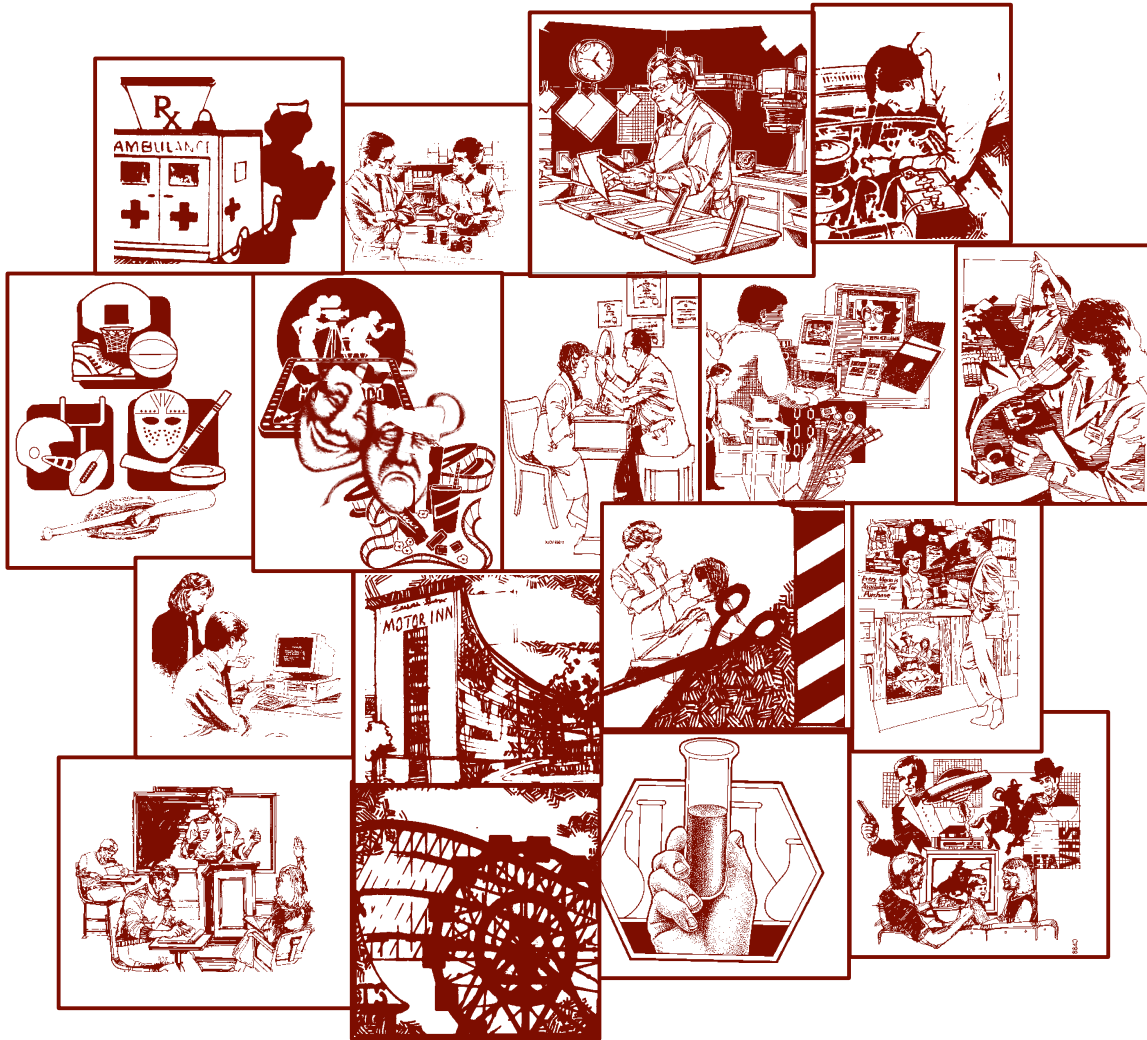


CURRENT BUSINESS REPORTS

# Service Annual Survey: 1997

BS/97



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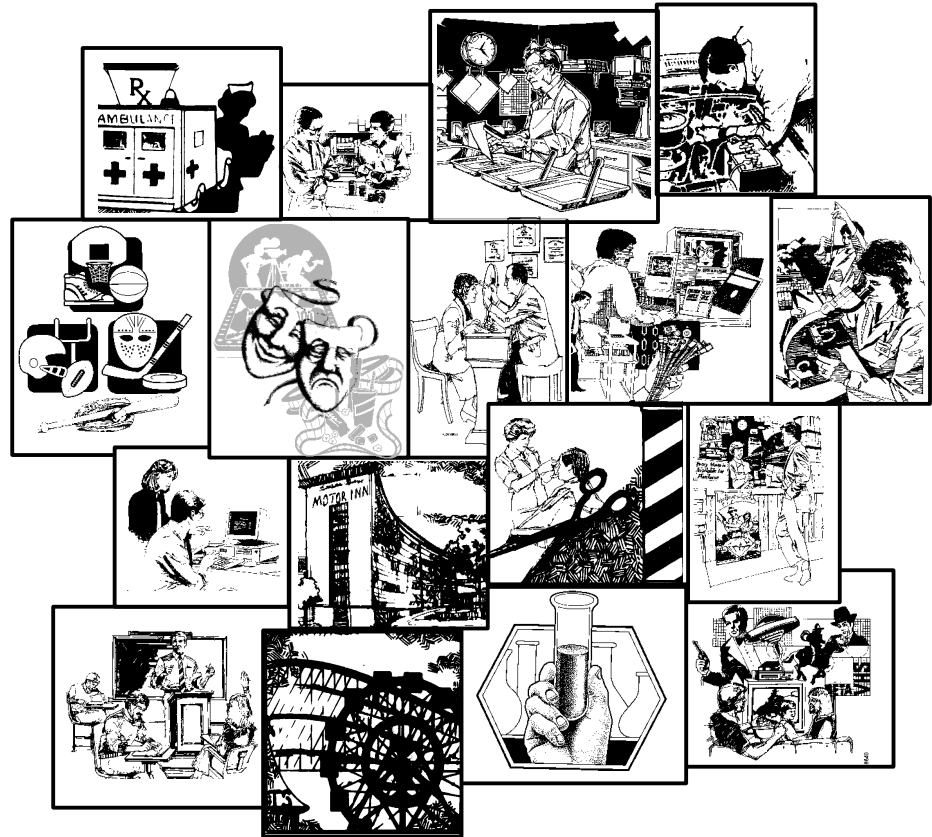
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# Introduction

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## Coverage

This report presents the results from the 1997 Service Annual Survey (SAS). This annual sample survey provides estimates of operating receipts of taxable firms and revenue and expenses of firms exempt from Federal income taxes for selected service industries.

The statistics presented in this report are summarized by kind-of-business classification based on the 1987 edition of the *Standard Industrial Classification* (SIC) manual issued by the Office of Management and Budget. The industries covered are defined in Division I of the SIC Manual and include: hotels, rooming houses, camps, and other lodging places (SIC 70); personal services (SIC 72); business services (SIC 73); automotive repair, services and parking (SIC 75); miscellaneous repair services (SIC 76); motion pictures (SIC 78); amusement and recreation services (SIC 79); health services (SIC 80); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); selected membership organizations (SIC's 861, 862, 864, and 869); and engineering, accounting, research, management, and related services (SIC 87). The survey also includes arrangement of passenger transportation (Division E, SIC 472) and real estate agents and managers (Division H, SIC 653).

The survey excludes from Division I of the SIC Manual, elementary and secondary schools (SIC 821); colleges, universities, professional schools, and junior colleges (SIC 822); miscellaneous educational services (SIC 829); labor unions and similar labor organizations (SIC 863); political organizations (SIC 865); religious organizations (SIC 866); private households (SIC 881); and services not elsewhere classified (SIC 899).

Separate estimates were developed for receipts of taxable firms and revenue of firms exempt from Federal income taxes for camps and recreational vehicle parks (SIC 703); selected amusement services (SIC's 792 and 7991, 7997 and 7999); selected health services (SIC's 801, 802, 805, 806, 808, and 809); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); research, testing, and development services (SIC 873); and selected management and public relation services (SIC 874, excluding 8744). Firms considered tax exempt include membership

lodging (SIC 704), membership organizations (SIC 86), and noncommercial research organizations (SIC 8733). Firms in all remaining SIC's were defined to be taxable.

The estimates for tax-exempt firms were derived from a sample of employer firms only. For all other kinds of business presented here, data represent combined estimates for employers and nonemployers.

The survey excluded all government establishments classified in the covered industries, except for government-operated hospitals which were included.

Appendix A provides estimated measures of sampling variability (coefficients of variation) for the dollar volume estimates and all estimated ratios presented in the report. Appendix B gives an explanation of the survey coverage, sampling, and estimation methodology. Appendix C provides a description of each kind of business included in the report. Samples of the 1997 questionnaires are shown in Appendix D.

## Nonemployer Revisions

The 1996 nonemployer receipts shown in this report reflect a change that adjusted previously published estimates by replacing imputed 1996 nonemployer data with administrative records data provided by other federal agencies.

## Unpublished Estimates

Additional statistics, such as dollar volume estimates for some kinds of business not separately shown in this report, are produced as a byproduct of the regularly published statistics. These additional estimates have not been included in this publication because of high sampling variability, poor response rates, or other factors that result in their failure to meet Census Bureau standards for publication. The Bureau of the Census, upon written request, will release such figures for individual use, though not for publication. It should be noted that some unpublished figures can be derived directly from this report by subtracting published estimates from their respective totals. However, the figures obtained by such subtraction would be subject to the poor response rates or high sampling variability described previously for unpublished kinds of business.

## Dollar Values

All dollar values presented in this report are expressed in current dollars; that is, the estimates are not adjusted to

a constant dollar series. Consequently, when comparing estimates to prior years, users also should consider price level changes.

### **Census Disclosure Rules**

In accordance with Federal law governing Census Bureau reports, no estimates are published that would disclose the operations of an individual firm.

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## Chapter 1. Selected Service Industries

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### SUMMARY OF FINDINGS

#### Taxable Firms

Business services (SIC 73) had estimated receipts of \$552.5 billion in 1997, a 14.1 percent increase from 1996. Estimated operating receipts for health services (SIC 80) rose 5.8 percent from 1996 to \$421.3 billion. Receipts for engineering, accounting, research, management, and related services (SIC 87) were \$322.2 billion, a 10.2 percent increase from 1996. Operating receipts for legal services (SIC 81) were \$132.8 billion in 1997, a 6.5 percent increase from 1996. The receipts for museums, art galleries, and botanical and zoological gardens (SIC 84) were \$322 million in 1997, a 17.9 percent increase from 1996.

#### Tax-Exempt Firms

Revenue for health services (SIC 80) was \$415.0 billion, up 3.5 percent from 1996. Revenue for social services (SIC 83) was \$83.2 billion, a 10.6 percent increase from 1996. Selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) revenue in 1997 rose 9.8 percent from 1996.

Expenses in 1997 for health services (SIC 80) and social services (SIC 83) were up 2.2 percent and 10.3 percent, respectively, from 1996. Expenses for selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) increased 6.4 percent from 1996 to 1997.

**Table 1.1. Selected Service Industries—Estimated Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
472	Arrangement of passenger transportation .....	16,584	15,354	14,192	13,125	12,396
653	Real estate agents and managers .....	99,202	90,186	82,667	80,947	79,206
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	94,024	88,961	84,093	79,555	74,149
72	Personal services .....	76,938	73,905	70,607	66,105	62,597
73	Business services .....	552,488	484,242	425,075	375,067	337,403
75	Automotive repair, services, and parking .....	111,837	106,638	99,227	91,865	84,324
76	Miscellaneous repair services .....	48,054	46,101	44,870	40,683	36,772
78	Motion pictures .....	63,010	60,279	57,184	53,504	49,799
79	Amusement and recreation services .....	93,794	85,733	77,452	68,453	63,651
80	Health services .....	421,317	398,353	376,279	351,419	335,108
81	Legal services .....	132,784	124,659	116,000	114,603	112,145
824	Vocational schools .....	7,104	6,190	5,285	4,710	4,507
83	Social services .....	30,506	27,694	24,858	22,498	20,146
84	Museums, art galleries, and botanical and zoological gardens .....	322	273	247	231	222
87	Engineering, accounting, research, management, and related services .....	322,205	292,260	263,835	235,447	222,853

See footnotes at end of table.

Table 1.1. **Selected Service Industries—Estimated Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
472	Arrangement of passenger transportation .....	11,926	11,438	12,276	11,041	9,521
653	Real estate agents and managers .....	73,115	63,180	63,023	62,325	58,980
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	71,038	65,284	64,225	61,229	58,637
72	Personal services .....	59,597	54,620	54,736	51,832	48,329
73	Business services .....	309,439	287,214	280,699	251,648	223,369
75	Automotive repair, services, and parking .....	78,511	71,542	73,722	70,961	66,053
76	Miscellaneous repair services .....	35,238	32,401	32,848	30,064	27,659
78	Motion pictures .....	45,662	42,838	39,982	36,173	31,746
79	Amusement and recreation services .....	57,699	51,654	50,126	44,539	41,272
80	Health services .....	321,653	293,907	271,212	241,558	221,741
81	Legal services .....	108,443	100,027	97,640	89,144	81,636
824	Vocational schools .....	4,429	4,183	4,519	4,577	4,263
83	Social services .....	18,201	16,365	15,509	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	192	154	144	(NA)	(NA)
87	Engineering, accounting, research, management, and related services .....	215,624	202,696	198,395	183,528	160,446

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. See Appendix A, Table A-1.1 for estimated measures of sampling variability (coefficients of variation).

**Table 1.2. Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
472	Arrangement of passenger transportation .....	8.0	8.2	8.1	5.9	3.9
653	Real estate agents and managers .....	10.0	9.1	2.1	2.2	8.3
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	5.7	5.8	5.7	7.3	4.4
72	Personal services .....	4.1	4.7	6.8	5.6	5.0
73	Business services .....	14.1	13.9	13.3	11.2	9.0
75	Automotive repair, services, and parking .....	4.9	7.5	8.0	8.9	7.4
76	Miscellaneous repair services .....	4.2	2.7	10.3	10.6	4.4
78	Motion pictures .....	4.5	5.4	6.9	7.4	9.1
79	Amusement and recreation services .....	9.4	10.7	13.1	7.5	10.3
80	Health services .....	5.8	5.9	7.1	4.9	4.2
81	Legal services .....	6.5	7.5	1.2	2.2	3.4
824	Vocational schools .....	14.8	17.1	12.2	4.5	1.8
83	Social services .....	10.2	11.4	10.5	11.7	10.7
84	Museums, art galleries, and botanical and zoological gardens .....	17.9	10.5	6.9	4.1	15.6
87	Engineering, accounting, research, management, and related services .....	10.2	10.8	12.1	5.7	3.4

See footnotes at end of table.

Table 1.2. **Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
472	Arrangement of passenger transportation .....	4.3	-6.8	11.2	16.0	16.2
653	Real estate agents and managers .....	15.7	0.2	1.1	5.7	11.5
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	8.8	1.6	4.9	4.4	9.3
72	Personal services .....	9.1	-0.2	5.6	7.2	11.8
73	Business services .....	7.7	2.3	11.5	12.7	18.3
75	Automotive repair, services, and parking .....	9.7	-3.0	3.9	7.4	13.3
76	Miscellaneous repair services .....	8.8	-1.4	9.3	8.7	12.4
78	Motion pictures .....	6.6	7.1	10.5	13.9	14.4
79	Amusement and recreation services .....	11.7	3.0	12.5	7.9	12.6
80	Health services .....	9.4	8.4	12.3	8.9	13.0
81	Legal services .....	8.4	2.4	9.5	9.2	13.2
824	Vocational schools .....	5.9	-7.4	-1.3	7.4	25.4
83	Social services .....	11.2	5.5	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	24.7	6.9	(NA)	(NA)	(NA)
87	Engineering, accounting, research, management, and related services .....	6.4	2.2	8.1	14.4	14.7

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. See Appendix A, Table A-1.1 for estimated measures of sampling variability (coefficients of variation).



Table 1.3. **Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
703, 704 792, 7991, 7997, 7999	Camps and membership lodging .....	929	877	846	836	817
80	Selected amusement and recreation services <sup>1</sup> ..	14,600	13,299	12,778	11,560	10,279
81	Health services .....	414,990	401,047	385,210	363,112	345,081
823	Legal aid societies and similar legal services ...	1,446	1,259	1,278	1,241	1,190
824	Libraries .....	850	754	730	655	606
83	Vocational schools .....	871	772	696	612	569
84	Social services .....	83,235	75,240	70,303	63,493	59,052
86 (pt.)	Museums, art galleries, and botanical and zoological gardens .....	6,231	4,729	4,295	3,972	3,615
873	Selected membership organizations <sup>2</sup> .....	51,098	48,897	45,873	41,907	39,426
8731	Research, development, and testing services ..	16,839	14,906	14,493	13,919	13,180
8733	Commercial physical and biological research .	5,950	5,703	5,951	(NA)	(NA)
874 ex. 8744	Noncommercial research organizations .....	9,953	8,293	7,688	(NA)	(NA)
	Management and public relations services, except facilities support management services	6,583	4,821	3,732	3,119	2,588

See footnotes at end of table.

Table 1.3. **Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
703, 704 792, 7991, 7997, 7999	Camps and membership lodging .....	808	782	798	(NA)	(NA)
80	Selected amusement and recreation services <sup>1</sup> ..	8,993	8,160	7,922	7,163	6,506
81	Health services .....	324,416	298,168	267,858	(NA)	(NA)
823	Legal aid societies and similar legal services ...	1,161	1,162	1,088	944	775
824	Libraries .....	527	481	476	(NA)	(NA)
83	Vocational schools .....	549	486	507	(NA)	(NA)
84	Social services .....	53,673	49,055	45,255	(NA)	(NA)
86 (pt.)	Museums, art galleries, and botanical and zoological gardens .....	3,199	3,048	2,871	(NA)	(NA)
873	Selected membership organizations <sup>2</sup> .....	36,256	33,288	31,458	(NA)	(NA)
8731	Research, development, and testing services ..	12,534	11,463	11,035	9,975	9,014
8733	Commercial physical and biological research .	(NA)	(NA)	(NA)	(NA)	(NA)
874 ex. 8744	Noncommercial research organizations .....	(NA)	(NA)	(NA)	(NA)	(NA)
	Management and public relations services, except facilities support management services	2,246	2,150	1,933	1,494	1,201

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.4. **Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1997**

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
703, 704	Camps and membership lodging .....	5.9	3.7	1.2	2.3	1.1
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	9.8	4.1	10.5	12.5	14.3
80	Health services .....	3.5	4.1	6.1	5.2	6.4
81	Legal aid societies and similar legal services ...	14.9	-1.5	3.0	4.3	2.5
823	Libraries .....	12.7	3.3	11.5	8.1	15.0
824	Vocational schools .....	12.8	10.9	13.7	7.6	3.6
83	Social services .....	10.6	7.0	10.7	7.5	10.0
84	Museums, art galleries, and botanical and zoological gardens .....	31.8	10.1	8.1	9.9	13.0
86 (pt.)	Selected membership organizations <sup>2</sup> .....	4.5	6.6	9.5	6.3	8.7
873	Research, development, and testing services ..	13.0	2.8	4.1	5.6	5.2
8731	Commercial physical and biological research .	4.3	-4.2	(NA)	(NA)	(NA)
8733	Noncommercial research organizations .....	20.0	7.9	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	36.5	29.2	19.7	20.5	15.2

See footnotes at end of table.

Table 1.4. **Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
703, 704	Camps and membership lodging .....	3.3	-2.0	(NA)	(NA)	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	10.2	3.0	10.6	10.1	11.1
80	Health services .....	8.8	11.3	(NA)	(NA)	(NA)
81	Legal aid societies and similar legal services ...	-0.1	6.8	15.3	21.8	16.5
823	Libraries .....	9.6	1.1	(NA)	(NA)	(NA)
824	Vocational schools .....	13.0	-4.1	(NA)	(NA)	(NA)
83	Social services .....	9.4	8.4	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	5.0	6.2	(NA)	(NA)	(NA)
86 (pt.)	Selected membership organizations <sup>2</sup> .....	8.9	5.8	(NA)	(NA)	(NA)
873	Research, development, and testing services ..	9.3	3.9	10.6	10.7	8.6
8731	Commercial physical and biological research .	(NA)	(NA)	(NA)	(NA)	(NA)
8733	Noncommercial research organizations .....	(NA)	(NA)	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	4.5	11.2	29.4	24.4	33.1

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.5. **Selected Service Industries—Estimated Expenses for Tax-Exempt Firms: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
703, 704 792, 7991, 7997, 7999	Camps and membership lodging .....	871	863	837	827	817
80	Selected amusement and recreation services <sup>1</sup> ..	13,302	12,502	12,136	11,312	10,027
81	Health services .....	397,935	389,378	372,978	355,991	334,458
823	Legal aid societies and similar legal services ...	1,402	1,208	1,250	1,205	1,148
824	Libraries .....	765	733	680	634	600
83	Vocational schools .....	753	683	634	571	558
84	Social services .....	74,881	67,890	63,354	56,525	52,304
86 (pt.)	Museums, art galleries, and botanical and zoological gardens .....	4,105	3,897	3,613	3,480	3,094
873	Selected membership organizations <sup>2</sup> .....	47,402	45,438	42,705	38,691	37,032
8731	Research, development, and testing services ..	15,840	14,678	13,866	13,299	12,967
8733	Commercial physical and biological research .	5,783	5,625	5,846	(NA)	(NA)
874 ex. 8744	Noncommercial research organizations .....	9,154	8,216	7,230	(NA)	(NA)
	Management and public relations services, except facilities support management services	6,246	4,540	3,510	2,916	2,427

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

**Table 1.6. Selected Service Industries—Estimated Year-to-year Percent Change in Expenses for Tax-Exempt Firms: 1993 Through 1997**

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993
703, 704	Camps and membership lodging .....	0.9	3.1	1.2	1.2
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> .....	6.4	3.0	7.3	12.8
80	Health services .....	2.2	4.4	4.8	6.4
81	Legal aid societies and similar legal services .....	16.1	-3.4	3.7	5.0
823	Libraries .....	4.4	7.8	7.3	5.7
824	Vocational schools .....	10.2	7.7	11.0	2.3
83	Social services .....	10.3	7.2	12.1	8.1
84	Museums, art galleries, and botanical and zoological gardens .....	5.3	7.9	3.8	12.5
86 (pt.)	Selected membership organizations <sup>2</sup> .....	4.3	6.4	10.4	4.5
873	Research, development, and testing services .....	7.9	5.9	4.3	2.6
8731	Commercial physical and biological research .....	2.8	-3.8	(NA)	(NA)
8733	Noncommercial research organizations .....	11.4	13.6	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services .....	37.6	29.3	20.4	20.1

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

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## Chapter 2. Selected Travel and Lodging Services (SIC's 472 and 70)

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### SUMMARY OF FINDINGS

Receipts in 1997 for arrangers of passenger transportation (SIC 472) rose 8.0 percent from 1996 to \$16.6 billion. Receipts for air carriers were \$8.3 billion, representing 56.3 percent of the industry total. Packaged tours were the source of 19.4 percent of arrangers of passenger transportation receipts in 1997. Receipts for travel agencies (SIC 4724) in 1997 were \$11.0 billion, a 8.5 percent increase from 1996.

Estimated expenses for arrangers of passenger transportation were \$13.2 billion in 1997. These expense estimates apply only to employer firms. Annual payroll was

\$5.5 billion, up 6.8 percent from 1996 and accounted for 41.5 percent of total expenses in 1997.

Estimated receipts for hotels, rooming houses, camps, and other lodging places, except on a membership basis (SIC 70, except 704), were \$94.0 billion in 1997, a 5.7 percent increase from 1996. Hotels and motels (SIC 701) had receipts of \$90.7 billion, a 5.6 percent gain from 1996. Receipts in 1997 for camps and recreational vehicle parks (SIC 703) were \$2.6 billion in 1997.

Table 2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	16,584	15,354	14,192	13,125	12,396
4724	Travel agencies . . . . .	11,047	10,177	9,313	8,660	8,280
4725	Tour operators . . . . .	2,827	2,826	2,599	2,432	2,175
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	94,024	88,961	84,093	79,555	74,149
701	Hotels and motels . . . . .	90,658	85,840	81,104	76,696	71,519
703	Camps and recreational vehicle parks . . . . .	2,551	2,414	2,359	2,238	2,064

See footnotes at end of table.



Table 2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	11,926	11,438	12,276	11,041	9,521
4724	Travel agencies . . . . .	8,105	7,675	7,985	(NA)	(NA)
4725	Tour operators . . . . .	2,009	1,921	2,055	(NA)	(NA)
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	71,038	65,284	64,225	61,229	58,637
701	Hotels and motels . . . . .	68,508	63,082	61,991	59,087	56,500
703	Camps and recreational vehicle parks . . . . .	2,006	1,647	1,695	1,594	1,651

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in Table 2.3. Expense estimates for tax-exempt firms and organizations are shown in Table 2.4. See Appendix A, Table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.2. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	8.0	8.2	8.1	5.9	3.9
4724	Travel agencies . . . . .	8.5	9.3	7.5	4.6	2.2
4725	Tour operators . . . . .	0.0	8.7	6.9	11.8	8.3
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	5.7	5.8	5.7	7.3	4.4
701	Hotels and motels . . . . .	5.6	5.8	5.7	7.2	4.4
703	Camps and recreational vehicle parks . . . . .	5.7	2.3	5.4	8.4	2.9

See footnotes at end of table.

Table 2.2. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	4.3	-6.8	11.2	16.0	16.2
4724	Travel agencies . . . . .	5.6	-3.9	(NA)	(NA)	(NA)
4725	Tour operators . . . . .	4.6	-6.5	(NA)	(NA)	(NA)
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	8.8	1.6	4.9	4.4	9.3
701	Hotels and motels . . . . .	8.6	1.8	4.9	4.6	9.4
703	Camps and recreational vehicle parks . . . . .	21.8	-2.8	6.3	-3.5	7.0

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in Table 2.3. Expense estimates for tax-exempt firms and organizations are shown in Table 2.4. See Appendix A, Table A-2.1 for estimated measures of sampling variability (coefficients of variation).

**Table 2.3. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Revenue for Tax-Exempt Firms: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
703, 704	Camps and membership lodging .....	929	877	846	836	817
703	Camps and recreational vehicle parks .....	478	439	404	388	375
704	Organization hotels and lodging houses, on membership basis .....	451	438	442	448	442

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.4. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1993 Through 1997**

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
703, 704	Camps and membership lodging .....	5.9	3.7	1.2	2.3	1.1
703	Camps and recreational vehicle parks .....	8.9	8.7	4.1	3.5	0.3
704	Organization hotels and lodging houses, on membership basis .....	3.0	-0.9	-1.3	1.4	1.8

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.5. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Expenses for Tax-Exempt Firms: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
703, 704	Camps and membership lodging .....	871	863	837	827	817
703	Camps and recreational vehicle parks .....	449	434	408	384	371
704	Organization hotels and lodging houses, on membership basis .....	422	429	429	443	446

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.6. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Expenses for Tax-Exempt Firms: 1993 Through 1997**

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
703, 704	Camps and membership lodging .....	0.9	3.1	1.2	1.2	3.9
703	Camps and recreational vehicle parks .....	3.5	6.4	6.3	3.5	0.8
704	Organization hotels and lodging houses, on membership basis .....	-1.6	0.0	-3.2	-0.7	6.7

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.7. Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1997	1996	1995	1994	1993
Total <sup>1</sup> .....	14,812	13,725	12,754	11,710	11,032
Air carriers .....	8,332	7,689	7,174	6,544	6,211
Water carriers .....	649	653	679	584	529
Hotels and motels .....	1,151	1,045	951	846	773
Motor coaches .....	466	421	342	348	363
Railroads .....	156	147	122	116	122
Rental cars .....	402	363	335	264	216
Packaged tours .....	2,875	2,706	2,539	2,397	2,143
All other .....	781	701	612	609	671

See footnotes at end of table.



