .....	29	D	D	D	c	D	D
54111	Offices of lawyers .....	27	11 024	4 467	991	133	34.6	4.3
541110	Offices of lawyers .....	27	11 024	4 467	991	133	34.6	4.3
5411101	Offices of lawyers (except legal aid societies) .....	27	11 024	4 467	991	133	34.6	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	20	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	20	D	D	D	c	D	D
541211	Offices of certified public accountants .....	9	5 642	1 746	437	59	35.2	7.7
541213	Tax return preparation services .....	1	D	D	D	b	D	D
541219	Other accounting services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	11 014	5 936	1 596	166	16.5	6.6
54137	Surveying & mapping (except geophysical) services .....	1	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services .....	1	D	D	D	a	D	D
<b>ELKTON, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>61</b>	<b>15 485</b>	<b>6 028</b>	<b>1 306</b>	<b>237</b>	<b>52.3</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	61	15 485	6 028	1 306	237	52.3	6.0
5411	Legal services .....	36	7 403	2 727	589	106	68.3	7.7
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 .....	9	1 824	808	218	43	64.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 824	808	218	43	64.2	—
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	4	D	D	D	b	D	D
<b>FEDERALSBURG, MD</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>FOREST HEIGHTS, MD</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>FREDERICK, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>255</b>	<b>224 721</b>	<b>105 540</b>	<b>23 851</b>	<b>3 129</b>	<b>16.9</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	255	224 721	105 540	23 851	3 129	16.9	4.9
5411	Legal services .....	76	23 812	10 498	2 325	276	35.2	5.7
54111	Offices of lawyers .....	67	D	D	D	c	D	D
541110	Offices of lawyers .....	67	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	67	D	D	D	c	D	D
54119	Other legal services .....	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	41	16 405	7 541	1 751	233	34.7	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	41	16 405	7 541	1 751	233	34.7	3.2
541211	Offices of certified public accountants .....	27	12 143	5 745	1 314	153	26.8	3.5
541213	Tax return preparation services .....	3	D	D	D	b	D	D
541219	Other accounting services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	36	33 334	11 221	2 454	303	33.6	6.7
54133	Engineering services .....	24	24 818	8 618	1 692	199	39.2	7.2
541330	Engineering services .....	24	24 818	8 618	1 692	199	39.2	7.2
5415	Computer systems design & related services .....	30	18 247	9 256	2 122	204	15.0	26.3
54151	Computer systems design & related services .....	30	18 247	9 256	2 122	204	15.0	26.3
541511	Custom computer programming services .....	15	13 419	7 211	1 736	165	6.1	23.2
541512	Computer systems design services .....	11	4 575	1 921	361	36	38.2	36.9
5416	Management, scientific, & technical consulting services .....	25	D	D	D	b	D	D
54161	Management consulting services .....	16	4 030	1 828	390	36	36.3	13.0
54169	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
5417	Scientific research & development services .....	8	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences .....	8	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	8	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	5	D	D	D	g	D	D
5418	Advertising & related services .....	18	29 775	9 074	2 152	392	11.3	1.5
54186	Direct mail advertising .....	5	D	D	D	e	D	D
541860	Direct mail advertising .....	5	D	D	D	e	D	D
5419	Other professional, scientific, & technical services .....	15	D	D	D	c	D	D
54192	Photographic services .....	12	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>FROSTBURG, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 777</b>	<b>747</b>	<b>172</b>	<b>34</b>	<b>71.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	1 777	747	172	34	71.9	—

