

# Mississippi

# 1997

Issued November 1999

EC97S54A-MS

## 1997 Economic Census

*Professional, Scientific, and Technical Services*

Geographic Area Series



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*Helping You Make Informed Decisions*

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



## ACKNOWLEDGMENTS

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

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

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

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

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

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

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

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

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

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

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

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



**U.S. Department of Commerce**  
**William M. Daley,**  
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**Robert L. Mallett,**  
Deputy Secretary

**Economics  
and Statistics  
Administration**  
**Robert J. Shapiro,**  
Under Secretary for  
Economic Affairs

**U.S. CENSUS BUREAU**  
**Kenneth Prewitt,**  
Director

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**Economics  
and Statistics  
Administration**

**Robert J. Shapiro,**  
Under Secretary  
for Economic Affairs



**U.S. CENSUS BUREAU**

**Kenneth Prewitt,**  
Director

**William G. Barron,**  
Deputy Director

**Paula J. Schneider,**  
Principal Associate Director  
for Programs

**Frederick T. Knickerbocker,**  
Associate Director  
for Economic Programs

**Thomas L. Mesenbourg,**  
Assistant Director  
for Economic Programs

**Carole A. Ambler,**  
Chief, Service Sector  
Statistics Division

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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>MISSISSIPPI</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3 627</b>	<b>1 761 573</b>	<b>662 104</b>	<b>145 327</b>	<b>21 671</b>	<b>29.1</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	3 627	1 761 573	662 104	145 327	21 671	29.1	6.3
5411	Legal services .....	1 464	697 965	251 453	51 221	6 814	29.2	5.0
54111	Offices of lawyers .....	1 447	674 607	245 217	49 755	6 470	30.0	5.1
541110	Offices of lawyers .....	1 447	674 607	245 217	49 755	6 470	30.0	5.1
5411101	Offices of lawyers (except legal aid societies) .....	1 447	674 607	245 217	49 755	6 470	30.0	5.1
54119	Other legal services .....	17	23 358	6 236	1 466	344	6.0	.3
541191	Title abstract & settlement offices .....	11	D	D	D	b	D	D
541199	All other legal services .....	6	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	733	206 074	90 405	22 884	4 702	38.0	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	733	206 074	90 405	22 884	4 702	38.0	8.0
541211	Offices of certified public accountants .....	376	150 343	66 555	15 932	2 128	34.8	4.5
541213	Tax return preparation services .....	134	16 946	4 924	2 319	1 438	46.3	4.8
541214	Payroll services .....	16	13 254	9 507	2 289	484	22.1	32.9
541219	Other accounting services .....	207	25 531	9 419	2 344	652	59.6	17.9
5413	Architectural, engineering, & related services .....	580	416 921	177 416	39 019	5 444	27.1	6.0
54131	Architectural services .....	112	68 175	27 343	5 308	679	25.5	4.1
541310	Architectural services .....	112	68 175	27 343	5 308	679	25.5	4.1
54133	Engineering services .....	292	291 382	126 736	28 579	3 760	28.1	6.3
541330	Engineering services .....	292	291 382	126 736	28 579	3 760	28.1	6.3
54134	Drafting services .....	16	2 967	1 481	340	59	15.3	—
541340	Drafting services .....	16	2 967	1 481	340	59	15.3	—
54135	Building inspection services .....	9	1 708	431	96	28	28.3	—
541350	Building inspection services .....	9	1 708	431	96	28	28.3	—
54136	Geophysical surveying & mapping services .....	17	13 291	3 452	622	99	14.3	14.6
541360	Geophysical surveying & mapping services .....	17	13 291	3 452	622	99	14.3	14.6
54137	Surveying & mapping (except geophysical) services .....	95	24 795	11 312	2 438	525	31.2	1.6
541370	Surveying & mapping (except geophysical) services .....	95	24 795	11 312	2 438	525	31.2	1.6
54138	Testing laboratories .....	39	14 603	6 661	1 636	294	19.9	11.7
541380	Testing laboratories .....	39	14 603	6 661	1 636	294	19.9	11.7
5414	Specialized design services .....	80	17 458	3 213	750	227	61.7	4.5
54141	Interior design services .....	49	12 652	1 415	295	126	62.7	2.3
541410	Interior design services .....	49	12 652	1 415	295	126	62.7	2.3
54142	Industrial design services .....	4	198	79	17	5	9.1	—
541420	Industrial design services .....	4	198	79	17	5	9.1	—
54143	Graphic design services .....	20	3 789	1 450	358	74	58.5	8.9
541430	Graphic design services .....	20	3 789	1 450	358	74	58.5	8.9
5414301	Graphic design services (except commercial art & medical artists) ..	17	2 689	1 061	274	47	45.6	8.5
5414302	Commercial art .....	3	1 100	389	84	27	89.9	10.1
54149	Other specialized design services .....	7	819	269	80	22	73.6	19.0
541490	Other specialized design services .....	7	819	269	80	22	73.6	19.0
5415	Computer systems design & related services .....	173	129 452	45 720	9 515	1 046	14.4	4.2
54151	Computer systems design & related services .....	173	129 452	45 720	9 515	1 046	14.4	4.2
541511	Custom computer programming services .....	82	55 046	27 120	5 757	517	15.1	5.2
541512	Computer systems design services .....	67	57 022	12 313	2 260	300	14.8	4.0
5415121	Computer systems integrators .....	35	48 400	9 396	1 753	214	10.3	4.4
5415122	Computer systems consultants (except systems integrators) .....	32	8 622	2 917	507	86	39.6	1.9
541513	Computer facilities management services .....	8	14 996	5 649	1 342	197	—	—
541519	Other computer related services .....	16	2 388	638	156	32	79.2	12.1
5416	Management, scientific, & technical consulting services .....	266	110 312	41 962	9 457	1 317	38.9	8.0
54161	Management consulting services .....	181	88 066	35 564	8 120	1 116	36.4	8.0
541611	Administrative management & general management consulting service .....	98	49 866	23 462	5 377	672	20.3	10.3
541612	Human resources & executive search consulting services .....	38	14 134	5 447	1 329	143	27.6	7.3
5416121	Actuarial consulting .....	5	6 083	2 112	499	21	5.7	—
5416122	Executive placement services .....	12	2 197	921	279	47	40.4	26.2
5416123	Human resources & personnel management consulting .....	21	5 854	2 414	551	75	45.5	7.7
541613	Marketing consulting services .....	26	16 947	3 293	627	85	81.6	4.0
541614	Process, physical distribution, & logistics consulting services .....	9	2 692	2 085	540	175	14.2	8.4
541618	Other management consulting services .....	10	4 427	1 277	247	41	85.3	.3
54162	Environmental consulting services .....	19	10 931	2 962	608	96	51.5	8.6
541620	Environmental consulting services .....	19	10 931	2 962	608	96	51.5	8.6
54169	Other scientific & technical consulting services .....	66	11 315	3 436	729	105	46.2	7.1
541690	Other scientific & technical consulting services .....	66	11 315	3 436	729	105	46.2	7.1
5417	Scientific research & development services .....	27	35 038	13 129	2 942	299	2.4	6.3
54171	R&D in the physical, engineering, & life sciences .....	27	35 038	13 129	2 942	299	2.4	6.3
541710	R&D in the physical, engineering, & life sciences .....	27	35 038	13 129	2 942	299	2.4	6.3
5417101	R&D in the physical & engineering sciences .....	18	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MISSISSIPPI—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	171	114 662	31 974	7 969	1 275	26.7	12.9
54181	Advertising agencies .....	50	23 686	11 002	2 741	305	13.6	.6
541810	Advertising agencies .....	50	23 686	11 002	2 741	305	13.6	.6
54182	Public relations agencies .....	11	6 043	1 773	306	92	27.7	12.4
541820	Public relations agencies .....	11	6 043	1 773	306	92	27.7	12.4
54183	Media buying services .....	6	1 392	535	89	20	—	—
541830	Media buying services .....	6	1 392	535	89	20	—	—
54184	Media representatives .....	13	7 713	2 454	744	141	27.9	22.5
541840	Media representatives .....	13	7 713	2 454	744	141	27.9	22.5
5418401	Radio & television advertising representatives .....	7	D	D	D	b	D	D
5418402	Publishers' advertising representatives .....	6	D	D	D	b	D	D
54185	Display advertising .....	19	27 524	6 790	1 827	293	6.8	40.0
541850	Display advertising .....	19	27 524	6 790	1 827	293	6.8	40.0
5418501	Display advertising (except outdoor) .....	1	D	D	D	a	D	D
5418502	Outdoor advertising services .....	18	D	D	D	e	D	D
54186	Direct mail advertising .....	10	18 115	4 658	1 381	213	37.1	—
541860	Direct mail advertising .....	10	18 115	4 658	1 381	213	37.1	—
54189	Other services related to advertising .....	62	30 189	4 762	881	211	49.7	4.0
541890	Other services related to advertising .....	62	30 189	4 762	881	211	49.7	4.0
5418902	Advertising specialties goods distributor .....	26	15 144	2 724	551	104	23.9	5.5
5418903	Sign painting & lettering shop .....	29	11 412	1 634	245	90	77.7	3.3
5418909	All other advertising .....	7	3 633	404	85	17	69.7	.1
5419	Other professional, scientific, & technical services .....	133	33 691	6 832	1 570	547	43.4	5.9
54191	Marketing research & public opinion polling .....	8	1 996	714	121	51	10.7	40.6
541910	Marketing research & public opinion polling .....	8	1 996	714	121	51	10.7	40.6
54192	Photographic services .....	110	25 924	5 609	1 320	456	40.9	.9
541921	Photographic studios, portrait .....	102	24 073	5 202	1 205	438	40.1	.9
541922	Commercial photography .....	8	1 851	407	115	18	52.2	—
54193	Translation & interpretation services .....	2	D	D	D	a	D	D
541930	Translation & interpretation services .....	2	D	D	D	a	D	D
54199	All other professional, scientific, & technical services .....	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	13	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 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>MISSISSIPPI</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>28</b>	<b>18 127</b>	<b>16 329</b>	<b>8 238</b>	<b>1 860</b>	<b>331</b>	<b>4.7</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	28	18 127	16 329	8 238	1 860	331	4.7	2.8
5411	Legal services .....	20	D	D	D	D	c	D	D
54111	Offices of lawyers .....	20	D	D	D	D	c	D	D
541110	Offices of lawyers .....	20	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services .....	20	D	D	D	D	c	D	D
5417	Scientific research & development services .....	8	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	8	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	8	D	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences .....	4	D	D	D	D	b	D	D
5417102	Research & development in the life sciences .....	4	D	D	D	D	c	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>BILOXI-GULFPORT-PASCAGOULA, MS MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>551</b>	<b>340 535</b>	<b>140 579</b>	<b>31 398</b>	<b>4 266</b>	<b>21.7</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	551	340 535	140 579	31 398	4 266	21.7	6.3
5411	Legal services .....	233	119 022	42 712	8 669	1 096	29.9	6.6
54111	Offices of lawyers .....	229	118 585	42 456	8 615	1 088	29.9	6.6
541110	Offices of lawyers .....	229	118 585	42 456	8 615	1 088	29.9	6.6
5411101	Offices of lawyers (except legal aid societies) .....	229	118 585	42 456	8 615	1 088	29.9	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	85	16 042	7 642	2 008	640	50.5	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	85	16 042	7 642	2 008	640	50.5	4.4
541211	Offices of certified public accountants .....	35	10 381	5 511	1 276	179	45.7	3.7
541213	Tax return preparation services .....	20	2 760	981	455	373	24.4	4.3
541219	Other accounting services .....	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	94	136 999	65 765	15 252	1 753	8.8	4.0
54131	Architectural services .....	17	7 686	3 149	517	70	35.1	4.7
541310	Architectural services .....	17	7 686	3 149	517	70	35.1	4.7
54133	Engineering services .....	51	121 867	58 795	13 726	1 532	6.7	3.7
541330	Engineering services .....	51	121 867	58 795	13 726	1 532	6.7	3.7
54137	Surveying & mapping (except geophysical) services .....	15	2 337	1 184	234	61	40.2	3.5
541370	Surveying & mapping (except geophysical) services .....	15	2 337	1 184	234	61	40.2	3.5
5414	Specialized design services .....	13	3 328	596	102	25	45.1	1.4
5415	Computer systems design & related services .....	42	20 332	10 020	2 195	278	13.5	13.0
54151	Computer systems design & related services .....	42	20 332	10 020	2 195	278	13.5	13.0
541511	Custom computer programming services .....	24	D	D	D	c	D	D
541512	Computer systems design services .....	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	33	19 956	5 396	1 058	127	50.4	5.5
54161	Management consulting services .....	26	16 883	4 708	896	96	53.0	5.2
541611	Administrative management & general management consulting service .....	13	D	D	D	b	D	D
541613	Marketing consulting services .....	5	D	D	D	b	D	D
5417	Scientific research & development services .....	7	11 586	4 835	1 098	115	—	18.9
5418	Advertising & related services .....	28	10 848	2 915	848	144	29.4	12.2
54189	Other services related to advertising .....	8	D	D	D	a	D	D
541890	Other services related to advertising .....	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	16	2 422	698	168	88	26.3	1.2
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	15	D	D	D	b	D	D
<b>HATTIESBURG, MS MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>202</b>	<b>75 246</b>	<b>26 197</b>	<b>5 420</b>	<b>994</b>	<b>41.2</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	202	75 246	26 197	5 420	994	41.2	6.5
5411	Legal services .....	89	38 459	14 056	2 866	390	39.1	7.3
54111	Offices of lawyers .....	87	D	D	D	e	D	D
541110	Offices of lawyers .....	87	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	87	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	35	8 543	3 730	919	231	38.7	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	35	8 543	3 730	919	231	38.7	19.3
541211	Offices of certified public accountants .....	21	6 528	3 080	688	120	33.2	21.3
541219	Other accounting services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	31	13 412	5 949	1 199	204	52.5	—
54137	Surveying & mapping (except geophysical) services .....	4	1 863	847	153	38	36.4	—
541370	Surveying & mapping (except geophysical) services .....	4	1 863	847	153	38	36.4	—
5415	Computer systems design & related services .....	6	D	D	D	b	D	D
54151	Computer systems design & related services .....	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	18	2 782	1 017	207	54	50.9	13.4
5418	Advertising & related services .....	8	1 799	334	67	55	4.6	—
54189	Other services related to advertising .....	4	D	D	D	b	D	D
541890	Other services related to advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	6	1 580	261	56	23	18.9	—
541921	Photographic studios, portrait .....	6	1 580	261	56	23	18.9	—
54199	All other professional, scientific, & technical services .....	3	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	3	D	D	D	a	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>JACKSON, MS MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>912</b>	<b>721 478</b>	<b>273 132</b>	<b>58 190</b>	<b>7 182</b>	<b>21.7</b>	<b>3.9</b>
541	Professional, scientific, & technical services	912	721 478	273 132	58 190	7 182	21.7	3.9
5411	Legal services	315	313 842	121 773	24 684	2 673	21.0	2.5
54111	Offices of lawyers	310	D	D	D	g	D	D
541110	Offices of lawyers	310	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	310	D	D	D	g	D	D
54119	Other legal services	5	D	D	D	e	D	D
541199	All other legal services	2	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	160	67 532	31 338	7 472	1 072	21.4	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	160	67 532	31 338	7 472	1 072	21.4	11.1
541211	Offices of certified public accountants	94	53 962	25 491	5 946	625	20.3	4.4
541213	Tax return preparation services	20	3 180	956	382	220	37.3	11.7
541219	Other accounting services	39	D	D	D	c	D	D
5413	Architectural, engineering, & related services	170	143 276	53 491	11 006	1 534	21.4	5.1
54131	Architectural services	54	37 574	15 946	3 121	395	20.0	5.2
541310	Architectural services	54	37 574	15 946	3 121	395	20.0	5.2
54133	Engineering services	79	80 566	27 875	6 008	810	25.0	4.6
541330	Engineering services	79	80 566	27 875	6 008	810	25.0	4.6
54136	Geophysical surveying & mapping services	3	D	D	D	b	D	D
541360	Geophysical surveying & mapping services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	15	8 912	4 505	915	164	12.8	1.8
541370	Surveying & mapping (except geophysical) services	15	8 912	4 505	915	164	12.8	1.8
5414	Specialized design services	24	5 802	1 315	316	75	79.0	6.5
54141	Interior design services	13	3 758	386	70	27	88.4	—
541410	Interior design services	13	3 758	386	70	27	88.4	—
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5415	Computer systems design & related services	67	79 943	25 858	5 282	478	10.2	1.6
54151	Computer systems design & related services	67	79 943	25 858	5 282	478	10.2	1.6
541511	Custom computer programming services	29	33 936	17 282	3 821	277	15.0	3.3
541512	Computer systems design services	31	45 142	8 297	1 396	185	4.9	—
5415121	Computer systems integrators	18	42 023	7 152	1 230	156	3.2	—
5416	Management, scientific, & technical consulting services	84	39 288	16 851	3 899	528	36.6	5.6
54161	Management consulting services	70	34 789	14 772	3 447	477	37.4	4.5
541611	Administrative management & general management consulting service	36	17 545	8 761	2 099	326	27.8	7.1
541612	Human resources & executive search consulting services	22	11 637	4 630	1 141	118	26.4	1.9
5416123	Human resources & personnel management consulting	11	D	D	D	b	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	56	55 615	17 677	4 502	618	26.5	.6
54181	Advertising agencies	16	16 537	8 158	2 137	220	9.4	—
541810	Advertising agencies	16	16 537	8 158	2 137	220	9.4	—
54186	Direct mail advertising	5	14 264	4 319	1 294	182	36.7	—
541860	Direct mail advertising	5	14 264	4 319	1 294	182	36.7	—
54189	Other services related to advertising	21	D	D	D	b	D	D
541890	Other services related to advertising	21	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	33	D	D	D	c	D	D
54192	Photographic services	22	8 357	2 017	452	109	30.1	—
541921	Photographic studios, portrait	20	D	D	D	c	D	D
<b>MEMPHIS, TN—AR—MS MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>1 864</b>	<b>1 555 674</b>	<b>583 098</b>	<b>129 333</b>	<b>16 144</b>	<b>23.4</b>	<b>6.0</b>
541	Professional, scientific, & technical services	1 864	1 555 674	583 098	129 333	16 144	23.4	6.0
5411	Legal services	541	319 872	115 173	25 587	2 851	26.9	4.3
54111	Offices of lawyers	518	305 107	110 468	24 480	2 695	27.5	4.5
541110	Offices of lawyers	518	305 107	110 468	24 480	2 695	27.5	4.5
5411101	Offices of lawyers (except legal aid societies)	518	305 107	110 468	24 480	2 695	27.5	4.5
54119	Other legal services	23	14 765	4 705	1 107	156	15.0	—
541191	Title abstract & settlement offices	21	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	297	170 097	64 745	15 385	2 872	21.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	297	170 097	64 745	15 385	2 872	21.9	6.8
541211	Offices of certified public accountants	175	132 774	48 632	11 160	1 355	19.4	2.9
541213	Tax return preparation services	28	7 692	2 881	1 259	893	18.0	9.0
541219	Other accounting services	83	15 997	6 208	1 341	270	45.4	18.8
5413	Architectural, engineering, & related services	262	274 234	120 833	24 765	2 774	16.8	3.1
54131	Architectural services	74	77 796	34 269	6 867	704	13.8	.7
541310	Architectural services	74	77 796	34 269	6 867	704	13.8	.7
54133	Engineering services	136	160 837	72 968	14 537	1 639	19.0	4.3
541330	Engineering services	136	160 837	72 968	14 537	1 639	19.0	4.3
54137	Surveying & mapping (except geophysical) services	17	3 238	1 301	268	66	39.7	—
541370	Surveying & mapping (except geophysical) services	17	3 238	1 301	268	66	39.7	—
54138	Testing laboratories	22	29 806	11 249	2 848	332	9.5	3.2
541380	Testing laboratories	22	29 806	11 249	2 848	332	9.5	3.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MEMPHIS, TN—AR—MS MSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services .....	75	49 300	11 436	2 527	369	53.3	2.3
54141	Interior design services .....	31	D	D	D	c	D	D
541410	Interior design services .....	31	D	D	D	c	D	D
54143	Graphic design services .....	41	29 395	6 997	1 652	208	50.1	1.0
541430	Graphic design services .....	41	29 395	6 997	1 652	208	50.1	1.0
5414301	Graphic design services (except commercial art & medical artists) ..	32	D	D	D	c	D	D
5415	Computer systems design & related services .....	176	303 869	106 630	24 869	2 592	17.8	7.3
54151	Computer systems design & related services .....	176	303 869	106 630	24 869	2 592	17.8	7.3
541511	Custom computer programming services .....	73	104 129	49 976	10 639	925	29.2	12.0
541512	Computer systems design services .....	71	64 172	25 685	5 744	550	33.8	6.0
5415121	Computer systems integrators .....	36	51 709	19 236	4 265	379	29.5	3.5
5415122	Computer systems consultants (except systems integrators) .....	35	12 463	6 449	1 479	171	51.5	16.2
541513	Computer facilities management services .....	13	D	D	D	g	D	D
541519	Other computer related services .....	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	256	177 761	76 823	14 102	1 998	31.5	14.0
54161	Management consulting services .....	202	139 846	62 981	11 043	1 657	34.0	11.8
541611	Administrative management & general management consulting service .....	90	71 127	32 773	5 061	596	24.0	11.7
541612	Human resources & executive search consulting services .....	47	26 980	13 088	2 817	396	34.6	14.1
5416122	Executive placement services .....	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	25	D	D	D	c	D	D
541613	Marketing consulting services .....	33	22 026	6 878	1 459	313	82.5	13.0
541614	Process, physical distribution, & logistics consulting services .....	16	13 650	6 954	1 330	290	1.4	7.0
541618	Other management consulting services .....	16	6 063	3 288	376	62	45.0	8.5
54162	Environmental consulting services .....	20	27 014	9 902	2 348	254	19.1	19.5
541620	Environmental consulting services .....	20	27 014	9 902	2 348	254	19.1	19.5
54169	Other scientific & technical consulting services .....	34	10 901	3 940	711	87	29.9	29.3
541690	Other scientific & technical consulting services .....	34	10 901	3 940	711	87	29.9	29.3
5418	Advertising & related services .....	155	196 726	57 146	13 967	1 748	25.2	3.8
54181	Advertising agencies .....	62	55 986	24 132	6 035	607	24.6	4.5
541810	Advertising agencies .....	62	55 986	24 132	6 035	607	24.6	4.5
54184	Media representatives .....	6	D	D	D	b	D	D
541840	Media representatives .....	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives .....	4	D	D	D	b	D	D
54185	Display advertising .....	14	39 839	5 593	1 540	249	34.8	—
541850	Display advertising .....	14	39 839	5 593	1 540	249	34.8	—
5418502	Outdoor advertising services .....	11	D	D	D	c	D	D
54186	Direct mail advertising .....	15	38 135	9 350	2 311	347	34.3	3.0
541860	Direct mail advertising .....	15	38 135	9 350	2 311	347	34.3	3.0
54189	Other services related to advertising .....	41	D	D	D	e	D	D
541890	Other services related to advertising .....	41	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	24	26 567	4 261	846	154	19.4	3.2
5418903	Sign painting & lettering shop .....	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	92	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	18	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	18	D	D	D	e	D	D
54192	Photographic services .....	67	D	D	D	e	D	D
541921	Photographic studios, portrait .....	53	32 587	13 815	2 960	364	12.4	4.0
541922	Commercial photography .....	14	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 879</b>	<b>599 936</b>	<b>213 456</b>	<b>48 409</b>	<b>8 784</b>	<b>39.7</b>	<b>9.2</b>
541	Professional, scientific, & technical services .....	1 879	599 936	213 456	48 409	8 784	39.7	9.2
5411	Legal services .....	789	215 512	69 242	14 281	2 523	37.6	7.2
54111	Offices of lawyers .....	784	D	D	D	h	D	D
541110	Offices of lawyers .....	784	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies) .....	784	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	440	112 296	47 115	12 331	2 714	45.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	440	112 296	47 115	12 331	2 714	45.2	5.9
541211	Offices of certified public accountants .....	219	78 189	32 001	7 908	1 181	42.3	3.4
541213	Tax return preparation services .....	88	10 052	2 697	1 339	746	56.2	3.2
541219	Other accounting services .....	125	15 241	5 846	1 497	390	60.9	13.6
5413	Architectural, engineering, & related services .....	275	119 861	50 639	11 246	1 895	50.6	10.2
54131	Architectural services .....	33	D	D	D	c	D	D
541310	Architectural services .....	33	D	D	D	c	D	D
54133	Engineering services .....	142	D	D	D	g	D	D
541330	Engineering services .....	142	D	D	D	g	D	D
54135	Building inspection services .....	6	D	D	D	b	D	D
541350	Building inspection services .....	6	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	59	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services .....	59	D	D	D	e	D	D
5414	Specialized design services .....	37	7 371	1 192	311	120	59.6	5.0
54141	Interior design services .....	24	D	D	D	b	D	D
541410	Interior design services .....	24	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>AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS—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 .....	53	D	D	D	e	D	D
54151	Computer systems design & related services .....	53	D	D	D	e	D	D
541511	Custom computer programming services .....	25	D	D	D	c	D	D
541512	Computer systems design services .....	21	5 991	1 009	216	47	62.0	10.2
5416	Management, scientific, & technical consulting services .....	122	43 272	16 489	3 744	435	36.1	11.9
54161	Management consulting services .....	68	31 646	13 421	3 176	347	26.7	13.4
541611	Administrative management & general management consulting service .....	40	D	D	D	e	D	D
541613	Marketing consulting services .....	11	4 128	1 674	395	41	38.5	8.5
541618	Other management consulting services .....	5	D	D	D	b	D	D
54162	Environmental consulting services .....	9	5 352	649	99	17	77.2	14.4
541620	Environmental consulting services .....	9	5 352	649	99	17	77.2	14.4
54169	Other scientific & technical consulting services .....	45	6 274	2 419	469	71	48.5	2.1
541690	Other scientific & technical consulting services .....	45	6 274	2 419	469	71	48.5	2.1
5417	Scientific research & development services .....	17	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	17	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	17	D	D	D	c	D	D
5418	Advertising & related services .....	77	D	D	D	e	D	D
54185	Display advertising .....	12	D	D	D	c	D	D
541850	Display advertising .....	12	D	D	D	c	D	D
5418502	Outdoor advertising services .....	11	D	D	D	c	D	D
54189	Other services related to advertising .....	29	D	D	D	b	D	D
541890	Other services related to advertising .....	29	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	16	8 922	859	79	29	92.5	.8
5419	Other professional, scientific, & technical services .....	69	D	D	D	c	D	D
54192	Photographic services .....	62	D	D	D	c	D	D
541921	Photographic studios, portrait .....	57	D	D	D	c	D	D