**Table 2.7. Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1992	1991	1990	1989	1988
Total <sup>1</sup> .....	10,573	10,152	10,921	9,822	8,470
Air carriers .....	5,881	5,527	5,837	5,401	4,731
Water carriers .....	523	520	474	394	335
Hotels and motels .....	744	676	771	693	569
Motor coaches .....	379	385	403	343	304
Railroads .....	110	130	127	106	79
Rental cars .....	187	171	175	157	140
Packaged tours .....	1,989	1,931	2,250	1,978	1,729
All other .....	760	812	884	750	583

<sup>1</sup>Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See Appendix A, Table A-2.3 for estimated measures of sampling variability (coefficients of variation).

**Table 2.8. Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1988 Through 1997**

Sources of receipts	1997	1996	1995	1994	1993
Total <sup>1</sup> .....	100.0	100.0	100.0	100.0	100.0
Air carriers .....	56.3	56.0	56.2	55.9	56.3
Water carriers .....	4.4	4.8	5.3	5.0	4.8
Hotels and motels .....	7.8	7.6	7.5	7.2	7.0
Motor coaches .....	3.1	3.1	2.7	3.0	3.3
Railroads .....	1.1	1.1	1.0	1.0	1.1
Rental cars .....	2.7	2.6	2.6	2.3	2.0
Packaged tours .....	19.4	19.7	19.9	20.5	19.4
All other .....	5.3	5.1	4.8	5.2	6.1

See footnotes at end of table.

**Table 2.8. Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1988 Through 1997—Continued**

Sources of receipts	1992	1991	1990	1989	1988
Total <sup>1</sup> .....	100.0	100.0	100.0	100.0	100.0
Air carriers .....	55.6	54.4	53.4	55.0	55.9
Water carriers .....	4.9	5.1	4.3	4.0	4.0
Hotels and motels .....	7.0	6.7	7.1	7.1	6.7
Motor coaches .....	3.6	3.8	3.7	3.5	3.6
Railroads .....	1.0	1.3	1.2	1.1	0.9
Rental cars .....	1.8	1.7	1.6	1.6	1.7
Packaged tours .....	18.8	19.0	20.6	20.1	20.4
All other .....	7.2	8.0	8.1	7.6	6.9

<sup>1</sup>Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See Appendix A, Table A-2.3 for estimated measures of sampling variability (coefficients of variation).

**Table 2.9. Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars]

Sources of operating expenses	1997	1996	1995	1994	1993
Total .....	13,166	12,238	11,258	10,706	10,051
Annual payroll .....	5,460	5,114	4,745	4,489	4,013
Employer contributions to Social Security and other supplemental benefits .....	802	791	718	664	573
Lease and rental payments .....	898	850	786	767	838
Advertising and promotion .....	691	697	607	652	670
Taxes and licenses .....	181	152	160	153	140
Utilities .....	553	544	505	448	417
Depreciation .....	506	412	393	365	339
Purchased office supplies .....	370	337	324	313	288
Purchased repair services .....	195	161	151	142	129
Other .....	3,510	3,180	2,869	2,713	2,644

See footnotes at end of table.

**Table 2.9. Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

Sources of operating expenses	1992	1991	1990	1989	1988
Total .....	9,705	9,469	9,912	8,799	7,633
Annual payroll .....	3,924	3,740	3,891	3,468	3,063
Employer contributions to Social Security and other supplemental benefits .....	526	516	519	464	382
Lease and rental payments .....	873	874	919	825	730
Advertising and promotion .....	653	636	722	588	487
Taxes and licenses .....	135	134	158	148	127
Utilities .....	371	341	352	295	244
Depreciation .....	326	379	409	371	354
Purchased office supplies .....	300	295	321	306	260
Purchased repair services .....	124	139	156	124	110
Other .....	2,473	2,415	2,465	2,210	1,876

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-2.4 for estimated measures of sampling variability (coefficients of variation).

**Table 2.10. Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1988 Through 1997**

Sources of operating expenses	1997	1996	1995	1994	1993
Total .....	100.0	100.0	100.0	100.0	100.0
Annual payroll .....	41.5	41.8	42.1	41.9	39.9
Employer contributions to Social Security and other supplemental benefits .....	6.1	6.5	6.4	6.2	5.7
Lease and rental payments .....	6.8	6.9	7.0	7.2	8.3
Advertising and promotion .....	5.2	5.7	5.4	6.1	6.7
Taxes and licenses .....	1.4	1.2	1.4	1.4	1.4
Utilities .....	4.2	4.4	4.5	4.2	4.1
Depreciation .....	3.8	3.4	3.5	3.4	3.4
Purchased office supplies .....	2.8	2.8	2.9	2.9	2.9
Purchased repair services .....	1.5	1.3	1.3	1.3	1.3
Other .....	26.7	26.0	25.5	25.3	26.3

See footnotes at end of table.

Table 2.10. Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1988 Through 1997—Continued

Sources of operating expenses	1992	1991	1990	1989	1988
Total .....	100.0	100.0	100.0	100.0	100.0
Annual payroll .....	40.4	39.5	39.3	39.4	40.1
Employer contributions to Social Security and other supplemental benefits .....	5.4	5.4	5.2	5.3	5.0
Lease and rental payments .....	9.0	9.2	9.3	9.4	9.6
Advertising and promotion .....	6.7	6.7	7.3	6.7	6.4
Taxes and licenses .....	1.4	1.4	1.6	1.7	1.7
Utilities .....	3.8	3.6	3.6	3.4	3.2
Depreciation .....	3.4	4.0	4.1	4.2	4.6
Purchased office supplies .....	3.1	3.1	3.2	3.5	3.4
Purchased repair services .....	1.3	1.5	1.6	1.4	1.4
Other .....	25.5	25.5	24.9	25.1	24.6

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See Appendix A, Table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Table 2.11. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997**

[Estimates are in whole dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	62	58	54	51	48
4724	Travel agencies . . . . .	41	39	36	33	32
4725	Tour operators . . . . .	11	11	10	9	8
	<b>Hotels, Rooming, Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	338	337	322	307	289
701	Hotels and motels . . . . .	340	325	310	296	279
703	Camps and recreational vehicle parks . . . . .	10	9	9	9	8

See footnotes at end of table.



Table 2.11. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997**—Continued

[Estimates are in whole dollars.]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
<b>Arrangement of Passenger Transportation</b>						
472	Arrangement of passenger transportation . . . . .	47	46	50	45	39
4724	Travel agencies . . . . .	32	31	32	(NA)	(NA)
4725	Tour operators . . . . .	8	8	8	(NA)	(NA)
<b>Hotels, Rooming, Houses, Camps, and Other Lodging Places</b>						
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	280	261	259	250	241
701	Hotels and motels . . . . .	270	252	250	241	233
703	Camps and recreational vehicle parks . . . . .	8	7	7	7	7

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in Table 2.1. Civilian population estimates as of July 1, 1997 - 266,384 (thousands); July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands) July 1, 1992 - 253,426 (thousands); July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1997 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 3. Personal Services (SIC 72)

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### SUMMARY OF FINDINGS

In 1997, receipts for personal services (SIC 72) were estimated at \$76.9 billion, a 4.1 percent increase from 1996. Receipts for laundry, cleaning, and garment services (SIC 721) were estimated at \$22.8 billion, a 6.1 percent increase from 1996. Receipts for industrial launderers (SIC 7218) totaled \$5.2 billion in 1997. Receipts for photographic and portrait studios (SIC 7221) were estimated at

\$5.9 billion. Beauty shops (SIC 7231) had estimated receipts of \$18.3 billion, a 7.9 percent increase from 1996. Receipts for funeral homes and crematories (SIC 7261) were estimated at \$10.6 billion, a 6.0 percent increase from 1996. Receipts for tax return preparation services (SIC 7291) were estimated at \$3.1 billion, a 7.9 percent increase from 1996.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
72	Personal services .....	76,938	73,905	70,607	66,105	62,597
721	Laundry, cleaning, and garment services ....	22,855	21,533	20,709	19,741	19,075
7211	Power laundries, family and commercial ...	817	875	932	906	913
7212	Garment pressing and agents for laundries and drycleaners .....	761	605	585	(NA)	(NA)
7213	Linen supply .....	2,815	2,601	2,576	2,573	2,570
7215	Coin-operated laundries and dry cleaning ..	3,671	3,468	3,352	3,074	2,949
7216	Dry cleaning plants, except rug cleaning ...	5,646	5,477	5,493	5,432	5,354
7217	Carpet and upholstery cleaning .....	2,771	2,544	2,353	2,292	2,200
7218	Industrial launderers .....	5,217	4,977	4,492	4,110	3,780
7221	Photographic studios, portrait .....	5,946	5,814	5,692	5,093	4,734
7231	Beauty shops .....	18,321	16,986	16,382	15,152	14,608
7241	Barber shops .....	1,814	1,639	1,609	1,558	1,514
7261	Funeral service and crematories .....	10,634	10,034	9,437	8,571	8,193
7291	Tax return preparation services .....	3,181	2,947	2,608	2,732	2,239

See footnotes at end of table.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
72	Personal services .....	59,597	54,620	54,736	51,832	48,329
721	Laundry, cleaning, and garment services ....	18,805	17,579	17,347	16,616	15,700
7211	Power laundries, family and commercial ...	898	830	818	824	875
7212	Garment pressing and agents for laundries and drycleaners .....	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	2,672	2,496	2,387	2,283	2,277
7215	Coin-operated laundries and dry cleaning ..	2,931	3,072	3,214	2,927	2,506
7216	Dry cleaning plants, except rug cleaning ...	5,467	4,538	4,412	4,758	4,656
7217	Carpet and upholstery cleaning .....	1,946	1,764	1,692	1,410	1,326
7218	Industrial launderers .....	3,656	3,487	3,311	3,237	3,084
7221	Photographic studios, portrait .....	4,280	3,922	3,749	3,412	3,261
7231	Beauty shops .....	14,436	13,138	12,841	12,527	11,521
7241	Barber shops .....	1,515	1,466	1,439	1,390	1,434
7261	Funeral service and crematories .....	7,588	7,119	6,825	6,396	6,198
7291	Tax return preparation services .....	1,838	1,643	1,455	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-3.1 for estimated measures of sampling variability (coefficients of variation).

**Table 3.2. Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
72	Personal services .....	4.1	4.7	6.8	5.6	5.0
721	Laundry, cleaning, and garment services ....	6.1	4.0	4.9	3.5	1.4
7211	Power laundries, family and commercial ...	-6.6	-6.1	2.9	-0.8	1.7
7212	Garment pressing and agents for laundries and drycleaners .....	25.8	3.4	(NA)	(NA)	(NA)
7213	Linen supply .....	8.2	1.0	0.1	0.1	-3.8
7215	Coin-operated laundries and dry cleaning ..	5.9	3.5	9.0	4.2	0.6
7216	Dry cleaning plants, except rug cleaning ...	3.1	-0.3	1.1	1.5	-2.1
7217	Carpet and upholstery cleaning .....	8.9	8.1	2.7	4.2	13.1
7218	Industrial launderers .....	4.8	10.8	9.3	8.7	3.4
7221	Photographic studios, portrait .....	2.3	2.1	11.8	7.6	10.6
7231	Beauty shops .....	7.9	3.7	8.1	3.7	1.2
7241	Barber shops .....	10.7	1.9	3.3	2.9	-0.1
7261	Funeral service and crematories .....	6.0	6.3	10.1	4.6	8.0
7291	Tax return preparation services .....	7.9	13.0	-4.5	22.0	21.8

See footnotes at end of table.

Table 3.2. **Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
72	Personal services .....	9.1	-0.2	5.6	7.2	11.8
721	Laundry, cleaning, and garment services .....	7.0	1.3	4.4	5.8	10.7
7211	Power laundries, family and commercial ...	8.2	1.5	-0.7	-5.8	3.1
7212	Garment pressing and agents for laundries and drycleaners .....	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	7.1	4.6	4.6	0.3	6.9
7215	Coin-operated laundries and dry cleaning ..	-4.6	-4.4	9.8	16.8	17.5
7216	Dry cleaning plants, except rug cleaning ...	20.5	2.9	-7.3	2.2	6.7
7217	Carpet and upholstery cleaning .....	10.3	4.3	20.0	6.3	8.7
7218	Industrial launderers .....	4.8	5.3	2.3	5.0	13.8
7221	Photographic studios, portrait .....	9.1	4.6	9.9	4.6	11.3
7231	Beauty shops .....	9.9	2.3	2.5	8.7	8.3
7241	Barber shops .....	3.3	1.9	3.5	-3.1	6.1
7261	Funeral service and crematories .....	6.6	4.3	6.7	3.2	9.4
7291	Tax return preparation services .....	11.9	12.9	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-3.1 for estimated measures of sampling variability (coefficients of variation).

**Table 3.3. Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997**

[Estimates are in whole dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
72	Personal services .....	289	280	270	255	244
721	Laundry, cleaning, and garment services ....	86	82	79	76	74
7211	Power laundries, family and commercial ...	3	3	4	3	4
7212	Garment pressing and agents for laundries and drycleaners .....	3	2	2	(NA)	(NA)
7213	Linen supply .....	11	10	10	10	10
7215	Coin-operated laundries and dry cleaning ..	14	13	13	12	12
7216	Dry cleaning plants, except rug cleaning ...	21	21	21	21	21
7217	Carpet and upholstery cleaning .....	10	10	9	9	9
7218	Industrial launderers .....	20	19	17	16	15
7221	Photographic studios, portrait .....	22	22	22	20	18
7231	Beauty shops .....	69	64	63	59	57
7241	Barber shops .....	7	6	6	6	6
7261	Funeral service and crematories .....	40	38	36	33	32
7291	Tax return preparation services .....	12	11	10	11	9

See footnotes at end of table.

Table 3.3. **Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Estimates are in whole dollars.]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
72	Personal services .....	235	218	221	211	199
721	Laundry, cleaning, and garment services ....	74	70	70	68	65
7211	Power laundries, family and commercial ...	4	3	3	3	4
7212	Garment pressing and agents for laundries and drycleaners .....	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	11	10	10	9	9
7215	Coin-operated laundries and dry cleaning ..	12	12	13	12	10
7216	Dry cleaning plants, except rug cleaning ...	22	18	18	19	19
7217	Carpet and upholstery cleaning .....	8	7	7	6	5
7218	Industrial launderers .....	14	14	13	13	13
7221	Photographic studios, portrait .....	17	16	15	14	13
7231	Beauty shops .....	57	52	52	51	47
7241	Barber shops .....	6	6	6	6	6
7261	Funeral service and crematories .....	30	28	28	26	26
7291	Tax return preparation services .....	7	7	6	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in Table 3.1. Civilian population estimates as of July 1, 1997 - 266,384 (thousands); July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands) July 1, 1992 - 253,426 (thousands); July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1997 and Current Population Reports, Series P25-1127 and 1095.



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## Chapter 4. Business and Selected Professional Services (SIC's 73, 81, and 87)

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### SUMMARY OF FINDINGS

Receipts for business services (SIC 73) were \$552.5 billion in 1997, up 14.1 percent from the prior year. Receipts in 1997 for computer programming, data processing, and other computer related services (SIC 737) rose 16.9 percent from 1996 to \$215.5 billion. Computer programming services (SIC 7371) increased 19.4 percent from 1996 to \$50.3 billion in 1997. Receipts for prepackaged software (SIC 7372) were \$43.2 billion in 1997, up 9.8 percent from 1996.

Legal services (SIC 81) had estimated receipts of \$132.8 billion in 1997. Engineering, accounting, research, management and related services (SIC 87) increased 10.2 percent from the previous year to \$322.2 billion. Commercial, physical and biological research (SIC 8731) increased 15.1 percent from 1996 to \$19.3 billion in 1997. Management and public relations services (SIC 874) had 1997 receipts of \$116.3 billion, up 11.0 percent from the previous year.

**Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
<b>Business Services</b>						
73	Business services . . . . .	552,488	484,242	425,075	375,067	337,403
731	Advertising . . . . .	34,244	30,634	27,068	24,212	23,416
7311	Advertising agencies . . . . .	23,721	21,355	19,347	17,259	16,711
7312	Outdoor advertising services . . . . .	3,066	2,701	2,377	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	9,162	8,612	7,729	7,092	6,965
7322	Adjustment and collection services . . . . .	4,929	4,712	4,378	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	28,243	25,947	24,437	22,307	21,904
7331	Direct mail advertising services . . . . .	9,274	8,204	7,532	7,312	7,346
7334	Photocopying and duplicating services . . . . .	5,731	5,669	5,607	(NA)	(NA)
7335	Commercial photography . . . . .	2,168	2,093	1,967	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	8,266	7,311	6,795	6,277	6,018
7338	Secretarial and court reporting services . . . . .	2,804	2,670	2,537	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	33,900	30,569	27,451	25,718	23,476
7342	Disinfecting and pest control services . . . . .	6,888	6,308	5,848	5,333	5,044
7349	Building cleaning and maintenance services, n.e.c . . . . .	27,012	24,261	21,603	20,385	18,432
735	Miscellaneous equipment rental and leasing . . . . .	32,710	30,860	29,505	26,440	24,553
7352	Medical equipment rental and leasing . . . . .	3,901	3,669	3,088	2,997	3,344
7353	Heavy construction equipment rental and leasing . . . . .	6,771	6,090	5,740	4,836	4,393
7359	Equipment rental and leasing, n.e.c . . . . .	22,038	21,101	20,677	18,607	16,816
736	Personnel supply services . . . . .	80,063	68,580	59,367	47,984	42,149
7361	Employment agencies . . . . .	11,814	8,988	7,730	6,541	5,624
7363	Help supply services . . . . .	68,249	59,592	51,637	41,443	36,525
737	Computer programming, data processing, and other computer related services . . . . .	215,531	184,424	156,385	135,578	117,920
7371	Computer programming services . . . . .	50,251	42,097	35,053	31,069	27,352
7372	Prepackaged software . . . . .	43,157	39,319	33,249	28,864	25,188
7373	Computer integrated systems design . . . . .	26,132	20,233	17,485	17,037	16,212
7374	Computer processing and data preparation and processing services . . . . .	43,368	41,045	35,607	29,177	23,716
7375	Information retrieval services . . . . .	9,078	6,912	5,343	4,559	4,277
7376	Computer facilities management services . . . . .	3,393	2,916	2,856	2,652	2,557
7377	Computer rental and leasing . . . . .	3,811	3,320	2,937	2,658	2,482
7378	Computer maintenance and repair . . . . .	13,469	12,095	10,678	9,277	8,291
7379	Computer related services, n.e.c . . . . .	22,872	16,487	13,176	10,285	7,845
738	Miscellaneous business services . . . . .	118,635	104,616	93,133	85,736	77,020
7381	Detective, guard, and armored car services . . . . .	14,510	13,482	11,935	10,766	10,250
7382	Security systems services . . . . .	5,916	5,395	5,259	4,642	4,027
7384	Photofinishing laboratories . . . . .	7,695	7,258	6,796	6,555	6,357
<b>Legal Services</b>						
81	Legal services . . . . .	132,784	124,659	116,000	114,603	112,145
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	322,205	292,260	263,835	235,447	222,853
871	Engineering, architectural, and surveying services . . . . .	111,623	102,203	93,467	85,805	83,376
8711	Engineering services . . . . .	88,499	80,276	73,878	68,099	67,067
8712	Architectural services . . . . .	18,966	18,420	16,487	14,779	13,534
8713	Surveying services . . . . .	4,158	3,507	3,103	2,927	2,775
8721	Accounting, auditing, and bookkeeping services . . . . .	59,289	54,401	48,769	42,633	39,807
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	34,958	30,824	26,812	25,570	24,644
8731	Commercial physical and biological research . . . . .	19,281	16,754	14,421	13,798	13,132
8732	Commercial economic, sociological, and educational research . . . . .	9,042	8,221	6,850	6,579	6,522
8734	Testing laboratories . . . . .	6,634	5,850	5,540	5,193	4,990
874	Management and public relations services . . . . .	116,336	104,831	94,787	81,439	75,026
8741	Management services . . . . .	30,306	27,813	27,611	24,328	23,373
8742	Management consulting services . . . . .	61,744	53,397	46,430	38,506	34,516
8743	Public relations services . . . . .	5,521	4,483	3,972	3,571	3,454
8744	Facilities support management services . . . . .	4,988	5,172	4,758	5,191	4,851
8748	Business consulting services, n.e.c . . . . .	13,777	13,966	12,016	9,843	8,832

See footnotes at end of table.

**Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars.]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
<b>Business Services</b>						
73	Business services . . . . .	309,439	287,214	280,699	251,648	223,369
731	Advertising . . . . .	22,672	21,330	21,986	20,277	18,897
7311	Advertising agencies . . . . .	15,956	15,200	16,089	14,849	13,695
7312	Outdoor advertising services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	6,377	6,016	5,827	5,380	4,880
7322	Adjustment and collection services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	20,990	20,421	20,775	19,697	18,792
7331	Direct mail advertising services . . . . .	6,805	6,546	6,956	5,975	5,623
7334	Photocopying and duplicating services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	6,168	6,129	6,069	(NA)	(NA)
7338	Secretarial and court reporting services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	23,586	22,424	22,343	20,264	17,555
7342	Disinfecting and pest control services . . . . .	4,928	4,811	4,526	4,055	3,765
7349	Building cleaning and maintenance services, n.e.c . . . . .	18,658	17,613	17,817	16,209	13,790
735	Miscellaneous equipment rental and leasing . . . . .	22,782	22,585	23,083	21,038	18,976
7352	Medical equipment rental and leasing . . . . .	3,210	2,783	2,511	2,197	1,936
7353	Heavy construction equipment rental and leasing . . . . .	4,090	4,537	5,091	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c . . . . .	15,482	15,265	15,481	(NA)	(NA)
736	Personnel supply services . . . . .	38,710	33,445	32,540	28,636	25,270
7361	Employment agencies . . . . .	4,981	5,153	6,160	5,413	4,896
7363	Help supply services . . . . .	33,729	28,292	26,380	23,223	20,374
737	Computer programming, data processing, and other computer related services . . . . .	104,651	94,363	88,299	78,653	68,305
7371	Computer programming services . . . . .	24,973	23,376	21,318	(NA)	(NA)
7372	Prepackaged software . . . . .	21,236	18,306	16,523	(NA)	(NA)
7373	Computer integrated systems design . . . . .	15,177	13,751	12,916	(NA)	(NA)
7374	Computer processing and data preparation and processing services . . . . .	20,447	18,824	17,820	(NA)	(NA)
7375	Information retrieval services . . . . .	3,931	3,691	3,547	(NA)	(NA)
7376	Computer facilities management services . . . . .	2,608	2,206	1,994	(NA)	(NA)
7377	Computer rental and leasing . . . . .	2,385	2,396	2,644	(NA)	(NA)
7378	Computer maintenance and repair . . . . .	7,660	6,919	7,000	(NA)	(NA)
7379	Computer related services, n.e.c . . . . .	6,234	4,894	4,537	(NA)	(NA)
738	Miscellaneous business services . . . . .	69,671	66,630	65,846	57,703	50,694
7381	Detective, guard, and armored car services . . . . .	9,670	9,555	9,018	(NA)	(NA)
7382	Security systems services . . . . .	3,629	3,381	3,406	(NA)	(NA)
7384	Photofinishing laboratories . . . . .	5,678	5,675	5,604	5,696	5,230
<b>Legal Services</b>						
81	Legal services . . . . .	108,443	100,027	97,640	89,144	81,636
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	215,624	202,696	198,395	183,528	160,446
871	Engineering, architectural, and surveying services . . . . .	83,033	80,716	80,519	74,170	63,127
8711	Engineering services . . . . .	67,716	65,788	64,791	(NA)	(NA)
8712	Architectural services . . . . .	12,682	12,279	13,021	(NA)	(NA)
8713	Surveying services . . . . .	2,635	2,649	2,707	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services . . . . .	37,191	33,738	32,593	32,291	29,237
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	22,910	20,886	20,434	18,125	15,789
8731	Commercial physical and biological research . . . . .	11,850	10,705	10,629	9,342	8,063
8732	Commercial economic, sociological, and educational research . . . . .	6,250	5,734	5,629	5,288	4,860
8734	Testing laboratories . . . . .	4,810	4,447	4,176	3,495	2,866
874	Management and public relations services . . . . .	72,490	67,356	64,849	58,942	52,293
8741	Management services . . . . .	23,774	21,788	20,627	(NA)	(NA)
8742	Management consulting services . . . . .	31,913	29,839	28,931	(NA)	(NA)
8743	Public relations services . . . . .	3,468	3,398	3,677	(NA)	(NA)
8744	Facilities support management services . . . . .	5,625	5,617	5,336	4,803	4,059
8748	Business consulting services, n.e.c . . . . .	7,710	6,714	6,278	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See Appendix A, Table A-4.1 for estimated measures of sampling variability (coefficients of variation).

**Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
<b>Business Services</b>						
73	Business services . . . . .	14.1	13.9	13.3	11.2	9.0
731	Advertising . . . . .	11.8	13.2	11.8	3.4	3.3
7311	Advertising agencies . . . . .	11.1	10.4	12.1	3.3	4.7
7312	Outdoor advertising services . . . . .	13.5	13.6	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	6.4	11.4	9.0	1.8	9.2
7322	Adjustment and collection services . . . . .	4.6	7.6	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	8.8	6.2	9.5	1.8	4.4
7331	Direct mail advertising services . . . . .	13.0	8.9	3.0	-0.5	8.0
7334	Photocopying and duplicating services . . . . .	1.1	1.1	(NA)	(NA)	(NA)
7335	Commercial photography . . . . .	3.6	6.4	(NA)	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	13.1	7.6	8.3	4.3	-2.4
7338	Secretarial and court reporting services . . . . .	5.0	5.2	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	10.9	11.4	6.7	9.6	-0.5
7342	Disinfecting and pest control services . . . . .	9.2	7.9	9.7	5.7	2.4
7349	Building cleaning and maintenance services, n.e.c . . . . .	11.3	12.3	6.0	10.6	-1.2
735	Miscellaneous equipment rental and leasing . . . . .	6.0	4.6	11.6	7.7	7.8
7352	Medical equipment rental and leasing . . . . .	6.3	18.8	3.0	-10.4	4.2
7353	Heavy construction equipment rental and leasing . . . . .	11.2	6.1	18.7	10.1	7.4
7359	Equipment rental and leasing, n.e.c . . . . .	4.4	2.1	11.1	10.7	8.6
736	Personnel supply services . . . . .	16.7	15.5	23.7	13.8	8.9
7361	Employment agencies . . . . .	31.4	16.3	18.2	16.3	12.9
7363	Help supply services . . . . .	14.5	15.4	24.6	13.5	8.3
737	Computer programming, data processing, and other computer related services . . . . .	16.9	17.9	15.3	15.0	12.7
7371	Computer programming services . . . . .	19.4	20.1	12.8	13.6	9.5
7372	Prepackaged software . . . . .	9.8	18.3	15.2	14.6	18.6
7373	Computer integrated systems design . . . . .	29.2	15.7	2.6	5.1	6.8
7374	Computer processing and data preparation and processing services . . . . .	5.7	15.3	22.0	23.0	16.0
7375	Information retrieval services . . . . .	31.3	29.4	17.2	6.6	8.8
7376	Computer facilities management services . . . . .	16.4	2.1	7.7	3.7	-2.0
7377	Computer rental and leasing . . . . .	14.8	13.0	10.5	7.1	4.1
7378	Computer maintenance and repair . . . . .	11.4	13.3	15.1	11.9	8.2
7379	Computer related services, n.e.c . . . . .	38.7	25.1	28.1	31.1	25.8
738	Miscellaneous business services . . . . .	13.4	12.3	8.6	11.3	10.5
7381	Detective, guard, and armored car services . . . . .	7.6	13.0	10.9	5.0	6.0
7382	Security systems services . . . . .	9.7	2.6	13.3	15.3	11.0
7384	Photofinishing laboratories . . . . .	6.0	6.8	3.7	3.1	12.0
<b>Legal Services</b>						
81	Legal services . . . . .	6.5	7.5	1.2	2.2	3.4
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	10.2	10.8	12.1	5.7	3.4
871	Engineering, architectural, and surveying services . . . . .	9.2	9.3	8.9	2.9	0.4
8711	Engineering services . . . . .	10.2	8.7	8.5	1.5	-1.0
8712	Architectural services . . . . .	3.0	11.7	11.6	9.2	6.7
8713	Surveying services . . . . .	18.6	13.0	6.0	5.5	5.3
8721	Accounting, auditing, and bookkeeping services . . . . .	9.0	11.5	14.4	7.1	7.0
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	13.4	15.0	4.9	3.8	7.6
8731	Commercial physical and biological research . . . . .	15.1	16.2	4.5	5.1	10.8
8732	Commercial economic, sociological, and educational research . . . . .	10.0	20.0	4.1	0.9	4.4
8734	Testing laboratories . . . . .	13.4	5.6	6.7	4.1	3.7
874	Management and public relations services . . . . .	11.0	10.6	16.4	8.5	3.5
8741	Management services . . . . .	9.0	0.7	13.5	4.1	-1.7
8742	Management consulting services . . . . .	15.6	15.0	20.6	11.6	8.2
8743	Public relations services . . . . .	23.2	12.9	11.2	3.4	-0.4
8744	Facilities support management services . . . . .	-3.6	8.7	-8.3	7.0	-13.8
8748	Business consulting services, n.e.c . . . . .	-1.4	16.2	22.1	11.4	14.6

See footnotes at end of table.

Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997—Continued

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
<b>Business Services</b>						
73	Business services . . . . .	7.7	2.3	11.5	12.7	18.3
731	Advertising . . . . .	6.3	-3.0	8.4	7.3	12.5
7311	Advertising agencies . . . . .	5.0	-5.5	8.4	8.4	14.1
7312	Outdoor advertising services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	6.0	3.2	8.3	10.2	4.2
7322	Adjustment and collection services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	2.8	-1.7	5.5	4.8	5.9
7331	Direct mail advertising services . . . . .	4.0	-5.9	16.4	6.3	20.7
7334	Photocopying and duplicating services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	0.6	1.0	(NA)	(NA)	(NA)
7338	Secretarial and court reporting services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	5.2	0.4	10.3	15.4	12.2
7342	Disinfecting and pest control services . . . . .	2.4	6.3	11.6	7.7	12.0
7349	Building cleaning and maintenance services, n.e.c . . . . .	5.9	-1.1	9.9	17.5	12.2
735	Miscellaneous equipment rental and leasing . . . . .	0.9	-2.2	9.7	10.9	22.6
7352	Medical equipment rental and leasing . . . . .	15.3	10.8	14.3	13.5	24.7
7353	Heavy construction equipment rental and leasing . . . . .	-9.9	-10.9	(NA)	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c . . . . .	1.4	-1.4	(NA)	(NA)	(NA)
736	Personnel supply services . . . . .	15.7	2.8	13.6	13.3	24.3
7361	Employment agencies . . . . .	-3.3	-16.3	13.8	10.6	16.2
7363	Help supply services . . . . .	19.2	7.2	13.6	14.0	26.4
737	Computer programming, data processing, and other computer related services . . . . .	10.9	6.9	12.3	15.1	22.0
7371	Computer programming services . . . . .	6.8	9.7	(NA)	(NA)	(NA)
7372	Prepackaged software . . . . .	16.0	10.8	(NA)	(NA)	(NA)
7373	Computer integrated systems design . . . . .	10.4	6.5	(NA)	(NA)	(NA)
7374	Computer processing and data preparation and processing services . . . . .	8.6	5.6	(NA)	(NA)	(NA)
7375	Information retrieval services . . . . .	6.5	4.1	(NA)	(NA)	(NA)
7376	Computer facilities management services . . . . .	18.2	10.6	(NA)	(NA)	(NA)
7377	Computer rental and leasing . . . . .	-0.5	-9.4	(NA)	(NA)	(NA)
7378	Computer maintenance and repair . . . . .	10.7	-1.2	(NA)	(NA)	(NA)
7379	Computer related services, n.e.c . . . . .	27.4	7.9	(NA)	(NA)	(NA)
738	Miscellaneous business services . . . . .	4.6	1.2	14.1	13.8	20.2
7381	Detective, guard, and armored car services . . . . .	1.2	6.0	(NA)	(NA)	(NA)
7382	Security systems services . . . . .	7.3	-0.7	(NA)	(NA)	(NA)
7384	Photofinishing laboratories . . . . .	0.1	1.3	-1.6	8.9	11.2
<b>Legal Services</b>						
81	Legal services . . . . .	8.4	2.4	9.5	9.2	13.2
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	6.4	2.2	8.1	14.4	14.7
871	Engineering, architectural, and surveying services . . . . .	2.9	0.2	8.6	17.5	10.7
8711	Engineering services . . . . .	2.9	1.5	(NA)	(NA)	(NA)
8712	Architectural services . . . . .	3.3	-5.7	(NA)	(NA)	(NA)
8713	Surveying services . . . . .	-0.5	-2.1	(NA)	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services . . . . .	10.2	3.5	0.9	10.4	9.9
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	9.7	2.2	12.7	14.8	22.8
8731	Commercial physical and biological research . . . . .	10.7	0.7	13.8	15.9	22.8
8732	Commercial economic, sociological, and educational research . . . . .	9.0	1.9	6.4	8.8	18.4
8734	Testing laboratories . . . . .	8.2	6.5	19.5	21.9	31.3
874	Management and public relations services . . . . .	7.6	3.9	10.0	12.7	20.5
8741	Management services . . . . .	9.1	5.6	(NA)	(NA)	(NA)
8742	Management consulting services . . . . .	7.0	3.1	(NA)	(NA)	(NA)
8743	Public relations services . . . . .	2.1	-7.6	(NA)	(NA)	(NA)
8744	Facilities support management services . . . . .	0.1	5.3	11.1	18.3	9.5
8748	Business consulting services, n.e.c . . . . .	14.8	6.9	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See Appendix A, Table A-4.1 for estimated measures of sampling variability (coefficients of variation).

**Table 4.3. Personnel Supply Services (SIC 736)—Estimated Receipts from Supplying Temporary Help, by Source for Taxable Employer Firms: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1997	1996	1995	1994	1993
Total personnel supply services .....	79,064	67,789	58,733	47,346	41,558
Total receipts from temporary help supply services <sup>1</sup> .	51,460	43,033	36,628	31,516	29,060
Office support .....	18,088	15,440	13,628	10,671	10,752
Secretaries .....	11,487	9,598	8,258	6,578	7,003
Clerks .....	4,453	3,848	3,537	2,878	2,726
Other office support .....	2,148	1,994	1,833	1,215	1,023
Technical and professional <sup>2</sup> .....	15,513	12,884	10,841	8,286	6,691
Accountants .....	1,380	1,224	1,009	686	688
Medical <sup>3</sup> .....	4,672	3,719	2,467	2,791	3,061
Hospital staff .....	105	97	79	100	107
Industrial and construction <sup>4</sup> .....	12,293	10,312	8,937	9,077	8,010
Laborers .....	9,033	7,533	6,548	6,537	5,515

<sup>1</sup>Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

<sup>2</sup>Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

<sup>3</sup>Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

<sup>4</sup>Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-4.2 for estimated measures of sampling variability (coefficients of variation).

Table 4.4. **Personnel Supply Services (SIC 736)—Sources of Receipts from Supplying Temporary Help, as a Percent of Total Temporary Help Supply Services for Taxable Employer Firms: 1993 Through 1997**

Sources of receipts	1997	1996	1995	1994	1993
Total receipts from temporary help supply services <sup>1</sup>	100.0	100.0	100.0	100.0	100.0
Office support	35.1	35.9	37.2	33.9	37.0
Secretaries	22.3	22.3	22.5	20.9	24.1
Clerks	8.7	8.9	9.7	9.1	9.4
Other office support	4.2	4.6	5.0	3.9	3.5
Technical and professional <sup>2</sup>	30.1	29.9	29.6	26.3	23.0
Accountants	2.7	2.8	2.8	2.2	2.4
Medical <sup>3</sup>	9.1	8.6	6.7	8.9	10.5
Hospital staff	0.2	0.2	0.2	0.3	0.4
Industrial and construction <sup>4</sup>	23.9	24.0	24.4	28.8	27.6
Laborers	17.6	17.5	17.9	20.7	19.0

<sup>1</sup>Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

<sup>2</sup>Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

<sup>3</sup>Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

<sup>4</sup>Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-4.2 for estimated measures of sampling variability (coefficients of variation).

**Table 4.5. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1997	1996	1995	1994	1993
Total .....	209,107	179,026	151,845	131,415	114,154
Computer integrated systems .....	29,614	22,211	18,436	16,163	13,313
Custom computer programming and software design ..	36,691	31,552	25,917	20,767	16,582
Prepackaged computer software design, development, and production .....	37,434	35,503	30,457	27,663	25,638
Information retrieval services .....	11,181	8,948	7,056	5,280	4,760
Computer processing and data preparation services ...	35,339	32,097	28,619	24,858	20,797
Computer facilities management services .....	4,509	4,075	4,002	3,143	2,616
Computer rental and leasing .....	3,242	2,851	2,305	2,454	2,541
Maintenance and repair of computers and peripheral equipment .....	13,239	11,882	9,840	9,970	10,528
Computer consulting .....	16,289	12,196	10,464	8,002	6,060
Other computer services .....	11,920	10,313	8,241	7,694	6,535
All other receipts .....	9,649	7,398	6,508	5,421	4,784

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.3 for estimated measures of sampling variability (coefficients of variation).



Table 4.6. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Percent of Total Dollar Volume for Receipts for Taxable Employer Firms, by Source: 1993 Through 1997**

Sources of receipts	Percent of total dollar volume				
	1997	1996	1995	1994	1993
Total .....	100.0	100.0	100.0	100.0	100.0
Computer integrated systems .....	14.2	12.4	12.1	12.3	11.7
Custom computer programming and software design ..	17.5	17.6	17.1	15.8	14.5
Prepackaged computer software design, development, and production .....	17.9	19.8	20.1	21.1	22.5
Information retrieval services .....	5.3	5.0	4.6	4.0	4.2
Computer processing and data preparation services ...	16.9	17.9	18.8	18.9	18.2
Computer facilities management services .....	2.2	2.3	2.6	2.4	2.3
Computer rental and leasing .....	1.6	1.6	1.5	1.9	2.2
Maintenance and repair of computers and peripheral equipment .....	6.3	6.6	6.5	7.6	9.2
Computer consulting .....	7.8	6.8	6.9	6.1	5.3
Other computer services .....	5.7	5.8	5.4	5.9	5.7
All other receipts .....	4.6	4.1	4.3	4.1	4.2

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.3 for estimated measures of sampling variability (coefficients of variation).

**Table 4.7. Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Source: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1997	1996	1995	1994	1993
Total .....	93,458	83,757	76,147	64,322	58,777
Management and administrative services .....	32,981	29,810	29,132	25,415	23,821
Construction management .....	4,185	4,343	4,913	4,689	5,519
Facilities support management services .....	12,571	12,362	11,634	9,240	7,507
Other management services .....	16,225	13,105	12,585	11,486	10,795
Consulting, design, and public relations services .....	48,061	43,178	37,702	31,049	27,380
Management consulting .....	25,908	23,265	20,587	15,862	14,044
Engineering consulting and design services .....	2,762	2,300	2,378	2,444	2,755
Tax consulting services .....	801	941	949	1,048	1,155
Computer consulting and software services .....	6,795	5,735	4,161	3,145	2,771
Public relations services .....	6,305	5,697	5,234	5,091	3,656
Other consulting and design services .....	5,490	5,240	4,393	3,459	2,999
All other sources .....	11,262	9,576	8,198	7,616	7,576

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See Appendix A, Table A-4.4 for estimated measures of sampling variability (coefficients of variation).

Table 4.8. **Management and Public Relations Services (SIC 874)—Estimated Percent of Total Dollar Volume of Receipts for Taxable Employer Firms, by Source: 1993 Through 1997**

Sources of receipts	Percent of total dollar volume				
	1997	1996	1995	1994	1993
Total .....	100.0	100.0	100.0	100.0	100.0
Management and administrative services .....	35.3	35.6	38.3	39.5	40.5
Construction management .....	4.5	5.2	6.5	7.3	9.4
Facilities support management services .....	13.5	14.8	15.3	14.4	12.8
Other management services .....	17.4	15.6	16.5	17.9	18.4
Consulting, design, and public relations services .....	51.4	51.6	49.5	48.3	46.6
Management consulting .....	27.7	27.8	27.0	24.7	23.9
Engineering consulting and design services .....	3.0	2.7	3.1	3.8	4.7
Tax consulting services .....	0.9	1.1	1.2	1.6	2.0
Computer consulting and software services .....	7.3	6.8	5.5	4.9	4.7
Public relations services .....	6.7	6.8	6.9	7.9	6.2
Other consulting and design services .....	5.9	6.3	5.8	5.4	5.1
All other sources .....	12.1	11.4	10.8	11.8	12.9

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See Appendix A, Table A-4.4 for estimated measures of sampling variability (coefficients of variation).

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## Chapter 5. Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)

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### SUMMARY OF FINDINGS

Receipts in 1997 for automotive repair, services, and parking services (SIC 75) were \$111.8 billion, up 4.9 percent from 1996. Receipts in 1997 for automotive rental and leasing, without drivers (SIC 751) rose 2.5 percent from 1996 to \$30.1 billion. About 57.1 percent of the total receipts for automotive rental and leasing, without drivers, was from the short-term rental of passenger cars, trucks, utility trailers and recreational vehicles. In 1997, receipts for passenger car rental (SIC 7514) increased 4.6 percent from 1996 to \$15.2 billion.

Automotive repair shops (SIC 753) had receipts of \$65.3 billion in 1997, up 5.3 percent from the previous year. In 1997, receipts for general automotive repair shops (SIC 7538), which includes diesel engine truck and passenger car engine repairs, increased 5.2 percent from 1996 to \$30.3 billion.

Miscellaneous repair services (SIC 76) had receipts in 1997 of \$48.1 billion, up 4.2 percent from 1996. Electrical repair shops (SIC 762), including radio and television repair, had receipts of \$15.6 billion in 1997, while radio and television repair shops (SIC 7622) had estimated receipts of \$2.9 billion.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
<b>Automotive Repair, Services, and Parking</b>						
75	Automotive repair, services, and parking .....	111,837	106,638	99,227	91,865	84,324
751	Automotive rental and leasing, without drivers	30,078	29,353	26,566	24,391	22,737
7513	Truck rental and leasing, without drivers ...	11,048	11,170	10,113	8,964	8,120
7514	Passenger car rental .....	15,163	14,493	12,886	12,172	11,387
7515	Passenger car leasing .....	3,148	3,018	2,917	2,755	2,823
752	Automobile parking .....	4,252	3,741	3,611	3,505	3,634
753	Automotive repair shops .....	65,334	62,019	58,619	54,626	49,665
7532	Top, body, and upholstery repair and paint shops .....	19,837	18,718	17,807	16,411	15,037
7533	Automotive exhaust system repair shops ..	2,487	2,515	2,458	2,408	2,353
7534	Tire retreading and repair shops .....	2,050	1,867	1,800	1,676	1,509
7536	Automotive glass replacement shops .....	3,491	3,325	2,822	2,751	2,292
7537	Automotive transmission repair shops .....	2,875	2,696	2,509	2,326	2,147
7538	General automotive repair shops .....	30,251	28,769	27,347	25,227	22,698
7539	Automotive repair shops, n.e.c .....	4,343	4,129	3,876	3,827	3,629
754	Automotive services, except repair .....	12,173	11,525	10,431	9,343	8,288
7542	Carwashes .....	5,095	4,613	4,279	4,037	3,685
<b>Miscellaneous Repair Services</b>						
76	Miscellaneous repair services .....	48,054	46,101	44,870	40,683	36,772
762	Electrical repair shops .....	15,558	14,615	14,466	13,069	12,354
7622	Radio and television repair shops .....	2,887	2,732	2,638	2,456	2,454
7623	Refrigeration and air-conditioning service and repair shops .....	3,382	3,451	3,394	(NA)	(NA)
7692	Welding repair .....	2,780	2,504	2,348	(NA)	(NA)
7694	Armature rewinding shops .....	2,546	2,467	2,370	2,324	2,380

See footnotes at end of table.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
	<b>Automotive Repair, Services, and Parking</b>					
75	Automotive repair, services, and parking . . . . .	78,511	71,542	73,722	70,961	66,053
751	Automotive rental and leasing, without drivers	20,906	20,339	20,803	19,632	18,847
7513	Truck rental and leasing, without drivers . . .	7,568	7,854	8,529	7,927	7,528
7514	Passenger car rental . . . . .	10,370	9,464	8,990	(NA)	(NA)
7515	Passenger car leasing . . . . .	2,657	2,762	3,010	(NA)	(NA)
752	Automobile parking . . . . .	3,744	3,305	2,959	3,118	2,960
753	Automotive repair shops . . . . .	46,200	41,203	43,485	41,973	38,578
7532	Top, body, and upholstery repair and paint shops . . . . .	13,876	12,844	13,532	13,135	12,335
7533	Automotive exhaust system repair shops . .	2,211	2,260	2,171	(NA)	(NA)
7534	Tire retreading and repair shops . . . . .	1,382	1,293	1,283	(NA)	(NA)
7536	Automotive glass replacement shops . . . . .	2,018	1,913	1,863	(NA)	(NA)
7537	Automotive transmission repair shops . . . . .	1,983	1,958	2,065	(NA)	(NA)
7538	General automotive repair shops . . . . .	21,322	17,745	19,623	(NA)	(NA)
7539	Automotive repair shops, n.e.c . . . . .	3,408	3,190	2,948	(NA)	(NA)
754	Automotive services, except repair . . . . .	7,661	6,695	6,475	6,238	5,668
7542	Carwashes . . . . .	3,419	2,998	2,841	(NA)	(NA)
	<b>Miscellaneous Repair Services</b>					
76	Miscellaneous repair services . . . . .	35,238	32,401	32,848	30,064	27,659
762	Electrical repair shops . . . . .	11,876	11,327	11,292	9,579	8,933
7622	Radio and television repair shops . . . . .	2,297	2,190	2,292	2,202	2,146
7623	Refrigeration and air-conditioning service and repair shops . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7692	Welding repair . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7694	Armature rewinding shops . . . . .	2,454	2,389	2,371	2,341	2,112

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
<b>Automotive Repair, Services, and Parking</b>						
75	Automotive repair, services, and parking .....	4.9	7.5	8.0	8.9	7.4
751	Automotive rental and leasing, without drivers	2.5	10.5	8.9	7.3	8.8
7513	Truck rental and leasing, without drivers ...	-1.1	10.5	12.8	10.4	7.3
7514	Passenger car rental .....	4.6	12.5	5.9	6.9	9.8
7515	Passenger car leasing .....	4.3	3.5	5.9	-2.4	6.2
752	Automobile parking .....	13.7	3.6	3.0	-3.5	-2.9
753	Automotive repair shops .....	5.3	5.8	7.3	10.0	7.5
7532	Top, body, and upholstery repair and paint shops .....	6.0	5.1	8.5	9.1	8.4
7533	Automotive exhaust system repair shops ..	-1.1	2.3	2.1	2.3	6.4
7534	Tire retreading and repair shops .....	9.8	3.7	7.4	11.1	9.2
7536	Automotive glass replacement shops .....	5.0	17.8	2.6	20.0	13.6
7537	Automotive transmission repair shops .....	6.6	7.5	7.9	8.3	8.3
7538	General automotive repair shops .....	5.2	5.2	8.4	11.1	6.5
7539	Automotive repair shops, n.e.c .....	5.2	6.5	1.3	5.5	6.5
754	Automotive services, except repair .....	5.6	10.5	11.6	12.7	8.2
7542	Carwashes .....	10.4	7.8	6.0	9.6	7.8
<b>Miscellaneous Repair Services</b>						
76	Miscellaneous repair services .....	4.2	2.7	10.3	10.6	4.4
762	Electrical repair shops .....	6.5	1.0	10.7	5.8	4.0
7622	Radio and television repair shops .....	5.7	3.6	7.4	0.1	6.8
7623	Refrigeration and air-conditioning service and repair shops .....	-2.0	1.7	(NA)	(NA)	(NA)
7692	Welding repair .....	11.0	6.6	(NA)	(NA)	(NA)
7694	Armature rewinding shops .....	3.2	4.1	2.0	-2.4	-3.0

See footnotes at end of table.

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
<b>Automotive Repair, Services, and Parking</b>						
75	Automotive repair, services, and parking .....	9.7	-3.0	3.9	7.4	13.3
751	Automotive rental and leasing, without drivers	2.8	-2.2	6.0	4.2	13.0
7513	Truck rental and leasing, without drivers ...	-3.6	-7.9	7.6	5.3	16.8
7514	Passenger car rental .....	9.6	5.3	(NA)	(NA)	(NA)
7515	Passenger car leasing .....	-3.8	-8.2	(NA)	(NA)	(NA)
752	Automobile parking .....	13.3	11.7	-5.1	5.3	10.0
753	Automotive repair shops .....	12.1	-5.2	3.6	8.8	12.9
7532	Top, body, and upholstery repair and paint shops .....	8.0	-5.1	3.0	6.5	16.5
7533	Automotive exhaust system repair shops ..	-2.2	4.1	(NA)	(NA)	(NA)
7534	Tire retreading and repair shops .....	6.9	0.8	(NA)	(NA)	(NA)
7536	Automotive glass replacement shops .....	5.5	2.7	(NA)	(NA)	(NA)
7537	Automotive transmission repair shops .....	1.3	-5.2	(NA)	(NA)	(NA)
7538	General automotive repair shops .....	20.2	-9.6	(NA)	(NA)	(NA)
7539	Automotive repair shops, n.e.c .....	6.8	8.2	(NA)	(NA)	(NA)
754	Automotive services, except repair .....	14.4	3.4	3.8	10.1	19.9
7542	Carwashes .....	14.0	5.5	(NA)	(NA)	(NA)
<b>Miscellaneous Repair Services</b>						
76	Miscellaneous repair services .....	8.8	-1.4	9.3	8.7	12.4
762	Electrical repair shops .....	4.8	0.3	17.9	7.2	17.8
7622	Radio and television repair shops .....	4.9	-4.5	4.1	2.6	5.9
7623	Refrigeration and air-conditioning service and repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7692	Welding repair .....	(NA)	(NA)	(NA)	(NA)	(NA)
7694	Armature rewinding shops .....	2.7	0.8	1.3	10.8	1.6

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.1 for estimated measures of sampling variability (coefficients of variation).



**Table 5.3. Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts for Taxable Employer Firms, by Source: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

Sources of receipts	1997	1996	1995	1994	1993
Total .....	29,622	28,906	26,162	23,988	22,369
Short term rental, without drivers .....	16,902	16,181	14,648	13,900	12,916
Passenger cars .....	13,665	12,982	11,501	10,829	10,043
Trucks .....	1,588	1,557	1,501	1,590	1,684
Truck tractors .....	817	774	790	769	572
Truck trailers, full and semi .....	(S)	(S)	(S)	(S)	(S)
Utility trailers .....	189	184	186	180	174
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers .....	7,915	7,500	7,106	6,309	5,893
Passenger cars .....	2,656	2,501	2,415	2,115	1,922
Trucks .....	1,523	1,376	1,301	1,253	1,262
Truck tractors .....	3,115	2,958	2,762	2,324	2,050
Truck trailers, full and semi .....	621	665	628	617	659
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise .....	1,425	1,536	1,359	1,087	834
All other operating receipts .....	3,210	3,504	2,858	2,357	2,267

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.2 for estimated measures of sampling variability (coefficients of variation).

**Table 5.4. Automotive Rental and Leasing, Without Drivers (SIC 751)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume : 1993 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

Sources of receipts	Percent of total dollar volume				
	1997	1996	1995	1994	1993
Total .....	100.0	100.0	100.0	100.0	100.0
Short term rental, without drivers .....	57.1	56.0	56.0	57.9	57.7
Passenger cars .....	46.1	44.9	44.0	45.1	44.9
Trucks .....	5.4	5.4	5.7	6.6	7.5
Truck tractors .....	2.8	2.7	3.0	3.2	2.6
Truck trailers, full and semi .....	(S)	(S)	(S)	(S)	(S)
Utility trailers .....	0.6	0.6	0.7	0.8	0.8
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers .....	26.7	25.9	27.2	26.3	26.3
Passenger cars .....	9.0	8.7	9.2	8.8	8.6
Trucks .....	5.1	4.8	5.0	5.2	5.6
Truck tractors .....	10.5	10.2	10.6	9.7	9.2
Truck trailers, full and semi .....	2.1	2.3	2.4	2.6	2.9
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise .....	4.8	5.3	5.2	4.5	3.7
All other operating receipts .....	10.8	12.1	10.9	9.8	10.1

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.2 for estimated measures of sampling variability (coefficients of variation).

**Table 5.5. Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in whole dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
75	Automotive repair, services, and parking . . . . .	420	404	379	355	329
751	Automotive rental and leasing, without drivers	113	111	102	94	89
7514	Passenger car rental . . . . .	57	55	49	47	44
752	Automobile parking . . . . .	16	14	14	14	14
753	Automotive repair shops . . . . .	245	235	224	211	194
754	Automotive services, except repair . . . . .	46	44	40	36	32
7542	Carwashes . . . . .	19	17	16	16	14

See footnotes at end of table.