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>FRUITLAND, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>2 363</b>	<b>907</b>	<b>200</b>	<b>44</b>	<b>65.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	2 363	907	200	44	65.7	—
<b>GAITHERSBURG, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>278</b>	<b>1 197 707</b>	<b>432 516</b>	<b>100 599</b>	<b>6 826</b>	<b>3.1</b>	<b>1.2</b>
541	Professional, scientific, & technical services .....	278	1 197 707	432 516	100 599	6 826	3.1	1.2
5411	Legal services .....	41	22 912	9 711	2 208	221	25.5	1.4
54111	Offices of lawyers .....	33	15 948	7 361	1 680	165	35.8	2.1
541110	Offices of lawyers .....	33	15 948	7 361	1 680	165	35.8	2.1
5411101	Offices of lawyers (except legal aid societies) .....	33	15 948	7 361	1 680	165	35.8	2.1
54119	Other legal services .....	8	6 964	2 350	528	56	1.8	—
541191	Title abstract & settlement offices .....	8	6 964	2 350	528	56	1.8	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	40	10 337	5 994	751	111	46.6	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	40	10 337	5 994	751	111	46.6	7.6
541211	Offices of certified public accountants .....	19	4 066	1 619	292	43	61.5	18.8
541219	Other accounting services .....	16	5 557	4 018	376	54	28.9	4
5413	Architectural, engineering, & related services .....	53	499 610	143 916	35 386	2 563	1.3	1.2
54131	Architectural services .....	7	9 503	4 075	760	77	8.5	—
541310	Architectural services .....	7	9 503	4 075	760	77	8.5	—
54133	Engineering services .....	37	465 266	132 076	32 857	2 288	1.2	1.2
541330	Engineering services .....	37	465 266	132 076	32 857	2 288	1.2	1.2
54135	Building inspection services .....	1	D	D	D	b	D	D
541350	Building inspection services .....	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
54138	Testing laboratories .....	2	D	D	D	b	D	D
541380	Testing laboratories .....	2	D	D	D	b	D	D
5414	Specialized design services .....	5	3 220	400	78	37	22.4	—
54143	Graphic design services .....	4	D	D	D	b	D	D
541430	Graphic design services .....	4	D	D	D	b	D	D
5414302	Commercial art .....	1	D	D	D	b	D	D
5415	Computer systems design & related services .....	77	594 906	244 659	55 677	3 300	1.5	.5
54151	Computer systems design & related services .....	77	594 906	244 659	55 677	3 300	1.5	.5
541511	Custom computer programming services .....	39	40 032	17 334	3 459	310	9.1	7.2
541512	Computer systems design services .....	26	D	D	D	h	D	D
5415121	Computer systems integrators .....	7	D	D	D	h	D	D
5415122	Computer systems consultants (except systems integrators) .....	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	33	24 680	14 399	3 302	297	27.8	1.7
54161	Management consulting services .....	24	13 754	7 242	1 615	151	29.1	2.6
541611	Administrative management & general management consulting service .....	15	D	D	D	c	D	D
54162	Environmental consulting services .....	3	D	D	D	b	D	D
541620	Environmental consulting services .....	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	6	D	D	D	b	D	D
5417	Scientific research & development services .....	11	31 135	11 196	2 695	214	8.1	13.3
54171	R&D in the physical, engineering, & life sciences .....	11	31 135	11 196	2 695	214	8.1	13.3
541710	R&D in the physical, engineering, & life sciences .....	11	31 135	11 196	2 695	214	8.1	13.3
5417102	Research & development in the life sciences .....	7	15 558	5 826	1 374	102	16.2	26.7
5418	Advertising & related services .....	11	9 634	1 760	409	53	13.0	—
54189	Other services related to advertising .....	4	6 688	733	170	20	12.4	—
541890	Other services related to advertising .....	4	6 688	733	170	20	12.4	—
<b>GLENARDEN, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	5	D	D	D	c	D	D
5415	Computer systems design & related services .....	3	D	D	D	b	D	D
54151	Computer systems design & related services .....	3	D	D	D	b	D	D
541511	Custom computer programming services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	1	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>GREENBELT, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>125</b>	<b>287 035</b>	<b>163 410</b>	<b>35 652</b>	<b>3 067</b>	<b>8.1</b>	<b>15.1</b>
541	Professional, scientific, & technical services .....	125	287 035	163 410	35 652	3 067	8.1	15.1
5411	Legal services .....	55	31 843	15 638	3 199	324	42.0	10.0
54111	Offices of lawyers .....	51	30 443	15 190	3 101	310	44.0	10.0
541110	Offices of lawyers .....	51	30 443	15 190	3 101	310	44.0	10.0
5411101	Offices of lawyers (except legal aid societies) .....	51	30 443	15 190	3 101	310	44.0	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 558	2 407	470	52	31.0	22.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 558	2 407	470	52	31.0	22.3
541211	Offices of certified public accountants .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	11	64 497	35 278	8 011	697	2.7	—
54133	Engineering services .....	10	D	D	D	f	D	D
541330	Engineering services .....	10	D	D	D	f	D	D
5415	Computer systems design & related services .....	26	116 753	77 609	17 492	1 442	2.7	33.0
54151	Computer systems design & related services .....	26	116 753	77 609	17 492	1 442	2.7	33.0
541511	Custom computer programming services .....	15	104 865	69 620	15 697	1 326	.3	36.3
541512	Computer systems design services .....	7	11 158	7 525	1 682	105	20.5	2.7
5416	Management, scientific, & technical consulting services .....	5	4 377	2 400	504	57	5.0	3.1
54161	Management consulting services .....	3	D	D	D	b	D	D
5417	Scientific research & development services .....	8	61 146	28 655	5 659	444	.7	.6
54171	R&D in the physical, engineering, & life sciences .....	8	61 146	28 655	5 659	444	.7	.6
541710	R&D in the physical, engineering, & life sciences .....	8	61 146	28 655	5 659	444	.7	.6
5417101	R&D in the physical & engineering sciences .....	7	D	D	D	e	D	D
5419	Other professional, scientific, & technical services .....	3	D	D	D	b	D	D
<b>HAGERSTOWN, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>107</b>	<b>36 313</b>	<b>15 383</b>	<b>3 714</b>	<b>607</b>	<b>36.4</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	107	36 313	15 383	3 714	607	36.4	5.8
5411	Legal services .....	51	11 679	5 206	1 121	174	41.2	13.6
54111	Offices of lawyers .....	48	D	D	D	c	D	D
541110	Offices of lawyers .....	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	9 922	3 431	889	182	21.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	9 922	3 431	889	182	21.4	—
541211	Offices of certified public accountants .....	12	8 136	2 675	659	92	16.9	—
5413	Architectural, engineering, & related services .....	15	9 451	5 330	1 380	170	41.8	2.7
5414	Specialized design services .....	2	D	D	D	b	D	D
54143	Graphic design services .....	2	D	D	D	b	D	D
541430	Graphic design services .....	2	D	D	D	b	D	D
<b>HAMPSTEAD, MD *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>3 140</b>	<b>1 098</b>	<b>240</b>	<b>38</b>	<b>82.7</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	17	3 140	1 098	240	38	82.7	3.6
5413	Architectural, engineering, & related services .....	6	1 620	723	151	19	99.9	—
<b>HAMPSTEAD, MD (CARROLL COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>3 140</b>	<b>1 098</b>	<b>240</b>	<b>38</b>	<b>82.7</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	17	3 140	1 098	240	38	82.7	3.6
5413	Architectural, engineering, & related services .....	6	1 620	723	151	19	99.9	—
<b>HAVRE DE GRACE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>1 999</b>	<b>616</b>	<b>161</b>	<b>38</b>	<b>8.3</b>	<b>40.6</b>
541	Professional, scientific, & technical services .....	13	1 999	616	161	38	8.3	40.6
<b>HYATTSVILLE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>9 862</b>	<b>3 934</b>	<b>962</b>	<b>276</b>	<b>18.4</b>	<b>33.5</b>
541	Professional, scientific, & technical services .....	26	9 862	3 934	962	276	18.4	33.5
5419	Other professional, scientific, & technical services .....	4	D	D	D	c	D	D
<b>INDIAN HEAD, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>15 954</b>	<b>2 332</b>	<b>474</b>	<b>51</b>	<b>4.5</b>	<b>13.0</b>
541	Professional, scientific, & technical services .....	7	15 954	2 332	474	51	4.5	13.0
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
54133	Engineering services .....	2	D	D	D	b	D	D
541330	Engineering services .....	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LA PLATA, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>30</b>	<b>10 923</b>	<b>5 602</b>	<b>1 267</b>	<b>147</b>	<b>22.9</b>	<b>26.3</b>
541	Professional, scientific, & technical services .....	30	10 923	5 602	1 267	147	22.9	26.3
5411	Legal services .....	15	4 604	2 272	518	80	26.2	7.2
54111	Offices of lawyers .....	11	3 529	1 785	416	62	31.5	—
541110	Offices of lawyers .....	11	3 529	1 785	416	62	31.5	—
5411101	Offices of lawyers (except legal aid societies) .....	11	3 529	1 785	416	62	31.5	—
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>LAUREL, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>86</b>	<b>110 527</b>	<b>37 641</b>	<b>8 674</b>	<b>1 076</b>	<b>20.3</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	86	110 527	37 641	8 674	1 076	20.3	4.0
5411	Legal services .....	19	6 842	1 946	445	62	28.6	4.5
54111	Offices of lawyers .....	16	5 556	1 422	350	49	35.2	5.5
541110	Offices of lawyers .....	16	5 556	1 422	350	49	35.2	5.5
5411101	Offices of lawyers (except legal aid societies) .....	16	5 556	1 422	350	49	35.2	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	5 384	2 970	952	325	10.5	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	5 384	2 970	952	325	10.5	15.5
541213	Tax return preparation services .....	2	D	D	D	e	D	D
541219	Other accounting services .....	4	2 616	1 154	413	51	13.8	32.0
5413	Architectural, engineering, & related services .....	11	26 335	5 349	1 232	139	52.8	5.4
54133	Engineering services .....	10	D	D	D	c	D	D
541330	Engineering services .....	10	D	D	D	c	D	D
5414	Specialized design services .....	5	D	D	D	b	D	D
54143	Graphic design services .....	3	1 932	570	129	21	D	—
541430	Graphic design services .....	3	1 932	570	129	21	D	—
5415	Computer systems design & related services .....	16	16 562	7 143	1 498	109	17.8	.4
54151	Computer systems design & related services .....	16	16 562	7 143	1 498	109	17.8	.4
541511	Custom computer programming services .....	7	D	D	D	b	D	D
541512	Computer systems design services .....	7	8 455	3 061	725	49	23.3	.4
5415122	Computer systems consultants (except systems integrators) .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	13	5 219	2 862	565	74	12.0	7.7
54161	Management consulting services .....	7	3 524	2 090	376	42	9.7	6.6
5417	Scientific research & development services .....	3	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences .....	3	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	3	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences .....	1	D	D	D	e	D	D
5418	Advertising & related services .....	4	D	D	D	a	D	D
<b>MANCHESTER, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>4</b>	<b>676</b>	<b>385</b>	<b>90</b>	<b>12</b>	<b>100.0</b>	<b>—</b>
<b>MOUNT AIRY, MD *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>18</b>	<b>6 574</b>	<b>2 553</b>	<b>709</b>	<b>79</b>	<b>29.6</b>	<b>16.6</b>
541	Professional, scientific, & technical services .....	18	6 574	2 553	709	79	29.6	16.6
5413	Architectural, engineering, & related services .....	5	1 413	777	188	25	20.8	61.4
<b>MOUNT AIRY, MD (CARROLL COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>14</b>	<b>4 466</b>	<b>1 825</b>	<b>538</b>	<b>64</b>	<b>37.9</b>	<b>24.5</b>
541	Professional, scientific, & technical services .....	14	4 466	1 825	538	64	37.9	24.5
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>MOUNT AIRY, MD (FREDERICK COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>4</b>	<b>2 108</b>	<b>728</b>	<b>171</b>	<b>15</b>	<b>12.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	4	2 108	728	171	15	12.0	—
<b>MOUNT RAINIER, MD</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
5418	Advertising & related services .....	1	D	D	D	b	D	D
<b>NEW CARROLLTON, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>5</b>	<b>2 165</b>	<b>276</b>	<b>62</b>	<b>13</b>	<b>95.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	2 165	276	62	13	95.7	—
<b>NEW MARKET, MD</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>