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

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

Table 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>BILOXI-GULFPORT-PASCAGOULA, MS MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	8	D	D	D	D	c	D	D
5417	Scientific research & development services .....	4	D	D	D	D	c	D	D
<b>HATTIESBURG, MS MSA</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>JACKSON, MS MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>3</b>	<b>1 179</b>	<b>438</b>	<b>243</b>	<b>59</b>	<b>10</b>	<b>D</b>	<b>10.3</b>
541	Professional, scientific, & technical services .....	3	1 179	438	243	59	10	D	10.3
<b>MEMPHIS, TN-AR-MS MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>12</b>	<b>15 248</b>	<b>11 927</b>	<b>4 382</b>	<b>912</b>	<b>130</b>	<b>85.8</b>	<b>10.0</b>
541	Professional, scientific, & technical services .....	12	15 248	11 927	4 382	912	130	85.8	10.0
5417	Scientific research & development services .....	10	D	D	D	D	b	D	D

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>AREA OUTSIDE MISSISSIPPI METROPOLITAN AREAS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>15</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 .....	15	D	D	D	D	b	D	D
5411	Legal services .....	13	3 826	3 642	2 205	471	91	—	7.8
54111	Offices of lawyers .....	13	3 826	3 642	2 205	471	91	—	7.8
541110	Offices of lawyers .....	13	3 826	3 642	2 205	471	91	—	7.8
5411102	Legal aid societies & similar legal services .....	13	3 826	3 642	2 205	471	91	—	7.8