Table 5.5. **Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Estimates are in whole dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
75	Automotive repair, services, and parking . . . . .	310	286	298	289	272
751	Automotive rental and leasing, without drivers	82	81	84	80	78
7514	Passenger car rental . . . . .	41	38	36	(NA)	(NA)
752	Automobile parking . . . . .	15	13	12	13	12
753	Automotive repair shops . . . . .	182	164	176	171	159
754	Automotive services, except repair . . . . .	30	27	26	25	23
7542	Carwashes . . . . .	13	12	11	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in Table 2.1. Civilian population estimates as of July 1, 1997 - 266,384 (thousands); July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands) July 1, 1992 - 253,426 (thousands); July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1997 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 6. Motion Pictures, and Amusement and Recreation Services (SIC's 78 and 79)

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### SUMMARY OF FINDINGS

In 1997, receipts for motion picture services (SIC 78) were estimated at \$63 billion, a 4.5 percent increase from 1996. Receipts for motion picture production, distribution, and allied services (SIC's 781 and 782) totaled an estimated \$48.2 billion, a 4.1 percent increase from 1996. Receipts for motion picture theaters (SIC 783) were estimated at \$7.6 billion, a 7.7 percent increase from 1996, while receipts for video tape rental (SIC 784) totaled \$7.2 billion.

In 1997, receipts for amusement and recreation services (SIC 79) were estimated at \$93.8 billion, a 9.4

percent increase from 1996. Receipts for professional sports clubs and promoters (SIC 7941) were estimated at \$10 billion, a 13.5 percent increase from 1996. Receipts for racing, including track operations (SIC 7948) totaled \$6.6 billion in 1997. Receipts for physical fitness facilities (SIC 7991) were estimated at \$5.7 billion, a 14.8 percent increase from 1996. Receipts for amusement parks (SIC 7996) were estimated at \$7.3 billion, a 7.9 percent increase from 1996. In 1997, admissions accounted for 54.5 percent of the total receipts for amusement parks, while sale of food, refreshments, and alcoholic beverages were the source of about 17.6 percent of receipts.

**Table 6.1. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
	<b>Motion Pictures</b>					
78	Motion pictures .....	63,010	60,279	57,184	53,504	49,799
781, 782	Motion picture production, distribution, and allied services .....	48,216	46,274	43,264	40,256	37,653
783	Motion picture theaters .....	7,589	7,044	6,530	6,233	5,977
784	Video tape rental .....	7,204	6,961	7,390	7,015	6,169
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	93,794	85,733	77,452	68,453	63,651
791	Dance studios, schools, and halls .....	1,075	1,046	947	906	880
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	21,655	19,597	17,479	16,050	15,408
793	Bowling centers .....	2,765	2,751	2,681	2,709	2,724
794	Commercial sports .....	16,669	14,589	13,056	11,090	9,870
7941	Professional sports clubs and promoters ...	10,034	8,841	7,695	6,138	5,056
7948	Racing, including track operation .....	6,635	5,748	5,360	4,952	4,814
799	Miscellaneous amusement and recreation services .....	51,631	47,748	43,290	37,698	34,769
7991	Physical fitness facilities .....	5,713	4,975	4,412	4,033	3,961
7992	Public golf courses .....	4,290	3,979	3,584	3,059	2,828
7993	Coin-operated amusement devices .....	3,651	3,491	3,254	2,965	2,763
7996	Amusement parks .....	7,312	6,777	6,298	5,858	5,641
7997	Membership sports and recreation clubs ...	7,657	7,427	6,765	6,379	5,965

See footnotes at end of table.

Table 6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
	<b>Motion Pictures</b>					
78	Motion pictures .....	45,662	42,838	39,982	36,173	31,746
781, 782	Motion picture production, distribution, and allied services .....	34,288	31,590	28,888	26,415	23,426
783	Motion picture theaters .....	5,879	6,213	6,088	5,408	4,585
784	Video tape rental .....	5,495	5,035	5,006	4,350	3,735
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	57,699	51,654	50,126	44,539	41,272
791	Dance studios, schools, and halls .....	784	662	626	701	796
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	13,054	11,694	10,735	8,447	8,555
793	Bowling centers .....	2,915	2,747	2,800	2,788	2,712
794	Commercial sports .....	9,010	8,597	8,636	7,571	6,808
7941	Professional sports clubs and promoters ...	3,978	3,719	3,702	3,046	2,519
7948	Racing, including track operation .....	5,032	4,878	4,934	4,525	4,289
799	Miscellaneous amusement and recreation services .....	31,936	27,954	27,329	25,032	22,401
7991	Physical fitness facilities .....	4,135	3,449	3,623	3,379	3,177
7992	Public golf courses .....	2,609	2,386	2,254	1,790	1,593
7993	Coin-operated amusement devices .....	2,566	2,301	2,146	1,933	1,904
7996	Amusement parks .....	5,366	4,820	4,922	4,562	4,017
7997	Membership sports and recreation clubs ...	5,397	5,151	4,825	4,457	4,239

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Table 6.2. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1988 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
	<b>Motion Pictures</b>					
78	Motion pictures .....	4.5	5.4	6.9	7.4	9.1
781, 782	Motion picture production, distribution, and allied services .....	4.1	7.0	7.5	6.9	9.8
783	Motion picture theaters .....	7.7	7.9	4.8	4.3	1.7
784	Video tape rental .....	3.5	-5.8	5.3	13.7	12.3
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	9.4	10.7	13.1	7.5	10.3
791	Dance studios, schools, and halls .....	2.8	10.5	4.5	3.0	12.2
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	10.5	12.1	8.9	4.2	18.0
793	Bowling centers .....	0.5	2.6	-1.0	-0.6	-6.6
794	Commercial sports .....	14.3	11.7	17.7	12.4	9.5
7941	Professional sports clubs and promoters ...	13.5	14.9	25.4	21.4	27.1
7948	Racing, including track operation .....	15.4	7.2	8.2	2.9	-4.3
799	Miscellaneous amusement and recreation services .....	8.1	10.3	14.8	8.4	8.9
7991	Physical fitness facilities .....	14.8	12.8	9.4	1.8	-4.2
7992	Public golf courses .....	7.8	11.0	17.2	8.2	8.4
7993	Coin-operated amusement devices .....	4.6	7.3	9.7	7.3	7.7
7996	Amusement parks .....	7.9	7.6	7.5	3.8	5.1
7997	Membership sports and recreation clubs ...	3.1	9.8	6.1	6.9	10.5

See footnotes at end of table.



Table 6.2. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
<b>Motion Pictures</b>						
78	Motion pictures .....	6.6	7.1	10.5	13.9	14.4
781, 782	Motion picture production, distribution, and allied services .....	8.5	9.4	9.4	12.8	12.7
783	Motion picture theaters .....	-5.4	2.1	12.6	17.9	13.0
784	Video tape rental .....	9.1	0.6	15.1	16.5	27.9
<b>Amusement and Recreation Services</b>						
79	Amusement and recreation services .....	11.7	3.0	12.5	7.9	12.6
791	Dance studios, schools, and halls .....	18.4	5.8	-10.7	-11.9	57.6
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	11.6	8.9	27.1	-1.3	10.7
793	Bowling centers .....	6.1	-1.9	0.4	2.8	4.4
794	Commercial sports .....	4.8	-0.5	14.1	11.2	14.1
7941	Professional sports clubs and promoters ...	7.0	0.5	21.5	20.9	17.2
7948	Racing, including track operation .....	3.2	-1.1	9.0	5.5	12.4
799	Miscellaneous amusement and recreation services .....	14.2	2.3	9.2	11.7	12.8
7991	Physical fitness facilities .....	19.9	-4.8	7.2	6.4	16.8
7992	Public golf courses .....	9.3	5.9	25.9	12.4	25.4
7993	Coin-operated amusement devices .....	11.5	7.2	11.0	1.5	13.7
7996	Amusement parks .....	11.3	-2.1	7.9	13.6	14.6
7997	Membership sports and recreation clubs ...	4.8	6.8	8.3	5.1	6.6

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-6.1 for estimated measures of sampling variability (coefficients of variation).

**Table 6.3. Amusement Parks (SIC 7996)—Estimated Receipts for Taxable Employer Firms, by Source: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1997	1996	1995	1994	1993
Total .....	7,239	6,709	6,237	5,799	5,583
Admissions .....	3,948	3,685	3,404	3,112	3,009
Sales of food, refreshments, and alcoholic beverages ..	1,277	1,202	1,148	1,074	1,066
Sales of other merchandise .....	1,293	1,261	1,186	1,097	1,110
All other .....	721	561	499	516	398

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See Appendix A, Table A-6.2 for estimated measures of sampling variability (coefficients of variation).

Table 6.4. **Amusement Parks (SIC 7996)—Estimated Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1993 Through 1997**

Sources of receipts	Percent of total dollar volume				
	1997	1996	1995	1994	1993
Total .....	100.0	100.0	100.0	100.0	100.0
Admissions .....	54.5	54.9	54.6	53.7	53.9
Sales of food, refreshments, and alcoholic beverages .	17.6	17.9	18.4	18.5	19.1
Sales of other merchandise .....	17.9	18.8	19.0	18.9	19.9
All other .....	10.0	8.4	8.0	8.9	7.1

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See Appendix A, Table A-6.2 for estimated measures of sampling variability (coefficients of variation).

Table 6.5. **Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997**

[Estimates are in whole dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
	<b>Motion Pictures</b>					
783	Motion picture theaters .....	28	26	25	24	23
784	Video tape rental .....	27	26	28	27	24
	<b>Amusement and Recreation Services</b>					
793	Bowling centers .....	10	10	10	10	11
7991	Physical fitness facilities .....	21	19	17	16	15
7992	Public golf courses .....	16	15	14	12	11
7993	Coin-operated amusement devices .....	14	13	12	11	11
7996	Amusement parks .....	27	26	24	23	22

See footnotes at end of table.

Table 6.5. **Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Estimates are in whole dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
	<b>Motion Pictures</b>					
783	Motion picture theaters .....	23	25	25	22	19
784	Video tape rental .....	22	20	20	18	15
	<b>Amusement and Recreation Services</b>					
793	Bowling centers .....	12	11	11	11	11
7991	Physical fitness facilities .....	16	14	15	14	13
7992	Public golf courses .....	10	10	9	7	7
7993	Coin-operated amusement devices .....	10	9	9	8	8
7996	Amusement parks .....	21	19	20	19	17

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in Table 2.1. Civilian population estimates as of July 1, 1997 - 266,384 (thousands); July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands) July 1, 1992 - 253,426 (thousands); July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1997 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 7. Health Services (SIC 80)

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### SUMMARY OF FINDINGS

#### Taxable Firms

Receipts in 1997 for taxable firms providing health services (SIC 80) were approximately \$421.3 billion in 1997, up 5.8 percent from 1996. Offices and clinics of doctors of medicine (SIC 801) accounted for about 43 percent of all taxable health services receipts in 1997, reaching \$179.7 billion. About 50 percent of these receipts were from patient services provided in doctors' offices or clinics, and approximately 18 percent were from hospital inpatient services. In addition, hospital outpatient services accounted for 11 percent of total receipts in 1997.

Private insurance payments were the source of 49 percent of total receipts for offices and clinics of doctors of medicine (employer firms only), while Medicare and Medicaid payments combined for about 29 percent of their total receipts. Receipts for nursing and personal care facilities

(SIC 805) increased 6.0 percent from 1996 to \$46.9 billion in 1997. Taxable hospitals (SIC 806) had receipts of \$50.1 billion in 1997, up 12.3 percent from the previous year. Receipts for medical and dental laboratories (SIC 807) were approximately \$16.5 billion in 1997. Receipts within home health care (SIC 808) were approximately \$19.2 billion, while those within kidney dialysis centers (SIC 8092) accounted for approximately \$3.7 billion, increasing 9.8 percent over the previous year.

#### Tax-Exempt Firms—and Organization

Revenue of tax-exempt health services firms and organizations (SIC 80 pt.) reached \$415.0 billion in 1997. Expenses for tax-exempt health service firms and organizations were approximately \$397.9 billion in 1997.

Revenue for tax-exempt hospitals (SIC 806), including government operated facilities, was \$347.8 billion in 1997.

Table 7.1. **Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
80	Health services .....	421,317	398,353	376,279	351,419	335,108
801	Offices and clinics of doctors of medicine ....	179,718	172,926	167,969	159,616	154,242
802	Offices and clinics of dentists .....	50,979	47,411	44,909	41,663	38,946
803	Offices and clinics of doctors of osteopathy ..	4,952	4,749	4,698	4,354	4,159
804	Offices and clinics of other health practitioners .....	29,850	28,409	27,357	25,891	25,367
8041	Offices and clinics of chiropractors .....	7,259	7,003	6,742	6,757	6,936
8042	Offices and clinics of optometrists .....	6,491	6,330	6,113	6,021	5,715
8043	Offices and clinics of podiatrists .....	2,397	2,443	2,388	2,190	2,156
805	Nursing and personal care facilities .....	46,944	44,282	41,135	37,320	36,172
806	Hospitals <sup>1</sup> .....	50,154	44,669	38,417	35,143	33,331
8062	General medical and surgical hospitals <sup>1</sup> ...	40,920	36,496	30,704	27,993	26,683
8063	Psychiatric hospitals <sup>1</sup> .....	3,877	3,508	3,847	3,764	3,730
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	5,357	4,665	3,866	3,386	2,918
807	Medical and dental laboratories .....	16,523	16,054	15,524	15,427	15,066
8071	Medical laboratories .....	13,713	13,277	12,909	13,007	12,735
8072	Dental laboratories .....	2,810	2,777	2,615	2,420	2,331
808	Home health care services .....	19,248	19,556	17,987	15,394	13,178
809	Miscellaneous health and allied services, n.e.c .....	22,949	20,297	18,283	16,611	14,647
8092	Kidney dialysis centers .....	3,723	3,391	3,259	2,898	2,468
8093	Specialty outpatient facilities, n.e.c .....	10,619	9,500	8,616	7,965	6,999

See footnotes at end of table.

**Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
80	Health services .....	321,653	293,907	271,212	241,558	221,741
801	Offices and clinics of doctors of medicine ....	151,824	138,576	128,871	117,213	108,835
802	Offices and clinics of dentists .....	36,939	33,279	31,502	29,297	27,325
803	Offices and clinics of doctors of osteopathy ..	4,008	3,584	3,254	2,833	2,661
804	Offices and clinics of other health practitioners .....	23,893	21,449	20,139	17,084	16,239
8041	Offices and clinics of chiropractors .....	6,555	5,647	5,467	5,005	4,510
8042	Offices and clinics of optometrists .....	5,333	5,028	4,799	4,296	4,133
8043	Offices and clinics of podiatrists .....	2,102	1,957	1,811	(NA)	(NA)
805	Nursing and personal care facilities .....	34,743	32,862	30,162	25,753	22,735
806	Hospitals <sup>1</sup> .....	31,083	28,807	26,487	23,495	22,108
8062	General medical and surgical hospitals <sup>1</sup> ...	24,162	22,220	20,442	(NA)	(NA)
8063	Psychiatric hospitals <sup>1</sup> .....	4,396	4,402	4,129	(NA)	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	2,525	2,185	1,916	(NA)	(NA)
807	Medical and dental laboratories .....	15,172	13,567	12,033	10,336	8,921
8071	Medical laboratories .....	12,882	11,458	9,996	8,470	7,171
8072	Dental laboratories .....	2,290	2,109	2,037	1,866	1,750
808	Home health care services .....	11,208	9,129	7,556	5,595	4,589
809	Miscellaneous health and allied services, n.e.c .....	12,783	12,654	11,208	9,952	8,328
8092	Kidney dialysis centers .....	2,140	1,717	1,451	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	6,476	6,508	5,326	(NA)	(NA)

NA Not available.

<sup>1</sup>Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in Tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.1 for estimated measures of sampling variability (coefficients of variation).



**Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
80	Health services .....	5.8	5.9	7.1	4.9	4.2
801	Offices and clinics of doctors of medicine ....	3.9	3.0	5.2	3.5	1.6
802	Offices and clinics of dentists .....	7.5	5.6	7.8	7.0	5.4
803	Offices and clinics of doctors of osteopathy ..	4.3	1.1	7.9	4.7	3.8
804	Offices and clinics of other health practitioners .....	5.1	3.8	5.7	2.1	6.2
8041	Offices and clinics of chiropractors .....	3.7	3.9	-0.2	-2.6	5.8
8042	Offices and clinics of optometrists .....	2.5	3.5	1.5	5.4	7.2
8043	Offices and clinics of podiatrists .....	-1.9	2.3	9.0	1.6	2.6
805	Nursing and personal care facilities .....	6.0	7.7	10.2	3.2	4.1
806	Hospitals <sup>1</sup> .....	12.3	16.3	9.3	5.4	7.2
8062	General medical and surgical hospitals <sup>1</sup> ...	12.1	18.9	9.7	4.9	10.4
8063	Psychiatric Hospitals <sup>1</sup> .....	10.5	-8.8	2.2	0.9	-15.2
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	14.8	20.7	14.2	16.0	15.6
807	Medical and dental laboratories .....	2.9	3.4	0.6	2.4	-0.7
8071	Medical laboratories .....	3.3	2.9	-0.8	2.1	-1.1
8072	Dental laboratories .....	1.2	6.2	8.1	3.8	1.8
808	Home health care services .....	-1.6	8.7	16.8	16.8	17.6
809	Miscellaneous health and allied services, n.e.c .....	13.1	11.0	10.1	13.4	14.6
8092	Kidney dialysis centers .....	9.8	4.1	12.5	17.4	15.3
8093	Specialty outpatient facilities, n.e.c .....	11.8	10.3	8.2	13.8	8.1

See footnotes at end of table.

**Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
80	Health services .....	9.4	8.4	12.3	8.9	13.0
801	Offices and clinics of doctors of medicine .....	9.6	7.5	9.9	7.7	12.6
802	Offices and clinics of dentists .....	11.0	5.6	7.5	7.2	8.2
803	Offices and clinics of doctors of osteopathy ..	11.8	10.1	14.9	6.5	16.7
804	Offices and clinics of other health practitioners .....	11.4	6.5	17.9	5.2	19.0
8041	Offices and clinics of chiropractors .....	16.1	3.3	9.2	11.0	21.7
8042	Offices and clinics of optometrists .....	6.1	4.8	11.7	3.9	10.1
8043	Offices and clinics of podiatrists .....	7.4	8.1	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	5.7	9.0	17.1	13.3	10.5
806	Hospitals <sup>1</sup> .....	7.9	8.8	12.7	6.3	12.1
8062	General medical and surgical hospitals <sup>1</sup> ...	8.7	8.7	(NA)	(NA)	(NA)
8063	Psychiatric hospitals <sup>1</sup> .....	-0.1	6.6	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	15.6	14.0	(NA)	(NA)	(NA)
807	Medical and dental laboratories .....	11.8	12.7	16.4	15.9	19.1
8071	Medical laboratories .....	12.4	14.6	18.0	18.1	26.2
8072	Dental laboratories .....	8.6	3.5	9.2	6.6	-3.3
808	Home health care services .....	22.8	20.8	35.0	21.9	29.3
809	Miscellaneous health and allied services, n.e.c .....	1.0	12.9	12.6	19.5	18.9
8092	Kidney dialysis centers .....	24.6	18.3	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	-0.5	22.2	(NA)	(NA)	(NA)

NA Not available.

<sup>1</sup>Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in Tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.1 for estimated measures of sampling variability (coefficients of variation).

Table 7.3. **Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
80 pt.	Selected health services .....	414,990	401,047	385,210	363,112	345,081
801	Offices and clinics of doctors of medicine ....	28,447	26,153	24,873	21,882	19,647
805	Nursing and personal care facilities .....	19,712	18,510	17,570	16,564	15,972
806	Hospitals .....	347,837	337,822	325,033	308,105	294,757
8062	General medical and surgical hospitals ....	319,535	309,681	297,407	281,430	268,885
8063	Psychiatric hospitals .....	9,742	9,291	9,211	9,848	10,243
8069	Specialty hospitals, except psychiatric .....	18,560	18,850	18,415	16,827	15,629
808	Home health care services .....	8,083	8,043	7,943	7,428	6,608
809	Miscellaneous health and allied services, n.e.c .....	10,770	10,388	9,666	9,025	8,007
8092	Kidney dialysis centers .....	715	676	620	526	462
8093	Specialty outpatient facilities, n.e.c .....	5,896	5,957	5,661	5,320	4,737

See footnotes at end of table.

Table 7.3. **Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
80 pt.	Selected health services .....	324,416	298,168	267,858	(NA)	(NA)
801	Offices and clinics of doctors of medicine ....	16,548	14,744	12,888	(NA)	(NA)
805	Nursing and personal care facilities .....	15,221	13,628	12,132	10,573	9,419
806	Hospitals .....	279,736	259,188	233,615	(NA)	(NA)
8062	General medical and surgical hospitals ....	254,391	234,056	210,503	(NA)	(NA)
8063	Psychiatric hospitals .....	10,933	11,461	11,008	(NA)	(NA)
8069	Specialty hospitals, except psychiatric .....	14,412	13,671	12,104	(NA)	(NA)
808	Home health care services .....	5,714	4,624	3,874	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c .....	7,123	5,915	5,285	(NA)	(NA)
8092	Kidney dialysis centers .....	400	357	305	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	4,437	3,834	3,519	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.4. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1997**

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
80 pt.	Selected health services .....	3.5	4.1	6.1	5.2	6.4
801	Offices and clinics of doctors of medicine .....	8.8	5.1	13.7	11.4	18.7
805	Nursing and personal care facilities .....	6.5	5.4	6.1	3.7	4.9
806	Hospitals .....	3.0	3.9	5.5	4.5	5.4
8062	General medical and surgical hospitals .....	3.2	4.1	5.7	4.7	5.7
8063	Psychiatric hospitals .....	4.9	0.9	-6.5	-3.9	-6.3
8069	Specialty hospitals, except psychiatric .....	-1.5	2.4	9.4	7.7	8.4
808	Home health care services .....	0.5	1.3	6.9	12.4	15.6
809	Miscellaneous health and allied services, n.e.c .....	3.7	7.5	7.1	12.7	12.4
8092	Kidney dialysis centers .....	5.8	9.0	17.9	13.9	15.5
8093	Specialty outpatient facilities, n.e.c .....	-1.0	5.2	6.4	12.3	6.8

See footnotes at end of table.

Table 7.4. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
80 pt.	Selected health services .....	8.8	11.3	(NA)	(NA)	(NA)
801	Offices and clinics of doctors of medicine ....	12.2	14.4	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	11.7	12.3	14.7	12.3	14.9
806	Hospitals .....	7.9	10.9	(NA)	(NA)	(NA)
8062	General medical and surgical hospitals ....	8.7	11.2	(NA)	(NA)	(NA)
8063	Psychiatric hospitals .....	-4.6	4.1	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric .....	5.4	12.9	(NA)	(NA)	(NA)
808	Home health care services .....	23.6	19.4	(NA)	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c .....	20.4	11.9	(NA)	(NA)	(NA)
8092	Kidney dialysis centers .....	12.0	17.0	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	15.7	9.0	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.5. **Selected Health Services (SIC 80, pt.)—Estimated Expenses for Tax-Exempt Firms: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
80 pt.	Selected health services .....	397,935	389,378	372,978	355,991	334,458
801	Offices and clinics of doctors of medicine ....	28,454	25,499	24,090	21,377	19,089
805	Nursing and personal care facilities .....	19,025	18,191	16,823	16,149	15,606
806	Hospitals .....	332,264	327,801	314,934	302,497	285,582
8062	General medical and surgical hospitals ....	304,059	298,745	286,573	275,634	260,085
8063	Psychiatric hospitals .....	10,382	10,593	10,516	10,565	10,458
8069	Specialty hospitals, except psychiatric .....	17,823	18,463	17,845	16,298	15,039
808	Home health care services .....	7,902	7,859	7,717	7,166	6,347
809	Miscellaneous health and allied services, n.e.c .....	10,154	9,907	9,300	8,702	7,752
8092	Kidney dialysis centers .....	667	582	556	481	427
8093	Specialty outpatient facilities, n.e.c .....	5,614	5,761	5,493	5,135	4,631

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.6. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Changes for Expenses for Tax-Exempt Firms: 1994 Through 1997**

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993
80 pt.	Selected health services .....	2.2	4.4	4.8	6.4
801	Offices and clinics of doctors of medicine .....	11.6	5.8	12.7	12.0
805	Nursing and personal care facilities .....	4.6	8.1	4.2	3.5
806	Hospitals .....	1.4	4.1	4.1	5.9
8062	General medical and surgical hospitals .....	1.8	4.2	4.0	6.0
8063	Psychiatric hospitals .....	-2.0	0.7	-0.5	1.0
8069	Specialty hospitals, except psychiatric .....	-3.5	3.5	9.5	8.4
808	Home health care services .....	0.5	1.8	7.7	12.9
809	Miscellaneous health and allied services, n.e.c. ....	2.5	6.5	6.9	12.3
8092	Kidney dialysis centers .....	14.6	4.7	15.6	12.6
8093	Specialty outpatient facilities, n.e.c. ....	-2.6	4.9	7.0	10.9

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).



**Table 7.7. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1995 Through 1997**

[Dollar volume estimates are in millions of dollars]

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995
Total . . . . .	169,127	162,420	157,514	49,111	45,653	43,250	4,523	4,347	4,304	6,439	6,223	6,028	5,969	5,827	5,643	2,250	2,300	2,252
Patient care and other medical professional services . . . . .	163,198	156,501	151,781	47,886	44,033	41,692	4,461	4,249	4,212	6,148	5,932	5,748	2,675	2,683	2,552	2,147	2,202	2,169
Patient care services . . . . .	155,844	148,442	143,234	46,867	42,974	40,695	4,336	4,049	4,009	6,009	5,739	5,565	2,523	2,384	2,291	2,126	2,169	2,132
Laboratory services . . . . .	7,703	7,804	7,756	1,517	1,634	1,459	120	103	123	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services . . . . .	6,327	6,141	6,124	1,107	862	801	78	62	76	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services . . . . .	1,376	1,663	1,632	410	772	658	42	41	47	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services . . . . .	12,586	13,035	12,780	832	1,000	942	131	122	105	332	360	342	-	-	-	134	128	119
Other patient care services . . . . .	135,555	127,603	122,698	44,518	40,340	38,294	4,085	3,824	3,781	5,611	5,298	5,143	2,472	2,342	2,249	1,986	2,031	2,004
Hospital inpatient services . . . . .	30,990	31,940	32,190	(S)	(S)	(S)	681	700	786	(S)	(S)	(S)	(S)	(S)	(S)	46	44	42
Hospital outpatient services . . . . .	18,765	20,110	19,001	(S)	(S)	(S)	422	353	333	(S)	(S)	(S)	(S)	(S)	(S)	248	244	237
Services delivered in doctor's office . . . . .	84,248	74,303	70,374	43,885	39,719	37,730	2,881	2,690	2,583	5,574	5,268	5,122	2,363	2,221	2,159	1,557	1,606	1,594
Other services delivered (e.g. nursing homes, private homes, etc.) . . . . .	1,552	1,250	1,133	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	135	137	131
Merchandise sales . . . . .	1,078	984	875	(S)	(S)	(S)	(S)	(S)	(S)	146	142	134	3,249	3,084	3,032	88	79	77
Optical goods . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	3,231	3,067	3,016	-	-	-
Orthopedic appliances . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	52	57	56	(S)	(S)	(S)	74	66	67
Prescription drugs . . . . .	(S)	288	231	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	85	71	64	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.3 for estimated measures of sampling variability (coefficients of variation).