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>OCEAN CITY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>44</b>	<b>12 622</b>	<b>5 070</b>	<b>915</b>	<b>142</b>	<b>43.1</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	44	12 622	5 070	915	142	43.1	6.2
5411	Legal services .....	15	5 459	2 959	581	67	25.6	4.0
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 .....	11	3 909	1 144	263	49	40.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 909	1 144	263	49	40.3	—
5419	Other professional, scientific, & technical services .....	5	D	D	D	a	D	D
54192	Photographic services .....	5	D	D	D	a	D	D
541921	Photographic studios, portrait .....	3	D	D	D	a	D	D
<b>POCOMOKE CITY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>8</b>	<b>1 883</b>	<b>567</b>	<b>141</b>	<b>36</b>	<b>89.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	1 883	567	141	36	89.8	—
<b>POOLESVILLE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>9</b>	<b>2 240</b>	<b>1 066</b>	<b>204</b>	<b>28</b>	<b>77.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	2 240	1 066	204	28	77.1	—
<b>RIVERDALE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>15</b>	<b>5 117</b>	<b>1 300</b>	<b>337</b>	<b>81</b>	<b>57.8</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	15	5 117	1 300	337	81	57.8	2.6
5411	Legal services .....	5	2 912	738	147	20	58.3	4.6
54111	Offices of lawyers .....	5	2 912	738	147	20	58.3	4.6
541110	Offices of lawyers .....	5	2 912	738	147	20	58.3	4.6
5411101	Offices of lawyers (except legal aid societies) .....	5	2 912	738	147	20	58.3	4.6
<b>ROCKVILLE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>673</b>	<b>1 598 593</b>	<b>673 874</b>	<b>152 680</b>	<b>14 867</b>	<b>6.3</b>	<b>15.2</b>
541	Professional, scientific, & technical services .....	673	1 598 593	673 874	152 680	14 867	6.3	15.2
5411	Legal services .....	262	109 098	47 443	9 738	1 022	35.7	5.0
54111	Offices of lawyers .....	240	102 922	44 318	9 065	918	36.1	5.1
541110	Offices of lawyers .....	240	102 922	44 318	9 065	918	36.1	5.1
5411101	Offices of lawyers (except legal aid societies) .....	240	102 922	44 318	9 065	918	36.1	5.1
54119	Other legal services .....	22	6 176	3 125	673	104	29.8	3.8
541191	Title abstract & settlement offices .....	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	71	37 563	17 774	3 986	368	18.0	38.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	71	37 563	17 774	3 986	368	18.0	38.6
541211	Offices of certified public accountants .....	54	35 219	16 801	3 776	328	16.4	38.6
541219	Other accounting services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	76	425 560	184 343	43 740	4 392	4.9	1.5
54131	Architectural services .....	12	9 852	3 837	592	59	33.5	5.1
541310	Architectural services .....	12	9 852	3 837	592	59	33.5	5.1
54133	Engineering services .....	58	412 776	179 009	42 804	4 287	4.1	1.4
541330	Engineering services .....	58	412 776	179 009	42 804	4 287	4.1	1.4
5414	Specialized design services .....	18	7 477	2 002	472	56	34.6	—
54143	Graphic design services .....	11	5 631	1 519	381	46	37.4	—
541430	Graphic design services .....	11	5 631	1 519	381	46	37.4	—
5414301	Graphic design services (except commercial art & medical artists) ..	10	D	D	D	b	D	D
5415	Computer systems design & related services .....	122	636 296	261 718	56 747	4 568	1.9	29.3
54151	Computer systems design & related services .....	122	636 296	261 718	56 747	4 568	1.9	29.3
541511	Custom computer programming services .....	49	299 246	139 309	28 356	2 064	.9	59.0
541512	Computer systems design services .....	53	D	D	D	g	D	D
5415121	Computer systems integrators .....	24	181 616	69 170	14 699	1 240	3.3	3.4
5415122	Computer systems consultants (except systems integrators) .....	29	D	D	D	f	D	D
541513	Computer facilities management services .....	11	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	62	90 008	50 059	13 106	1 190	5.4	8.5
54161	Management consulting services .....	39	26 398	12 193	3 161	229	12.3	11.5
541611	Administrative management & general management consulting service .....	22	18 496	8 182	1 942	157	6.2	15.5
541612	Human resources & executive search consulting services .....	8	6 313	3 389	1 088	61	22.5	1.6
5416122	Executive placement services .....	5	D	D	D	a	D	D
54162	Environmental consulting services .....	5	D	D	D	b	D	D
541620	Environmental consulting services .....	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	18	D	D	D	f	D	D
541690	Other scientific & technical consulting services .....	18	D	D	D	f	D	D
5417	Scientific research & development services .....	28	266 596	102 211	23 064	3 044	1.4	8.1
54171	R&D in the physical, engineering, & life sciences .....	23	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	23	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	9	24 696	9 162	1 945	147	3.9	11.4
5417102	Research & development in the life sciences .....	14	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities .....	5	D	D	D	g	D	D
541720	R&D in the social sciences & humanities .....	5	D	D	D	g	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>ROCKVILLE, MD—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	20	10 694	2 834	743	117	59.4	13.8
54189	Other services related to advertising .....	9	4 958	870	235	38	63.0	—
541890	Other services related to advertising .....	9	4 958	870	235	38	63.0	—
5419	Other professional, scientific, & technical services .....	14	15 301	5 490	1 084	110	32.3	—
54192	Photographic services .....	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	b	D	D
<b>SALISBURY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>130</b>	<b>58 541</b>	<b>24 364</b>	<b>5 079</b>	<b>778</b>	<b>38.2</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	130	58 541	24 364	5 079	778	38.2	10.1
5411	Legal services .....	48	16 653	7 345	1 539	221	42.5	8.5
54111	Offices of lawyers .....	45	D	D	D	c	D	D
541110	Offices of lawyers .....	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	31	10 168	4 380	833	155	23.6	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	31	10 168	4 380	833	155	23.6	3.6
541211	Offices of certified public accountants .....	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	25	17 158	9 830	2 129	266	21.8	2.8
54133	Engineering services .....	13	D	D	D	c	D	D
541330	Engineering services .....	13	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	8	6 939	509	65	14	99.8	.2
54161	Management consulting services .....	8	6 939	509	65	14	99.8	.2
541611	Administrative management & general management consulting service .....	5	D	D	D	a	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
<b>SEAT PLEASANT, MD</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>SYKESVILLE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>2 610</b>	<b>925</b>	<b>244</b>	<b>71</b>	<b>8.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	2 610	925	244	71	8.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	b	D	D
541213	Tax return preparation services .....	1	D	D	D	b	D	D