<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>ADAMS COUNTY, MS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>14 883</b>	<b>3 874</b>	<b>852</b>	<b>234</b>	<b>61.5</b>	<b>17.3</b>	
541	Professional, scientific, & technical services .....	66	14 883	3 874	852	234	61.5	17.3	
5411	Legal services .....	33	7 028	1 274	264	93	52.7	10.1	
54111	Offices of lawyers .....	33	7 028	1 274	264	93	52.7	10.1	
541110	Offices of lawyers .....	33	7 028	1 274	264	93	52.7	10.1	
5411101	Offices of lawyers (except legal aid societies) .....	33	7 028	1 274	264	93	52.7	10.1	
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 133	1 388	330	69	100.0	—	
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 133	1 388	330	69	100.0	—	
541211	Offices of certified public accountants .....	7	3 573	1 247	262	38	100.0	—	
5413	Architectural, engineering, & related services .....	8	2 978	1 035	217	44	23.5	61.7	
<b>ALCORN COUNTY, MS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>43</b>	<b>10 725</b>	<b>3 586</b>	<b>786</b>	<b>191</b>	<b>47.9</b>	<b>3.9</b>	
541	Professional, scientific, & technical services .....	43	10 725	3 586	786	191	47.9	3.9	
5411	Legal services .....	17	3 401	1 263	281	53	39.8	9.7	
54111	Offices of lawyers .....	17	3 401	1 263	281	53	39.8	9.7	
541110	Offices of lawyers .....	17	3 401	1 263	281	53	39.8	9.7	
5411101	Offices of lawyers (except legal aid societies) .....	17	3 401	1 263	281	53	39.8	9.7	
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 713	573	184	67	81.7	4.8	
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 713	573	184	67	81.7	4.8	
5413	Architectural, engineering, & related services .....	7	1 354	584	115	26	74.1	.4	
5418	Advertising & related services .....	1	D	D	D	a	D	D	
<b>AMITE COUNTY, MS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>4 244</b>	<b>326</b>	<b>53</b>	<b>22</b>	<b>95.1</b>	<b>—</b>	
541	Professional, scientific, & technical services .....	11	4 244	326	53	22	95.1	—	
5416	Management, scientific, & technical consulting services .....	1	D	D	D	a	D	D	
<b>ATTALA COUNTY, MS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>8 521</b>	<b>2 159</b>	<b>122</b>	<b>39</b>	<b>93.5</b>	<b>1.7</b>	
541	Professional, scientific, & technical services .....	17	8 521	2 159	122	39	93.5	1.7	
5413	Architectural, engineering, & related services .....	4	D	D	D	a	D	D	
<b>BENTON COUNTY, MS</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	

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>BOLIVAR COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>10 157</b>	<b>3 649</b>	<b>924</b>	<b>139</b>	<b>53.2</b>	<b>4.5</b>
541	Professional, scientific, & technical services .....	42	10 157	3 649	924	139	53.2	4.5
5411	Legal services .....	19	5 373	1 615	336	67	64.4	4.2
54111	Offices of lawyers .....	19	5 373	1 615	336	67	64.4	4.2
541110	Offices of lawyers .....	19	5 373	1 615	336	67	64.4	4.2
5411101	Offices of lawyers (except legal aid societies) .....	19	5 373	1 615	336	67	64.4	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 513	1 239	472	48	24.5	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 513	1 239	472	48	24.5	9.4
<b>CALHOUN COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>4 044</b>	<b>1 068</b>	<b>249</b>	<b>47</b>	<b>88.5</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	15	4 044	1 068	249	47	88.5	5.2
5416	Management, scientific, & technical consulting services .....	1	D	D	D	b	D	D
54161	Management consulting services .....	1	D	D	D	b	D	D
541618	Other management consulting services .....	1	D	D	D	b	D	D
<b>CARROLL COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>540</b>	<b>116</b>	<b>20</b>	<b>7</b>	<b>35.2</b>	<b>-</b>
<b>CHICKASAW COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>2 169</b>	<b>739</b>	<b>205</b>	<b>62</b>	<b>65.6</b>	<b>8.2</b>
541	Professional, scientific, & technical services .....	16	2 169	739	205	62	65.6	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	998	444	124	44	82.4	-
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	998	444	124	44	82.4	-
<b>CHOCTAW COUNTY, MS</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>CLAIBORNE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 082</b>	<b>242</b>	<b>49</b>	<b>15</b>	<b>52.0</b>	<b>-</b>
541	Professional, scientific, & technical services .....	7	1 082	242	49	15	52.0	-
<b>CLARKE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 387</b>	<b>811</b>	<b>199</b>	<b>41</b>	<b>55.5</b>	<b>32.0</b>
541	Professional, scientific, & technical services .....	15	2 387	811	199	41	55.5	32.0
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>CLAY COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>5 803</b>	<b>2 347</b>	<b>520</b>	<b>103</b>	<b>21.8</b>	<b>34.4</b>
541	Professional, scientific, & technical services .....	18	5 803	2 347	520	103	21.8	34.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>COAHOMA COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>44</b>	<b>19 293</b>	<b>7 896</b>	<b>1 482</b>	<b>246</b>	<b>19.0</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	44	19 293	7 896	1 482	246	19.0	2.1
5411	Legal services .....	23	12 578	5 920	1 047	139	6.6	2.9
54111	Offices of lawyers .....	23	12 578	5 920	1 047	139	6.6	2.9
541110	Offices of lawyers .....	23	12 578	5 920	1 047	139	6.6	2.9
5411101	Offices of lawyers (except legal aid societies) .....	23	12 578	5 920	1 047	139	6.6	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 793	596	198	68	50.2	-
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 793	596	198	68	50.2	-
5413	Architectural, engineering, & related services .....	4	2 896	1 151	193	30	46.3	-
<b>COPIAH COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>3 481</b>	<b>760</b>	<b>170</b>	<b>50</b>	<b>42.5</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	15	3 481	760	170	50	42.5	5.2
5411	Legal services .....	9	2 962	614	141	34	37.1	2.9
54111	Offices of lawyers .....	9	2 962	614	141	34	37.1	2.9
541110	Offices of lawyers .....	9	2 962	614	141	34	37.1	2.9
5411101	Offices of lawyers (except legal aid societies) .....	9	2 962	614	141	34	37.1	2.9
<b>COVINGTON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 474</b>	<b>653</b>	<b>158</b>	<b>37</b>	<b>61.5</b>	<b>14.1</b>
541	Professional, scientific, & technical services .....	12	2 474	653	158	37	61.5	14.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DESOTO COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>83</b>	<b>24 378</b>	<b>8 740</b>	<b>1 910</b>	<b>445</b>	<b>57.9</b>	<b>3.8</b>
541	Professional, scientific, & technical services	83	24 378	8 740	1 910	445	57.9	3.8
5411	Legal services	38	11 130	3 670	721	132	58.2	5.5
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 661	580	154	45	95.3	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 661	580	154	45	95.3	4.7
5413	Architectural, engineering, & related services	10	3 373	1 572	316	58	71.7	2.8
5416	Management, scientific, & technical consulting services	9	5 014	2 209	549	173	27.2	.6
54161	Management consulting services	6	D	D	D	c	D	D
<b>FORREST COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>166</b>	<b>61 116</b>	<b>19 752</b>	<b>4 124</b>	<b>799</b>	<b>44.4</b>	<b>7.2</b>
541	Professional, scientific, & technical services	166	61 116	19 752	4 124	799	44.4	7.2
5411	Legal services	77	32 533	10 840	2 195	316	44.5	8.2
54111	Offices of lawyers	76	D	D	D	e	D	D
541110	Offices of lawyers	76	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	76	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	6 247	2 935	723	198	39.2	23.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	6 247	2 935	723	198	39.2	23.4
541211	Offices of certified public accountants	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	9 135	4 065	870	159	61.8	—
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	1 580	261	56	23	18.9	—
541921	Photographic studios, portrait	6	1 580	261	56	23	18.9	—
54199	All other professional, scientific, & technical services	3	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	a	D	D
<b>FRANKLIN COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>7</b>	<b>2 180</b>	<b>783</b>	<b>191</b>	<b>39</b>	<b>86.1</b>	<b>1.4</b>
541	Professional, scientific, & technical services	7	2 180	783	191	39	86.1	1.4
<b>GEORGE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>19</b>	<b>4 353</b>	<b>1 892</b>	<b>314</b>	<b>73</b>	<b>42.8</b>	<b>13.2</b>
541	Professional, scientific, & technical services	19	4 353	1 892	314	73	42.8	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 906	830	137	38	17.7	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 906	830	137	38	17.7	19.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
<b>GREENE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>5</b>	<b>294</b>	<b>101</b>	<b>28</b>	<b>9</b>	<b>100.0</b>	<b>—</b>
<b>GRENADA COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>29</b>	<b>8 781</b>	<b>4 146</b>	<b>752</b>	<b>127</b>	<b>19.2</b>	<b>6.0</b>
541	Professional, scientific, & technical services	29	8 781	4 146	752	127	19.2	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 233	982	209	38	11.5	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 233	982	209	38	11.5	17.2
5413	Architectural, engineering, & related services	6	3 525	2 095	314	47	25.0	.4
<b>HANCOCK COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>55</b>	<b>54 164</b>	<b>23 518</b>	<b>5 391</b>	<b>614</b>	<b>11.4</b>	<b>1.6</b>
541	Professional, scientific, & technical services	55	54 164	23 518	5 391	614	11.4	1.6
5411	Legal services	15	3 827	1 199	200	46	71.4	—
54111	Offices of lawyers	15	3 827	1 199	200	46	71.4	—
541110	Offices of lawyers	15	3 827	1 199	200	46	71.4	—
5411101	Offices of lawyers (except legal aid societies)	15	3 827	1 199	200	46	71.4	—
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	8	D	D	D	e	D	D
54133	Engineering services	6	D	D	D	e	D	D
541330	Engineering services	6	D	D	D	e	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>HARRISON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>335</b>	<b>152 034</b>	<b>55 625</b>	<b>12 010</b>	<b>2 049</b>	<b>30.7</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	335	152 034	55 625	12 010	2 049	30.7	8.7
5411	Legal services .....	159	67 895	22 334	4 675	713	28.0	7.8
54111	Offices of lawyers .....	157	D	D	D	f	D	D
541110	Offices of lawyers .....	157	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	157	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	51	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	51	D	D	D	f	D	D
541211	Offices of certified public accountants .....	22	7 181	3 973	917	124	37.8	3.7
541213	Tax return preparation services .....	11	D	D	D	e	D	D
541219	Other accounting services .....	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	48	D	D	D	e	D	D
54131	Architectural services .....	11	D	D	D	b	D	D
541310	Architectural services .....	11	D	D	D	b	D	D
54133	Engineering services .....	20	D	D	D	c	D	D
541330	Engineering services .....	20	D	D	D	c	D	D
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 .....	7	D	D	D	a	D	D
5415	Computer systems design & related services .....	21	D	D	D	c	D	D
54151	Computer systems design & related services .....	21	D	D	D	c	D	D
541511	Custom computer programming services .....	13	8 362	3 204	629	69	9.2	.6
5416	Management, scientific, & technical consulting services .....	17	15 842	4 350	801	67	54.4	2.7
54161	Management consulting services .....	16	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	8	D	D	D	b	D	D
541613	Marketing consulting services .....	2	D	D	D	a	D	D
5417	Scientific research & development services .....	5	D	D	D	c	D	D
5418	Advertising & related services .....	20	9 375	2 651	783	129	32.6	12.7
5419	Other professional, scientific, & technical services .....	7	D	D	D	b	D	D
54192	Photographic services .....	7	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>HINDS COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>652</b>	<b>544 047</b>	<b>216 484</b>	<b>46 272</b>	<b>5 400</b>	<b>20.9</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	652	544 047	216 484	46 272	5 400	20.9	4.0
5411	Legal services .....	240	266 758	106 727	21 642	2 145	20.4	2.1
54111	Offices of lawyers .....	238	D	D	D	g	D	D
541110	Offices of lawyers .....	238	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	238	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	115	57 413	27 469	6 507	860	18.8	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	115	57 413	27 469	6 507	860	18.8	11.2
541211	Offices of certified public accountants .....	72	47 759	22 961	5 314	539	17.7	4.0
541213	Tax return preparation services .....	16	2 789	857	339	197	37.6	13.3
541219	Other accounting services .....	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	120	98 185	38 836	7 859	1 095	17.8	5.7
54131	Architectural services .....	42	31 401	14 066	2 731	338	15.8	5.9
541310	Architectural services .....	42	31 401	14 066	2 731	338	15.8	5.9
54133	Engineering services .....	54	54 485	18 123	3 801	518	19.3	6.4
541330	Engineering services .....	54	54 485	18 123	3 801	518	19.3	6.4
54137	Surveying & mapping (except geophysical) services .....	9	8 406	4 334	880	152	11.7	—
541370	Surveying & mapping (except geophysical) services .....	9	8 406	4 334	880	152	11.7	—
5414	Specialized design services .....	13	3 666	729	159	44	78.9	6.5
54141	Interior design services .....	8	D	D	D	a	D	D
541410	Interior design services .....	8	D	D	D	a	D	D
5415	Computer systems design & related services .....	49	48 812	19 551	4 509	377	14.7	1.8
54151	Computer systems design & related services .....	49	48 812	19 551	4 509	377	14.7	1.8
541511	Custom computer programming services .....	18	31 112	16 129	3 615	247	14.2	2.4
541512	Computer systems design services .....	25	D	D	D	c	D	D
5415121	Computer systems integrators .....	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	55	23 782	9 984	2 448	380	41.9	9.0
54161	Management consulting services .....	49	22 314	9 591	2 355	370	40.7	7.0
541611	Administrative management & general management consulting service .....	29	15 126	7 645	1 886	282	30.5	8.3
541612	Human resources & executive search consulting services .....	14	D	D	D	b	D	D
5418	Advertising & related services .....	35	36 314	10 914	2 666	379	24.9	1.0
54181	Advertising agencies .....	9	11 863	6 011	1 613	156	13.1	—
541810	Advertising agencies .....	9	11 863	6 011	1 613	156	13.1	—
54189	Other services related to advertising .....	12	D	D	D	b	D	D
541890	Other services related to advertising .....	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	24	D	D	D	c	D	D
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	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>HOLMES COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>7</b>	<b>3 184</b>	<b>546</b>	<b>142</b>	<b>27</b>	<b>26.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	3 184	546	142	27	26.6	—
5411	Legal services .....	4	D	D	D	a	D	D
54111	Offices of lawyers .....	4	D	D	D	a	D	D
541110	Offices of lawyers .....	4	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies) .....	4	D	D	D	a	D	D
<b>HUMPHREYS COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>7</b>	<b>1 389</b>	<b>389</b>	<b>71</b>	<b>21</b>	<b>59.5</b>	<b>15.3</b>
541	Professional, scientific, & technical services .....	7	1 389	389	71	21	59.5	15.3
<b>ITAWAMBA COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>10</b>	<b>1 317</b>	<b>477</b>	<b>119</b>	<b>31</b>	<b>77.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	10	1 317	477	119	31	77.6	—
<b>JACKSON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>161</b>	<b>134 337</b>	<b>61 436</b>	<b>13 997</b>	<b>1 603</b>	<b>15.6</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	161	134 337	61 436	13 997	1 603	15.6	5.5
5411	Legal services .....	59	47 300	19 179	3 794	337	29.1	5.4
54111	Offices of lawyers .....	57	D	D	D	e	D	D
541110	Offices of lawyers .....	57	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	57	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	26	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	38	72 140	36 900	8 934	1 029	4.0	2.7
54133	Engineering services .....	25	66 294	33 933	8 140	935	3.6	1.9
541330	Engineering services .....	25	66 294	33 933	8 140	935	3.6	1.9
5415	Computer systems design & related services .....	14	5 420	2 831	665	77	11.1	42.6
54151	Computer systems design & related services .....	14	5 420	2 831	665	77	11.1	42.6
5416	Management, scientific, & technical consulting services .....	6	D	D	D	b	D	D
<b>JASPER COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>16</b>	<b>6 783</b>	<b>3 304</b>	<b>962</b>	<b>150</b>	<b>22.5</b>	<b>30.9</b>
541	Professional, scientific, & technical services .....	16	6 783	3 304	962	150	22.5	30.9
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>JEFFERSON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>4</b>	<b>1 325</b>	<b>142</b>	<b>31</b>	<b>12</b>	<b>100.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	4	1 325	142	31	12	100.0	—
<b>JEFFERSON DAVIS COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>7</b>	<b>502</b>	<b>147</b>	<b>40</b>	<b>13</b>	<b>75.7</b>	<b>24.3</b>
<b>JONES COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>83</b>	<b>48 246</b>	<b>12 064</b>	<b>2 700</b>	<b>478</b>	<b>33.0</b>	<b>26.6</b>
541	Professional, scientific, & technical services .....	83	48 246	12 064	2 700	478	33.0	26.6
5411	Legal services .....	31	10 091	1 653	358	79	41.6	13.0
54111	Offices of lawyers .....	31	10 091	1 653	358	79	41.6	13.0
541110	Offices of lawyers .....	31	10 091	1 653	358	79	41.6	13.0
5411101	Offices of lawyers (except legal aid societies) .....	31	10 091	1 653	358	79	41.6	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	6 279	2 981	583	121	31.9	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	6 279	2 981	583	121	31.9	7.8
541211	Offices of certified public accountants .....	15	5 650	2 817	508	87	29.4	7.5
5413	Architectural, engineering, & related services .....	8	4 026	1 831	412	72	21.7	7.0
5415	Computer systems design & related services .....	6	8 502	2 432	522	55	9.2	.4
54151	Computer systems design & related services .....	6	8 502	2 432	522	55	9.2	.4
5418	Advertising & related services .....	5	18 271	2 970	776	126	41.5	58.5
54185	Display advertising .....	3	D	D	D	c	D	D
541850	Display advertising .....	3	D	D	D	c	D	D
5418502	Outdoor advertising services .....	2	D	D	D	c	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
5418903	Sign painting & lettering shop .....	1	D	D	D	a	D	D
<b>KEMPER COUNTY, MS</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>