**Table 7.8. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1995 Through 1997**

Type of sources	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995
Total . . . . .	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Patient care and other medical professional services . . . . .	96.5	96.4	96.4	97.5	96.5	96.4	98.6	97.7	97.9	95.5	95.3	95.4	44.8	46.0	45.2	95.4	95.7	96.3
Patient care services . . . . .	92.1	91.4	90.9	95.4	94.1	94.1	95.9	93.1	93.1	93.3	92.2	92.3	42.3	40.9	40.6	94.5	94.3	94.7
Laboratory services . . . . .	4.6	4.8	4.9	3.1	3.6	3.4	2.7	2.4	2.9	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services . . . . .	3.7	3.8	3.9	2.3	1.9	1.9	1.7	1.4	1.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services . . . . .	0.8	1.0	1.0	0.8	1.7	1.5	0.9	0.9	1.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services . . . . .	7.4	8.0	8.1	1.7	2.2	2.2	2.9	2.8	2.4	5.2	5.8	5.7	-	-	-	6.0	5.6	5.3
Other patient care services . . . . .	80.1	78.6	77.9	90.6	88.4	88.5	90.3	88.0	87.8	87.1	85.1	85.3	41.4	40.2	39.9	88.3	88.3	89.0
Hospital inpatient services . . . . .	18.3	19.7	20.4	(S)	(S)	(S)	15.1	16.1	18.3	(S)	(S)	(S)	(S)	(S)	(S)	2.0	1.9	1.9
Hospital outpatient services . . . . .	11.1	12.4	12.1	(S)	(S)	(S)	9.3	8.1	7.7	(S)	(S)	(S)	(S)	(S)	(S)	11.0	10.6	10.5
Services delivered in doctor's office . . . . .	49.8	45.7	44.7	89.4	87.0	87.2	63.7	61.9	60.0	86.6	84.7	85.0	39.6	38.1	38.3	69.2	69.8	70.8
Other services delivered (e.g. nursing homes, private homes, etc.) . . . . .	0.9	0.8	0.7	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	6.0	6.0	5.8
Merchandise sales . . . . .	0.6	0.6	0.6	(S)	(S)	(S)	(S)	(S)	(S)	2.3	2.3	2.2	54.4	52.9	53.7	3.9	3.4	3.4
Optical goods . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	54.1	52.6	53.4	-	-	-
Orthopedic appliances . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	0.8	0.9	0.9	(S)	(S)	(S)	3.3	2.9	3.0
Prescription drugs . . . . .	0.2	0.2	0.1	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	1.3	1.1	1.1	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.4 for estimated measures of sampling variability (coefficients of variation).

Table 7.9. **Selected Health Services (SIC's 801, 802, 803, 804 and 805)—Estimated Receipts for Taxable Employer Firms, by Source: 1995 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995
801	Offices and clinics of doctors of medicine . . . . .	169,127	162,420	157,514	38,400	36,992	36,227	11,452	11,913	11,445	2,436	2,653	2,624	83,455	79,780	76,690	23,234	20,856	20,308	10,150	10,226	10,220
802	Offices and clinics of dentists . . . . .	49,111	45,653	43,250	(S)	(S)	(S)	1,374	1,299	1,256	(S)	(S)	(S)	23,226	21,905	20,443	22,957	20,741	19,866	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	4,523	4,347	4,304	1,085	1,031	1,025	361	363	393	48	49	51	2,139	1,979	1,923	744	674	687	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	24,583	23,496	22,577	3,015	3,011	2,840	1,010	916	905	(S)	(S)	(S)	10,088	9,827	9,440	7,611	6,965	6,682	2,237	2,190	2,140
8041	Offices and clinics of chiropractors . . . . .	6,439	6,223	6,028	468	449	462	71	79	79	(S)	(S)	(S)	3,620	3,574	3,475	1,914	1,735	1,661	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	5,969	5,827	5,643	569	588	552	304	318	313	(S)	(S)	(S)	1,670	1,608	1,511	3,274	3,139	3,081	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	2,250	2,300	2,252	667	678	662	111	100	97	(S)	(S)	(S)	1,091	1,117	1,100	329	348	356	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	45,794	43,244	40,208	8,651	7,601	6,194	23,297	23,156	22,382	376	362	342	3,670	3,322	2,628	8,125	7,291	7,226	1,675	1,512	1,436

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.5 for estimated measures of sampling variability (coefficients of variation).

**Table 7.10. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1995 Through 1997**

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995	1997	1996	1995
801	Offices and clinics of doctors of medicine . . . . .	100.0	100.0	100.0	22.7	22.8	23.0	6.8	7.3	7.3	1.4	1.6	1.7	49.3	49.1	48.7	13.7	12.8	12.9	6.0	6.3	6.5
802	Offices and clinics of dentists . . . . .	100.0	100.0	100.0	(S)	(S)	(S)	2.8	2.8	2.9	(S)	(S)	(S)	47.3	48.0	47.3	46.7	45.4	45.9	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	100.0	100.0	100.0	24.0	23.7	23.8	8.0	8.4	9.1	1.1	1.1	1.2	47.3	45.5	44.7	16.4	15.5	16.0	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	100.0	100.0	100.0	12.3	12.8	12.6	4.1	3.9	4.0	(S)	(S)	(S)	41.0	41.8	41.8	31.0	29.6	29.6	9.1	9.3	9.5
8041	Offices and clinics of chiropractors . . . . .	100.0	100.0	100.0	7.3	7.2	7.7	1.1	1.3	1.3	(S)	(S)	(S)	56.2	57.4	57.6	29.7	27.9	27.6	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	100.0	100.0	100.0	9.5	10.1	9.8	5.1	5.5	5.5	(S)	(S)	(S)	28.0	27.6	26.8	54.9	53.9	54.6	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	100.0	100.0	100.0	29.6	29.5	29.4	4.9	4.3	4.3	(S)	(S)	(S)	48.5	48.6	48.8	14.6	15.1	15.8	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	100.0	100.0	100.0	18.9	17.6	15.4	50.9	53.5	55.7	0.8	0.8	0.9	8.0	7.7	6.5	17.7	16.9	18.0	3.7	3.5	3.6

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.6 for estimated measures of sampling variability (coefficients of variation).

Table 7.11. **Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997**

[Estimates are in whole dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
80	Health services .....	1,582	1,509	1,439	1,357	1,307
801	Offices and clinics of doctors of medicine ....	675	655	642	616	602
802	Offices and clinics of dentists .....	191	180	172	161	152
803	Offices and clinics of doctors of osteopathy ..	19	18	18	17	16
8041	Offices and clinics of chiropractors .....	27	27	26	26	27
8042	Offices and clinics of optometrists .....	24	24	23	23	22
805	Nursing and personal care facilities .....	176	168	157	144	141
806	Hospitals <sup>1</sup> .....	188	169	147	136	130

See footnotes at end of table.

Table 7.11. **Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1997—Continued**

[Estimates are in whole dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
80	Health services .....	1,269	1,173	1,095	985	913
801	Offices and clinics of doctors of medicine ....	599	553	520	478	448
802	Offices and clinics of dentists .....	146	133	127	120	113
803	Offices and clinics of doctors of osteopathy ..	16	14	13	12	11
8041	Offices and clinics of chiropractors .....	26	23	22	20	19
8042	Offices and clinics of optometrists .....	21	20	19	18	17
805	Nursing and personal care facilities .....	137	131	122	105	94
806	Hospitals <sup>1</sup> .....	123	115	107	96	91

<sup>1</sup>Estimates are for employer firms only, and therefore, do not include nonemployer firms.

Note: Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Civilian population estimates as of July 1, 1997 - 266,384 (thousands); July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands); July 1, 1992 - 253,426 (thousands); July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1997 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 8. Social Services (SIC 83)

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### SUMMARY OF FINDINGS

#### Taxable Firms

Receipts of taxable social service firms (SIC 83) were approximately \$31.0 billion in 1997, up 10.2 percent from 1996. Residential care (SIC 8361) receipts were \$7.7 billion in 1997, rising 6.4 percent from 1996. Receipts for child day care services (SIC 8351) rose 13 percent from 1996 to \$12.8 billion in 1997.

#### Tax-Exempt Firms and Organizations

Revenue for tax-exempt firms and organizations providing social services (SIC 83) was \$83.2 billion in 1997, an

increase of 10.6 percent from 1996. Expenses for all social services organizations rose 10.3 percent from the previous year to \$74.9 billion in 1997. Revenue for individual and family social services (SIC 8322) was \$24.1 billion in 1997, and expenses totaled \$23.7 billion. Revenue in 1997 for child day care services (SIC 8351) was \$5.9 billion. Revenue for residential care (SIC 8361) was \$17.7 billion in 1997, up 14.5 percent from the previous year. Expenses for residential care were \$16.3 billion in 1997, up 9.8 percent from 1996.

**Table 8.1. Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars. Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
83	Social services .....	30,506	27,694	24,858	22,498	20,146
8331	Job training and vocational rehabilitation services .....	2,671	2,657	2,468	2,173	1,877
8351	Child day care services .....	12,841	11,366	10,882	10,074	9,352
8361	Residential care .....	7,663	7,200	6,437	5,905	5,421

See footnotes at end of table.



Table 8.1. **Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1988 Through 1997**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
83	Social services .....	18,201	16,365	15,509	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	1,620	1,618	1,673	1,384	1,177
8351	Child day care services .....	8,708	7,395	7,064	5,986	5,400
8361	Residential care .....	4,853	4,934	4,626	4,057	3,469

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in Table 8.3. Expense estimates for tax-exempt firms and organizations are shown in Table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.1 for estimated measures of sampling variability (coefficients of variation).

**Table 8.2. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997**

[Data for 1996 have been revised to reflect the use of 1996 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
83	Social services .....	10.2	11.4	10.5	11.7	10.7
8331	Job training and vocational rehabilitation services .....	0.5	7.7	13.6	15.8	15.9
8351	Child day care services .....	13.0	4.4	8.0	7.7	7.4
8361	Residential care .....	6.4	11.9	9.0	8.9	11.7

See footnotes at end of table.

Table 8.2. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1997**—Continued

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
83	Social services .....	11.2	5.5	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	0.1	-3.3	20.9	17.6	33.1
8351	Child day care services .....	17.8	4.7	18.0	10.9	26.1
8361	Residential care .....	-1.6	6.7	14.0	17.0	22.3

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in Table 8.3. Expense estimates for tax-exempt firms and organizations are shown in Table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.1 for estimated measures of sampling variability (coefficients of variation).

Table 8.3. **Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1988 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
83	Social services .....	83,235	75,240	70,303	63,493	59,052
8322	Individual and family social services .....	24,127	22,274	20,829	18,889	17,268
8331	Job training and vocational rehabilitation services .....	7,448	6,844	6,526	6,288	5,986
8351	Child day care services .....	5,948	5,560	5,361	4,687	4,155
8361	Residential care .....	17,659	15,417	13,496	12,433	11,865

See footnotes at end of table.

Table 8.3. **Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1988 Through 1997—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1992	1991	1990	1989	1988
83	Social services .....	53,673	49,055	45,255	(NA)	(NA)
8322	Individual and family social services .....	16,046	14,392	13,009	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	5,642	5,346	4,870	4,520	4,146
8351	Child day care services .....	3,692	3,156	2,872	2,694	2,425
8361	Residential care .....	10,615	9,707	8,834	8,097	7,142

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.4. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1997**

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
83	Social services .....	10.6	7.0	10.7	7.5	10.0
8322	Individual and family social services .....	8.3	6.9	10.3	9.4	7.6
8331	Job training and vocational rehabilitation services .....	8.8	4.9	3.8	5.0	6.1
8351	Child day care services .....	7.0	3.7	14.4	12.8	12.5
8361	Residential care .....	14.5	14.2	8.5	4.8	11.8

See footnotes at end of table.

Table 8.4. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1997—Continued**

1987 SIC code	Kind of business	1992/1991	1991/1990	1990/1989	1989/1988	1988/1987
83	Social services .....	9.4	8.4	(NA)	(NA)	(NA)
8322	Individual and family social services .....	11.5	10.6	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	5.5	9.8	7.7	9.0	13.2
8351	Child day care services .....	17.0	9.9	6.6	11.1	8.6
8361	Residential care .....	9.4	9.9	9.1	13.4	16.6

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.5. **Selected Social Services (SIC 83)—Estimated Expenses for Tax-Exempt Firms: 1993 Through 1997**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1997	1996	1995	1994	1993
83	Social services .....	74,881	67,890	63,354	56,525	52,304
8322	Individual and family social services .....	23,689	20,938	19,365	17,780	16,465
8331	Job training and vocational rehabilitation services .....	6,917	6,662	6,506	6,250	5,991
8351	Child day care services .....	5,762	5,308	5,153	4,575	4,037
8361	Residential care .....	16,253	14,799	12,802	11,851	11,287

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).



**Table 8.6. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change of Expenses for Tax-Exempt Firms: 1993 Through 1997**

1987 SIC code	Kind of business	1997/1996	1996/1995	1995/1994	1994/1993	1993/1992
83	Social services .....	10.3	7.2	12.1	8.1	10.9
8322	Individual and family social services .....	13.1	8.1	8.9	8.0	6.3
8331	Job training and vocational rehabilitation services .....	3.8	2.4	4.1	4.3	9.5
8351	Child day care services .....	8.6	3.0	12.6	13.3	11.9
8361	Residential care .....	9.8	15.6	8.0	5.0	10.6

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

## Appendix A. Measures of Sampling Variability

### RELIABILITY OF THE ESTIMATES

An estimate based on a sample survey potentially contains two types of errors - sampling and nonsampling. Sampling error occurs because characteristics differ among sampling units and because only a subset of the entire population is measured in a sample survey. Nonsampling error encompasses all other factors that contribute to the total error of a sample survey estimate. The accuracy of a survey result may be affected by these two types of errors.

Sampling and nonsampling errors are often measured by the quantities bias and variance. *Bias* is the difference, averaged over all possible samples of the same size and design, between an estimator and its true (unknown) population value. Any systematic error that affects all samples taken under a specified design with the same constant error may bias the resulting estimates. *Variance* is the squared difference, averaged over all possible samples of the same size and design, between an estimator and its average value.

Descriptions of sampling and nonsampling errors for the Service Annual Survey are provided in the following sections.

#### Sampling Error

Because the estimates are based on a sample, exact agreement with the results that would be obtained from a complete enumeration of firms on the sampling frame using the same enumeration procedures is not expected. However, because each firm on the sampling frame has a known probability of being selected into the sample, it is possible to estimate the sampling variability of the survey estimates.

The particular sample used in this survey is one of a large number of samples of the same size that could have been selected using the same design. If all possible samples had been surveyed, under the same conditions, an estimate of an unknown population value could have been obtained from each sample. These samples give rise to a distribution of estimates for the unknown population value. A statistical measure of the variability among these estimates is the standard error, which can be approximated from any one sample. The *standard error* is defined as the square root of the variance. The *coefficient of variation* (or relative standard error) of an estimate is the standard error of the estimate divided by the estimate. Note that measures of sampling variability, such as the standard error or coefficient of variation, are estimated from the sample and are also subject to sampling variability. (Technically, we

should refer to the *estimated* standard error or the *estimated* coefficient of variation of an *estimator*. However, for the sake of brevity we have omitted this detail.) It is important to note that the standard error and coefficient of variation only measure sampling variability. They do not capture any systematic biases in the estimates. Estimated coefficients of variation for dollar volume estimates and estimated ratios are shown in Tables A-1.1 through A-8.2. (All coefficients of variation are expressed as percents.)

The estimate from a particular sample and the approximate standard error associated with the estimate can be used to construct a confidence interval. A *confidence interval* is a range about a given estimator that has a specified probability of containing the estimator's corresponding, unknown population value. Associated with each interval is a percentage of confidence, which is interpreted as follows. If, for each possible sample, an estimate of an unknown population value and its approximate standard error were obtained, then:

1. For approximately 90 percent of the possible samples, the interval from 1.65 standard errors below to 1.65 standard errors above the estimate would include the unknown population value.
2. For approximately 95 percent of the possible samples, the interval from two standard errors below to two standard errors above the estimate would include the unknown population value.

#### Nonsampling Error

Nonsampling error encompasses all other factors that contribute to the total error of a sample survey estimate and may also occur in censuses. It is often helpful to think of nonsampling error as arising from deficiencies or mistakes at some point in the survey process. In the Service Annual Survey, nonsampling error can be attributed to many sources: (1) inability to obtain information about all cases in the sample, (2) response errors, (3) differences in the interpretation of the questions, (4) mistakes in coding or keying the data obtained, and (5) other errors of collection, response, coverage, and processing. Although no direct measurement of the potential biases due to nonsampling error has been obtained, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize their influence.

A major source of bias in the estimates is due to imputing data for nonrespondents and for data which fail edit. For all kinds of business combined, imputed receipts amounts to about 13 percent of the national receipts estimate. For revenue, the figure is about 11 percent.

Table A-1.1. **Selected Service Industries—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1997/1996
		1997	1996	
472	Arrangement of passenger transportation .....	2.8	2.8	2.2
653	Real estate agents and managers .....	2.7	1.9	2.4
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	2.5	2.8	1.4
72	Personal services .....	1.5	1.4	0.5
73	Business services .....	1.6	1.3	0.9
75	Automotive repair, services, and parking .....	1.4	1.3	0.8
76	Miscellaneous repair services .....	2.8	2.5	1.2
78	Motion pictures .....	2.3	1.7	1.8
79	Amusement and recreation services .....	3.3	3.3	1.4
80	Health services .....	1.4	1.1	0.9
81	Legal services .....	2.1	1.8	1.4
824	Vocational schools .....	6.0	5.5	3.4
83	Social services .....	4.2	3.6	1.5
84	Museums, art galleries, and botanical and zoological gardens .	8.6	10.5	7.1
87	Engineering, accounting, research, management, and related services .....	1.5	1.4	1.3

Table A-1.2. **Selected Service Industries—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1996 and 1997**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1997/1996	Expenses		Year-to-year ratio 1997/1996
		1997	1996		1997	1996	
703, 704	Camps and membership lodging .....	3.6	3.2	2.7	3.9	3.3	3.0
792, 7991, 7997, 7999	Selected amusement and recreation services .....	13.2	10.9	7.7	10.5	9.3	7.1
80	Health services .....	3.4	3.3	1.3	3.5	3.3	1.1
81	Legal aid societies and similar legal services .....	8.7	7.9	6.4	8.9	6.8	6.8
823	Libraries .....	2.8	2.8	1.5	3.1	2.8	1.3
824	Vocational schools .....	6.5	6.7	4.4	5.9	6.6	4.8
83	Social services .....	5.4	5.7	2.2	5.6	6.0	1.4
84	Museums, art galleries, and botanical and zoological gardens .....	2.9	3.0	2.1	4.7	4.2	2.6
86 (pt.)	Selected membership organizations .....	3.4	3.3	1.7	3.5	3.4	1.7
873	Research, development, and testing services .....	3.6	2.4	2.3	3.7	4.3	4.8
8731	Commercial physical and biological research .....	1.4	1.3	0.6	1.3	1.2	0.6
8733	Noncommercial research organizations ..	6.3	4.4	3.6	6.6	7.6	8.6
874 ex. 8744	Management and public relations services, except facilities support management services .....	12.3	13.4	9.7	12.4	13.4	9.7

Table A-2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1997/1996
		1997	1996	
	<b>Arrangement of Passenger Transportation</b>			
472	Arrangement of passenger transportation .....	2.8	2.8	2.2
4724	Travel agencies .....	3.6	3.5	3.2
4725	Tour operators .....	8.2	8.0	3.3
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>			
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	2.5	2.8	1.4
701	Hotels and motels .....	2.6	2.9	1.4
703	Camps and recreational vehicle parks .....	6.1	4.5	3.2

Table A-2.2. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1996 and 1997**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1997/1996	Expenses		Year-to-year ratio 1997/1996
		1997	1996		1997	1996	
703, 704	Camps and membership lodging . . . . .	3.6	3.2	2.7	3.9	3.3	3.0
703	Camps and recreational vehicle parks . .	5.3	5.4	2.4	5.6	5.4	2.3
704	Organization hotels and lodging houses, on membership basis . . . . .	5.0	3.5	5.0	5.4	3.7	5.6

Table A-2.3. **Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1996 and 1997**

Sources of receipts	Receipts		Year-to-year ratio 1997/1996	Percent of total dollar volume	
	1997	1996		1997	1996
Total .....	3.2	3.1	2.5	(X)	(X)
Air carriers .....	3.1	3.0	2.6	1.7	2.1
Water carriers .....	14.0	15.8	4.5	13.0	13.9
Hotels and motels .....	7.4	4.5	5.9	6.8	4.7
Motor coaches .....	14.6	14.8	11.2	14.4	14.8
Railroads .....	23.7	27.1	8.3	23.4	27.0
Rental cars .....	7.1	5.2	5.0	5.7	4.7
Packaged tours .....	6.6	7.1	5.1	5.0	5.6
All other .....	9.7	9.2	9.9	9.5	8.7

X Not applicable.

Table A-2.4. **Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Expense Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

Operating expenses	Expenses		Year-to-year ratio 1997/1996	Percent of total dollar volume	
	1997	1996		1997	1996
Total .....	3.7	4.8	2.4	(X)	(X)
Annual payroll .....	2.8	3.5	2.1	2.5	3.1
Employer contributions to Social Security and other supplemental benefits .....	3.2	3.4	3.1	3.5	3.4
Lease and rental payments .....	5.8	6.7	4.2	3.5	3.3
Advertising and promotion .....	7.8	8.6	3.1	6.7	7.1
Taxes and licenses .....	7.9	8.3	6.4	7.8	9.1
Utilities .....	5.0	4.3	4.4	4.2	6.0
Depreciation .....	5.8	5.7	3.9	4.9	5.9
Purchased office supplies .....	5.4	4.8	4.6	4.3	5.9
Purchased repair services .....	9.7	12.7	8.9	7.9	8.8
Other .....	7.3	10.6	4.6	4.2	6.4

X Not applicable.



Table A-3.1. **Selected Personal Services (SIC 72)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1997/1996
		1997	1996	
72	Personal services .....	1.5	1.4	0.5
721	Laundry, cleaning, and garment services .....	2.2	2.1	1.0
7211	Power laundries, family and commercial .....	4.9	2.9	4.4
7212	Garment pressing and agents for laundries and drycleaners .....	10.7	8.8	7.2
7213	Linen supply .....	5.7	6.0	1.5
7215	Coin-operated laundries and dry cleaning .....	3.6	2.5	2.5
7216	Dry cleaning plants, except rug cleaning .....	4.1	4.8	2.6
7217	Carpet and upholstery cleaning .....	5.2	5.4	2.9
7218	Industrial launderers .....	3.4	3.4	1.3
7221	Photographic studios, portrait .....	2.6	2.7	1.3
7231	Beauty shops .....	3.7	3.4	1.4
7241	Barber shops .....	1.2	1.0	1.0
7261	Funeral service and crematories .....	3.7	4.1	1.6
7291	Tax return preparation services .....	3.7	2.7	1.9

Table A-4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1997/1996
		1997	1996	
	<b>Business Services</b>			
73	Business services . . . . .	1.6	1.3	0.9
731	Advertising . . . . .	2.7	2.1	1.7
7311	Advertising agencies . . . . .	3.4	2.6	2.3
7312	Outdoor advertising agencies . . . . .	3.5	2.6	3.5
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	4.6	3.8	2.9
7322	Adjustment and collection services . . . . .	8.4	6.6	5.2
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	1.9	2.2	1.8
7331	Direct mail advertising services . . . . .	2.5	2.7	2.1
7334	Photocopying and duplicating services . . . . .	5.9	7.6	6.8
7335	Commercial photography . . . . .	4.9	4.0	3.1
7336	Commercial art and graphic design . . . . .	3.6	3.6	2.0
7338	Secretarial and court reporting services . . . . .	3.9	3.4	3.4
734	Services to dwellings and other buildings . . . . .	3.5	3.6	1.8
7342	Disinfecting and pest control services . . . . .	7.0	5.4	2.9
7349	Building cleaning and maintenance services, n.e.c . . . . .	4.0	4.3	2.2
735	Miscellaneous equipment rental and leasing . . . . .	3.2	3.8	3.0
7352	Medical equipment rental and leasing . . . . .	6.8	5.5	2.8
7353	Heavy construction equipment rental and leasing . . . . .	5.2	4.7	4.1
7359	Equipment rental and leasing, n.e.c . . . . .	4.3	5.2	4.1
736	Personnel supply services . . . . .	7.7	5.1	3.8
7361	Employment agencies . . . . .	3.1	3.8	2.5
7363	Help supply services . . . . .	9.0	5.8	4.5
737	Computer programming, data processing, and other computer related services . . . . .	2.3	2.1	1.3
7371	Computer programming services . . . . .	7.1	5.5	3.7
7372	Prepackaged software . . . . .	5.1	6.1	2.5
7373	Computer integrated systems design . . . . .	6.9	5.9	4.2
7374	Computer processing and data preparation and processing services . . . . .	2.1	2.2	1.9
7375	Information retrieval services . . . . .	3.4	3.2	1.3
7376	Computer facilities management services . . . . .	4.6	4.9	1.1
7377	Computer rental and leasing . . . . .	3.3	4.9	4.1
7378	Computer maintenance and repair . . . . .	5.5	5.6	2.0
7379	Computer related services, n.e.c . . . . .	6.8	7.4	3.7
738	Miscellaneous business services . . . . .	2.9	2.4	1.9
7381	Detective, guard, and armored car services . . . . .	5.6	5.0	2.2
7382	Security systems services . . . . .	4.1	4.0	1.5
7384	Photofinishing laboratories . . . . .	6.9	6.0	1.5
	<b>Legal Services</b>			
81	Legal services . . . . .	2.1	1.8	1.4
	<b>Engineering, Accounting, Research, Management, and Related Services</b>			
87	Engineering, accounting, research, management, and related services . . . . .	1.5	1.4	1.3
871	Engineering, architectural, and surveying services . . . . .	3.0	2.5	1.8
8711	Engineering services . . . . .	3.6	3.0	2.0
8712	Architectural services . . . . .	5.0	4.3	4.5
8713	Surveying services . . . . .	7.4	8.2	2.6
872	Accounting, auditing, and bookkeeping services . . . . .	4.0	3.1	3.7
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	4.6	4.0	2.1
8731	Commercial physical and biological research . . . . .	6.8	5.8	2.3
8732	Commercial economic, sociological, and educational research . . . . .	7.1	6.6	5.5
8734	Testing laboratories . . . . .	10.3	8.8	3.7
874	Management and public relations services . . . . .	2.1	2.5	2.5
8741	Management services . . . . .	6.2	5.6	4.8
8742	Management consulting services . . . . .	3.3	2.8	2.9
8743	Public relations services . . . . .	5.6	4.1	2.5
8744	Facilities support management services . . . . .	4.8	5.0	3.1
8748	Business consulting services, n.e.c . . . . .	3.8	5.9	6.4

Table A-4.2. **Personnel Supply Services (SIC 736)—Estimated Coefficients of Variation for Receipts for Taxable Employer Firms from Supplying Temporary Help, by Source and Estimates of Year-to-Year Ratios: 1996 and 1997**

Sources of receipts	Receipts		Year-to-year ratio 1997/1996	Percent of temporary help supply receipts	
	1997	1996		1997	1996
Total personnel supply services .....	7.8	5.1	3.8	(X)	(X)
Total receipts from temporary help supply services ..	11.8	9.5	4.0	(X)	(X)
Office support .....	16.8	13.5	4.7	9.6	7.6
Secretaries .....	17.5	14.0	5.5	10.8	8.3
Clerks .....	15.7	13.3	5.8	8.4	9.0
Other office support .....	27.2	25.5	5.3	23.0	22.0
Technical and professional .....	14.3	14.8	4.8	10.5	12.1
Accountants .....	5.6	4.6	5.4	8.8	9.3
Medical .....	21.7	11.7	11.9	16.4	9.9
Hospital staff .....	7.9	8.6	6.0	14.2	12.6
Industrial and construction .....	13.6	12.0	5.8	9.2	8.7
Laborers .....	15.9	12.8	7.1	13.2	11.2

X Not applicable.