<b>TAKOMA PARK, MD *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>35</b>	<b>10 345</b>	<b>4 398</b>	<b>903</b>	<b>264</b>	<b>46.8</b>	<b>10.4</b>
541	Professional, scientific, & technical services .....	35	10 345	4 398	903	264	46.8	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 331	1 046	220	169	5.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 331	1 046	220	169	5.4	—
5413	Architectural, engineering, & related services .....	6	2 810	985	187	26	45.4	—
5414	Specialized design services .....	7	1 829	558	126	19	64.1	2.6
54143	Graphic design services .....	5	D	D	D	a	D	D
541430	Graphic design services .....	5	D	D	D	a	D	D
<b>TAKOMA PARK, MD (MONTGOMERY COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>9 254</b>	<b>4 185</b>	<b>862</b>	<b>252</b>	<b>46.7</b>	<b>9.3</b>
541	Professional, scientific, & technical services .....	30	9 254	4 185	862	252	46.7	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	6	2 810	985	187	26	45.4	—
5414	Specialized design services .....	7	1 829	558	126	19	64.1	2.6
54143	Graphic design services .....	5	D	D	D	a	D	D
541430	Graphic design services .....	5	D	D	D	a	D	D
<b>TAKOMA PARK, MD (PRINCE GEORGE'S COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 091</b>	<b>213</b>	<b>41</b>	<b>12</b>	<b>47.9</b>	<b>19.7</b>
541	Professional, scientific, & technical services .....	5	1 091	213	41	12	47.9	19.7
<b>TANEYTOWN, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>219</b>	<b>100</b>	<b>22</b>	<b>8</b>	<b>28.3</b>	<b>.9</b>
<b>THURMONT, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 339</b>	<b>730</b>	<b>154</b>	<b>31</b>	<b>34.1</b>	<b>21.7</b>
541	Professional, scientific, & technical services .....	9	2 339	730	154	31	34.1	21.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WALKERSVILLE, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>221</b>	<b>38</b>	<b>12</b>	<b>6</b>	<b>100.0</b>	<b>—</b>
<b>WESTMINSTER, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>77</b>	<b>23 135</b>	<b>9 819</b>	<b>2 281</b>	<b>348</b>	<b>39.5</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	77	23 135	9 819	2 281	348	39.5	5.4
5411	Legal services .....	37	10 054	4 069	801	131	36.3	9.9
54111	Offices of lawyers .....	36	D	D	D	c	D	D
541110	Offices of lawyers .....	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 724	1 660	459	75	53.4	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 724	1 660	459	75	53.4	5.5
5413	Architectural, engineering, & related services .....	10	4 058	2 426	638	75	27.6	—
<b>BALANCE OF ALLEGANY COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>4 260</b>	<b>1 780</b>	<b>381</b>	<b>75</b>	<b>81.4</b>	<b>1.7</b>
541	Professional, scientific, & technical services .....	20	4 260	1 780	381	75	81.4	1.7
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
<b>BALANCE OF ANNE ARUNDEL COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>951</b>	<b>771 698</b>	<b>271 466</b>	<b>61 412</b>	<b>6 891</b>	<b>18.0</b>	<b>9.1</b>
541	Professional, scientific, & technical services .....	951	771 698	271 466	61 412	6 891	18.0	9.1
5411	Legal services .....	179	70 886	22 881	5 161	681	20.9	2.7
54111	Offices of lawyers .....	138	39 760	15 342	3 456	446	30.6	4.1
541110	Offices of lawyers .....	138	39 760	15 342	3 456	446	30.6	4.1
5411101	Offices of lawyers (except legal aid societies) .....	138	39 760	15 342	3 456	446	30.6	4.1
54119	Other legal services .....	41	31 126	7 539	1 705	235	8.5	.9
541191	Title abstract & settlement offices .....	38	30 738	7 411	1 678	230	8.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	150	57 105	24 726	5 735	924	21.1	51.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	150	57 105	24 726	5 735	924	21.1	51.4
541211	Offices of certified public accountants .....	86	45 142	18 480	4 147	391	17.9	61.3
541213	Tax return preparation services .....	17	D	D	D	e	D	D
541219	Other accounting services .....	45	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	163	141 063	57 752	13 210	1 320	21.5	6.8
54131	Architectural services .....	20	11 326	4 717	1 019	105	16.5	.6
541310	Architectural services .....	20	11 326	4 717	1 019	105	16.5	.6
54133	Engineering services .....	121	121 903	49 287	11 597	1 114	22.1	7.6
541330	Engineering services .....	121	121 903	49 287	11 597	1 114	22.1	7.6
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
5414	Specialized design services .....	47	20 498	5 155	1 229	189	29.2	6.5
54141	Interior design services .....	13	D	D	D	b	D	D
541410	Interior design services .....	13	D	D	D	b	D	D
54143	Graphic design services .....	27	11 079	3 406	799	116	21.6	2.0
541430	Graphic design services .....	27	11 079	3 406	799	116	21.6	2.0
5414301	Graphic design services (except commercial art & medical artists) ..	21	7 852	2 039	462	68	25.4	2.8
5414302	Commercial art .....	6	3 227	1 367	337	48	12.6	—
5415	Computer systems design & related services .....	159	272 181	97 108	22 471	1 894	8.9	3.7
54151	Computer systems design & related services .....	159	272 181	97 108	22 471	1 894	8.9	3.7
541511	Custom computer programming services .....	58	35 120	18 930	3 949	348	12.8	12.9
541512	Computer systems design services .....	85	232 750	76 350	17 637	1 439	7.7	2.2
5415121	Computer systems integrators .....	28	116 573	35 996	9 323	681	3.3	3.0
5415122	Computer systems consultants (except systems integrators) .....	57	116 177	40 354	8 314	758	12.1	1.4
5416	Management, scientific, & technical consulting services .....	144	83 294	39 050	8 213	648	30.5	5.2
54161	Management consulting services .....	117	60 165	28 126	6 217	411	24.8	7.1
541611	Administrative management & general management consulting service .....	52	25 410	14 668	2 945	139	18.2	15.4
541612	Human resources & executive search consulting services .....	18	3 999	1 518	284	34	60.6	4.4
541613	Marketing consulting services .....	27	9 615	4 620	917	100	37.5	2.1
541614	Process, physical distribution, & logistics consulting services .....	10	D	D	D	c	D	D
541618	Other management consulting services .....	10	D	D	D	b	D	D
54162	Environmental consulting services .....	12	19 150	9 150	1 847	217	36.9	—
541620	Environmental consulting services .....	12	19 150	9 150	1 847	217	36.9	—
54169	Other scientific & technical consulting services .....	15	3 979	1 774	149	20	86.9	.1
541690	Other scientific & technical consulting services .....	15	3 979	1 774	149	20	86.9	.1
5417	Scientific research & development services .....	20	20 507	9 718	2 264	219	25.1	.1
54171	R&D in the physical, engineering, & life sciences .....	20	20 507	9 718	2 264	219	25.1	.1
541710	R&D in the physical, engineering, & life sciences .....	20	20 507	9 718	2 264	219	25.1	.1
5418	Advertising & related services .....	56	88 877	9 384	2 147	785	21.5	1.7
54185	Display advertising .....	3	D	D	D	f	D	D
541850	Display advertising .....	3	D	D	D	f	D	D
5418501	Display advertising (except outdoor) .....	2	D	D	D	f	D	D
54189	Other services related to advertising .....	18	D	D	D	b	D	D
541890	Other services related to advertising .....	18	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	6	D	D	D	a	D	D