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LAFAYETTE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>70</b>	<b>27 572</b>	<b>14 129</b>	<b>2 906</b>	<b>422</b>	<b>30.3</b>	<b>14.1</b>
541	Professional, scientific, & technical services .....	70	27 572	14 129	2 906	422	30.3	14.1
5411	Legal services .....	31	13 117	7 678	1 355	180	18.8	2.0
54111	Offices of lawyers .....	31	13 117	7 678	1 355	180	18.8	2.0
541110	Offices of lawyers .....	31	13 117	7 678	1 355	180	18.8	2.0
5411101	Offices of lawyers (except legal aid societies) .....	31	13 117	7 678	1 355	180	18.8	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 085	1 616	583	63	37.5	62.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 085	1 616	583	63	37.5	62.5
5413	Architectural, engineering, & related services .....	7	4 774	2 403	501	107	47.5	6.4
5416	Management, scientific, & technical consulting services .....	8	3 704	1 560	319	32	13.5	32.0
54161	Management consulting services .....	7	D	D	D	b	D	D
<b>LAMAR COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>14 130</b>	<b>6 445</b>	<b>1 296</b>	<b>195</b>	<b>27.5</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	36	14 130	6 445	1 296	195	27.5	3.4
5411	Legal services .....	12	5 926	3 216	671	74	9.2	2.4
54111	Offices of lawyers .....	11	D	D	D	b	D	D
541110	Offices of lawyers .....	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 296	795	196	33	37.5	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 296	795	196	33	37.5	8.2
5413	Architectural, engineering, & related services .....	9	4 277	1 884	329	45	32.7	—
<b>LAUDERDALE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>117</b>	<b>33 881</b>	<b>10 557</b>	<b>2 534</b>	<b>483</b>	<b>41.2</b>	<b>4.5</b>
541	Professional, scientific, & technical services .....	117	33 881	10 557	2 534	483	41.2	4.5
5411	Legal services .....	43	11 142	2 376	514	110	54.5	9.6
54111	Offices of lawyers .....	42	D	D	D	c	D	D
541110	Offices of lawyers .....	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	33	9 285	3 706	1 010	185	32.4	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	33	9 285	3 706	1 010	185	32.4	4.2
541211	Offices of certified public accountants .....	17	7 713	3 291	855	106	27.3	3.6
5413	Architectural, engineering, & related services .....	19	7 050	3 576	783	122	42.5	.5
5418	Advertising & related services .....	6	3 672	476	123	24	—	—
<b>LAWRENCE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>612</b>	<b>117</b>	<b>26</b>	<b>10</b>	<b>82.8</b>	<b>—</b>
<b>LEAKE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>1 471</b>	<b>296</b>	<b>85</b>	<b>36</b>	<b>46.2</b>	<b>5.0</b>
541	Professional, scientific, & technical services .....	16	1 471	296	85	36	46.2	5.0
<b>LEE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>140</b>	<b>64 017</b>	<b>26 623</b>	<b>6 308</b>	<b>865</b>	<b>23.9</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	140	64 017	26 623	6 308	865	23.9	5.1
5411	Legal services .....	56	21 956	9 674	2 183	266	31.1	3.3
54111	Offices of lawyers .....	56	21 956	9 674	2 183	266	31.1	3.3
541110	Offices of lawyers .....	56	21 956	9 674	2 183	266	31.1	3.3
5411101	Offices of lawyers (except legal aid societies) .....	56	21 956	9 674	2 183	266	31.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	32	7 525	3 510	886	174	47.8	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	32	7 525	3 510	886	174	47.8	3.5
541211	Offices of certified public accountants .....	20	5 559	2 429	623	85	47.0	—
541219	Other accounting services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	14	14 473	6 197	1 513	209	5.3	4.5
54131	Architectural services .....	3	D	D	D	b	D	D
541310	Architectural services .....	3	D	D	D	b	D	D
5414	Specialized design services .....	5	1 480	357	101	30	97.9	2.1
5416	Management, scientific, & technical consulting services .....	8	10 569	4 706	1 134	109	2.6	1.9
54161	Management consulting services .....	7	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
5418	Advertising & related services .....	14	5 059	1 523	312	44	28.1	16.5
54189	Other services related to advertising .....	6	1 659	267	54	13	9.2	50.4
541890	Other services related to advertising .....	6	1 659	267	54	13	9.2	50.4
5419	Other professional, scientific, & technical services .....	7	2 070	514	159	31	4.6	26.2
54192	Photographic services .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LEFLORE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>63</b>	<b>23 605</b>	<b>7 825</b>	<b>1 908</b>	<b>324</b>	<b>28.7</b>	<b>14.2</b>
541	Professional, scientific, & technical services .....	63	23 605	7 825	1 908	324	28.7	14.2
5411	Legal services .....	27	6 340	2 100	469	80	34.1	3.2
541111	Offices of lawyers .....	27	6 340	2 100	469	80	34.1	3.2
541110	Offices of lawyers .....	27	6 340	2 100	469	80	34.1	3.2
5411101	Offices of lawyers (except legal aid societies) .....	27	6 340	2 100	469	80	34.1	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	5 368	1 915	436	72	37.5	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	5 368	1 915	436	72	37.5	2.3
541211	Offices of certified public accountants .....	10	5 054	1 799	408	58	37.1	2.5
5413	Architectural, engineering, & related services .....	8	7 312	2 900	791	110	9.2	41.6
54137	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	4	1 902	291	73	26	10.3	—
<b>LINCOLN COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>16 999</b>	<b>6 978</b>	<b>1 734</b>	<b>298</b>	<b>80.0</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	41	16 999	6 978	1 734	298	80.0	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 634	581	147	38	98.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 634	581	147	38	98.7	1.3
5413	Architectural, engineering, & related services .....	13	11 654	5 398	1 304	221	84.0	.8
54133	Engineering services .....	7	D	D	D	c	D	D
541330	Engineering services .....	7	D	D	D	c	D	D
<b>LOWNDES COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>90</b>	<b>31 364</b>	<b>12 327</b>	<b>3 041</b>	<b>459</b>	<b>21.1</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	90	31 364	12 327	3 041	459	21.1	6.6
5411	Legal services .....	33	10 798	3 562	825	123	25.9	10.5
541111	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 .....	21	9 429	4 530	1 154	172	12.3	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	9 429	4 530	1 154	172	12.3	5.2
541211	Offices of certified public accountants .....	6	6 682	3 141	748	83	10.0	—
541219	Other accounting services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	11	3 997	1 940	457	57	40.5	5.1
5418	Advertising & related services .....	7	3 362	855	216	39	5.0	—
<b>MADISON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>131</b>	<b>103 669</b>	<b>32 234</b>	<b>7 060</b>	<b>1 042</b>	<b>20.6</b>	<b>3.0</b>
541	Professional, scientific, & technical services .....	131	103 669	32 234	7 060	1 042	20.6	3.0
5411	Legal services .....	34	32 563	10 054	2 349	418	9.9	1.6
541111	Offices of lawyers .....	33	D	D	D	c	D	D
541110	Offices of lawyers .....	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	c	D	D
54119	Other legal services .....	1	D	D	D	e	D	D
541199	All other legal services .....	1	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	6 858	2 551	633	115	34.3	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	6 858	2 551	633	115	34.3	8.4
541211	Offices of certified public accountants .....	14	4 841	2 005	515	65	37.3	9.8
541219	Other accounting services .....	8	2 017	546	118	50	26.9	5.2
5413	Architectural, engineering, & related services .....	27	14 564	6 161	1 339	193	42.4	12.2
54133	Engineering services .....	14	10 897	4 786	1 095	152	37.8	2.5
541330	Engineering services .....	14	10 897	4 786	1 095	152	37.8	2.5
5414	Specialized design services .....	5	1 565	443	127	17	94.9	—
5415	Computer systems design & related services .....	13	24 707	5 181	510	58	2.1	1.0
54151	Computer systems design & related services .....	13	24 707	5 181	510	58	2.1	1.0
541512	Computer systems design services .....	4	D	D	D	b	D	D
5415121	Computer systems integrators .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	5 681	2 154	444	23	31.4	.2
54161	Management consulting services .....	11	D	D	D	a	D	D
5418	Advertising & related services .....	13	16 786	5 589	1 636	207	31.4	—
54189	Other services related to advertising .....	5	4 716	760	169	25	.7	—
541890	Other services related to advertising .....	5	4 716	760	169	25	.7	—
<b>MARION COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>5 708</b>	<b>2 945</b>	<b>558</b>	<b>112</b>	<b>48.8</b>	<b>17.9</b>
541	Professional, scientific, & technical services .....	21	5 708	2 945	558	112	48.8	17.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	2 099	1 013	208	58	82.7	3.0

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARSHALL COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	20	4 319	647	133	32	52.0	5.0
541	Professional, scientific, & technical services .....	20	4 319	647	133	32	52.0	5.0
<b>MONROE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	35	5 520	1 523	382	114	63.1	24.3
541	Professional, scientific, & technical services .....	35	5 520	1 523	382	114	63.1	24.3
5411	Legal services .....	19	3 182	649	157	44	59.6	31.9
54111	Offices of lawyers .....	19	3 182	649	157	44	59.6	31.9
541110	Offices of lawyers .....	19	3 182	649	157	44	59.6	31.9
5411101	Offices of lawyers (except legal aid societies) .....	19	3 182	649	157	44	59.6	31.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 384	530	141	45	60.3	23.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 384	530	141	45	60.3	23.6
<b>MONTGOMERY COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	10	3 193	705	189	54	32.2	—
541	Professional, scientific, & technical services .....	10	3 193	705	189	54	32.2	—
<b>NESHOBA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	18	4 726	1 691	395	69	56.4	—
541	Professional, scientific, & technical services .....	18	4 726	1 691	395	69	56.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 018	362	97	25	68.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 018	362	97	25	68.2	—
<b>NEWTON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	16	5 937	3 105	625	232	27.4	.9
541	Professional, scientific, & technical services .....	16	5 937	3 105	625	232	27.4	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	c	D	D
<b>NOXUBEE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	8	644	141	46	27	73.8	3.9
<b>OKTIBBEHA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	61	12 632	4 076	1 015	286	51.2	7.9
541	Professional, scientific, & technical services .....	61	12 632	4 076	1 015	286	51.2	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 675	1 080	314	141	9.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 675	1 080	314	141	9.6	—
541213	Tax return preparation services .....	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	18	4 589	1 633	413	59	74.6	13.8
<b>PANOLA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	30	11 028	5 354	1 334	201	42.4	25.6
541	Professional, scientific, & technical services .....	30	11 028	5 354	1 334	201	42.4	25.6
5411	Legal services .....	19	6 220	2 083	486	77	33.1	25.2
54111	Offices of lawyers .....	19	6 220	2 083	486	77	33.1	25.2
541110	Offices of lawyers .....	19	6 220	2 083	486	77	33.1	25.2
5411101	Offices of lawyers (except legal aid societies) .....	19	6 220	2 083	486	77	33.1	25.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 520	854	293	36	20.9	18.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 520	854	293	36	20.9	18.4
5418	Advertising & related services .....	1	D	D	D	b	D	D
<b>PEARL RIVER COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	49	13 627	5 192	974	174	52.2	2.5
541	Professional, scientific, & technical services .....	49	13 627	5 192	974	174	52.2	2.5
5411	Legal services .....	12	3 943	1 989	309	50	22.2	1.2
54111	Offices of lawyers .....	12	3 943	1 989	309	50	22.2	1.2
541110	Offices of lawyers .....	12	3 943	1 989	309	50	22.2	1.2
5411101	Offices of lawyers (except legal aid societies) .....	12	3 943	1 989	309	50	22.2	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 421	634	161	49	31.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 421	634	161	49	31.1	—
5413	Architectural, engineering, & related services .....	13	6 248	1 396	262	45	79.9	.4
<b>PERRY COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	786	222	47	14	76.1	—