Table A-4.3. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1996 and 1997**

Sources of receipts	Receipts		Year-to-year ratio 1997/1996	Percent of total dollar volume	
	1997	1996		1997	1996
Total .....	2.4	2.2	1.3	(X)	(X)
Computer integrated systems .....	7.0	6.0	4.3	6.5	5.6
Custom computer programming and software design ..	9.2	6.2	4.8	7.8	5.5
Prepackaged computer software design, development, and production .....	5.4	6.3	3.2	5.0	5.2
Information retrieval services .....	6.8	7.0	3.6	6.8	6.7
Computer processing and data preparation services ...	2.9	2.8	2.4	3.5	3.3
Computer facilities management services .....	12.3	7.5	6.2	11.9	7.4
Computer rental and leasing .....	2.2	3.5	3.8	3.2	4.0
Maintenance and repair of computers and peripheral equipment .....	6.2	5.7	2.9	5.8	5.5
Computer consulting .....	6.0	5.2	4.7	5.6	4.8
Other computer services .....	5.8	6.5	5.5	5.9	6.0
All other receipts .....	5.6	5.9	5.9	6.0	6.0

X Not applicable.

Table A-4.4. **Management and Public Relations Services (SIC 874)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1996 and 1997**

Sources of receipts	Receipts		Year-to-year ratio 1997/1996	Percent of total dollar volume	
	1997	1996		1997	1996
Total .....	2.6	3.1	3.2	(X)	(X)
Management and administrative services .....	4.7	5.1	4.8	3.9	4.2
Construction management .....	10.0	8.2	9.1	10.2	6.6
Facilities support management services .....	11.2	7.4	8.9	9.3	6.7
Other management services .....	6.2	6.7	8.3	7.4	6.6
Consulting, design, and public relations services .....	3.9	3.3	4.3	3.6	2.5
Management consulting .....	5.8	6.5	7.0	5.3	6.1
Engineering consulting and design services .....	6.4	12.2	12.2	6.1	11.5
Tax consulting services .....	12.9	16.4	10.8	13.3	16.3
Computer consulting and software services .....	13.6	14.6	11.0	13.2	14.3
Public relations services .....	8.7	12.3	11.6	8.1	11.4
Other consulting and design services .....	14.6	12.0	17.5	15.6	12.8
All other sources .....	12.4	12.4	10.3	11.1	10.9

X Not applicable.

Table A-5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1997/1996
		1997	1996	
	<b>Automotive Repair, Services, and Parking</b>			
75	Automotive repair, services, and parking .....	1.4	1.3	0.8
751	Automotive rental and leasing, without drivers .....	2.7	2.8	1.0
7513	Truck rental and leasing, without drivers .....	6.6	6.6	1.6
7514	Passenger car rental .....	2.4	2.0	1.2
7515	Passenger car leasing .....	3.1	4.6	5.1
752	Automobile parking .....	5.8	5.8	1.3
753	Automotive repair shops .....	2.0	1.5	1.2
7532	Top, body, and upholstery repair and paint shops .....	4.2	2.7	2.2
7533	Automotive exhaust system repair shops .....	5.3	4.7	1.8
7534	Tire retreading and repair shops .....	5.8	5.6	1.0
7536	Automotive glass replacement shops .....	5.9	3.5	3.9
7537	Automotive transmission repair shops .....	4.6	3.5	2.9
7538	General automotive repair shops .....	3.0	2.5	1.9
7539	Automotive repair shops, n.e.c .....	3.5	3.1	2.7
754	Automotive services, except repair .....	3.7	4.3	2.9
7542	Carwashes .....	5.2	5.6	2.7
	<b>Miscellaneous Repair Services</b>			
76	Miscellaneous repair services .....	2.8	2.5	1.2
762	Electrical repair shops .....	4.5	3.5	2.1
7622	Radio and television repair shops .....	5.7	5.3	3.1
7623	Refrigeration and air-conditioning service and repair shops .....	7.8	5.4	4.8
7692	Welding repair .....	8.2	7.6	2.0
7694	Armature rewinding shops .....	4.6	4.6	3.3

Table A-5.2. **Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1996 and 1997**

Sources of receipts	Receipts		Year-to-year ratio 1997/1996	Percent of total dollar volume	
	1997	1996		1997	1996
Total .....	2.8	2.8	1.0	(X)	(X)
Short term rental, without drivers .....	2.0	2.1	1.2	2.6	2.5
Passenger cars .....	2.3	2.3	1.1	2.8	3.0
Trucks .....	3.6	4.7	4.7	3.9	4.5
Truck tractors .....	5.0	8.1	4.4	4.2	6.5
Truck trailers, full and semi .....	(S)	(S)	(S)	(S)	(S)
Utility trailers .....	5.5	6.5	5.8	5.7	6.2
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers .....	6.5	6.8	2.0	4.9	5.1
Passenger cars .....	5.5	4.8	3.6	5.9	5.5
Trucks .....	7.2	6.2	5.3	7.4	6.5
Truck tractors .....	14.4	14.0	3.6	12.6	12.2
Truck trailers, full and semi .....	10.0	13.3	8.4	8.9	11.6
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise .....	6.9	6.6	5.0	5.7	5.2
All other operating receipts .....	14.7	12.3	6.1	13.5	11.4

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1997/1996
		1997	1996	
	<b>Motion Pictures</b>			
78	Motion pictures .....	2.3	1.7	1.8
781, 782	Motion picture production, distribution, and allied services ..	2.8	1.9	2.3
783	Motion picture theaters .....	2.3	2.0	1.5
784	Video tape rental .....	4.8	6.4	2.9
	<b>Amusement and Recreation Services</b>			
79	Amusement and recreation services .....	3.3	3.3	1.4
791	Dance studios, schools, and halls .....	5.1	5.6	3.8
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	11.6	11.6	4.3
793	Bowling centers .....	4.2	4.0	2.2
794	Commercial sports .....	2.6	2.3	1.3
7941	Professional sports clubs and promoters .....	3.6	3.3	1.8
7948	Racing, including track operation .....	3.7	2.9	1.9
799	Miscellaneous amusement and recreation services .....	3.3	3.3	1.9
7991	Physical fitness facilities .....	4.5	4.2	3.6
7992	Public golf courses .....	3.3	3.1	2.5
7993	Coin-operated amusement devices .....	3.9	2.5	3.1
7996	Amusement parks .....	1.1	1.1	0.6
7997	Membership sports and recreation clubs .....	15.1	12.1	8.0



Table A-6.2. **Amusement Parks (SIC 7996)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1996 and 1997**

Sources of receipts	Receipts		Year-to-year ratio 1997/1996	Percent of total dollar volume	
	1997	1996		1997	1996
Total .....	1.1	1.1	0.6	(X)	(X)
Admissions .....	1.4	1.4	0.9	0.8	0.7
Sales of food, refreshments, and alcoholic beverages .	1.3	1.6	1.4	0.9	1.3
Sales of other merchandise .....	1.3	1.3	0.7	0.9	1.1
All other .....	5.0	3.6	4.7	4.8	3.3

X Not applicable.

Table A-7.1. **Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1997/1996
		1997	1996	
80	Health services .....	1.4	1.1	0.9
801	Offices and clinics of doctors of medicine .....	2.6	2.0	1.9
802	Offices and clinics of dentists .....	2.4	1.5	1.5
803	Offices and clinics of doctors of osteopathy .....	2.2	2.4	1.7
804	Offices and clinics of other health practitioners .....	2.0	1.7	1.1
8041	Offices and clinics of chiropractors .....	1.8	1.9	1.6
8042	Offices and clinics of optometrists .....	2.9	2.7	1.0
8043	Offices and clinics of podiatrists .....	5.3	4.5	3.6
805	Nursing and personal care facilities .....	5.2	4.2	3.0
806	Hospitals .....	3.1	3.7	1.1
8062	General medical and surgical hospitals .....	3.7	4.4	1.3
8063	Psychiatric hospitals .....	8.2	8.8	2.3
8069	Specialty hospitals, except psychiatric .....	2.2	2.3	1.7
807	Medical and dental laboratories .....	5.5	2.7	4.3
8071	Medical laboratories .....	6.4	2.7	5.1
8072	Dental laboratories .....	7.0	9.1	3.1
808	Home health care services .....	4.6	4.5	2.7
809	Miscellaneous health and allied services, n.e.c .....	4.7	4.5	1.6
8092	Kidney dialysis centers .....	4.8	3.9	4.6
8093	Specialty outpatient facilities, n.e.c .....	5.2	4.9	2.5

Table A-7.2. **Selected Health Services (SIC 80 pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1996 and 1997**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1997/1996	Expenses		Year-to-year ratio 1997/1996
		1997	1996		1997	1996	
80 pt.	Selected health services .....	3.4	3.3	1.3	3.5	3.3	1.1
801	Offices and clinics of doctors of medicine	4.0	3.3	1.2	3.8	3.2	1.4
805	Nursing and personal care facilities .....	5.2	4.3	2.6	5.7	4.8	2.6
806	Hospitals .....	4.0	3.9	1.5	4.1	3.9	1.3
8062	General medical and surgical hospitals	4.3	4.2	1.7	4.5	4.2	1.5
8063	Psychiatric hospitals .....	5.8	6.4	3.0	6.8	6.9	1.6
8069	Specialty hospitals, except psychiatric	8.6	8.6	1.7	9.1	8.9	1.7
808	Home health care services .....	8.7	5.2	4.6	7.9	5.2	3.6
809	Miscellaneous health and allied services, n.e.c .....	4.2	3.8	3.2	3.8	3.7	3.2
8092	Kidney dialysis centers .....	0.0	0.0	0.0	0.0	0.0	0.0
8093	Specialty outpatient facilities, n.e.c ...	6.0	4.7	3.2	5.1	4.2	3.4

**Table A-7.3. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Type of Service Performed: 1996 and 1997**

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	Receipts		Year-to-year ratio 1997/1996	Receipts		Year-to-year ratio 1997/1996	Receipts		Year-to-year ratio 1997/1996	Receipts		Year-to-year ratio 1997/1996	Receipts		Year-to-year ratio 1997/1996	Receipts		Year-to-year ratio 1997/1996
	1997	1996		1997	1996		1997	1996		1997	1996		1997	1996		1997	1996	
Total	2.8	2.1	2.0	2.5	1.5	1.6	2.4	2.6	1.9	2.1	2.1	1.8	3.2	2.9	1.1	5.6	4.8	3.8
Patient care and other medical professional services	2.8	2.3	2.1	2.6	1.6	1.7	2.4	2.6	1.9	2.2	2.2	1.9	3.9	4.3	2.0	5.6	4.9	4.0
Patient care services	2.9	2.5	2.4	2.5	1.9	1.8	2.6	2.8	2.1	2.2	2.3	2.0	3.5	3.9	2.5	5.6	4.8	3.9
Laboratory services	12.0	8.1	12.7	15.0	13.6	20.4	16.1	12.2	12.5	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	13.1	9.4	13.7	21.4	23.2	27.1	16.8	10.9	14.5	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	15.0	10.5	12.7	14.0	17.6	21.8	18.6	16.8	12.0	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	13.3	11.8	5.4	10.3	10.1	12.4	7.1	7.9	4.2	8.9	6.4	9.2	-	-	-	10.6	9.0	7.8
Other patient care services	2.6	2.3	2.4	2.6	1.9	1.7	2.7	3.0	2.1	2.3	2.4	2.0	3.9	4.1	2.7	5.6	4.6	4.1
Hospital inpatient services	4.9	3.5	3.3	(S)	(S)	(S)	12.5	10.0	7.8	(S)	(S)	(S)	(S)	(S)	(S)	16.1	17.5	14.2
Hospital outpatient services	4.7	6.6	6.1	(S)	(S)	(S)	12.1	12.3	11.7	(S)	(S)	(S)	(S)	(S)	(S)	14.0	14.6	13.4
Services delivered in doctor's office	3.1	3.2	2.5	2.7	2.0	1.6	5.1	4.6	2.6	2.3	2.5	2.0	3.8	4.2	2.9	4.9	4.3	4.0
Other services delivered (e.g. nursing homes, private homes, etc.)	13.9	11.5	11.5	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	10.7	14.3	10.2
Merchandise sales	16.0	13.6	14.6	(S)	(S)	(S)	(S)	(S)	(S)	10.8	11.1	10.9	4.0	3.8	2.5	13.3	16.1	10.7
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	4.1	3.8	2.5	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	10.2	9.6	10.7	(S)	(S)	(S)	13.6	13.2	12.0
Prescription drugs	(S)	23.5	20.9	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	18.1	15.2	16.8	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

**Table A-7.4. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms, by Type of Service Performed: 1996 and 1997**

Type of service	Doctors of medicine (SIC 8011)		Dentists (SIC 8021)		Doctors of osteopathy (SIC 8031)		Chiropractors (SIC 8041)		Optometrists (SIC 8042)		Podiatrists (SIC 8043)	
	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996
Total .....	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Patient care and other medical professional services .....	0.4	0.5	0.6	0.7	0.2	0.6	0.5	0.5	2.5	3.0	0.6	0.8
Patient care services ...	0.7	0.9	0.8	1.0	0.7	0.8	0.6	0.8	2.5	3.5	0.7	0.8
Laboratory services ..	11.2	7.2	14.8	13.4	16.2	12.5	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services .....	12.2	8.5	21.5	22.5	16.9	11.3	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	14.9	10.0	13.0	18.3	18.7	17.0	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services .....	11.9	10.9	10.1	9.7	7.2	7.6	8.6	5.6	-	-	8.5	6.7
Other patient care services .....	1.3	1.3	0.9	1.1	0.9	1.0	0.9	1.1	2.5	3.5	0.9	0.9
Hospital inpatient services .....	3.9	2.9	(S)	(S)	12.4	9.6	(S)	(S)	(S)	(S)	14.5	14.6
Hospital outpatient services .....	5.2	6.6	(S)	(S)	12.7	12.6	(S)	(S)	(S)	(S)	9.5	11.7
Services delivered in doctor's office ..	2.1	2.5	0.9	1.2	3.7	3.2	1.1	1.2	2.8	4.0	1.7	2.4
Other services delivered (e.g. nursing homes, private homes, etc.) .....	13.4	11.5	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	11.2	14.7
Merchandise sales .....	16.5	13.2	(S)	(S)	(S)	(S)	10.8	11.0	2.2	2.4	10.9	14.1
Optical goods .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2.2	2.4	-	-
Orthopedic appliances ..	(S)	(S)	(S)	(S)	(S)	(S)	9.8	8.8	(S)	(S)	13.5	13.2
Prescription drugs .....	31.1	23.5	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies ..	(S)	(S)	(S)	(S)	(S)	(S)	18.0	14.5	(S)	(S)	(S)	(S)

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

**Table A-7.5. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1996 and 1997**

1987 SIC code	Type of source	Total			Medicare			Medicaid			Other Government			Private Insurance			Patient			Other		
		Receipts		Year-to-year ratio 1997/ 1996	Receipts		Year-to-year ratio 1997/ 1996	Receipts		Year-to-year ratio 1997/ 1996	Receipts		Year-to-year ratio 1997/ 1996	Receipts		Year-to-year ratio 1997/ 1996	Receipts		Year-to-year ratio 1997/ 1996	Receipts		Year-to-year ratio 1997/ 1996
		1997	1996		1997	1996		1997	1996		1997	1996		1997	1996		1997	1996		1997	1996	
801	Offices and clinics of doctors of medicine . . . . .	2.8	2.1	2.0	3.9	3.3	2.4	5.9	6.0	3.7	5.8	8.3	5.4	3.6	3.0	2.4	5.7	4.4	3.4	12.3	10.9	9.9
802	Offices and clinics of dentists . . . . .	2.5	1.5	1.6	(S)	(S)	(S)	12.0	12.5	8.9	(S)	(S)	(S)	2.9	2.3	2.5	2.8	2.6	2.1	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	2.4	2.6	1.9	4.3	5.1	3.4	9.8	7.5	5.9	15.4	12.3	16.1	4.4	5.2	2.2	7.1	9.0	6.3	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	2.5	2.1	1.3	7.1	6.4	2.9	18.3	10.4	11.1	(S)	(S)	(S)	3.3	3.2	1.9	3.8	2.9	3.4	5.0	9.5	8.8
8041	Offices and clinics of chiropractors . . . . .	2.1	2.1	1.8	6.2	5.2	5.4	9.0	11.1	8.1	(S)	(S)	(S)	3.2	3.0	2.5	4.1	4.0	2.9	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	3.2	2.9	1.1	7.1	8.2	5.1	10.4	9.4	4.5	(S)	(S)	(S)	6.0	4.3	3.3	4.0	3.9	2.1	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	5.6	4.8	3.8	4.3	4.9	4.1	12.2	11.4	7.2	(S)	(S)	(S)	6.9	6.2	4.9	10.3	7.8	7.6	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	5.3	4.3	3.1	6.4	5.1	4.6	6.3	5.6	3.5	17.1	17.9	4.0	9.8	9.7	2.7	7.3	6.0	4.1	11.4	12.8	9.2

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-7.6. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms, by Source: 1996 and 1997**

1987 SIC code	Kind of business	Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1997	1996	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996
801	Offices and clinics of doctors of medicine . . . .	4.0	3.6	5.0	4.8	6.9	8.6	1.9	1.7	4.5	3.2	11.6	10.9
802	Offices and clinics of dentists . . . . .	(S)	(S)	11.3	12.9	(S)	(S)	1.6	1.7	1.8	1.8	(S)	(S)
803	Offices and clinics of doctors of osteopathy . .	4.9	5.9	8.6	6.7	15.3	12.0	3.5	3.4	6.3	8.0	(S)	(S)
804	Offices and clinics of other health practitioners	6.5	5.8	17.2	9.6	(S)	(S)	2.7	2.5	3.3	2.8	5.3	9.4
8041	Offices and clinics of chiropractors . . . . .	5.0	5.1	8.5	10.8	(S)	(S)	2.0	1.9	4.2	3.4	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	5.7	7.0	9.3	8.9	(S)	(S)	5.3	3.4	2.8	2.9	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	3.2	3.6	11.6	10.0	(S)	(S)	2.5	2.4	6.8	6.1	(S)	(S)
805	Nursing and personal care facilities . . . . .	3.5	3.0	2.4	2.3	14.8	15.8	8.8	10.2	5.8	4.9	11.9	13.2

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-8.1. **Social Services (SIC 83)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1996 and 1997**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1997/1996
		1997	1996	
83	Social services .....	4.2	3.6	1.5
8331	Job training and vocational rehabilitation services .....	8.5	7.9	1.5
8351	Child day care services .....	1.6	1.5	0.9
8361	Residential care .....	4.8	3.9	4.8



Table A-8.2. **Social Services (SIC 83)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1996 and 1997**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1997/1996	Expenses		Year-to-year ratio 1997/1996
		1997	1996		1997	1996	
83	Social services .....	5.4	5.7	2.2	5.6	6.0	1.4
8322	Individual and family social services ....	5.7	5.2	1.9	5.5	4.3	2.0
8331	Job training and vocational rehabilitation services .....	8.4	5.7	4.5	6.4	5.4	2.5
8351	Child day care services .....	9.9	9.3	2.9	9.9	9.7	2.4
8361	Residential care .....	3.6	2.8	4.4	1.7	2.1	1.6

## Appendix B.

# Explanatory Material

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### Definition of Terms

**Receipts.** (Basic dollar volume measure for service firms subject to Federal income tax.) Charges or billings to customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in that year. Health practitioners and firms providing legal services reported payments received in 1997 regardless of when services were rendered. Receipts do not include nonoperating income from interest, investments, gifts, loans, contributions, or grants. Receipts also exclude sales taxes or other taxes (occupancy, admissions, etc.) collected from customers and forwarded directly to a local, State, or Federal tax agency and receipts of establishments whose primary activity is other than service (e.g. manufacturing, wholesale, or retail establishments). They do, however, include receipts other than from services rendered (e.g. sales of merchandise) 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.) Charges or billings to customers or clients for services rendered and merchandise sold during 1997 whether or not payment was received in that year. Also included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities, as well as tax-exempt activities, are included. Revenue does not include sales taxes or other taxes (occupancy, admissions, etc.) collected by the organization from customers or clients and paid directly to local, State, or Federal income tax agencies; income from the sale of real estate, investments, or other assets; or amounts transferred to operating funds from capital or reserve funds. Firms providing legal services reported payments received in 1997 regardless of when services were rendered.

**Total Expenses.** (Basic dollar volume measure of expenses for firms exempt from Federal income tax.) Costs incurred during 1997 whether or not payments were made in that year. Total expenses include annual payroll; employee benefits, interest, and rent expenses; supplies used for operating; cost of merchandise sold; and other expenses allocated to operations during the year. Also included are contracted or purchased services; fees paid to other organizations for fundraising; depreciation expenses; and expenses

of locations providing support services (e.g., repair services, administrative services, etc.) for service establishments. Total expenses do not include outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; all other capital expenditures; funds invested; income taxes; assessments (dues) paid to the parent or other chapters of the same organization. Firms engaged in raising funds exclude funds which are transferred to charities or other organizations.

**Federal Income Tax Status.** For selected kinds of business, firms were tabulated according to their tax status. Firms and organizations in these kinds of business were classified on the basis of their response to the tax status inquiry on the questionnaire. Those that indicated all or part of their income was exempt from Federal income tax under provision of Section 501 or 521 of the Internal Revenue Service (IRS) code were classified as tax-exempt. Firms indicating no such exemption were classified as taxable. For firms that did not respond, the tax status classification was based upon administrative records. (Firms and organizations in all other kinds of business were, by definition, considered subject to Federal income tax.)

**Establishment.** A single physical location where business is conducted or services are performed.

**Firm.** A business organization or entity consisting of one or more domestic establishments/locations under common ownership or control.

**Taxes.** Sales, amusement, occupancy, and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency.

### Arrangement of Passenger Transportation (SIC 472)

**Expenses.** Costs incurred during 1997 whether or not payment was received in that year. Interest on loans, sales taxes, and other taxes collected from customers and paid to a taxing authority are excluded.

**Annual payroll.** All salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1997. Corporations include amounts

paid to officers and executives; unincorporated businesses do not include payments to proprietors or partners. Annual payroll is reported before employee deductions for Social Security, withholding taxes, insurance, union dues, etc.

*Employer contributions for Social Security and other supplemental labor benefits.* The employer's cost for all legally required and voluntary employee fringe benefit programs, including employer's Social Security contributions, unemployment compensation, worker's life and health insurance premiums, pension plans, stock purchases for employees, etc.

*Lease and rental payments.* Payments made to other companies for the rental or leasing of buildings, structures, offices, and machinery and equipment. Payments made to a parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements are excluded.

*Advertising and promotion.* Amounts paid to other firms for the purchase of advertising and promotion.

*Taxes and licenses.* Payments made to Federal, State, and local governments for licenses and taxes, including real estate and personal property taxes.

*Cost of utilities.* Amounts paid for the purchase of electricity from others, or for the purchase of fuels for heating, power, or generating electricity. Also included are amounts paid for water, sewer, refuse removal, and other purchase utilities.

*Depreciation.* Includes depreciation and amortization charges against depreciable assets owned and used by a company, assets and improvements owned within leaseholds, and assets obtained through capital lease agreements. Excluded are accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copy-rights, etc.).

*Cost of purchased office supplies.* Amounts paid for the purchase of office supplies, stationery, and postage for purposes other than resale.

*Cost of purchased repair services.* Payments made for the purchase of repair services such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.), and machinery and equipment.

*Other expenses.* Includes all other operating expenses not listed above, including losses by damage or theft not covered by insurance, bad debt losses, etc.

## Equipment Rental and Leasing (SIC 735)

### Sources of receipts

*Electronic equipment, except computer and medical equipment.* Includes receipts from the rental of video cassette recorders and players, and from office machines, except computers and data processing equipment.

*Repair and maintenance.* Includes labor charges and repair parts installed.

*Sales of merchandise.* Excludes the sale of used equipment.

*All other sources.* Includes all other receipts such as miscellaneous receipts from rental and leasing, e.g. computer and data processing equipment, airplanes (without pilots), video tapes and disks, automobiles and other automotive equipment (without drivers), etc. Also includes the receipts from the fair sales value of merchandise marketed in 1997 under capital, finance, or full-payout leases.

## Temporary Help Supply Services (SIC 7363)

Supplying temporary help (excluding agricultural) on a contract basis to other businesses.

### Types of temporary help

*Office support.* Includes secretaries, typists, word processors, clerks, bookkeepers, and other office support personnel.

*Medical.* Includes technicians, nurses, hospital staff, and home health care.

*Industrial and construction.* Includes laborers (skilled and unskilled), drivers and warehousemen, security guards, janitors, and cleaning personnel.

*Technical and professional.* Includes engineers, accountants, programmers, data processors, sales and marketing personnel, and other technical and professional personnel (except medical).

## Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)

### Sources of receipts

*Computer integrated systems.* Includes receipts from developing or modifying computer software and packaging the software ("bundling") with purchased computer hardware

to create and market an integrated system for specific application. Receipts are included only if the firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

*Information retrieval services.* Includes receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Receipts from collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services are reported under "other computer services".

*Computer processing and data preparation services.* Includes receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or timesharing basis.

*Computer facilities management services.* Includes receipts from providing onsite management and operation of computer and data processing facilities, on a contract or fee basis.

*Computer rental and leasing.* Includes receipts from the rental and leasing of computer and data processing equipment. Maintenance is included here when part of the lease agreement.

*Computer consulting.* Includes receipts from consulting and planning for computer and data processing systems, except when part of programming services.

*Other computer services.* Includes receipts from providing all other computer services, such as data base development; disk and diskette conversion; diskette or tape recertification; etc.

*All other receipts.* Includes receipts from sales of merchandise and equipment, such as computers and peripheral equipment, and prepackaged software sales (resales). Also includes the percentage of receipts from the fair sales value of merchandise marketed in 1995 and 1996 under capital, finance, or full-payout leases.