See footnotes at end of table.



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

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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 ANNE ARUNDEL COUNTY, MD—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 .....	33	17 287	5 692	982	231	10.4	70.4
54192	Photographic services .....	23	D	D	D	c	D	D
541921	Photographic studios, portrait .....	19	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	5	D	D	D	b	D	D
	<b>BALANCE OF BALTIMORE COUNTY, MD</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 132</b>	<b>1 708 166</b>	<b>682 115</b>	<b>156 844</b>	<b>17 132</b>	<b>19.8</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	2 132	1 708 166	682 115	156 844	17 132	19.8	9.4
5411	Legal services .....	579	248 074	94 205	19 424	2 445	31.3	5.9
54111	Offices of lawyers .....	518	214 511	79 677	16 261	2 012	33.6	6.1
541110	Offices of lawyers .....	518	214 511	79 677	16 261	2 012	33.6	6.1
5411101	Offices of lawyers (except legal aid societies) .....	518	214 511	79 677	16 261	2 012	33.6	6.1
541119	Other legal services .....	61	33 563	14 528	3 163	433	17.1	4.6
5411191	Title abstract & settlement offices .....	56	32 510	14 074	3 060	389	16.4	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	436	247 455	105 271	23 581	3 418	16.9	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	436	247 455	105 271	23 581	3 418	16.9	10.2
541211	Offices of certified public accountants .....	275	129 692	64 040	13 893	1 557	25.4	5.6
541213	Tax return preparation services .....	31	4 768	2 307	936	669	19.2	2.7
541214	Payroll services .....	19	D	D	D	f	D	D
541219	Other accounting services .....	111	D	D	D	f	D	D
5413	Architectural, engineering, & related services .....	286	519 774	219 392	54 091	4 872	14.9	3.2
54131	Architectural services .....	34	14 122	5 858	1 261	155	31.8	4.0
541310	Architectural services .....	34	14 122	5 858	1 261	155	31.8	4.0
54133	Engineering services .....	192	484 314	204 496	50 832	4 419	12.8	3.1
541330	Engineering services .....	192	484 314	204 496	50 832	4 419	12.8	3.1
54135	Building inspection services .....	16	5 222	1 091	180	38	85.7	.8
541350	Building inspection services .....	16	5 222	1 091	180	38	85.7	.8
54137	Surveying & mapping (except geophysical) services .....	21	4 744	2 537	555	84	47.0	1.5
541370	Surveying & mapping (except geophysical) services .....	21	4 744	2 537	555	84	47.0	1.5
54138	Testing laboratories .....	15	7 943	4 112	1 020	135	20.8	14.8
541380	Testing laboratories .....	15	7 943	4 112	1 020	135	20.8	14.8
5414	Specialized design services .....	96	38 223	9 046	2 074	332	52.8	4.4
54141	Interior design services .....	42	19 325	3 555	816	156	50.4	7.1
541410	Interior design services .....	42	19 325	3 555	816	156	50.4	7.1
54143	Graphic design services .....	50	D	D	D	c	D	D
541430	Graphic design services .....	50	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	44	D	D	D	c	D	D
5415	Computer systems design & related services .....	236	301 234	132 486	30 525	2 574	10.4	17.5
54151	Computer systems design & related services .....	236	301 234	132 486	30 525	2 574	10.4	17.5
541511	Custom computer programming services .....	99	130 932	66 658	14 687	1 139	5.2	19.8
541512	Computer systems design services .....	111	152 533	57 886	14 050	1 283	15.1	15.6
5415121	Computer systems integrators .....	48	117 491	41 248	10 161	907	8.4	9.1
5415122	Computer systems consultants (except systems integrators) .....	63	35 042	16 638	3 889	376	37.8	37.3
541519	Other computer related services .....	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	265	154 582	59 826	13 027	1 407	31.0	24.3
54161	Management consulting services .....	198	92 090	36 648	7 896	872	44.1	13.2
541611	Administrative management & general management consulting service .....	92	38 457	15 123	3 190	340	56.5	5.4
541612	Human resources & executive search consulting services .....	53	25 654	12 320	2 562	278	45.3	6.7
5416122	Executive placement services .....	25	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	25	6 510	2 953	661	108	53.3	11.5
541613	Marketing consulting services .....	38	17 292	4 055	848	152	37.6	47.1
541614	Process, physical distribution, & logistics consulting services .....	10	9 143	4 369	1 031	83	7.7	—
54162	Environmental consulting services .....	24	D	D	D	e	D	D
541620	Environmental consulting services .....	24	D	D	D	e	D	D
54169	Other scientific & technical consulting services .....	43	D	D	D	c	D	D
541690	Other scientific & technical consulting services .....	43	D	D	D	c	D	D
5417	Scientific research & development services .....	23	31 054	8 157	1 939	200	7.0	20.1
54171	R&D in the physical, engineering, & life sciences .....	20	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	20	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities .....	3	D	D	D	b	D	D
541720	R&D in the social sciences & humanities .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	135	129 094	38 569	8 184	1 235	25.8	3.5
54181	Advertising agencies .....	51	22 470	10 710	1 984	358	30.1	6.2
541810	Advertising agencies .....	51	22 470	10 710	1 984	358	30.1	6.2
54182	Public relations agencies .....	12	5 060	1 532	305	40	57.0	5.4
541820	Public relations agencies .....	12	5 060	1 532	305	40	57.0	5.4
54186	Direct mail advertising .....	17	59 720	17 096	3 873	557	25.1	—
541860	Direct mail advertising .....	17	59 720	17 096	3 873	557	25.1	—
54189	Other services related to advertising .....	38	D	D	D	c	D	D
541890	Other services related to advertising .....	38	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	22	25 148	4 796	1 057	144	21.9	4.8
5418903	Sign painting & lettering shop .....	13	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 BALTIMORE COUNTY, MD—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 .....	76	38 676	15 163	3 999	649	16.3	4.9
54191	Marketing research & public opinion polling .....	14	27 200	12 147	3 231	439	5.7	1.5
541910	Marketing research & public opinion polling .....	14	27 200	12 147	3 231	439	5.7	1.5
54192	Photographic services .....	50	8 847	2 490	639	165	46.1	1.4
541921	Photographic studios, portrait .....	43	7 708	2 090	574	151	47.5	1.6
<b>BALANCE OF CALVERT COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>99</b>	<b>37 585</b>	<b>16 596</b>	<b>3 723</b>	<b>494</b>	<b>36.7</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	99	37 585	16 596	3 723	494	36.7	3.8
5411	Legal services .....	27	7 218	2 433	419	76	43.2	4.3
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 .....	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	17	6 134	3 504	710	88	22.3	2.9
5415	Computer systems design & related services .....	11	D	D	D	b	D	D
54151	Computer systems design & related services .....	11	D	D	D	b	D	D
5418	Advertising & related services .....	5	D	D	D	c	D	D
54186	Direct mail advertising .....	4	D	D	D	c	D	D
541860	Direct mail advertising .....	4	D	D	D	c	D	D
<b>BALANCE OF CAROLINE COUNTY, MD</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>BALANCE OF CARROLL COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>166</b>	<b>33 182</b>	<b>13 385</b>	<b>2 972</b>	<b>532</b>	<b>56.9</b>	<b>7.4</b>
541	Professional, scientific, & technical services .....	166	33 182	13 385	2 972	532	56.9	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	4 229	1 789	492	99	52.8	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	4 229	1 789	492	99	52.8	17.1
541219	Other accounting services .....	18	2 573	1 285	377	60	38.4	13.3
5413	Architectural, engineering, & related services .....	30	D	D	D	c	D	D
5415	Computer systems design & related services .....	37	5 436	2 386	383	38	70.9	8.0
54151	Computer systems design & related services .....	37	5 436	2 386	383	38	70.9	8.0
5416	Management, scientific, & technical consulting services .....	26	D	D	D	b	D	D
54161	Management consulting services .....	23	D	D	D	b	D	D
5418	Advertising & related services .....	10	D	D	D	b	D	D
<b>BALANCE OF CECIL COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>48</b>	<b>11 770</b>	<b>3 626</b>	<b>690</b>	<b>126</b>	<b>69.8</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	48	11 770	3 626	690	126	69.8	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	3 646	450	87	46	94.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	3 646	450	87	46	94.1	2.6
541219	Other accounting services .....	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	17	D	D	D	b	D	D
<b>BALANCE OF CHARLES COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>108</b>	<b>65 029</b>	<b>25 099</b>	<b>5 576</b>	<b>795</b>	<b>20.2</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	108	65 029	25 099	5 576	795	20.2	6.0
5411	Legal services .....	23	6 754	3 094	671	90	37.1	3.8
54111	Offices of lawyers .....	20	5 987	2 799	615	80	39.5	4.3
541110	Offices of lawyers .....	20	5 987	2 799	615	80	39.5	4.3
5411101	Offices of lawyers (except legal aid societies) .....	20	5 987	2 799	615	80	39.5	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	20	3 737	1 673	411	79	49.2	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	20	3 737	1 673	411	79	49.2	15.7
5413	Architectural, engineering, & related services .....	20	D	D	D	c	D	D
54133	Engineering services .....	10	D	D	D	b	D	D
541330	Engineering services .....	10	D	D	D	b	D	D
54135	Building inspection services .....	1	D	D	D	b	D	D
541350	Building inspection services .....	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
5415	Computer systems design & related services .....	15	D	D	D	c	D	D
54151	Computer systems design & related services .....	15	D	D	D	c	D	D
541512	Computer systems design services .....	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	14	10 490	3 108	644	90	23.4	1.7
54161	Management consulting services .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	9	5 290	1 457	324	62	31.4	2.3