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>PIKE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>52</b>	<b>10 654</b>	<b>3 249</b>	<b>768</b>	<b>163</b>	<b>57.9</b>	<b>1.7</b>
541	Professional, scientific, & technical services .....	52	10 654	3 249	768	163	57.9	1.7
5411	Legal services .....	28	5 696	1 199	244	67	60.1	.9
54111	Offices of lawyers .....	27	D	D	D	b	D	D
541110	Offices of lawyers .....	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 542	1 024	259	63	46.3	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 542	1 024	259	63	46.3	.5
5413	Architectural, engineering, & related services .....	7	1 408	646	179	29	100.0	—
<b>PONTOTOC COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>19</b>	<b>4 290</b>	<b>1 129</b>	<b>317</b>	<b>75</b>	<b>85.2</b>	<b>.8</b>
541	Professional, scientific, & technical services .....	19	4 290	1 129	317	75	85.2	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 199	332	124	39	88.6	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 199	332	124	39	88.6	2.8
5413	Architectural, engineering, & related services .....	4	1 382	523	115	18	84.8	—
<b>PRETISS COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>21</b>	<b>7 533</b>	<b>2 014</b>	<b>476</b>	<b>87</b>	<b>32.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	21	7 533	2 014	476	87	32.6	—
5411	Legal services .....	13	D	D	D	b	D	D
54111	Offices of lawyers .....	13	D	D	D	b	D	D
541110	Offices of lawyers .....	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	1 940	412	88	12	D	—
<b>QUITMAN COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>6</b>	<b>701</b>	<b>177</b>	<b>49</b>	<b>21</b>	<b>53.5</b>	<b>6.7</b>
<b>RANKIN COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>129</b>	<b>73 762</b>	<b>24 414</b>	<b>4 858</b>	<b>740</b>	<b>29.0</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	129	73 762	24 414	4 858	740	29.0	3.8
5411	Legal services .....	41	14 521	4 992	693	110	57.2	11.0
54111	Offices of lawyers .....	39	D	D	D	c	D	D
541110	Offices of lawyers .....	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	3 261	1 318	332	97	41.2	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	3 261	1 318	332	97	41.2	15.0
5413	Architectural, engineering, & related services .....	23	30 527	8 494	1 808	246	23.2	—
54131	Architectural services .....	4	D	D	D	b	D	D
541310	Architectural services .....	4	D	D	D	b	D	D
54133	Engineering services .....	11	15 184	4 966	1 112	140	36.5	—
541330	Engineering services .....	11	15 184	4 966	1 112	140	36.5	—
54136	Geophysical surveying & mapping services .....	2	D	D	D	b	D	D
541360	Geophysical surveying & mapping services .....	2	D	D	D	b	D	D
5415	Computer systems design & related services .....	5	6 424	1 126	263	43	7.8	2.5
54151	Computer systems design & related services .....	5	6 424	1 126	263	43	7.8	2.5
541512	Computer systems design services .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	15	9 825	4 713	1 007	125	26.9	.3
54161	Management consulting services .....	10	D	D	D	b	D	D
5418	Advertising & related services .....	8	2 515	1 174	200	32	17.0	—
54189	Other services related to advertising .....	4	D	D	D	b	D	D
541890	Other services related to advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>SCOTT COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>19</b>	<b>2 908</b>	<b>1 122</b>	<b>314</b>	<b>66</b>	<b>63.8</b>	<b>14.1</b>
541	Professional, scientific, & technical services .....	19	2 908	1 122	314	66	63.8	14.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 162	410	137	34	97.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 162	410	137	34	97.9	—
<b>SHARKEY COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>7</b>	<b>1 428</b>	<b>606</b>	<b>127</b>	<b>22</b>	<b>64.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	1 428	606	127	22	64.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SIMPSON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>5 978</b>	<b>2 095</b>	<b>432</b>	<b>86</b>	<b>48.9</b>	<b>25.0</b>
541	Professional, scientific, & technical services .....	22	5 978	2 095	432	86	48.9	25.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
<b>SMITH COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>4 046</b>	<b>546</b>	<b>152</b>	<b>41</b>	<b>93.8</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	13	4 046	546	152	41	93.8	3.1
5411	Legal services .....	5	3 393	398	93	21	100.0	—
54111	Offices of lawyers .....	5	3 393	398	93	21	100.0	—
541110	Offices of lawyers .....	5	3 393	398	93	21	100.0	—
5411101	Offices of lawyers (except legal aid societies) .....	5	3 393	398	93	21	100.0	—
<b>STONE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>5 213</b>	<b>1 844</b>	<b>312</b>	<b>65</b>	<b>24.3</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	13	5 213	1 844	312	65	24.3	2.1
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>SUNFLOWER COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>6 525</b>	<b>1 733</b>	<b>416</b>	<b>90</b>	<b>54.3</b>	<b>3.9</b>
541	Professional, scientific, & technical services .....	27	6 525	1 733	416	90	54.3	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 649	541	144	33	92.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 649	541	144	33	92.7	—
5414	Specialized design services .....	1	D	D	D	a	D	D
<b>TALLAHATCHIE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 579</b>	<b>513</b>	<b>64</b>	<b>19</b>	<b>60.7</b>	<b>9.9</b>
541	Professional, scientific, & technical services .....	10	1 579	513	64	19	60.7	9.9
<b>TATE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>2 817</b>	<b>755</b>	<b>160</b>	<b>54</b>	<b>72.0</b>	<b>17.0</b>
541	Professional, scientific, & technical services .....	21	2 817	755	160	54	72.0	17.0
<b>TIPPAH COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 288</b>	<b>926</b>	<b>231</b>	<b>42</b>	<b>38.8</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	12	2 288	926	231	42	38.8	3.8
<b>TISHOMINGO COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>3 106</b>	<b>1 476</b>	<b>339</b>	<b>43</b>	<b>31.9</b>	<b>1.9</b>
541	Professional, scientific, & technical services .....	16	3 106	1 476	339	43	31.9	1.9
<b>TUNICA COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>2 503</b>	<b>502</b>	<b>71</b>	<b>19</b>	<b>88.1</b>	<b>11.9</b>
541	Professional, scientific, & technical services .....	6	2 503	502	71	19	88.1	11.9
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>UNION COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>4 783</b>	<b>1 407</b>	<b>320</b>	<b>75</b>	<b>54.4</b>	<b>.2</b>
541	Professional, scientific, & technical services .....	27	4 783	1 407	320	75	54.4	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 916	705	186	30	44.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 916	705	186	30	44.3	—
<b>WALTHALL COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>898</b>	<b>245</b>	<b>74</b>	<b>19</b>	<b>50.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	898	245	74	19	50.6	—

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>WARREN COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>76</b>	<b>34 179</b>	<b>17 414</b>	<b>4 089</b>	<b>577</b>	<b>21.0</b>	<b>9.6</b>
541	Professional, scientific, & technical services .....	76	34 179	17 414	4 089	577	21.0	9.6
5411	Legal services .....	27	6 800	2 615	415	76	43.1	9.6
54111	Offices of lawyers .....	27	6 800	2 615	415	76	43.1	9.6
541110	Offices of lawyers .....	27	6 800	2 615	415	76	43.1	9.6
5411101	Offices of lawyers (except legal aid societies) .....	27	6 800	2 615	415	76	43.1	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	5 423	3 292	806	143	24.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	5 423	3 292	806	143	24.6	—
5413	Architectural, engineering, & related services .....	12	4 462	2 229	673	87	18.3	4.5
54137	Surveying & mapping (except geophysical) services .....	6	2 028	955	190	42	8.5	1.8
541370	Surveying & mapping (except geophysical) services .....	6	2 028	955	190	42	8.5	1.8
5415	Computer systems design & related services .....	7	5 850	3 257	752	97	22.1	15.2
54151	Computer systems design & related services .....	7	5 850	3 257	752	97	22.1	15.2
5417	Scientific research & development services .....	3	8 919	4 953	1 200	120	—	—
<b>WASHINGTON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>83</b>	<b>36 211</b>	<b>10 485</b>	<b>2 281</b>	<b>361</b>	<b>31.0</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	83	36 211	10 485	2 281	361	31.0	3.8
5411	Legal services .....	31	14 602	5 020	1 028	143	31.2	2.3
54111	Offices of lawyers .....	31	14 602	5 020	1 028	143	31.2	2.3
541110	Offices of lawyers .....	31	14 602	5 020	1 028	143	31.2	2.3
5411101	Offices of lawyers (except legal aid societies) .....	31	14 602	5 020	1 028	143	31.2	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 684	1 280	322	84	69.4	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 684	1 280	322	84	69.4	5.1
541211	Offices of certified public accountants .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	4 307	1 851	403	66	56.3	—
5417	Scientific research & development services .....	3	D	D	D	a	D	D
5418	Advertising & related services .....	6	1 901	635	156	26	9.2	—
<b>WAYNE COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>1 697</b>	<b>417</b>	<b>108</b>	<b>37</b>	<b>31.1</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	15	1 697	417	108	37	31.1	1.5
<b>WEBSTER COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>3 247</b>	<b>1 129</b>	<b>240</b>	<b>52</b>	<b>38.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	11	3 247	1 129	240	52	38.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
<b>WILKINSON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>696</b>	<b>146</b>	<b>35</b>	<b>13</b>	<b>28.7</b>	<b>42.5</b>
<b>WINSTON COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>5 906</b>	<b>3 177</b>	<b>828</b>	<b>176</b>	<b>54.7</b>	<b>16.2</b>
541	Professional, scientific, & technical services .....	20	5 906	3 177	828	176	54.7	16.2
5411	Legal services .....	12	2 984	1 262	335	51	22.0	32.1
54111	Offices of lawyers .....	12	2 984	1 262	335	51	22.0	32.1
541110	Offices of lawyers .....	12	2 984	1 262	335	51	22.0	32.1
5411101	Offices of lawyers (except legal aid societies) .....	12	2 984	1 262	335	51	22.0	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 708	1 888	489	123	87.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 708	1 888	489	123	87.3	—
<b>YALOBUSHA COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>2 410</b>	<b>867</b>	<b>209</b>	<b>54</b>	<b>76.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	10	2 410	867	209	54	76.3	—
<b>YAZOO COUNTY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>9 437</b>	<b>1 257</b>	<b>231</b>	<b>67</b>	<b>21.9</b>	<b>.6</b>
541	Professional, scientific, & technical services .....	19	9 437	1 257	231	67	21.9	.6
5411	Legal services .....	6	7 682	742	100	22	11.0	—
54111	Offices of lawyers .....	6	7 682	742	100	22	11.0	—
541110	Offices of lawyers .....	6	7 682	742	100	22	11.0	—
5411101	Offices of lawyers (except legal aid societies) .....	6	7 682	742	100	22	11.0	—

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

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

**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, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>3 561</b>	<b>947</b>	<b>238</b>	<b>67</b>	<b>65.0</b>	<b>29.3</b>
541	Professional, scientific, & technical services .....	18	3 561	947	238	67	65.0	29.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
<b>AMORY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>1 583</b>	<b>454</b>	<b>118</b>	<b>40</b>	<b>63.4</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	14	1 583	454	118	40	63.4	5.6
<b>BALDWYN, MS *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>BALDWYN, MS (PRENTISS COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>BATESVILLE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>9 919</b>	<b>5 085</b>	<b>1 241</b>	<b>182</b>	<b>44.9</b>	<b>24.8</b>
541	Professional, scientific, & technical services .....	24	9 919	5 085	1 241	182	44.9	24.8
5411	Legal services .....	15	D	D	D	b	D	D
54111	Offices of lawyers .....	15	D	D	D	b	D	D
541110	Offices of lawyers .....	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	b	D	D
<b>BAY ST. LOUIS, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	26	D	D	D	b	D	D
5411	Legal services .....	11	D	D	D	b	D	D
54111	Offices of lawyers .....	11	D	D	D	b	D	D
541110	Offices of lawyers .....	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
<b>BELZONI, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>BILOXI, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>100</b>	<b>53 335</b>	<b>20 000</b>	<b>4 253</b>	<b>618</b>	<b>23.4</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	100	53 335	20 000	4 253	618	23.4	5.8
5411	Legal services .....	44	22 178	5 854	1 157	198	34.8	7.5
54111	Offices of lawyers .....	44	22 178	5 854	1 157	198	34.8	7.5
541110	Offices of lawyers .....	44	22 178	5 854	1 157	198	34.8	7.5
5411101	Offices of lawyers (except legal aid societies) .....	44	22 178	5 854	1 157	198	34.8	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	3 698	2 265	536	71	29.0	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	3 698	2 265	536	71	29.0	3.8
5413	Architectural, engineering, & related services .....	14	6 585	2 889	597	76	24.3	3.4
5415	Computer systems design & related services .....	12	6 983	3 487	758	95	1.8	.7
54151	Computer systems design & related services .....	12	6 983	3 487	758	95	1.8	.7
5416	Management, scientific, & technical consulting services .....	5	D	D	D	b	D	D
54161	Management consulting services .....	4	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	7	3 705	1 246	351	69	28.8	23.4