## **Automotive Rental and Leasing, Without Drivers (SIC 751)**

### **Sources of receipts**

*Short-term rental without drivers.* Includes passenger cars, trucks, truck tractors, truck trailers (full and semi), utility trailers, and recreational vehicles.

*Leasing (except finance leasing) without drivers.* Includes passenger cars, trucks, truck tractors, and truck trailers (full and semi).

*All other receipts.* Includes receipts from the fair sales value of merchandise marketed in 1997 under capital, finance, or full-payout leases.

## **Amusement Parks (SIC 7996)**

### **Sources of receipts**

*Admissions.* Includes receipts from the sale of general or specific exhibit admissions, exclusive of any State and local admission taxes. Includes season ticket sales.

*Sales of food, refreshments, and alcoholic beverages.* Includes receipts from the sale of food, candy, refreshments, etc., excluding all sales taxes. Does not include sales made by operators of concessions, nor the firm's share of receipts from vending machines operated by others.

## **Offices and Clinics of Health Practitioners and Nursing and Personal Care Facilities (SIC's 801, 802, 803, 804, and 805)**

### **Sources of receipts/revenue**

*Government reimbursement for patient services.* Includes government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs).

*Private insurance carriers.* Includes private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc).

*Patient.* Includes payments to nursing and personal care facilities from patients, including any Social Security assigned from those patients.

*All other sources.* Includes all other government operating subsidies, matching funds, and government contracts. Tax-exempt firms include revenue from interest, dividends, gross contributions and grants, rents, and royalties.

## **Management Services and Public Relations (SIC 874)**

### **Sources of receipts/revenue**

*Construction management.* Includes fees received as agents for owners of construction projects.

*Facilities support management services.* Includes receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.

*Other management and administrative services, including management of businesses owned by others.* Includes receipts from management or administration of businesses owned by others (providing management personnel only). Receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) are included in "all other sources."

*Management consulting, including operations research.* Includes consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management "engineering." Also includes receipts from systems design and operations research (not primarily computer related).

## Sample Design

### Introduction

The Service Annual Survey (SAS) is a probability sample of employer firms engaged in various selected service industries. By firm, we mean a business organization consisting of one or more establishments under common ownership or control. (An establishment is a single physical location where business is conducted or where services are performed.) The sample covers both taxable firms and firms exempt from Federal income taxes. Firms with no employees, or nonemployers, are included in the estimates through administrative records data provided by other Federal agencies in the survey year.

### Initial Sampling

The sampling frame for the SAS was constructed from the Census Bureau's Standard Statistical Establishment List (SSEL) as of December 31, 1994. The SSEL is a multi-relational database that contains a record for each known establishment connected with an employer firm. A firm can be classified as either a multiunit or a singleunit firm. A multiunit firm is a firm which owns or operates two or more establishments, whereas a singleunit firm is a firm which owns or operates only one establishment. Establishments that are owned by the same multiunit firm are linked using a unique six-digit identification number, called an alpha number, assigned by the Census Bureau. A link between each establishment and its corresponding Employer Identification Number (EIN) is also maintained. The EIN is a number assigned by the IRS to any legal entity that anticipates hiring employees. Under the Federal Insurance

Contributions Act (FICA), each firm with paid employees must have an EIN. The EIN is used by the firm as an identifier to report social security payments for its employees to the IRS.

There is a simple structure that connects an employer firm with its establishments via the EIN. Essentially an employer firm is a cluster of one or more EINs and EINs are clusters of one or more establishments. Each employer firm is associated with at least one EIN and only one firm can use a given EIN. However, an employer firm may use several different EINs for reporting to the IRS. Similarly there is a one-to-many relationship between EINs and establishments. Each EIN is associated with one or more establishments, but each establishment is associated with only one EIN.

The sampling frame for the SAS contains two types of sampling units — alpha numbers and EINs. Both sampling units represent clusters of one or more establishments. The primary stratification of the frame is by kind-of-business group. We further stratify (substratify) the sampling units within kind-of-business groups by a measure of size related to their annual receipts or revenue as reported in the 1992 Census of Service Industries. To reduce the variance of the estimates, the sampling units with the largest measures of size are selected "with certainty." This means they are sure to be selected and will represent only themselves (i.e., have a selection probability of one and a sampling weight of one). Within each kind of business a substratum boundary (or cutoff) that divides the certainty units from the noncertainty units is determined. These cutoffs are based on a statistical analysis of data from the 1992 Census of Service Industries. Accordingly, the cutoffs are on a 1992 receipts (or revenue) basis. This analysis is also used to allocate the sample among the kind-of-business groups. The allocation results in the minimum sample size required to achieve specified sampling variability constraints for receipts (or revenue) estimates for different kind-of-business groups.

The first step in the sample selection identified certainty firms. If a firm had receipts or revenue (for 1994 adjusted to a 1992 basis) greater than the certainty cutoff for its major kind of business, the firm was selected into the sample with certainty. For multiunit firms selected with certainty, the sampling unit is the alpha number. For singleunit firms selected with certainty, the sampling unit is the EIN. If a firm was selected with certainty and had more than one establishment at the time of sampling, any new establishments that the firm acquires, even if under new or different EINs, are included in the sample with certainty. This is because the firm was selected using its unique six-digit alpha number. However, if a singleunit firm was selected with certainty, only future establishments associated with that firm's EIN are included with certainty; any new EINs that might later be associated with that firm are subjected to sampling through the quarterly birth selection procedure (described later).

All firms not selected with certainty were subjected to sampling on an EIN basis. If a firm had more than one EIN, each of its EINs was treated as a separate sampling unit. To be eligible for the initial sampling, an EIN had to have nonzero payroll in 1994. The EINs were then stratified according to their major kind of business and their estimated receipts or revenue (on a 1992 basis). Within each noncertainty stratum, a simple random sample of EINs was selected. The sampling rates for the EINs selected from the noncertainty strata varied between 1 in 1.4 and 1 in 371.

### Sampling New Employer Firms (Births)

Periodically, we update the sample to represent new EINs issued since the initial sample selection. These new EINs, called births, are new EINs recently assigned by the IRS, on the latest available IRS mailing list for FICA taxpayers, and assigned a kind-of-business classification (if possible) by the Social Security Administration (SSA). EIN births are sampled on a quarterly basis (in November of the survey year and in February, May, and August of the year following the survey year) using a two-phase selection procedure. In the first phase, births are stratified by kind of business and a measure of size based on expected employment or quarterly payroll. A relatively large sample is drawn and canvassed to obtain a more reliable measure of size, consisting of receipts (or revenue) in two recent months, and a more detailed kind-of-business code, if needed.

Using this more reliable information, the selected births from the first phase are subjected to probability proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1994 SSEL. Because of the time it takes for a new employer firm to acquire an EIN from the IRS, and because of the time needed to accomplish the two-phase birth-selection procedure, EIN births are added to the sample approximately nine months after they begin operation.

The EIN births that are selected in the quarterly birth-selection procedure in November of the survey year are included in the main mailing of the SAS questionnaires in January of the following year.

To better represent all EIN births in the survey year, and specifically to account for the coverage lag in the birth-selection procedure, we add EIN births that are selected in the year following the survey year. We mail survey forms to these births in June and August to supplement the main survey mailing.

If a selected EIN ceases to be an employer, it becomes inactive. An inactive EIN is not mailed if it becomes inactive prior to the initial mailout for the survey year. An inactive EIN that resumes being an employer becomes a reactivation and is mailed during the initial mailing (if active at the time) or as part of one of the two supplemental mailings.

### Estimation Procedure

To be eligible for the sample canvass and tabulation in a given year, a noncertainty EIN must meet both of the following requirements:

- It must be on the latest available IRS mailing list for FICA taxpayers from the previous quarter.
- It must have been selected from the SSEL in either the initial sampling or during the quarterly birth-selection procedure.

EINs selected into the sample with certainty are not dropped from canvass and tabulation if they are no longer on the IRS mailing list. Rather, the firm that used the EIN is contacted, and if a successor EIN is found, it is added to the survey. For both inactive and reactivated EINs, data are tabulated for only the portion of the survey period that EIN reported payroll to the IRS.

Estimates from the SAS are based on the summation of weighted data (reported or imputed), where the weight for a given sampling unit is the inverse of its probability of selection.

## Appendix C.

# Kind-of-Business Classifications

Selected services included in this report are classified in accordance with the 1987 edition of the Standard Industrial Classification (SIC) Manual, issued by the Office of Management and Budget for purposes of providing a standard for the classification and presentation of data by all Federal agencies. Each establishment, firm, or organization is classified according to the major service (determined by volume of receipts) it provides. Except for hospitals, establishments, firms, and organizations owned and operated by Federal, State, or local governments are excluded. The following is a description of each kind-of-business classification presented in this report.

### **ARRANGEMENT OF PASSENGER TRANSPORTATION (SIC 472)**

Establishments primarily engaged in furnishing travel information, acting as agents in arranging tours and transportation for passengers, or acting as independent ticket agencies for transportation establishments.

### **TRAVEL AGENCIES (SIC 4724)**

Establishments primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, rental of cars, and lodging for travelers.

### **TOUR OPERATORS (SIC 4725)**

Establishments primarily engaged in arranging and assembling tours for sale through travel agents. Tour operators primarily engaged in selling their own tours directly to travelers are also included in this industry.

### **REAL ESTATE AGENTS AND MANAGERS (SIC 6531)**

Establishments primarily engaged in renting, buying, selling, managing, and appraising real estate for others.

### **HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES (SIC 70)**

This major group includes commercial and noncommercial establishments engaged in furnishing lodging, or lodging and meals, and camping space and camping facilities.

### **Hotels and Motels (SIC 7011)**

Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. Hotels which are operated by membership organizations and open to the general public are included in this industry.

### **Camps and Recreational Vehicle Parks (SIC 703)**

Establishments primarily engaged in operating sporting and recreational camps, such as boys' and girls' camps, and fishing and hunting camps. This industry includes establishments that provide overnight or short-term sites for recreational vehicles, trailers, campers, or tents.

### **Organization Hotels and Lodging Houses, on Membership Basis (SIC 7041)**

Lodging houses and hotels operated by membership organizations for the benefit of their constituents and not open to the general public.

### **PERSONAL SERVICES (SIC 72)**

This major group includes establishments primarily engaged in providing services generally to individuals, such as laundries, dry-cleaning plants, portrait photographic studios, and beauty and barber shops. Included are establishments operating as industrial laundries and those primarily engaged in providing linen supply services to commercial and business establishments.

### **Laundry, Cleaning, and Garment Services (SIC 721)**

Establishments primarily engaged in providing a wide variety of laundry and cleaning services including power and hand laundries, coin-operated laundries, dry-cleaning and dyeing plants, rug cleaning, and linen supply and diaper services.

### **Power Laundries, Family and Commercial (SIC 7211)**

Establishments primarily engaged in operating mechanical laundries with steam or other power.

### **Garment Pressing and Agents for Laundries and Drycleaners (7212)**

Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and drycleaning work done by others.

### **Linen Supply (SIC 7213)**

Establishments primarily engaged in supplying to commercial establishments or household users, on a rental basis, such laundered items as uniforms, gowns, and coats of the type used by doctors, nurses, barbers, beauticians, and waitresses; and table linens, bed linens, towels and toweling, and similar items. Establishments included in this industry may or may not operate their own laundry facilities.

### **Coin-Operated Laundries and Dry-Cleaning (SIC 7215)**

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and dry-cleaning equipment for use on the premises, or in apartments, dormitories, and similar locations.

### **Dry-Cleaning Plants, Except Rug Cleaning (SIC 7216)**

Establishments primarily engaged in dry-cleaning or dyeing apparel and household fabrics other than rugs.

### **Carpet and Upholstery Cleaning (SIC 7217)**

Establishments primarily engaged in cleaning carpets and upholstered furniture at a plant or on customers' premises.

### **Industrial Launderers (SIC 7218)**

Establishments primarily engaged in supplying laundered or dry-cleaned industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; laundered mats and rugs; dust control items, such as treated mops, rugs, mats, dust tool covers, and cloths; laundered wiping towels; and other selected items to industrial, commercial, and government users. These items may belong to the industrial launderer and be supplied to users on a rental basis, or they may be the customers' own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

### **Photographic Studios, Portrait (SIC 7221)**

Establishments primarily engaged in still or video portrait photography for the general public.

### **Beauty Shops (SIC 7231)**

Establishments primarily engaged in furnishing beauty or hairdressing services. This industry also includes combination beauty and barber shops, as well as hairdressing shops serving both male and female clientele. Beauty and cosmetology schools are included in this industry.

### **Barber Shops (SIC 7241)**

Establishments primarily engaged in furnishing barber and men's hair styling services. Barber colleges are included in this industry.

### **Funeral Service and Crematories (SIC 7261)**

Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead.

### **Tax Return Preparation Services (SIC 7291)**

Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services.

## **BUSINESS SERVICES (SIC 73)**

This major group includes establishments primarily engaged in rendering services, not elsewhere classified, to business establishments on a contract or fee basis, such as advertising, credit reporting, collection of claims, mailing, reproduction, stenographic, news syndicates, computer programming, photocopying, duplicating, data processing, services to buildings, and help supply services.

### **Advertising (SIC 731)**

Establishments primarily engaged in providing advertising services, such as advertising agencies; outdoor advertising services; radio, television, and publishers' advertising representatives; advertising research services; aerial advertising; and circular and handbill distribution.

### **Advertising Agencies (SIC 7311)**

Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio and television, or other advertising media for clients on a contract or fee basis.



### **Outdoor Advertising Services (7312)**

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

### **Consumer Credit Reporting Agencies, Mercantile Reporting Agencies, and Adjustment and Collection Agencies (SIC 732)**

Establishments primarily engaged in the collection or adjustment of claims, other than insurance; or in providing mercantile and consumer credit reporting services.

### **Adjustment and Collection Services (7322)**

Establishments primarily engaged in the collection of adjustment claims, other than insurance.

### **Mailing, Reproduction, Commercial Art and Photography, and Stenographic Services (SIC 733)**

Establishing primarily engaged in furnishing direct mail advertising services; compiling and selling mailing lists; blueprinting and photocopying services; commercial photography, commercial art and graphics services; and stenographic and reproduction services.

### **Direct Mail Advertising Services (SIC 7331)**

Establishing primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry includes establishments primarily engaged in compiling and selling mailing lists.

### **Photocopying and Duplicating Services (7334)**

Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming.

### **Commercial Photography (7335)**

Establishments primarily engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users.

### **Commercial Art and Graphic Design (SIC 7336)**

Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users.

### **Secretarial and Court Reporting Services (7338)**

Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

### **Disinfecting and Pest Control Services (SIC 7342)**

Establishments primarily engaged in disinfecting dwellings and other buildings, and in termite, insect, rodent, and other pest control, generally in dwellings or other buildings.

### **Building Cleaning and Maintenance Services, Not Elsewhere Classified (SIC 7349)**

Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial service, floor waxing, and office cleaning.

### **Medical Equipment Rental and Leasing (SIC 7352)**

Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. Establishments of this industry may also sell medical supplies.

### **Heavy Construction Equipment Rental and Leasing (SIC 7353)**

Establishments primarily engaged in renting or leasing (except finance leasing) heavy equipment, with or without operators.

### **Equipment Rental and Leasing, Not Elsewhere Classified (SIC 7359)**

Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified.

### **Employment Agencies (SIC 7361)**

Establishments primarily engaged in providing employment services, except theatrical employment agencies and motion picture casting bureaus, by assisting either employers or those seeking employment.

### **Help Supply Services (SIC 7363)**

Establishments primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying establishments, but is under the direct or general supervision of

the business to whom the help is furnished. Establishments that provide both management and staff to operate a business are classified according to the type of activity of the business.

### **Computer Programming Services (SIC 7371)**

Establishments primarily engaged in providing computer programming services on a contract or fee basis. Establishments of this industry perform a variety of additional services, such as computer software design and analysis; modifications of custom software; and training in the use of custom software.

### **Prepackaged Software (SIC 7372)**

Establishments primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and applications programs. Establishments of this industry may also provide services such as preparation of software documentation for the user; installation of software for the user; and training the user in the use of the software.

### **Computer Integrated Systems Design (SIC 7373)**

Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with purchased computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific application. Establishments in this industry 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 systems development from design through installation.

### **Computer Processing and Data Preparation and Processing Services (SIC 7374)**

Establishments primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

### **Information Retrieval Services (SIC 7375)**

Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and

is taken from other primary sources. Establishments primarily engaged in performing activities, such as credit reporting, direct mail advertising, stock quotation services, etc., and who also create data bases are classified according to their primary activity.

### **Computer Facilities Management Services (SIC 7376)**

Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.

### **Computer Rental and Leasing (SIC 7377)**

Establishments primarily engaged in renting or leasing computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services.

### **Computer Maintenance and Repair (SIC 7378)**

Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

### **Computer Related Services, Not Elsewhere Classified (SIC 7379)**

Establishments primarily engaged in supplying computer related services, not elsewhere classified. Computer consultants operating on a contract or fee basis are classified in this industry.

### **Miscellaneous Business Services (SIC 738)**

Establishments primarily engaged in providing detective, guard, and armored car services; monitoring and maintaining security systems devices; furnishing news, pictures, and features and in supplying newspaper services to newspapers and periodicals; in developing film and in making photographic prints and enlargements; and furnishing business services not elsewhere classified, such as bondspersons, drafting services, and lecture bureaus, notaries public, sign painting, and auctioneering services.

### **Detective, Guard, and Armored Car Services (SIC 7381)**

Establishments primarily engaged in providing detective, guard, and armored car services.

### **Security Systems Services (SIC 7382)**

Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. Establishments of this industry may sell or lease and install the security systems, which they monitor and maintain.

### **Photofinishing Laboratories (SIC 7384)**

Establishments primarily engaged in developing film and in making photographic prints and enlargements for the trade or for the general public.

### **AUTOMOTIVE REPAIR, SERVICES, AND PARKING (SIC 75)**

This major group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, and parking services to the general public.

#### **Automotive Rental and Leasing, Without Drivers (SIC 751)**

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of passenger cars, trucks, truck tractors, or semitrailers without drivers. Included in this industry are establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

#### **Truck Rental and Leasing, Without Drivers (SIC 7513)**

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers.

#### **Passenger Car Rental (SIC 7514)**

Establishments primarily engaged in the short-term rental of passenger cars without drivers.

#### **Automobile Parking (SIC 7521)**

Establishments primarily engaged in the temporary parking of automobiles, usually on an hourly, daily, or monthly contract or fee basis.

#### **Automotive Repair Shops (SIC 753)**

Establishments primarily engaged in general and specialized repair of automotive vehicles, including tops and bodies, tire retreading and recapping, paint shops, engine repair, and other specialized automobile repairs.

#### **Top, Body, and Upholstery Repair Shops and Paint Shops (SIC 7532)**

Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Included in this industry are establishments primarily engaged in customizing automobiles, trucks, and vans except on a factory basis.

#### **Automotive Exhaust System Repair Shops (SIC 7533)**

Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

#### **Tire Retreading and Repair Shops (SIC 7534)**

Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

#### **Automotive Glass Replacement Shops (SIC 7536)**

Establishments primarily engaged in the installation, repair, or sales and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

#### **Automotive Transmission Repair Shops (SIC 7537)**

Establishments primarily engaged in the installation, repair, or sales and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to the installation or repair of these products.

#### **General Automotive Repair Shops (SIC 7538)**

Establishments primarily engaged in general automotive repair.

#### **Automotive Repair Shops, Not Elsewhere Classified (SIC 7539)**

Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as full service (carburetor repair), brake relining, front end and wheel alignment, and radiator repair.

### **Automotive Services, Except Repair (SIC 754)**

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles; and furnishing automotive services, except repair and carwashes, such as emission testing, inspection services, lubricating or rust-proofing services, and towing services.

### **Carwashes (SIC 7542)**

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles.

### **MISCELLANEOUS REPAIR SERVICES (SIC 76)**

This major group includes establishments engaged in miscellaneous repair services. Among the kinds of business included are electrical repair shops, including refrigerator, radio, and television repair; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding.

### **Electrical Repair Shops (SIC 762)**

Establishments primarily engaged in radio and television repair, refrigeration and air-conditioning service and repair, and other electrical and electronic repair such as electrical household appliance repair, and electrical and electronic equipment repair.

### **Radio and Television Repair Shops (SIC 7622)**

Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes, offices, boats, automobiles, or other vehicles.

### **Refrigeration and Air-Conditioning Service and Repair Shops (7623)**

Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment.

### **Welding Repair (7692)**

Establishments primarily engaged in general repair work by welding, including automotive welding.

### **Armature Rewinding Shops (SIC 7694)**

Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment, or repair or rebuild for sale or exchange to users or the trade.

### **MOTION PICTURES (SIC 78)**

This major group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term motion pictures, as used in this major group, includes similar productions for television or other media using film, tape, or other means.

### **Motion Picture Production, Distribution and Allied Services (SIC 781, 782)**

Establishments primarily engaged in the production and/or distribution of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale, including educational, industrial, and religious films; or engaged in services allied to the production or distribution of the films.

### **Motion Picture Theaters (SIC 783)**

Establishments commercially operated as conventional or "four wall" theaters primarily engaged in the indoor exhibition of motion pictures; and commercially operated theaters, commonly known as drive-ins, primarily engaged in the outdoor exhibition of motion pictures.

### **Video Tape Rental (SIC 7841)**

Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use.

### **AMUSEMENT AND RECREATION SERVICES (SIC 79)**

This major group includes establishments engaged in providing amusement or entertainment services on payment of a fee or admission charge, except motion picture theaters.

### **Theatrical Producers (Except Motion Picture), Bands, Orchestras, and Entertainers (SIC 792)**

Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters; producers of live and taped radio programs and live television programs; and bands, orchestras, and entertainers.

### **Bowling Centers (SIC 7933)**

Establishments known to the public as bowling centers or lanes.

### **Professional Sports Clubs and Promoters (SIC 7941)**

Establishments primarily engaged in operating and promoting professional and semiprofessional athletic clubs; promoting athletic events, including amateur; and managing individual professional athletes. Stadiums and athletic fields are included only if the operator is actually engaged in the promotion of athletic events.

### **Racing, Including Track Operations (SIC 7948)**

Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators.

### **Physical Fitness Facilities (SIC 7991)**

Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Included in this industry are establishments providing aerobic dance and exercise classes.

### **Public Golf Courses (SIC 7992)**

Establishments primarily engaged in the operation of golf courses open to the general public on a contract or fee basis.

### **Coin-Operated Amusement Devices (SIC 7993)**

Establishments primarily engaged in operating coin-operated amusement devices, either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, slot machines, and similar types of amusement equipment. Amusement (including video game) arcades and parlors are also included in this industry.

### **Amusement Parks (SIC 7996)**

Establishments of the type known as amusement parks and kiddie parks which group together and operate in whole or in part a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds.

### **Membership Sports and Recreation Clubs (SIC 7997)**

Sports and recreation clubs which are restricted to use by members and their guests. Country, golf, tennis, yacht, and amateur sports and recreation clubs are included in this industry.

### **HEALTH SERVICES (SIC 80)**

This major group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Establishments of associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which limit their services to the provision of insurance against hospitalization or medical costs are excluded.

### **Offices and Clinics of Doctors of Medicine (SIC 8011)**

Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. Establishments operating as clinics of physicians are included in this industry.

### **Offices and Clinics of Dentists (SIC 8021)**

Establishments of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc.) and engaged in the practice of general or specialized dentistry, including dental surgery. Establishments operating as clinics of dentists are included in this industry.

### **Offices and Clinics of Doctors of Osteopathy (SIC 8031)**

Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery. Establishments operating as clinics of osteopathic physicians are included in this industry.

### **Offices and Clinics of Chiropractors (SIC 8041)**

Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine. Establishments operating as clinics of chiropractors are included in this industry.

### **Offices and Clinics of Optometrists (SIC 8042)**

Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments operating as clinics of optometrists are included in this industry.

### **Offices and Clinics of Podiatrists (SIC 8043)**

Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry. Establishments operating as clinics of podiatrists are included in this industry.

### **Skilled Nursing Care Facilities (SIC 8051)**

Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

### **Intermediate Care Facilities (SIC 8052)**

Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation from a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicare program.

### **Nursing and Personal Care Facilities, Not Elsewhere Classified (SIC 8059)**

Establishments primarily engaged in providing some nursing and/or health related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Patients in these facilities, because of their mental or physical condition, require some nursing care, including the administering of medications in accordance with a physician's orders.

### **General Medical and Surgical Hospitals (SIC 8062)**

Establishments primarily engaged in providing general medical and surgical services and other hospital services.

### **Psychiatric Hospitals (SIC 8063)**

Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill.

### **Specialty Hospitals, Except Psychiatric (SIC 8069)**

Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except mental.

### **Medical Laboratories (SIC 8071)**

Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician.

### **Dental Laboratories (SIC 8072)**

Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order the dental profession.

### **Home Health Care Services (SIC 8082)**

Establishments primarily engaged in providing skilled nursing or medical care in the home, under supervision of a physician.

### **Kidney Dialysis Centers (SIC 8092)**

Establishments primarily engaged in providing kidney or renal dialysis services.

### **Specialty Outpatient Facilities, Not Elsewhere Classified (SIC 8093)**

Establishments primarily engaged in outpatient care of a specialized nature with permanent facilities and with medical staff to provide diagnosis, treatment, or both to patients who are ambulatory and do not require inpatient care.

### **LEGAL SERVICES (SIC 81)**

Establishments which are headed by members of the bar and are primarily engaged in offering legal advice or services. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly carrying on their profession are excluded.

### **LIBRARIES (SIC 8231)**

Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

## **VOCATIONAL SCHOOLS (SIC 824)**

Computer programming, computer maintenance and repair; business machine operation, office procedures, and secretarial and stenographic skills. Included in this industry are establishments primarily engaged in offering specialized vocational courses, not elsewhere classified and furnishing educational courses by mail. Offices maintained by such schools for the sale of correspondence courses are included.

## **SOCIAL SERVICES (SIC 83)**

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Included in this industry are organizations soliciting funds to be used directly for these and related services.

### **Individual and Family Social Services (SIC 8322)**

Establishments primarily engaged in providing one or more of a wide variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services. This industry includes offices of specialists providing counseling, referral, and other social services.

### **Job Training and Vocational Rehabilitation Services (SIC 8331)**

Establishments primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience. Included are upgrading and job-development services, skill training, world-of-work orientation, vocational rehabilitation counseling, offices of specialists providing rehabilitation, and job counseling. Also included are establishments primarily engaged in providing work experience for rehabilitee.

### **Child Care Services (SIC 8351)**

Establishments primarily engaged in the care of infants and children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs. These establishments generally care for preschool children, but may care for older children when they are not in school.

## **Residential Care (SIC 8361)**

Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included are establishments providing 24-hour year-round care for children.

## **MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS (SIC 84)**

This major group includes museums, art galleries, arboreta, and botanical and zoological gardens. These establishments are often of historical, educational, or cultural interest.

## **MEMBERSHIP ORGANIZATIONS (SIC 86)**

This major group includes organizations operating on a membership basis for the promotion of the interests of their members. Labor unions and similar labor organizations (SIC 863), political organizations (SIC 865), and religious organizations (SIC 866) are excluded from the scope of this survey.