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>BALANCE OF DORCHESTER COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 082</b>	<b>597</b>	<b>101</b>	<b>23</b>	<b>50.1</b>	<b>15.7</b>
541	Professional, scientific, & technical services .....	12	1 082	597	101	23	50.1	15.7
<b>BALANCE OF FREDERICK COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>172</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	172	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	42	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	9	4 019	1 645	316	42	23.7	4.0
541370	Surveying & mapping (except geophysical) services .....	9	4 019	1 645	316	42	23.7	4.0
5415	Computer systems design & related services .....	47	D	D	D	c	D	D
54151	Computer systems design & related services .....	47	D	D	D	c	D	D
541512	Computer systems design services .....	27	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	33	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	c	D	D
54191	Marketing research & public opinion polling .....	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling .....	3	D	D	D	c	D	D
<b>BALANCE OF GARRETT COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>7 611</b>	<b>3 172</b>	<b>632</b>	<b>151</b>	<b>65.4</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	36	7 611	3 172	632	151	65.4	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 811	707	165	29	58.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 811	707	165	29	58.1	1.6
5413	Architectural, engineering, & related services .....	10	2 688	1 194	257	69	80.5	—
<b>BALANCE OF HARFORD COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>211</b>	<b>132 408</b>	<b>53 763</b>	<b>12 383</b>	<b>1 448</b>	<b>21.1</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	211	132 408	53 763	12 383	1 448	21.1	5.1
5411	Legal services .....	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	39	3 027	1 098	298	100	62.1	25.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	39	3 027	1 098	298	100	62.1	25.6
5413	Architectural, engineering, & related services .....	54	D	D	D	f	D	D
54133	Engineering services .....	32	D	D	D	e	D	D
541330	Engineering services .....	32	D	D	D	e	D	D
54138	Testing laboratories .....	7	D	D	D	c	D	D
541380	Testing laboratories .....	7	D	D	D	c	D	D
5415	Computer systems design & related services .....	37	D	D	D	c	D	D
54151	Computer systems design & related services .....	37	D	D	D	c	D	D
541512	Computer systems design services .....	15	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	32	D	D	D	c	D	D
54161	Management consulting services .....	19	D	D	D	b	D	D
54162	Environmental consulting services .....	5	D	D	D	b	D	D
541620	Environmental consulting services .....	5	D	D	D	b	D	D
5417	Scientific research & development services .....	8	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences .....	8	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	8	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences .....	8	D	D	D	e	D	D
5418	Advertising & related services .....	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF HOWARD COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 050</b>	<b>1 950 287</b>	<b>772 090</b>	<b>178 080</b>	<b>15 883</b>	<b>11.3</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	1 050	1 950 287	772 090	178 080	15 883	11.3	5.1
5411	Legal services .....	152	51 633	21 317	4 939	550	33.7	9.0
54111	Offices of lawyers .....	126	40 084	15 942	3 641	402	41.2	10.6
541110	Offices of lawyers .....	126	40 084	15 942	3 641	402	41.2	10.6
5411101	Offices of lawyers (except legal aid societies) .....	126	40 084	15 942	3 641	402	41.2	10.6
54119	Other legal services .....	26	11 549	5 375	1 298	148	7.6	3.6
541191	Title abstract & settlement offices .....	26	11 549	5 375	1 298	148	7.6	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	115	43 319	17 517	4 194	617	26.7	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	115	43 319	17 517	4 194	617	26.7	4.3
541211	Offices of certified public accountants .....	69	19 503	8 389	1 976	257	40.7	5.1
541213	Tax return preparation services .....	8	1 485	516	189	69	22.0	7.1
541219	Other accounting services .....	31	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	190	876 088	316 683	76 403	6 510	5.4	2.3
54131	Architectural services .....	33	13 866	5 865	1 190	125	36.9	12.5
541310	Architectural services .....	33	13 866	5 865	1 190	125	36.9	12.5
54133	Engineering services .....	131	841 642	301 329	72 928	6 039	4.7	1.8
541330	Engineering services .....	131	841 642	301 329	72 928	6 039	4.7	1.8
54135	Building inspection services .....	8	D	D	D	b	D	D
541350	Building inspection services .....	8	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	5	2 361	1 329	329	44	67.5	—
541370	Surveying & mapping (except geophysical) services .....	5	2 361	1 329	329	44	67.5	—
54138	Testing laboratories .....	11	16 301	7 412	1 787	281	5.4	17.1
541380	Testing laboratories .....	11	16 301	7 412	1 787	281	5.4	17.1
5414	Specialized design services .....	38	10 047	2 894	567	96	42.4	8.0
54143	Graphic design services .....	30	8 511	2 550	491	84	34.5	6.9
541430	Graphic design services .....	30	8 511	2 550	491	84	34.5	6.9
5414301	Graphic design services (except commercial art & medical artists) ..	28	D	D	D	b	D	D
5415	Computer systems design & related services .....	265	486 087	224 613	50 503	3 936	9.4	8.1
54151	Computer systems design & related services .....	265	486 087	224 613	50 503	3 936	9.4	8.1
541511	Custom computer programming services .....	104	166 334	87 085	19 239	1 384	6.9	7.0
541512	Computer systems design services .....	128	264 321	112 312	25 595	1 967	10.7	10.4
5415121	Computer systems integrators .....	46	208 307	81 458	18 882	1 530	7.4	10.8
5415122	Computer systems consultants (except systems integrators) .....	82	56 014	30 854	6 713	437	23.1	8.8
541519	Other computer related services .....	30	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	177	169 008	79 707	16 520	1 614	28.9	9.6
54161	Management consulting services .....	139	136 470	67 367	13 695	1 351	32.0	3.5
541611	Administrative management & general management consulting service .....	59	39 600	17 671	3 495	451	43.2	1.5
541612	Human resources & executive search consulting services .....	41	24 041	10 815	2 424	197	21.9	3.8
5416122	Executive placement services .....	17	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	22	7 168	3 101	602	47	40.7	3.8
541613	Marketing consulting services .....	23	8 448	3 223	553	58	31.8	38.6
541614	Process, physical distribution, & logistics consulting services .....	8	57 823	31 520	6 162	573	31.4	—
541618	Other management consulting services .....	8	6 558	4 138	1 061	72	7.2	—
54162	Environmental consulting services .....	12	27 401	10 221	2 370	217	7.3	41.7
541620	Environmental consulting services .....	12	27 401	10 221	2 370	217	7.3	41.7
54169	Other scientific & technical consulting services .....	26	5 137	2 119	455	46	60.2	—
541690	Other scientific & technical consulting services .....	26	5 137	2 119	455	46	60.2	—
5417	Scientific research & development services .....	37	111 387	43 513	9 643	847	28.6	6.9
54171	R&D in the physical, engineering, & life sciences .....	36	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	36	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	24	92 785	29 902	7 092	631	30.7	5.0
5417102	Research & development in the life sciences .....	12	D	D	D	c	D	D
5418	Advertising & related services .....	42	100 327	25 871	5 702	734	10.0	6.1
54181	Advertising agencies .....	19	12 052	4 572	1 001	101	22.9	.3
541810	Advertising agencies .....	19	12 052	4 572	1 001	101	22.9	.3
54186	Direct mail advertising .....	8	75 262	16 793	3 692	500	3.8	.8
541860	Direct mail advertising .....	8	75 262	16 793	3 692	500	3.8	.8
54189	Other services related to advertising .....	6	D	D	D	a	D	D
541890	Other services related to advertising .....	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	34	102 391	39 975	9 609	979	2.8	1.7
54191	Marketing research & public opinion polling .....	11	D	D	D	f	D	D
541910	Marketing research & public opinion polling .....	11	D	D	D	f	D	D
54192	Photographic services .....	20	D	D	D	c	D	D
541921	Photographic studios, portrait .....	18	D	D	D	c	D	D
<b>BALANCE OF KENT COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>4 262</b>	<b>1 371</b>	<b>322</b>	<b>54</b>	<b>20.4</b>	<b>36.7</b>
541	Professional, scientific, & technical services .....	12	4 262	1 371	322	54	20.4	36.7
5418	Advertising & related services .....	1	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 MONTGOMERY COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3 307</b>	<b>3 186 122</b>	<b>1 306 117</b>	<b>292 742</b>	<b>27 190</b>	<b>18.9</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	3 307	3 186 122	1 306 117	292 742	27 190	18.9	6.5
5411	Legal services .....	428	247 802	110 306	21 431	2 359	28.1	5.5
54111	Offices of lawyers .....	390	228 923	102 831	19 724	2 126	27.1	5.6
541110	Offices of lawyers .....	390	228 923	102 831	19 724	2 126	27.1	5.6
5411101	Offices of lawyers (except legal aid societies) .....	390	228 923	102 831	19 724	2 126	27.1	5.6
54119	Other legal services .....	38	18 879	7 475	1 707	233	40.0	3.8
541191	Title abstract & settlement offices .....	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	480	D	D	D	h	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	480	D	D	D	h	D	D
541211	Offices of certified public accountants .....	315	D	D	D	g	D	D
541213	Tax return preparation services .....	29	D	D	D	e	D	D
541214	Payroll services .....	22	D	D	D	g	D	D
541219	Other accounting services .....	114	30 771	13 438	2 988	484	47.2	20.1
5413	Architectural, engineering, & related services .....	461	D	D	D	h	D	D
54131	Architectural services .....	112	D	D	D	f	D	D
541310	Architectural services .....	112	D	D	D	f	D	D
54133	Engineering services .....	298	D	D	D	h	D	D
541330	Engineering services .....	298	D	D	D	h	D	D
54135	Building inspection services .....	23	D	D	D	b	D	D
541350	Building inspection services .....	23	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	10	2 572	1 053	235	43	33.0	21.5
541370	Surveying & mapping (except geophysical) services .....	10	2 572	1 053	235	43	33.0	21.5
54138	Testing laboratories .....	16	49 069	21 426	7 108	568	6.2	4.9
541380	Testing laboratories .....	16	49 069	21 426	7 108	568	6.2	4.9
5414	Specialized design services .....	172	D	D	D	f	D	D
54141	Interior design services .....	59	D	D	D	c	D	D
541410	Interior design services .....	59	D	D	D	c	D	D
54143	Graphic design services .....	105	D	D	D	e	D	D
541430	Graphic design services .....	105	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	96	D	D	D	e	D	D
5414302	Commercial art .....	9	D	D	D	b	D	D
5415	Computer systems design & related services .....	698	1 072 173	407 488	92 925	6 979	13.1	4.8
54151	Computer systems design & related services .....	698	1 072 173	407 488	92 925	6 979	13.1	4.8
541511	Custom computer programming services .....	287	D	D	D	h	D	D
541512	Computer systems design services .....	329	D	D	D	h	D	D
5415121	Computer systems integrators .....	101	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators) .....	228	D	D	D	g	D	D
541519	Other computer related services .....	68	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	709	623 453	254 311	57 306	5 040	22.6	8.4