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>BOONEVILLE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>16</b>	<b>5 800</b>	<b>1 854</b>	<b>447</b>	<b>81</b>	<b>12.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	16	5 800	1 854	447	81	12.4	—
5411	Legal services .....	13	D	D	D	b	D	D
54111	Offices of lawyers .....	13	D	D	D	b	D	D
541110	Offices of lawyers .....	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	b	D	D
<b>BRANDON, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>51</b>	<b>19 435</b>	<b>4 650</b>	<b>964</b>	<b>178</b>	<b>32.0</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	51	19 435	4 650	964	178	32.0	6.0
5411	Legal services .....	21	5 172	1 230	231	43	60.9	20.6
54111	Offices of lawyers .....	20	D	D	D	b	D	D
541110	Offices of lawyers .....	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 174	479	125	34	45.8	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 174	479	125	34	45.8	6.0
5413	Architectural, engineering, & related services .....	9	11 370	2 470	488	78	13.3	—
54136	Geophysical surveying & mapping services .....	1	D	D	D	b	D	D
541360	Geophysical surveying & mapping services .....	1	D	D	D	b	D	D
<b>BROOKHAVEN, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>34</b>	<b>16 240</b>	<b>6 710</b>	<b>1 685</b>	<b>281</b>	<b>82.2</b>	<b>1.3</b>
541	Professional, scientific, & technical services .....	34	16 240	6 710	1 685	281	82.2	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 634	581	147	38	98.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 634	581	147	38	98.7	1.3
5413	Architectural, engineering, & related services .....	9	11 116	5 183	1 270	208	86.6	—
54133	Engineering services .....	6	D	D	D	c	D	D
541330	Engineering services .....	6	D	D	D	c	D	D
<b>CANTON, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>20</b>	<b>7 771</b>	<b>2 243</b>	<b>514</b>	<b>98</b>	<b>58.9</b>	<b>10.2</b>
541	Professional, scientific, & technical services .....	20	7 771	2 243	514	98	58.9	10.2
5411	Legal services .....	12	D	D	D	b	D	D
54111	Offices of lawyers .....	12	D	D	D	b	D	D
541110	Offices of lawyers .....	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	902	291	72	22	56.7	24.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	902	291	72	22	56.7	24.5
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>CARTHAGE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	14	D	D	D	b	D	D
<b>CLARKSDALE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>41</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	41	D	D	D	c	D	D
5411	Legal services .....	22	D	D	D	c	D	D
54111	Offices of lawyers .....	22	D	D	D	c	D	D
541110	Offices of lawyers .....	22	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 793	596	198	68	50.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 793	596	198	68	50.2	—
5413	Architectural, engineering, & related services .....	4	2 896	1 151	193	30	46.3	—
<b>CLEVELAND, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>35</b>	<b>8 813</b>	<b>3 187</b>	<b>843</b>	<b>124</b>	<b>50.8</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	35	8 813	3 187	843	124	50.8	4.4
5411	Legal services .....	17	D	D	D	b	D	D
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLINTON, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>8 905</b>	<b>3 985</b>	<b>993</b>	<b>177</b>	<b>58.5</b>	<b>34.6</b>
541	Professional, scientific, & technical services .....	31	8 905	3 985	993	177	58.5	34.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 396	2 339	637	98	29.2	70.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 396	2 339	637	98	29.2	70.8
5413	Architectural, engineering, & related services .....	8	2 402	868	188	24	92.2	1.5
<b>COLLINS, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>COLUMBIA, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>4 276</b>	<b>2 229</b>	<b>410</b>	<b>74</b>	<b>31.6</b>	<b>23.9</b>
541	Professional, scientific, & technical services .....	16	4 276	2 229	410	74	31.6	23.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>COLUMBUS, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>77</b>	<b>27 175</b>	<b>10 099</b>	<b>2 453</b>	<b>383</b>	<b>19.3</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	77	27 175	10 099	2 453	383	19.3	5.8
5411	Legal services .....	33	10 798	3 562	825	123	25.9	10.5
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 .....	15	7 417	3 317	822	125	13.7	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	7 417	3 317	822	125	13.7	.2
541211	Offices of certified public accountants .....	6	6 682	3 141	748	83	10.0	—
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	6	D	D	D	b	D	D
<b>CORINTH, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	39	D	D	D	c	D	D
5411	Legal services .....	17	3 401	1 263	281	53	39.8	9.7
54111	Offices of lawyers .....	17	3 401	1 263	281	53	39.8	9.7
541110	Offices of lawyers .....	17	3 401	1 263	281	53	39.8	9.7
5411101	Offices of lawyers (except legal aid societies) .....	17	3 401	1 263	281	53	39.8	9.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 713	573	184	67	81.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 713	573	184	67	81.7	4.8
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>CRYSTAL SPRINGS, MS</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>D'IBERVILLE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>8 467</b>	<b>800</b>	<b>147</b>	<b>23</b>	<b>100.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	8 467	800	147	23	100.0	—
5416	Management, scientific, & technical consulting services .....	1	D	D	D	a	D	D
54161	Management consulting services .....	1	D	D	D	a	D	D
541613	Marketing consulting services .....	1	D	D	D	a	D	D
<b>DURANT, MS</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>ELLISVILLE, MS</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>FLOWOOD, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>12 246</b>	<b>3 849</b>	<b>777</b>	<b>109</b>	<b>6.3</b>	<b>.6</b>
541	Professional, scientific, & technical services .....	9	12 246	3 849	777	109	6.3	.6
5415	Computer systems design & related services .....	1	D	D	D	b	D	D
54151	Computer systems design & related services .....	1	D	D	D	b	D	D
541512	Computer systems design services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D

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>FOREST, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>2 522</b>	<b>1 006</b>	<b>279</b>	<b>51</b>	<b>62.2</b>	<b>16.3</b>
541	Professional, scientific, & technical services .....	14	2 522	1 006	279	51	62.2	16.3
<b>FULTON, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 317</b>	<b>477</b>	<b>119</b>	<b>31</b>	<b>77.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	10	1 317	477	119	31	77.6	—
<b>GAUTIER, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>18 524</b>	<b>9 631</b>	<b>2 234</b>	<b>326</b>	<b>.6</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	13	18 524	9 631	2 234	326	.6	7.8
5413	Architectural, engineering, & related services .....	7	18 007	9 423	2 179	315	.3	6.2
54133	Engineering services .....	7	18 007	9 423	2 179	315	.3	6.2
541330	Engineering services .....	7	18 007	9 423	2 179	315	.3	6.2
<b>GREENVILLE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>31 682</b>	<b>8 757</b>	<b>1 930</b>	<b>299</b>	<b>32.6</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	66	31 682	8 757	1 930	299	32.6	4.3
5411	Legal services .....	29	D	D	D	c	D	D
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 .....	11	3 773	979	250	67	75.3	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 773	979	250	67	75.3	5.9
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
5417	Scientific research & development services .....	2	D	D	D	a	D	D
<b>GREENWOOD, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>61</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	61	D	D	D	e	D	D
5411	Legal services .....	27	6 340	2 100	469	80	34.1	3.2
54111	Offices of lawyers .....	27	6 340	2 100	469	80	34.1	3.2
541110	Offices of lawyers .....	27	6 340	2 100	469	80	34.1	3.2
5411101	Offices of lawyers (except legal aid societies) .....	27	6 340	2 100	469	80	34.1	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	5 368	1 915	436	72	37.5	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	5 368	1 915	436	72	37.5	2.3
541211	Offices of certified public accountants .....	10	5 054	1 799	408	58	37.1	2.5
5413	Architectural, engineering, & related services .....	8	7 312	2 900	791	110	9.2	41.6
54137	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	b	D	D
<b>GRENADA, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 233	982	209	38	11.5	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 233	982	209	38	11.5	17.2
5413	Architectural, engineering, & related services .....	6	3 525	2 095	314	47	25.0	.4
<b>GULFPORT, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>182</b>	<b>75 697</b>	<b>28 504</b>	<b>6 003</b>	<b>909</b>	<b>29.3</b>	<b>11.8</b>
541	Professional, scientific, & technical services .....	182	75 697	28 504	6 003	909	29.3	11.8
5411	Legal services .....	105	44 024	16 139	3 435	495	23.0	8.1
54111	Offices of lawyers .....	103	D	D	D	e	D	D
541110	Offices of lawyers .....	103	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	103	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	31	5 017	2 203	503	126	58.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	31	5 017	2 203	503	126	58.7	5.0
541211	Offices of certified public accountants .....	14	3 752	1 794	400	74	49.0	4.5
5413	Architectural, engineering, & related services .....	20	11 466	5 280	977	153	46.6	23.0
5415	Computer systems design & related services .....	6	3 642	1 297	223	27	30.2	—
54151	Computer systems design & related services .....	6	3 642	1 297	223	27	30.2	—
5418	Advertising & related services .....	10	5 141	1 293	410	55	31.1	3.6