54161	Management consulting services .....	493	421 861	177 356	40 175	3 549	25.9	4.1
541611	Administrative management & general management consulting service .....	248	257 416	119 076	27 726	2 333	23.0	4.5
541612	Human resources & executive search consulting services .....	107	59 319	27 675	5 702	544	34.4	4.7
5416122	Executive placement services .....	47	36 710	18 571	3 843	374	25.1	6.2
5416123	Human resources & personnel management consulting .....	57	20 486	7 999	1 648	158	53.6	2.3
541613	Marketing consulting services .....	99	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services .....	17	19 025	5 083	981	87	9.2	7.7
541618	Other management consulting services .....	22	D	D	D	e	D	D
54162	Environmental consulting services .....	44	37 073	16 679	4 293	296	17.3	1.8
541620	Environmental consulting services .....	44	37 073	16 679	4 293	296	17.3	1.8
54169	Other scientific & technical consulting services .....	172	164 519	60 276	12 838	1 195	15.1	20.9
541690	Other scientific & technical consulting services .....	172	164 519	60 276	12 838	1 195	15.1	20.9
5417	Scientific research & development services .....	101	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences .....	73	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	73	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	31	57 013	19 220	4 308	408	4.3	9.9
5417102	Research & development in the life sciences .....	42	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities .....	28	D	D	D	f	D	D
541720	R&D in the social sciences & humanities .....	28	D	D	D	f	D	D
5418	Advertising & related services .....	171	136 330	41 990	9 399	1 071	29.7	2.8
54181	Advertising agencies .....	50	D	D	D	e	D	D
541810	Advertising agencies .....	50	D	D	D	e	D	D
54182	Public relations agencies .....	45	D	D	D	b	D	D
541820	Public relations agencies .....	45	D	D	D	b	D	D
54186	Direct mail advertising .....	19	D	D	D	e	D	D
541860	Direct mail advertising .....	19	D	D	D	e	D	D
54189	Other services related to advertising .....	41	D	D	D	c	D	D
541890	Other services related to advertising .....	41	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	26	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	10	1 350	258	43	21	60.1	39.9
5419	Other professional, scientific, & technical services .....	87	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	29	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	29	D	D	D	e	D	D
54192	Photographic services .....	44	D	D	D	c	D	D
541921	Photographic studios, portrait .....	32	D	D	D	c	D	D
541922	Commercial photography .....	12	3 061	1 014	202	29	45.2	5.3
54193	Translation & interpretation services .....	7	D	D	D	c	D	D
541930	Translation & interpretation services .....	7	D	D	D	c	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 PRINCE GEORGE'S COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>915</b>	<b>1 640 847</b>	<b>698 345</b>	<b>164 483</b>	<b>16 155</b>	<b>11.3</b>	<b>14.3</b>
541	Professional, scientific, & technical services .....	915	1 640 847	698 345	164 483	16 155	11.3	14.3
5411	Legal services .....	215	90 815	33 201	7 274	948	31.1	5.4
54111	Offices of lawyers .....	177	D	D	D	f	D	D
541110	Offices of lawyers .....	177	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	177	D	D	D	f	D	D
54119	Other legal services .....	38	D	D	D	c	D	D
541191	Title abstract & settlement offices .....	34	D	D	D	c	D	D
541199	All other legal services .....	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	133	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	133	D	D	D	f	D	D
541211	Offices of certified public accountants .....	67	D	D	D	e	D	D
541213	Tax return preparation services .....	24	D	D	D	e	D	D
541219	Other accounting services .....	35	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	143	D	D	D	h	D	D
54131	Architectural services .....	13	D	D	D	b	D	D
541310	Architectural services .....	13	D	D	D	b	D	D
54133	Engineering services .....	114	D	D	D	h	D	D
541330	Engineering services .....	114	D	D	D	h	D	D
54137	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
54138	Testing laboratories .....	8	D	D	D	e	D	D
541380	Testing laboratories .....	8	D	D	D	e	D	D
5414	Specialized design services .....	30	D	D	D	b	D	D
54143	Graphic design services .....	22	D	D	D	b	D	D
541430	Graphic design services .....	22	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	18	6 303	2 011	419	64	21.2	1.1
5415	Computer systems design & related services .....	203	901 819	393 762	98 573	8 603	6.5	19.9
54151	Computer systems design & related services .....	203	901 819	393 762	98 573	8 603	6.5	19.9
541511	Custom computer programming services .....	67	D	D	D	g	D	D
541512	Computer systems design services .....	98	D	D	D	h	D	D
5415121	Computer systems integrators .....	50	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators) .....	48	D	D	D	g	D	D
541513	Computer facilities management services .....	16	D	D	D	g	D	D
541519	Other computer related services .....	22	18 596	6 930	1 570	94	69.4	10.0
5416	Management, scientific, & technical consulting services .....	103	D	D	D	f	D	D
54161	Management consulting services .....	77	D	D	D	f	D	D
541611	Administrative management & general management consulting service .....	44	D	D	D	e	D	D
541612	Human resources & executive search consulting services .....	16	D	D	D	b	D	D
541618	Other management consulting services .....	4	D	D	D	c	D	D
54162	Environmental consulting services .....	13	10 834	5 918	1 243	95	13.1	1.4
541620	Environmental consulting services .....	13	10 834	5 918	1 243	95	13.1	1.4
54169	Other scientific & technical consulting services .....	13	D	D	D	c	D	D
541690	Other scientific & technical consulting services .....	13	D	D	D	c	D	D
5417	Scientific research & development services .....	19	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences .....	16	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	16	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	11	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	5	D	D	D	e	D	D
5418	Advertising & related services .....	39	D	D	D	e	D	D
54185	Display advertising .....	2	D	D	D	b	D	D
541850	Display advertising .....	2	D	D	D	b	D	D
5418502	Outdoor advertising services .....	2	D	D	D	b	D	D
54186	Direct mail advertising .....	13	D	D	D	e	D	D
541860	Direct mail advertising .....	13	D	D	D	e	D	D
5419	Other professional, scientific, & technical services .....	30	D	D	D	e	D	D
54191	Marketing research & public opinion polling .....	3	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	3	D	D	D	e	D	D
54192	Photographic services .....	19	D	D	D	c	D	D
541921	Photographic studios, portrait .....	14	D	D	D	b	D	D
541922	Commercial photography .....	5	D	D	D	b	D	D
<b>BALANCE OF QUEEN ANNE'S COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>71</b>	<b>20 705</b>	<b>8 472</b>	<b>1 978</b>	<b>291</b>	<b>35.4</b>	<b>12.0</b>
541	Professional, scientific, & technical services .....	71	20 705	8 472	1 978	291	35.4	12.0
5411	Legal services .....	15	3 259	904	208	38	78.7	—
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 .....	7	1 882	501	122	31	57.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 882	501	122	31	57.5	—
5413	Architectural, engineering, & related services .....	14	4 401	2 343	525	61	13.8	15.3
5416	Management, scientific, & technical consulting services .....	14	D	D	D	a	D	D
5418	Advertising & related services .....	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>BALANCE OF ST. MARY'S COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>166</b>	<b>364 843</b>	<b>177 521</b>	<b>41 203</b>	<b>4 226</b>	<b>5.9</b>	<b>18.3</b>
541	Professional, scientific, & technical services .....	166	364 843	177 521	41 203	4 226	5.9	18.3
5411	Legal services .....	26	6 215	2 552	558	99	51.4	5.0
541111	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 .....	21	2 663	857	224	74	96.9	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	2 663	857	224	74	96.9	3.1
5413	Architectural, engineering, & related services .....	67	231 256	115 820	28 122	2 762	1.8	22.7
54133	Engineering services .....	57	226 811	113 986	27 772	2 711	1.5	22.6
541330	Engineering services .....	57	226 811	113 986	27 772	2 711	1.5	22.6
54137	Surveying & mapping (except geophysical) services .....	4	2 803	1 229	249	33	—	41.4
541370	Surveying & mapping (except geophysical) services .....	4	2 803	1 229	249	33	—	41.4
5415	Computer systems design & related services .....	34	86 357	37 084	7 355	658	2.7	13.5
54151	Computer systems design & related services .....	34	86 357	37 084	7 355	658	2.7	13.5
541511	Custom computer programming services .....	17	D	D	D	e	D	D
541512	Computer systems design services .....	12	54 493	21 771	3 482	274	3.7	5.3
5415121	Computer systems integrators .....	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators) .....	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	5	17 221	10 501	2 420	239	—	12.7
54161	Management consulting services .....	4	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
5417	Scientific research & development services .....	4	11 648	5 630	1 355	141	—	—
5418	Advertising & related services .....	6	9 298	5 055	1 165	251	97.0	.3
<b>BALANCE OF SOMERSET COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	16	D	D	D	b	D	D
<b>BALANCE OF TALBOT COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>20 748</b>	<b>12 302</b>	<b>2 727</b>	<b>143</b>	<b>6.8</b>	<b>17.5</b>
541	Professional, scientific, & technical services .....	32	20 748	12 302	2 727	143	6.8	17.5
5416	Management, scientific, & technical consulting services .....	13	19 250	11 797	2 601	116	1.8	18.0
54161	Management consulting services .....	7	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services .....	1	D	D	D	b	D	D
<b>BALANCE OF WASHINGTON COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>55</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	55	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	9	1 724	615	140	29	97.1	—
5415	Computer systems design & related services .....	7	D	D	D	b	D	D
54151	Computer systems design & related services .....	7	D	D	D	b	D	D
541512	Computer systems design services .....	6	D	D	D	b	D	D
5417	Scientific research & development services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	6	D	D	D	b	D	D
54192	Photographic services .....	4	D	D	D	b	D	D
541922	Commercial photography .....	1	D	D	D	a	D	D
<b>BALANCE OF WICOMICO COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>15 559</b>	<b>3 973</b>	<b>949</b>	<b>145</b>	<b>24.4</b>	<b>1.3</b>
541	Professional, scientific, & technical services .....	32	15 559	3 973	949	145	24.4	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
5413	Architectural, engineering, & related services .....	6	D	D	D	a	D	D
5415	Computer systems design & related services .....	3	D	D	D	b	D	D
54151	Computer systems design & related services .....	3	D	D	D	b	D	D
541512	Computer systems design services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	5	D	D	D	a	D	D
<b>BALANCE OF WORCESTER COUNTY, MD</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>5 978</b>	<b>1 783</b>	<b>326</b>	<b>84</b>	<b>76.3</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	34	5 978	1 783	326	84	76.3	3.5
5413	Architectural, engineering, & related services .....	8	D	D	D	b	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.

# 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

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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### **MARYLAND**

**Hampstead** is in Baltimore and Carroll Counties.

**Mount Airy** is in Carroll and Frederick Counties.

**Takoma Park** is in Montgomery and Prince George's Counties.

# Appendix E. Metropolitan Areas

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## MARYLAND

### Baltimore, MD PMSA

Anne Arundel County, MD  
Baltimore County, MD  
Carroll County, MD  
Harford County, MD  
Howard County, MD  
Queen Anne's County, MD  
Baltimore, MD (IC)

### Cumberland, MD—WV MSA

Allegany County, MD  
Mineral County, WV

### Hagerstown, MD PMSA

Washington County, MD

### Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA  
Atlantic County, NJ  
Cape May County, NJ  
Philadelphia, PA—NJ PMSA  
Burlington County, NJ  
Camden County, NJ  
Gloucester County, NJ  
Salem County, NJ  
Bucks County, PA  
Chester County, PA  
Delaware County, PA  
Montgomery County, PA  
Philadelphia County, PA  
Vineland—Millville—Bridgeton, NJ PMSA  
Cumberland County, NJ  
Wilmington—Newark, DE—MD PMSA  
New Castle County, DE  
Cecil County, MD

## Washington, DC—MD—VA—WV PMSA

District of Columbia, DC  
Calvert County, MD  
Charles County, MD  
Frederick County, MD  
Montgomery County, MD  
Prince George's County, MD  
Arlington County, VA  
Clarke County, VA  
Culpeper County, VA  
Fairfax County, VA  
Fauquier County, VA  
King George County, VA  
Loudoun County, VA  
Prince William County, VA  
Spotsylvania County, VA  
Stafford County, VA  
Warren County, VA  
Alexandria, VA (IC)  
Fairfax, VA (IC)  
Falls Church, VA (IC)  
Fredericksburg, VA (IC)  
Manassas, VA (IC)  
Manassas Park, VA (IC)  
Berkeley County, WV  
Jefferson County, WV

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

Baltimore, MD PMSA  
Anne Arundel County, MD  
Baltimore County, MD  
Carroll County, MD  
Harford County, MD

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

Baltimore, MD PMSA—Con.

Howard County, MD

Queen Anne's County, MD

Baltimore, MD (IC)

Hagerstown, MD PMSA

Washington County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

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

Washington, DC—MD—VA—WV PMSA—Con.

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

**Wilmington—Newark, DE—MD PMSA**

New Castle County, DE

Cecil County, MD