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HATTIESBURG, MS *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>156</b>	<b>63 345</b>	<b>20 896</b>	<b>4 331</b>	<b>827</b>	<b>41.5</b>	<b>6.9</b>
541	Professional, scientific, & technical services .....	156	63 345	20 896	4 331	827	41.5	6.9
5411	Legal services .....	74	32 628	10 778	2 182	314	42.0	8.2
54111	Offices of lawyers .....	73	D	D	D	e	D	D
541110	Offices of lawyers .....	73	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	73	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	8 019	3 595	883	224	37.1	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	8 019	3 595	883	224	37.1	18.2
541211	Offices of certified public accountants .....	18	6 190	3 005	670	118	31.5	20.6
5413	Architectural, engineering, & related services .....	21	10 206	4 699	946	150	55.2	—
5415	Computer systems design & related services .....	4	D	D	D	a	D	D
54151	Computer systems design & related services .....	4	D	D	D	a	D	D
5418	Advertising & related services .....	8	1 799	334	67	55	4.6	—
54189	Other services related to advertising .....	4	D	D	D	b	D	D
541890	Other services related to advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>HATTIESBURG, MS (FORREST COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>147</b>	<b>57 823</b>	<b>18 879</b>	<b>3 957</b>	<b>753</b>	<b>44.2</b>	<b>7.3</b>
541	Professional, scientific, & technical services .....	147	57 823	18 879	3 957	753	44.2	7.3
5411	Legal services .....	72	D	D	D	e	D	D
54111	Offices of lawyers .....	71	D	D	D	e	D	D
541110	Offices of lawyers .....	71	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	71	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	26	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	26	D	D	D	c	D	D
541211	Offices of certified public accountants .....	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	20	D	D	D	c	D	D
5415	Computer systems design & related services .....	3	D	D	D	a	D	D
54151	Computer systems design & related services .....	3	D	D	D	a	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>HATTIESBURG, MS (LAMAR COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>5 522</b>	<b>2 017</b>	<b>374</b>	<b>74</b>	<b>12.8</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	9	5 522	2 017	374	74	12.8	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
<b>HAZLEHURST, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
5411	Legal services .....	8	D	D	D	b	D	D
54111	Offices of lawyers .....	8	D	D	D	b	D	D
541110	Offices of lawyers .....	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	8	D	D	D	b	D	D
<b>HERNANDO, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>3 747</b>	<b>988</b>	<b>221</b>	<b>46</b>	<b>91.8</b>	<b>6.1</b>
541	Professional, scientific, & technical services .....	20	3 747	988	221	46	91.8	6.1
<b>HOLLANDALE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 121</b>	<b>369</b>	<b>88</b>	<b>19</b>	<b>57.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 121	369	88	19	57.3	—
<b>HOLLY SPRINGS, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	18	D	D	D	b	D	D
<b>HORN LAKE, MS</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.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HOUSTON, MS</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	10	1 507	588	149	30	73.6	11.8
541	Professional, scientific, & technical services .....	10	1 507	588	149	30	73.6	11.8
<b>INDIANOLA, MS</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	20	5 512	1 485	356	74	58.1	4.0
541	Professional, scientific, & technical services .....	20	5 512	1 485	356	74	58.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 281	405	114	24	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 281	405	114	24	100.0	—
5414	Specialized design services .....	1	D	D	D	a	D	D
<b>IUKA, MS</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	11	1 604	416	97	30	53.6	3.6
541	Professional, scientific, & technical services .....	11	1 604	416	97	30	53.6	3.6
<b>JACKSON, MS *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	619	551 967	219 246	47 041	5 424	21.0	3.6
541	Professional, scientific, & technical services .....	619	551 967	219 246	47 041	5 424	21.0	3.6
5411	Legal services .....	238	268 076	107 574	21 772	2 151	20.3	2.1
54111	Offices of lawyers .....	236	D	D	D	g	D	D
541110	Offices of lawyers .....	236	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	236	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	103	53 599	25 157	5 896	768	17.9	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	103	53 599	25 157	5 896	768	17.9	7.1
541211	Offices of certified public accountants .....	67	47 186	22 741	5 258	525	17.0	3.8
541213	Tax return preparation services .....	12	D	D	D	c	D	D
541219	Other accounting services .....	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	111	103 719	40 790	8 304	1 137	14.3	6.6
54131	Architectural services .....	41	31 066	14 144	2 738	339	14.9	6.0
541310	Architectural services .....	41	31 066	14 144	2 738	339	14.9	6.0
54133	Engineering services .....	49	60 204	19 957	4 228	560	15.2	5.7
541330	Engineering services .....	49	60 204	19 957	4 228	560	15.2	5.7
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	c	D	D
5414	Specialized design services .....	13	3 577	741	159	46	77.0	3.1
54141	Interior design services .....	8	D	D	D	b	D	D
541410	Interior design services .....	8	D	D	D	b	D	D
5415	Computer systems design & related services .....	45	48 110	19 363	4 468	365	13.5	1.8
54151	Computer systems design & related services .....	45	48 110	19 363	4 468	365	13.5	1.8
541511	Custom computer programming services .....	18	31 112	16 129	3 615	247	14.2	2.4
541512	Computer systems design services .....	24	D	D	D	c	D	D
5415121	Computer systems integrators .....	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	52	24 984	10 102	2 440	355	48.0	6.0
54161	Management consulting services .....	46	23 390	9 664	2 330	342	46.8	4.0
541611	Administrative management & general management consulting service .....	27	D	D	D	e	D	D
541612	Human resources & executive search consulting services .....	13	5 063	1 426	361	48	51.4	4.3
541613	Marketing consulting services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	32	40 785	13 245	3 520	482	33.9	.9
54181	Advertising agencies .....	9	11 863	6 011	1 613	156	13.1	—
541810	Advertising agencies .....	9	11 863	6 011	1 613	156	13.1	—
54189	Other services related to advertising .....	10	D	D	D	b	D	D
541890	Other services related to advertising .....	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	24	D	D	D	c	D	D
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	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>JACKSON, MS (HINDS COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>604</b>	<b>532 306</b>	<b>211 662</b>	<b>45 107</b>	<b>5 181</b>	<b>20.0</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	604	532 306	211 662	45 107	5 181	20.0	3.4
5411	Legal services .....	234	265 380	106 613	21 620	2 136	20.0	2.1
541111	Offices of lawyers .....	232	D	D	D	g	D	D
541110	Offices of lawyers .....	232	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	232	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	102	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	102	D	D	D	f	D	D
541211	Offices of certified public accountants .....	67	47 186	22 741	5 258	525	17.0	3.8
541213	Tax return preparation services .....	12	D	D	D	c	D	D
541219	Other accounting services .....	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	108	D	D	D	g	D	D
54131	Architectural services .....	40	D	D	D	e	D	D
541310	Architectural services .....	40	D	D	D	e	D	D
54133	Engineering services .....	48	D	D	D	f	D	D
541330	Engineering services .....	48	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	c	D	D
5414	Specialized design services .....	11	D	D	D	a	D	D
54141	Interior design services .....	7	D	D	D	b	D	D
541410	Interior design services .....	7	D	D	D	a	D	D
5415	Computer systems design & related services .....	45	48 110	19 363	4 468	365	13.5	1.8
54151	Computer systems design & related services .....	45	48 110	19 363	4 468	365	13.5	1.8
541511	Custom computer programming services .....	18	31 112	16 129	3 615	247	14.2	2.4
541512	Computer systems design services .....	24	D	D	D	c	D	D
5415121	Computer systems integrators .....	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	48	D	D	D	e	D	D
54161	Management consulting services .....	43	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	27	D	D	D	e	D	D
541612	Human resources & executive search consulting services .....	11	D	D	D	b	D	D
5418	Advertising & related services .....	31	D	D	D	e	D	D
54181	Advertising agencies .....	9	11 863	6 011	1 613	156	13.1	—
541810	Advertising agencies .....	9	11 863	6 011	1 613	156	13.1	—
54189	Other services related to advertising .....	10	D	D	D	b	D	D
541890	Other services related to advertising .....	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	24	D	D	D	c	D	D
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	13	D	D	D	b	D	D
<b>JACKSON, MS (MADISON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	c	D	D
5418	Advertising & related services .....	1	D	D	D	c	D	D
<b>JACKSON, MS (RANKIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>KOSCIUSKO, MS</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
5413	Architectural, engineering, & related services .....	3	D	D	D	a	D	D
<b>LAUREL, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>67</b>	<b>45 690</b>	<b>11 503</b>	<b>2 598</b>	<b>447</b>	<b>31.6</b>	<b>27.2</b>
541	Professional, scientific, & technical services .....	67	45 690	11 503	2 598	447	31.6	27.2
5411	Legal services .....	28	9 627	1 561	341	73	40.5	12.0
541111	Offices of lawyers .....	28	9 627	1 561	341	73	40.5	12.0
541110	Offices of lawyers .....	28	9 627	1 561	341	73	40.5	12.0
5411101	Offices of lawyers (except legal aid societies) .....	28	9 627	1 561	341	73	40.5	12.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	6 163	2 962	579	119	31.6	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	6 163	2 962	579	119	31.6	6.9
541211	Offices of certified public accountants .....	15	5 650	2 817	508	87	29.4	7.5
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	4	D	D	D	b	D	D
54151	Computer systems design & related services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	c	D	D
54185	Display advertising .....	2	D	D	D	c	D	D
541850	Display advertising .....	2	D	D	D	c	D	D
5418502	Outdoor advertising services .....	2	D	D	D	c	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
5418903	Sign painting & lettering shop .....	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LELAND, MS</b>								
54	Professional, scientific, & technical services .....	4	905	361	32	7	22.2	—
541	Professional, scientific, & technical services .....	4	905	361	32	7	22.2	—
<b>LONG BEACH, MS</b>								
54	Professional, scientific, & technical services .....	17	7 285	3 143	758	97	24.2	—
541	Professional, scientific, & technical services .....	17	7 285	3 143	758	97	24.2	—
<b>LOUISVILLE, MS</b>								
54	Professional, scientific, & technical services .....	18	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	18	D	D	D	c	D	D
5411	Legal services .....	12	2 984	1 262	335	51	22.0	32.1
54111	Offices of lawyers .....	12	2 984	1 262	335	51	22.0	32.1
541110	Offices of lawyers .....	12	2 984	1 262	335	51	22.0	32.1
5411101	Offices of lawyers (except legal aid societies) .....	12	2 984	1 262	335	51	22.0	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 708	1 888	489	123	87.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 708	1 888	489	123	87.3	—
<b>LUCEDALE, MS</b>								
54	Professional, scientific, & technical services .....	12	3 998	1 821	291	61	40.2	12.3
541	Professional, scientific, & technical services .....	12	3 998	1 821	291	61	40.2	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>MCCOMB, MS</b>								
54	Professional, scientific, & technical services .....	40	8 986	2 834	674	138	54.1	.6
541	Professional, scientific, & technical services .....	40	8 986	2 834	674	138	54.1	.6
5411	Legal services .....	24	4 773	1 045	208	56	57.2	1.1
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 .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
<b>MADISON, MS</b>								
54	Professional, scientific, & technical services .....	31	7 814	2 163	541	75	54.3	.2
541	Professional, scientific, & technical services .....	31	7 814	2 163	541	75	54.3	.2
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
<b>MAGEE, MS</b>								
54	Professional, scientific, & technical services .....	11	3 119	1 397	300	52	33.8	20.2
541	Professional, scientific, & technical services .....	11	3 119	1 397	300	52	33.8	20.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	b	D	D
<b>MENDENHALL, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>MERIDIAN, MS</b>								
54	Professional, scientific, & technical services .....	106	32 450	9 820	2 372	452	41.9	4.4
541	Professional, scientific, & technical services .....	106	32 450	9 820	2 372	452	41.9	4.4
5411	Legal services .....	42	D	D	D	c	D	D
54111	Offices of lawyers .....	42	D	D	D	c	D	D
541110	Offices of lawyers .....	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	31	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	31	D	D	D	c	D	D
541211	Offices of certified public accountants .....	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	15	6 118	3 019	666	101	46.5	.6
5418	Advertising & related services .....	6	3 672	476	123	24	—	—
<b>MORTON, MS</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOSS POINT, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>9</b>	<b>8 133</b>	<b>4 853</b>	<b>1 148</b>	<b>196</b>	<b>6.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	8 133	4 853	1 148	196	6.6	—
5413	Architectural, engineering, & related services .....	1	D	D	D	c	D	D
<b>NATCHEZ, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>61</b>	<b>14 593</b>	<b>3 845</b>	<b>846</b>	<b>230</b>	<b>60.9</b>	<b>17.7</b>
541	Professional, scientific, & technical services .....	61	14 593	3 845	846	230	60.9	17.7
5411	Legal services .....	33	7 028	1 274	264	93	52.7	10.1
54111	Offices of lawyers .....	33	7 028	1 274	264	93	52.7	10.1
541110	Offices of lawyers .....	33	7 028	1 274	264	93	52.7	10.1
5411101	Offices of lawyers (except legal aid societies) .....	33	7 028	1 274	264	93	52.7	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	2 978	1 035	217	44	23.5	61.7
<b>NETTLETON, MS *</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>NETTLETON, MS (MONROE COUNTY PART) *</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>NEW ALBANY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>22</b>	<b>4 141</b>	<b>1 267</b>	<b>291</b>	<b>62</b>	<b>56.0</b>	<b>.2</b>
541	Professional, scientific, & technical services .....	22	4 141	1 267	291	62	56.0	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 916	705	186	30	44.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 916	705	186	30	44.3	—
<b>NEWTON, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>7</b>	<b>1 200</b>	<b>473</b>	<b>117</b>	<b>25</b>	<b>47.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	1 200	473	117	25	47.4	—
<b>OCEAN SPRINGS, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>42</b>	<b>30 084</b>	<b>12 855</b>	<b>3 238</b>	<b>319</b>	<b>20.3</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	42	30 084	12 855	3 238	319	20.3	5.4
5411	Legal services .....	16	D	D	D	b	D	D
54111	Offices of lawyers .....	15	D	D	D	b	D	D
541110	Offices of lawyers .....	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	930	356	88	22	96.2	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	930	356	88	22	96.2	3.8
5413	Architectural, engineering, & related services .....	10	D	D	D	c	D	D
54133	Engineering services .....	6	D	D	D	c	D	D
541330	Engineering services .....	6	D	D	D	c	D	D
<b>OKOLONA, MS</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>OLIVE BRANCH, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>14</b>	<b>5 848</b>	<b>2 690</b>	<b>567</b>	<b>193</b>	<b>54.8</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	14	5 848	2 690	567	193	54.8	.5
5416	Management, scientific, & technical consulting services .....	4	D	D	D	c	D	D
<b>OXFORD, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>61</b>	<b>25 926</b>	<b>13 471</b>	<b>2 806</b>	<b>409</b>	<b>28.7</b>	<b>15.0</b>
541	Professional, scientific, & technical services .....	61	25 926	13 471	2 806	409	28.7	15.0
5411	Legal services .....	31	13 117	7 678	1 355	180	18.8	2.0
54111	Offices of lawyers .....	31	13 117	7 678	1 355	180	18.8	2.0
541110	Offices of lawyers .....	31	13 117	7 678	1 355	180	18.8	2.0
5411101	Offices of lawyers (except legal aid societies) .....	31	13 117	7 678	1 355	180	18.8	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	7	D	D	D	b	D	D
54161	Management consulting services .....	6	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>PASCAGOULA, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>81</b>	<b>72 448</b>	<b>31 105</b>	<b>6 657</b>	<b>648</b>	<b>19.1</b>	<b>5.3</b>
541	Professional, scientific, & technical services .....	81	72 448	31 105	6 657	648	19.1	5.3
5411	Legal services .....	39	41 436	17 443	3 449	280	24.3	3.7
54111	Offices of lawyers .....	38	D	D	D	e	D	D
541110	Offices of lawyers .....	38	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	38	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 119	938	231	46	62.6	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 119	938	231	46	62.6	6.2
5413	Architectural, engineering, & related services .....	15	24 001	10 988	2 567	278	8.8	.1
54133	Engineering services .....	10	D	D	D	c	D	D
541330	Engineering services .....	10	D	D	D	c	D	D
<b>PASS CHRISTIAN, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 213</b>	<b>431</b>	<b>82</b>	<b>15</b>	<b>52.1</b>	<b>12.9</b>
541	Professional, scientific, & technical services .....	8	1 213	431	82	15	52.1	12.9
<b>PEARL, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>20 571</b>	<b>8 937</b>	<b>1 766</b>	<b>241</b>	<b>16.0</b>	<b>4.5</b>
541	Professional, scientific, & technical services .....	32	20 571	8 937	1 766	241	16.0	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 261	381	101	37	26.3	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 261	381	101	37	26.3	15.7
5413	Architectural, engineering, & related services .....	5	6 170	2 185	473	62	7.8	—
5416	Management, scientific, & technical consulting services .....	3	4 507	2 401	525	73	—	—
54161	Management consulting services .....	3	4 507	2 401	525	73	—	—
<b>PETAL, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 227</b>	<b>634</b>	<b>114</b>	<b>30</b>	<b>41.2</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	11	2 227	634	114	30	41.2	10.1
<b>PHILADELPHIA, MS</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
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>PICAYUNE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>5 493</b>	<b>2 383</b>	<b>484</b>	<b>111</b>	<b>36.0</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	32	5 493	2 383	484	111	36.0	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>PONTOTOC, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
<b>POPLARVILLE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>6 217</b>	<b>2 006</b>	<b>241</b>	<b>37</b>	<b>D</b>	<b>—</b>
541	Professional, scientific, & technical services .....	3	6 217	2 006	241	37	D	—
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
<b>QUITMAN, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>1 222</b>	<b>277</b>	<b>75</b>	<b>18</b>	<b>68.7</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	11	1 222	277	75	18	68.7	7.0
<b>RICHLAND, MS</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>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RIDGELAND, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>64</b>	<b>59 063</b>	<b>18 917</b>	<b>3 537</b>	<b>408</b>	<b>11.5</b>	<b>1.6</b>
541	Professional, scientific, & technical services .....	64	59 063	18 917	3 537	408	11.5	1.6
5411	Legal services .....	14	7 932	4 342	942	91	9.9	.5
54111	Offices of lawyers .....	14	7 932	4 342	942	91	9.9	.5
541110	Offices of lawyers .....	14	7 932	4 342	942	91	9.9	.5
5411101	Offices of lawyers (except legal aid societies) .....	14	7 932	4 342	942	91	9.9	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	b	D	D
541211	Offices of certified public accountants .....	7	D	D	D	b	D	D
541219	Other accounting services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	11	D	D	D	b	D	D
5415	Computer systems design & related services .....	9	D	D	D	b	D	D
54151	Computer systems design & related services .....	9	D	D	D	b	D	D
541512	Computer systems design services .....	2	D	D	D	b	D	D
5415121	Computer systems integrators .....	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	5	D	D	D	a	D	D
54161	Management consulting services .....	5	D	D	D	a	D	D
5418	Advertising & related services .....	8	D	D	D	b	D	D
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
<b>RIPLEY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>RULEVILLE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SENATOBIA, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>2 422</b>	<b>717</b>	<b>149</b>	<b>49</b>	<b>76.1</b>	<b>15.0</b>
541	Professional, scientific, & technical services .....	17	2 422	717	149	49	76.1	15.0
<b>SHELBY, MS</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>SOUTHAVEN, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>33</b>	<b>11 220</b>	<b>4 434</b>	<b>937</b>	<b>177</b>	<b>53.2</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	33	11 220	4 434	937	177	53.2	4.1
5411	Legal services .....	17	6 707	2 669	501	81	34.9	5.9
54111	Offices of lawyers .....	17	6 707	2 669	501	81	34.9	5.9
541110	Offices of lawyers .....	17	6 707	2 669	501	81	34.9	5.9
5411101	Offices of lawyers (except legal aid societies) .....	17	6 707	2 669	501	81	34.9	5.9
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>STARKVILLE, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>55</b>	<b>11 793</b>	<b>3 921</b>	<b>979</b>	<b>276</b>	<b>52.1</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	55	11 793	3 921	979	276	52.1	4.1
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
541213	Tax return preparation services .....	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	15	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TUPELO, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>131</b>	<b>62 726</b>	<b>26 277</b>	<b>6 218</b>	<b>838</b>	<b>22.8</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	131	62 726	26 277	6 218	838	22.8	5.1
5411	Legal services .....	56	21 956	9 674	2 183	266	31.1	3.3
54111	Offices of lawyers .....	56	21 956	9 674	2 183	266	31.1	3.3
541110	Offices of lawyers .....	56	21 956	9 674	2 183	266	31.1	3.3
5411101	Offices of lawyers (except legal aid societies) .....	56	21 956	9 674	2 183	266	31.1	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	7 265	3 465	879	171	46.3	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	7 265	3 465	879	171	46.3	3.2
541211	Offices of certified public accountants .....	18	D	D	D	b	D	D
541219	Other accounting services .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	12	D	D	D	c	D	D
54131	Architectural services .....	3	D	D	D	b	D	D
541310	Architectural services .....	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	8	10 569	4 706	1 134	109	2.6	1.9
54161	Management consulting services .....	7	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
5418	Advertising & related services .....	13	D	D	D	b	D	D
54189	Other services related to advertising .....	6	1 659	267	54	13	9.2	50.4
541890	Other services related to advertising .....	6	1 659	267	54	13	9.2	50.4
5419	Other professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>VERONA, MS</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>VICKSBURG, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>67</b>	<b>33 322</b>	<b>17 003</b>	<b>4 013</b>	<b>565</b>	<b>19.8</b>	<b>9.7</b>
541	Professional, scientific, & technical services .....	67	33 322	17 003	4 013	565	19.8	9.7
5411	Legal services .....	27	6 800	2 615	415	76	43.1	9.6
54111	Offices of lawyers .....	27	6 800	2 615	415	76	43.1	9.6
541110	Offices of lawyers .....	27	6 800	2 615	415	76	43.1	9.6
5411101	Offices of lawyers (except legal aid societies) .....	27	6 800	2 615	415	76	43.1	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	5 423	3 292	806	143	24.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	5 423	3 292	806	143	24.6	—
5413	Architectural, engineering, & related services .....	10	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
5415	Computer systems design & related services .....	5	D	D	D	b	D	D
54151	Computer systems design & related services .....	5	D	D	D	b	D	D
5417	Scientific research & development services .....	3	8 919	4 953	1 200	120	—	—
<b>WATER VALLEY, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>WAVELAND, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>WAYNESBORO, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
<b>WEST POINT, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>5 743</b>	<b>2 336</b>	<b>518</b>	<b>101</b>	<b>21.6</b>	<b>34.1</b>
541	Professional, scientific, & technical services .....	15	5 743	2 336	518	101	21.6	34.1
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
5413	Architectural, engineering, & related services .....	1	D	D	D	b	D	D
<b>WIGGINS, MS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	12	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WINONA, MS</b>								
54	Professional, scientific, & technical services .....	10	3 193	705	189	54	32.2	—
541	Professional, scientific, & technical services .....	10	3 193	705	189	54	32.2	—
<b>YAZOO CITY, MS</b>								
54	Professional, scientific, & technical services .....	14	9 110	1 167	205	54	19.0	.7
541	Professional, scientific, & technical services .....	14	9 110	1 167	205	54	19.0	.7
5411	Legal services .....	6	7 682	742	100	22	11.0	—
54111	Offices of lawyers .....	6	7 682	742	100	22	11.0	—
541110	Offices of lawyers .....	6	7 682	742	100	22	11.0	—
5411101	Offices of lawyers (except legal aid societies) .....	6	7 682	742	100	22	11.0	—
<b>BALANCE OF ADAMS COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	290	29	6	4	90.7	—
<b>BALANCE OF ALCORN COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF AMITE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	11	4 244	326	53	22	95.1	—
541	Professional, scientific, & technical services .....	11	4 244	326	53	22	95.1	—
5416	Management, scientific, & technical consulting services .....	1	D	D	D	a	D	D
<b>BALANCE OF ATTALA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF BENTON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	b	D	D
<b>BALANCE OF BOLIVAR COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF CALHOUN COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	15	4 044	1 068	249	47	88.5	5.2
541	Professional, scientific, & technical services .....	15	4 044	1 068	249	47	88.5	5.2
5416	Management, scientific, & technical consulting services .....	1	D	D	D	b	D	D
54161	Management consulting services .....	1	D	D	D	b	D	D
541618	Other management consulting services .....	1	D	D	D	b	D	D
<b>BALANCE OF CARROLL COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	4	540	116	20	7	35.2	—
<b>BALANCE OF CHICKASAW COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF CHOCTAW COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF CLAIBORNE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	7	1 082	242	49	15	52.0	—
541	Professional, scientific, & technical services .....	7	1 082	242	49	15	52.0	—
<b>BALANCE OF CLARKE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	4	1 165	534	124	23	41.7	58.3
541	Professional, scientific, & technical services .....	4	1 165	534	124	23	41.7	58.3
<b>BALANCE OF CLAY COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	3	60	11	2	2	41.7	58.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF COAHOMA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF COPIAH COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	3	140	46	3	3	—	68.6
<b>BALANCE OF COVINGTON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF DESOTO COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
<b>BALANCE OF FORREST COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	8	1 066	239	53	16	57.0	—
541	Professional, scientific, & technical services .....	8	1 066	239	53	16	57.0	—
<b>BALANCE OF FRANKLIN COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	7	2 180	783	191	39	86.1	1.4
541	Professional, scientific, & technical services .....	7	2 180	783	191	39	86.1	1.4
<b>BALANCE OF GEORGE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	7	355	71	23	12	71.8	23.7
<b>BALANCE OF GREENE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	294	101	28	9	100.0	—
<b>BALANCE OF GRENADA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF HANCOCK COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	20	D	D	D	f	D	D
541	Professional, scientific, & technical services .....	20	D	D	D	f	D	D
5413	Architectural, engineering, & related services .....	5	D	D	D	e	D	D
54133	Engineering services .....	4	D	D	D	e	D	D
541330	Engineering services .....	4	D	D	D	e	D	D
<b>BALANCE OF HARRISON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	23	6 037	2 747	767	387	19.0	16.5
541	Professional, scientific, & technical services .....	23	6 037	2 747	767	387	19.0	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	e	D	D
541213	Tax return preparation services .....	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
<b>BALANCE OF HINDS COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	17	2 836	837	172	42	70.1	21.4
541	Professional, scientific, & technical services .....	17	2 836	837	172	42	70.1	21.4
<b>BALANCE OF HOLMES COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	5	D	D	D	b	D	D
<b>BALANCE OF HUMPHREYS COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF JACKSON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	16	5 148	2 992	720	114	6.9	8.5
541	Professional, scientific, & technical services .....	16	5 148	2 992	720	114	6.9	8.5
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF JASPER COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	16	6 783	3 304	962	150	22.5	30.9
541	Professional, scientific, & technical services .....	16	6 783	3 304	962	150	22.5	30.9
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF JEFFERSON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	4	1 325	142	31	12	100.0	—
541	Professional, scientific, & technical services .....	4	1 325	142	31	12	100.0	—
<b>BALANCE OF JEFFERSON DAVIS COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	7	502	147	40	13	75.7	24.3
<b>BALANCE OF JONES COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>BALANCE OF KEMPER COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF LAFAYETTE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	9	1 646	658	100	13	55.0	1.0
541	Professional, scientific, & technical services .....	9	1 646	658	100	13	55.0	1.0
<b>BALANCE OF LAMAR COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	27	8 608	4 428	922	121	36.9	3.8
541	Professional, scientific, & technical services .....	27	8 608	4 428	922	121	36.9	3.8
5411	Legal services .....	10	D	D	D	b	D	D
54111	Offices of lawyers .....	9	D	D	D	b	D	D
541110	Offices of lawyers .....	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
<b>BALANCE OF LAUDERDALE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	11	1 431	737	162	31	24.2	6.8
541	Professional, scientific, & technical services .....	11	1 431	737	162	31	24.2	6.8
<b>BALANCE OF LAWRENCE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	4	612	117	26	10	82.8	—
<b>BALANCE OF LEAKE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF LEE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	6	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>BALANCE OF LEFLORE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF LINCOLN COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	7	759	268	49	17	32.5	20.2
<b>BALANCE OF LOWNDES COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	13	4 189	2 228	588	76	33.3	11.3
541	Professional, scientific, & technical services .....	13	4 189	2 228	588	76	33.3	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 012	1 213	332	47	7.0	23.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 012	1 213	332	47	7.0	23.5
541219	Other accounting services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	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 MADISON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	13	D	D	D	e	D	D
541	Professional, scientific, & technical services .....	13	D	D	D	e	D	D
5411	Legal services .....	2	D	D	D	e	D	D
54119	Other legal services .....	1	D	D	D	e	D	D
541199	All other legal services .....	1	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF MARION COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	1 432	716	148	38	100.0	—
541	Professional, scientific, & technical services .....	5	1 432	716	148	38	100.0	—
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>BALANCE OF MARSHALL COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF MONROE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF NESHOBA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF NEWTON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	9	4 737	2 632	508	207	22.4	1.1
541	Professional, scientific, & technical services .....	9	4 737	2 632	508	207	22.4	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	c	D	D
<b>BALANCE OF NOXUBEE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	8	644	141	46	27	73.8	3.9
<b>BALANCE OF OKTIBBEHA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	6	839	155	36	10	38.5	61.5
<b>BALANCE OF PANOLA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	6	1 109	269	93	19	20.8	33.2
541	Professional, scientific, & technical services .....	6	1 109	269	93	19	20.8	33.2
<b>BALANCE OF PEARL RIVER COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	14	1 917	803	249	26	63.3	6.6
541	Professional, scientific, & technical services .....	14	1 917	803	249	26	63.3	6.6
<b>BALANCE OF PERRY COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	786	222	47	14	76.1	—
<b>BALANCE OF PIKE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	12	1 668	415	94	25	78.4	8.0
541	Professional, scientific, & technical services .....	12	1 668	415	94	25	78.4	8.0
<b>BALANCE OF PONTOTOC COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF PRETISS COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF QUITMAN COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	6	701	177	49	21	53.5	6.7

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 RANKIN COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	23	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>BALANCE OF SCOTT COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF SHARKEY COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	7	1 428	606	127	22	64.6	—
541	Professional, scientific, & technical services .....	7	1 428	606	127	22	64.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
<b>BALANCE OF SIMPSON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>BALANCE OF SMITH COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	13	4 046	546	152	41	93.8	3.1
541	Professional, scientific, & technical services .....	13	4 046	546	152	41	93.8	3.1
5411	Legal services .....	5	3 393	398	93	21	100.0	—
54111	Offices of lawyers .....	5	3 393	398	93	21	100.0	—
541110	Offices of lawyers .....	5	3 393	398	93	21	100.0	—
5411101	Offices of lawyers (except legal aid societies) .....	5	3 393	398	93	21	100.0	—
<b>BALANCE OF STONE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF SUNFLOWER COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF TALLAHATCHIE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	10	1 579	513	64	19	60.7	9.9
541	Professional, scientific, & technical services .....	10	1 579	513	64	19	60.7	9.9
<b>BALANCE OF TATE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	4	395	38	11	5	46.8	29.4
<b>BALANCE OF TIPPAAH COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF TISHOMINGO COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	1 502	1 060	242	13	8.7	—
541	Professional, scientific, & technical services .....	5	1 502	1 060	242	13	8.7	—
<b>BALANCE OF TUNICA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	6	2 503	502	71	19	88.1	11.9
541	Professional, scientific, & technical services .....	6	2 503	502	71	19	88.1	11.9
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>BALANCE OF UNION COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	642	140	29	13	44.5	—
<b>BALANCE OF WALTHALL COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	7	898	245	74	19	50.6	—
541	Professional, scientific, & technical services .....	7	898	245	74	19	50.6	—
<b>BALANCE OF WARREN COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	9	857	411	76	12	66.0	4.3

See footnotes at end of table.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WASHINGTON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	7	2 503	998	231	36	1.5	.8
541	Professional, scientific, & technical services .....	7	2 503	998	231	36	1.5	.8
<b>BALANCE OF WAYNE COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF WEBSTER COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	11	3 247	1 129	240	52	38.6	—
541	Professional, scientific, & technical services .....	11	3 247	1 129	240	52	38.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
<b>BALANCE OF WILKINSON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	6	696	146	35	13	28.7	42.5
<b>BALANCE OF WINSTON COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF YALOBUSHA COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF YAZOO COUNTY, MS</b>								
54	Professional, scientific, & technical services .....	5	327	90	26	13	100.0	—

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

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

### **EXPENSES (\$1,000)**

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

### **FIRST-QUARTER PAYROLL (\$1,000)**

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

### **NUMBER OF ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

### **NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

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

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

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

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

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

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

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

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

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

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



# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**

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

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

### **541 Professional, Scientific, and Technical Services**

Industries in the Professional, Scientific, and Technical Services subsector group establishments engaged in processes where human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis, where an individual or team is responsible for the delivery of services to the client. The individual industries of this subsector are defined on the basis of the particular expertise and training of the services provider.

The distinguishing feature of the Professional, Scientific, and Technical Services subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance, unlike health care, for example, where “high tech” machines and materials are important collaborating inputs to labor skills in the production of health care. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires degrees, though not in every case.

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

### **5411 Legal Services**

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

#### **54111 Offices of Lawyers**

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

#### **541110 Offices of Lawyers**

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

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

8111 Legal Services

#### **5411101 Offices of Lawyers (Except Legal Aid Societies)**

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

#### **5411102 Legal Aid Societies and Similar Legal Services**

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

#### **54119 Other Legal Services**

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

#### **541191 Title Abstract and Settlement Offices**

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

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

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

6541 Title and Settlement Offices

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

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

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

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

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

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

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

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

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

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

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

8721 (pt) Offices of Certified Public Accountants

### **541213 Tax Preparation Services**

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

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

7291 Tax Preparation Services

### **541214 Payroll Services**

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

### **5412141 Talent Payment Services**

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

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

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

### **541219 Other Accounting Services**

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

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

8721 (pt) Other Accounting Services

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## **5413 Architectural, Engineering, and Related Services**

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

### **54131 Architectural Services**

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

#### **541310 Architectural Services**

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

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

8712 Architectural Services

#### **54133 Engineering Services**

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

#### **541330 Engineering Services**

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

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

8711 Engineering Services

#### **54134 Drafting Services**

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

#### **541340 Drafting Services**

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

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

7389 (pt) Drafting Services

#### **54135 Building Inspection Services**

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

#### **541350 Building Inspection Services**

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

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

7389 (pt) Building Inspection Services

#### **54136 Geophysical Surveying and Mapping Services**

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

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### **541360 Geophysical Surveying and Mapping Services**

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

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

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

#### **5413601 Geophysical Surveying**

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

#### **5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis**

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

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

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

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

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

### **54137 Surveying and Mapping (Except Geophysical) Services**

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

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

### **541370 Surveying and Mapping (Except Geophysical) Services**

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

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

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

#### **5413701 Surveying Services**

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

#### **5413702 Map Making Services**

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

### **54138 Testing Laboratories**

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

#### **541380 Testing Laboratories**

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

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

- 8734 (pt) Testing Laboratories

## **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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### **MISSISSIPPI**

**Baldwyn** is in Lee and Prentiss Counties.

**Hattiesburg** is in Forrest and Lamar Counties.

**Jackson** is in Hinds, Madison, and Rankin Counties.

**Nettleton** is in Lee and Monroe Counties.



# Appendix E. Metropolitan Areas

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## **MISSISSIPPI**

### **Biloxi—Gulfport—Pascagoula, MS MSA**

Hancock County, MS

Harrison County, MS

Jackson County, MS

### **Hattiesburg, MS MSA**

Forrest County, MS

Lamar County, MS

## **Jackson, MS MSA**

Hinds County, MS

Madison County, MS

Rankin County, MS

## **Memphis, TN—AR—MS MSA**

Crittenden County, AR

DeSoto County, MS

Fayette County, TN

Shelby County, TN

Tipton County, TN