### **Business Associations (SIC 861)**

Membership organizations engaged in promoting the business interests of their members. Associations owned by their members but organized to perform a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

### **Professional Membership Organizations (SIC 862)**

Membership organizations of professional persons for the advancement of the interest of their profession.

### **Civil, Social, and Fraternal Associations (SIC 864)**

Membership organizations engaged in civil, social, or fraternal activities.

### **Membership Organizations, Not Elsewhere Classified (SIC 869)**

Membership organizations, not elsewhere classified, such as art councils, athletic associations, automobile owners' associations or clubs, farm bureaus, and humane societies.

## **ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES (SIC 87)**

This major group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

### **Engineering Services (SIC 8711)**

Establishments primarily engaged in providing professional engineering services which provide and supervise their own engineering staff on temporary contract to other firms.

### **Architectural Services (SIC 8712)**

Establishments primarily engaged in providing professional architectural services.

### **Surveying Services (SIC 8713)**

Establishments primarily engaged in providing professional land, water, and aerial surveying services.

### **Accounting, Auditing, and Bookkeeping Services (SIC 8721)**

Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services.

### **Commercial Physical and Biological Research (SIC 8731)**

Establishments primarily engaged in commercial physical and biological research and development on a contract or fee basis.

### **Commercial Economic, Sociological, and Educational Research (SIC 8732)**

Establishments primarily engaged in performing commercial business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis.

### **Noncommercial Research Organizations (SIC 8733)**

Establishments primarily engaged in performing non-commercial research into and dissemination of information for public health, education, or general welfare. Establishments included here operate primarily on funds from endowments, contributions, and grants. The research is frequently contracted out and funded by these establishments.

### **Testing Laboratories (SIC 8734)**

Establishments primarily engaged in providing testing services.

### **Management Services (SIC 8741)**

Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments in this industry do not provide operating staff.

### **Management Consulting Services (SIC 8742)**

Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resource policies and practices planning; and production scheduling and control planning. These establishments are characterized by the breadth and scope of the problems they address.

### **Public Relations Services (SIC 8743)**

Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other groups in promoting the interests of their clients.

### **Facilities Support Management Services (SIC 8744)**

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services, on a contract or fee basis, within another establishment. Included in the industry are establishments primarily engaged in the private operation of jails and adult correctional facilities, whether or not providing both management and support staff.

### **Business Consulting Services, Not Elsewhere Classified (SIC 8748)**

Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis.



# Appendix D. **Report Forms**

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# B-500M(E)

OMB No.

Approval Expires:

FORM **B-500M(E)**  
(12-02-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

## 1997 SERVICE ANNUAL SURVEY

Public reporting burden for this collection of information is estimated to average 12 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Controller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

CENSUS USE	011	012	013
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### PENALTY FOR FAILURE TO REPORT

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

### RETURN COMPLETED FORM TO

**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-772-7851

### GENERAL INSTRUCTIONS

If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

020 1  Yes - Go to item 2  
2  No - Enter current EIN

When did you start reporting payroll under this EIN?

021 [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 022 Month Year 19 [ ]

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

1997 001

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis? (Please mark (X) one only.) 007 1  Yes - Continue with item 3b 2  No - Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 of the Internal Revenue Code? (Please mark (X) one only.) 009 1  Yes 2  No

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.

Example: If a figure is \$1,179,050,006.51 report

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	179	050	007

**Item 4 DOLLAR VOLUME**

Complete item 4a if the answer to Item 3b was "NO" or "BLANK."

a. TAXABLE FIRMS ONLY — OPERATING RECEIPTS, excluding sales taxes or other taxes.

1997			
Bil.	Mil.	Thou.	Dol.
002			
006			

(1) Total revenue

b. TAX-EXEMPT ORGANIZATIONS ONLY

003			
-----	--	--	--

(2) Total operating expenses

**Item 5 PROGRAM SERVICE GRANTS Tax - Exempt Organizations Only**

a. Do you make program service grants, give specific assistance to individuals, or pay benefits to or for members? 620 1  Yes - Continue with item 5b 2  No - Go to item 6

1997			
Bil.	Mil.	Thou.	Dol.
621			

b. How much are these grants and payments?

c. Are they included in operating expenses as reported on line 4b(2)? 622 1  Yes 2  No

<b>Item 6 REPORT PERIOD</b>		1997			
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		080 1 <input type="checkbox"/> Calendar year - Go to item 7 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months			
		From	Month	Day	Year
		To	005	010	
<b>Item 7 SALES TAXES AND OTHER TAXES</b>		1997			
Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities?		099 1 <input type="checkbox"/> Yes - Report the amount of such taxes 2 <input type="checkbox"/> No - Continue with item 8			
		Mil.	Thou.	Dol.	
		004			
<b>Item 8 ORGANIZATIONAL STATUS</b>					
Mark (X) the ONE box which best describes this firm or organization during 1997.					
081 0 <input type="checkbox"/> Corporation (including professional service organization or association)                      5 <input type="checkbox"/> Governmental - Specify <input type="checkbox"/> Other - Specify <input type="checkbox"/>					
1 <input type="checkbox"/> Individual proprietorship (or sole practitioner)                      082 <input type="checkbox"/> 083 <input type="checkbox"/> Partnership					
<b>Item 9 OWNERSHIP OR CONTROL</b>					
085 Name of owning or controlling company Number and street City, State, and ZIP Code					
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company? 084 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No - Continue with item 9b					
EIN 086					
b. Did this company acquire or merge with another company during 1997? 087 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No - Continue with item 10					
088 Name of company acquired or merged with Number and street City, State, and ZIP Code Date of merger or acquisition 089 Month Year                      EIN 090					
<b>SURVEY COVERAGE</b>					
<p><b>AMUSEMENT AND RECREATION SERVICES</b> — Locations primarily engaged in the operation of sports, amusement, and recreation services such as bathing beaches, swimming pools, riding academies and schools, carnival operation, exposition operation, game parlors, horse shows, picnic grounds operation, rental of rowboats and canoes, shooting galleries, fairs, commercial museums, and zoos, etc.</p> <p><b>CHILD DAY CARE SERVICES</b> — Locations primarily engaged in the care of infants or children, or in providing prekindergarten education where medical care or delinquency correction is not a major element.</p> <p><b>HEALTH AND ALLIED SERVICES</b> — Locations primarily engaged in rendering health and allied services, such as blood banks, blood donor stations, medical photography and art, oxygen tent service, kidney dialysis centers, and alcohol and drug out patient clinics.</p> <p><b>HOME HEALTH CARE SERVICES</b> — Locations primarily engaged in providing skilled nursing or medical care in the home under supervision of a physician. Includes visiting nurse associations.</p> <p><b>HOSPITALS</b> — Locations primarily engaged in providing inpatient diagnostic services, extensive medical treatment including surgical services, and other hospital services, as well as continuous nursing services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.</p> <p><b>JOB TRAINING AND VOCATIONAL REHABILITATION SERVICES</b> — Locations primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience, skill obsolescences, or personal characteristics or problems.</p> <p><b>LEGAL SERVICES</b> — Locations engaged in offering legal advice or legal services, including attorneys, counselors at law, lawyers, legal aid services, patent solicitors' offices, and referees in bankruptcy.</p> <p><b>ALSO INCLUDED ARE:</b> museums, art galleries, and botanical and zoological gardens; selected membership organizations; vocational schools; camps and membership lodging; physical fitness facilities; libraries; and individual and family social services.</p> <p><b>MEMBERSHIP SPORTS AND RECREATION CLUBS</b> — Sports and recreation clubs which are restricted to use by members and their guests.</p> <p><b>NONCOMMERCIAL RESEARCH ORGANIZATIONS</b> — Locations primarily engaged in noncommercial research into and dissemination of information for public health, education, or general welfare. Locations included here operate primarily on funds from endowments, contributions, and grants. The research itself is frequently contracted out and funded by these establishments rather than being performed here. These include:</p> <ul style="list-style-type: none"> <li>• Archaeological expeditions</li> <li>• Educational research agencies (noncommercial)</li> <li>• Medical research (noncommercial; cancer, TB, etc.)</li> <li>• Research agencies, scientific and educational (noncommercial)</li> <li>• Research institutes</li> <li>• Social research (noncommercial)</li> </ul> <p><b>RESEARCH DEVELOPMENT AND TESTING SERVICES</b> — Locations primarily engaged in laboratory or other physical research, development and/or testing on a contract or fee basis.</p> <p><b>RESIDENTIAL CARE</b> — Locations primarily engaged in the provision of residential, social, and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Locations providing 24-hour, year-round care for children are also included.</p> <p><b>THEATRICAL PRODUCERS (EXCEPT MOTION PICTURES), BANDS, ORCHESTRAS, AND ENTERTAINERS</b> — Locations primarily engaged in providing theatrical presentations and entertainment services, such as road companies, stock companies, summer theater, burlesque houses, bands, orchestras, entertainers and producers of entertainment for radio or television.</p>					
091 <b>REMARKS</b> - Please use this space for any explanations that may be essential in understanding your reported data.					
092 <b>CENSUS USE</b>					
<b>Item 10 CERTIFICATION</b> This report is substantially accurate and has been prepared in accordance with instructions.					
Name of person completing this report - Please print 093		Address (Number and street, city, State, ZIP Code) 094		Telephone 095	
Signature 096		Title 096	Date 097	Fax number 098	

# B-500M1(E)

OMB No.

Approval Expires:

FORM **B-500M1(E)**  
 (12-2-97)  
 U.S. DEPARTMENT OF COMMERCE  
 BUREAU OF THE CENSUS  
**1997 SERVICE ANNUAL SURVEY**  
**NURSING AND PERSONAL CARE FACILITIES**

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Controller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

CENSUS USE	011	012	013
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**PENALTY FOR FAILURE TO REPORT**

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**RETURN COMPLETED FORM TO**  
  
**BUREAU OF THE CENSUS**  
 1201 East 10th Street  
 Jeffersonville, IN 47132-0001

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
 If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  1 Yes - Go to item 2  2 No - Enter current EIN

When did you start reporting payroll under this EIN?  
 Month \_\_\_\_\_ Year **19** \_\_\_\_\_

020 021 022

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

1997  
 001

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis?  1 Yes - Continue with item 3b  2 No - Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 of the Internal Revenue Code?  1 Yes  2 No

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
 Example: If a figure is \$1,179,050,006.51 report **1 179 050 007**

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	179	050	007

**Item 4 DOLLAR VOLUME**

Complete item 4a if the answer to Item 3b was "NO" or "BLANK."  
 a. **TAXABLE FIRMS ONLY** — OPERATING RECEIPTS, excluding sales taxes or other taxes.

Complete item 4b if the answer to Item 3b was "YES."  
 b. **TAX-EXEMPT ORGANIZATION ONLY**

	1997			
	Bil.	Mil.	Thou.	Dol.
002				
006				
003				

**Item 5 SOURCES OF RECEIPTS (REVENUE)**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt firms) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

**Lines a(1) through a(3)** — Government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs)

**Line b** — Private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.)

**Line c** — Payments from patients including assigned Social Security

**Line d** — All other sources (include percentage from all other government operating subsidies, matching funds, and government contracts. Tax-exempt firms include the percentage of total revenue from interest, dividends, gross contributions, grants, rents, and royalties here).

**NOTE** — The sum of lines 5a through 5d should equal 100%.

	1997	
a. Government reimbursement for patient services	714	%
(1) Medicare		
(2) Medicaid	715	%
(3) Other government	716	%
b. Private insurance carriers	717	%
c. Patient	718	%
d. All other sources — Specify	719	%
e. TOTAL - Sum of lines a through d.		100%

<b>Item 6</b>	<b>PERCENTAGE OF TOTAL RECEIPTS (REVENUE) FROM PATIENT CARE SERVICES</b>	<b>Estimates are acceptable if book figures are not available.</b>	<b>1997</b>
Report in line 6a the percentages of total operating receipts or revenue reported in item 4a or 4b(1) from patient care services (i.e., payments from Medicare, Medicaid, and other public assistance or welfare programs; and from private sources for routine or ancillary health care services). Report in line 6b the percentage of total operating receipts or revenue from all other sources not directly related to patient health care, such as beautician and barber services, laundry services, luncheonettes, etc. Report whole percents.		Percentage of total operating receipts (revenue) from —	309
		<b>a. Patient care services</b>	%
		<b>b. All other</b>	310 %
		<b>c. TOTAL – Sum of lines a and b.</b>	<b>100%</b>
<b>NOTE</b> — The sum of lines 6a and 6b should equal 100%.			
<b>Item 7</b>	<b>PROGRAM SERVICE GRANTS</b>	<b>Tax – Exempt Organizations Only</b>	
a. Do you make program service grants, give specific assistance to individuals, or pay benefits to or for members? <input type="checkbox"/> 620 1 <input type="checkbox"/> Yes – Continue with item 7b 2 <input type="checkbox"/> No – Go to item 8			
b. How much are these grants and payments?			
<b>1997</b>			
Bil.      Mil.      Thou.      DoI.			
621			
c. Are they included in operating expenses as reported on line 4b(2)? <input type="checkbox"/> 622 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
<b>Item 8</b>	<b>REPORT PERIOD</b>		
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.			
<input type="checkbox"/> 080 1 <input type="checkbox"/> Calendar year — Go to item 9 <input type="checkbox"/> 2 <input type="checkbox"/> Fiscal year <input type="checkbox"/> 3 <input type="checkbox"/> Less than 12 months		From To	<b>1997</b> Month    Day    Year 005 010
<b>Item 9</b>	<b>SALES TAXES AND OTHER TAXES</b>		
Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities? <input type="checkbox"/> 099 1 <input type="checkbox"/> Yes – Report the amount of such taxes 2 <input type="checkbox"/> No – Continue with item 10		<b>1997</b>	
		Mil.    Thou.    DoI. 004	
<b>Item 10</b>	<b>ORGANIZATIONAL STATUS</b>		
Mark (X) the ONE box which best describes this firm or organization during 1997.			
<input type="checkbox"/> 081 0 <input type="checkbox"/> Corporation (including professional service organization or association) <input type="checkbox"/> 5 <input type="checkbox"/> Governmental — Specify <input type="checkbox"/> 9 <input type="checkbox"/> Other — Specify			
<input type="checkbox"/> 1 <input type="checkbox"/> Individual proprietorship (or sole practitioner) <input type="checkbox"/> 082 <input type="checkbox"/> 083 <input type="checkbox"/> 2 <input type="checkbox"/> Partnership			
<b>Item 11</b>	<b>OWNERSHIP OR CONTROL</b>		
<input type="checkbox"/> 085 Name of owning or controlling company			
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?			
<input type="checkbox"/> 084 1 <input type="checkbox"/> Yes <input type="checkbox"/> 2 <input type="checkbox"/> No – Continue with item 11b			
Number and street City, State, and ZIP Code EIN <input type="checkbox"/> 086 - - - - -			
b. Did this company acquire or merge with another company during 1997?			
<input type="checkbox"/> 087 1 <input type="checkbox"/> Yes <input type="checkbox"/> 2 <input type="checkbox"/> No – Continue with item 12			
Name of company acquired or merged with Number and street City, State, and ZIP Code Date of merger or acquisition <input type="checkbox"/> 089 Month Year      EIN <input type="checkbox"/> 090 - - - - -			
<b>SURVEY COVERAGE</b>			
<b>NURSING AND PERSONAL CARE FACILITIES</b> — Locations primarily engaged in providing nursing and health-related personal care with inpatient beds.			
<input type="checkbox"/> 091 <b>REMARKS – Please use this space for any explanations that may be essential in understanding your reported data.</b>			
<input type="checkbox"/> 092 <b>CENSUS USE</b>			
<b>Item 12</b>	<b>CERTIFICATION</b>	This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person completing this report – Please print <input type="checkbox"/> 093		Address (Number and street, city, State, ZIP Code) <input type="checkbox"/> 094	
		Telephone <input type="checkbox"/> 095	
		Area code    Number    Extension	
Signature		Title <input type="checkbox"/> 096	
		Date <input type="checkbox"/> 097	
		Fax number <input type="checkbox"/> 098	
		Area code    Number    Extension	

# B-500M2(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500M2(E)**  
(12-18-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1997 SERVICE ANNUAL SURVEY**  
**MANAGEMENT SERVICES AND PUBLIC RELATIONS**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Controller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

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CENSUS USE	011	012	013
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**PENALTY FOR FAILURE TO REPORT**

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**RETURN COMPLETED FORM TO**  
↓  
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1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-772-7851

**GENERAL INSTRUCTIONS**  
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(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1  Yes - Go to item 2  021 2  No - Enter current EIN

When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS** **1997**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis?  007 1  Yes - Continue with item 3b 2  No - Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 of the Internal Revenue Code?  009 1  Yes 2  No

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.

Example: If a figure is \$1,179,050,006.51 report **1 179 050 007**

Bil-ions (000)	Mil-ions (000)	Thou-sands (000)	Dol-lars (000)
1	179	050	007

**Item 4 DOLLAR VOLUME** **1997**

Complete item 4a if the answer to Item 3b was "NO" or "BLANK."

a. **TAXABLE FIRMS ONLY** — OPERATING RECEIPTS, excluding sales taxes or other taxes.

	Bil.	Mil.	Thou.	Dol.
002				
006				
003				

(1) Total revenue

Complete item 4b if the answer to Item 3b was "YES."

b. **TAX-EXEMPT ORGANIZATIONS ONLY**

	Bil.	Mil.	Thou.	Dol.
002				
006				
003				

(2) Total operating expenses

**Item 5 SOURCES OF RECEIPTS (REVENUE)** **1997**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt organizations) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

**Line a(1)** — Include fees received as agents for owners of construction projects.

**Line a(2)** — Report the percentage of receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.

**Line a(3)** — Report receipts from management or administration of businesses owned by others (providing management personnel only). Report receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) in line d.

**Line b(1)** — Include consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management "engineering." Receipts from systems design and operations' research (not primarily computer related) should also be included here.

**Line c** — Tax exempt firms only — Report the percentage of revenue from investments, sale of securities, gifts, loans, contributions, rents, royalties, and grants. Taxable firms enter "0."

**Line d** — Enter percentage of receipts from all other sources. Describe in the "Remarks" section if this is the largest source of receipts.

**NOTE** — The sum of lines 5a(1) through 5d should equal 100%.

a. Management and administrative services		<b>1997</b>
(1) Construction management	401	%
(2) Facilities support management services	402	%
(3) Other management and administrative services including management of businesses owned by others	403	%
b. Consulting, design, and public relations services	404	%
(1) Management consulting, including operations research		%
(2) Engineering consulting and design services (professional)	405	%
(3) Tax consulting services	406	%
(4) Computer consulting and software services	407	%
(5) Public relations services	408	%
(6) Other consulting and design services, including interior design	409	%
c. Income from interest, dividends, gross contributions, grants, rents, and royalties	410	%
d. All other sources	411	%
<b>e. TOTAL - Sum of lines a through d</b>		<b>100%</b>

<b>Item 6</b>	<b>PERCENTAGE OF RECEIPTS (REVENUE), BY CLASS OF CLIENT</b>		<b>1997</b>
<p>Report the percentages of total operating receipts (revenue) reported in item 4a or 4b(1) on page one for the clients listed. Report whole percents.</p> <p><b>NOTE</b> — The sum of lines 6a through 6c should equal 100%.</p>		<p>a. Federal Government</p> <p>b. State and local governments, including public authorities</p> <p>c. All other</p> <p>d. <b>TOTAL - Sum of lines a through c</b></p>	<p>412</p> <p>413</p> <p>414</p> <p><b>100%</b></p>
<b>Item 7</b>	<b>PROGRAM SERVICE GRANTS</b>	<b>Tax - Exempt Organizations Only</b>	
<p>a. Do you make program service grants, give specific assistance to individuals, or pay benefits to or for members? <input type="checkbox"/> 620 1 <input type="checkbox"/> Yes - Continue with item 7b 2 <input type="checkbox"/> No - Go to item 8</p>			
			<b>1997</b>
			Bil. Mil. Thou. Dol.
b. How much are these grants and payments?			621
c. Are they included in operating expenses as reported on line 4b(2)? <input type="checkbox"/> 622 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			
<b>Item 8</b>	<b>REPORT PERIOD</b>		
<p>Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.</p> <p><input type="checkbox"/> 080 1 <input type="checkbox"/> Calendar year - Go to item 9</p> <p><input type="checkbox"/> 2 <input type="checkbox"/> Fiscal year</p> <p><input type="checkbox"/> 3 <input type="checkbox"/> Less than 12 months</p>		<b>1997</b>	Month Day Year
		From	To
		005	010
<b>Item 9</b>	<b>SALES TAXES AND OTHER TAXES</b>		
<p>Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities? <input type="checkbox"/> 099 1 <input type="checkbox"/> Yes - Report the amount of such taxes 2 <input type="checkbox"/> No - Continue with item 10</p>			
			<b>1997</b>
			Mil. Thou. Dol.
			004
<b>Item 10</b>	<b>ORGANIZATIONAL STATUS</b>		
<p>Mark (X) the ONE box which best describes this firm or organization during 1997.</p> <p><input type="checkbox"/> 081 0 <input type="checkbox"/> Corporation 5 <input type="checkbox"/> Governmental - Specify <input type="checkbox"/> 082 9 <input type="checkbox"/> Other - Specify <input type="checkbox"/> 083</p> <p>1 <input type="checkbox"/> Individual proprietorship</p> <p>2 <input type="checkbox"/> Partnership</p>			
<b>Item 11</b>	<b>OWNERSHIP OR CONTROL</b>		
<p>a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?</p> <p><input type="checkbox"/> 084 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No - Continue with item 11b</p>			
		085 Name of owning or controlling company	
		Number and street	
		City, State, and ZIP Code	
		EIN <input type="checkbox"/> 086	
b. Did this company acquire or merge with another company during 1997?			
		088 Name of company acquired or merged with	
		Number and street	
		City, State, and ZIP Code	
		Date of merger or acquisition <input type="checkbox"/> 089 Month Year <input type="checkbox"/> 090 EIN <input type="checkbox"/>	
<b>SURVEY COVERAGE</b>			
<p><b>MANAGEMENT SERVICES</b> — Locations primarily engaged in furnishing general or specialized management services on a day-to-day basis and on a contract or fee basis.</p> <p><b>MANAGEMENT CONSULTING SERVICES</b> — Locations primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These locations generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation and selection; human resource policies and practices planning; and production scheduling and control planning.</p>		<p><b>FACILITIES SUPPORT MANAGEMENT SERVICES</b> — Locations primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services on a contract or fee basis within another location.</p> <p><b>PUBLIC RELATIONS</b> — Locations primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other group in promoting the interest of their clients.</p>	
091 <b>REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.</b>			
			<b>092 CENSUS USE</b>
<b>Item 12</b>	<b>CERTIFICATION</b>	This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person completing this report - Please print <input type="checkbox"/> 093		Address (Number and street, city, State, ZIP Code) <input type="checkbox"/> 094	
		Telephone <input type="checkbox"/> 095	
		Area code Number Extension	
Signature		Title <input type="checkbox"/> 096	
		Date <input type="checkbox"/> 097	
		Fax number <input type="checkbox"/> 098	
		Area code Number Extension	

# B-500M3(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500M3(E)**  
(12-17-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1997 SERVICE ANNUAL SURVEY OFFICES AND CLINICS OF HEALTH PRACTITIONERS**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Controller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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**PENALTY FOR FAILURE TO REPORT**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-772-7851

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  1 Yes - Go to item 2  2 No - Enter current EIN

When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year **19**\_\_\_\_

020 021 - - - - - 022

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_ 1997

001

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis?  1 Yes - Continue with item 3b  2 No - Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 of the Internal Revenue Code?  1 Yes  2 No

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.

Example: If a figure is \$1,179,050,006.51 report

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	179	050	007

**Item 4 DOLLAR VOLUME**

Complete Item 4a if the answer to Item 3b was "NO" or "BLANK."

a. **TAXABLE FIRMS ONLY** — OPERATING RECEIPTS, excluding sales taxes or other taxes.

	Bil.	Mil.	Thou.	Dol.
(1) Total revenue	002			
(2) Total operating expenses	006			

Complete Item 4b if the answer to Item 3b was "YES."

b. **TAX-EXEMPT ORGANIZATIONS ONLY**

	Bil.	Mil.	Thou.	Dol.
(1) Total revenue	003			

**Item 5 ANALYSIS OF RECEIPTS (REVENUE)**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt organizations) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

**Line a(8a)** — Report fees from hospitals or other health institutions for services provided, except wages and salaries while serving as an employee of the institution. Include payments received in the form of guarantees to income, percentage of departmental billings, or bonuses for patient referrals.

**Line a(8b)** — Report medical professional fees from all other sources, such as payments from insurance companies for conducting physical examinations.

**NOTE** — The sum of all lines should equal 100%.

	1997
a. Services	701
(1) Patient care in-house laboratory services	%
(2) Patient care Provider-billed independent laboratory services	702 %
(3) Patient care X-ray services	703 %
(4) Hospital inpatient care services	704 %
(5) Hospital outpatient care services	705 %
(6) Services delivered in practitioner's office or clinic	706 %
(7) Services delivered in other locations including nursing homes, private homes	707 %
(8) Other medical professional services (fees not directly billed to patients)	720
(a) Fees for services provided from hospitals and other health institutions	%
(b) Fees from all other sources	708 %
b. Merchandise sales	709
(1) Optical goods	%
(2) Orthopedic appliances	710 %
(3) Prescription drugs	711 %
(4) Nonprescription drugs and miscellaneous medical supplies	712 %
c. Other sources — Specify	713
	%
<b>d. TOTAL - Sum of ALL lines should equal 100%</b>	<b>100%</b>



<b>Item 6 SOURCES OF RECEIPTS (REVENUE)</b>		<b>1997</b>	
<p>Report the percentages of total operating receipts (taxable firms) or total operating revenue (tax-exempt firms) reported in item 4a or 4b(1) on page one from the sources listed. Report whole percents.</p> <p><b>Lines a(1) through a(3)</b> — Government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs)</p> <p><b>Line b</b> — Private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.)</p> <p><b>Line c</b> — Payments from patients including assigned Social Security</p> <p><b>Line d</b> — All other sources (include percentage from all other government operating subsidies, matching funds, and government contracts). Tax-exempt firms include the percentage of total revenue from interest, dividends, gross contributions and grants, rents, and royalties here.</p> <p><b>NOTE</b> — The sum of lines 6a through 6d should equal 100%.</p>	a. Government reimbursement for patient services	714	%
	(1) Medicare		
	(2) Medicaid	715	%
	(3) Other government	716	%
	b. Private insurance carriers	717	%
	c. Patient	718	%
d. All other sources — Specify	719	%	
<b>e. TOTAL - Sum of lines a through d</b>		<b>100%</b>	

<b>Item 7 PROGRAM SERVICE GRANTS Tax - Exempt Organizations Only</b>			
a. Do you make program service grants, give specific assistance to individuals, or pay benefits to or for members? <input type="checkbox"/> 620 1 <input type="checkbox"/> Yes - Continue with item 7b 2 <input type="checkbox"/> No - Go to item 8			
<b>1997</b>			
b. How much are these grants and payments?			
Bil. Mil. Thou. Dol.			
621			
c. Are they included in operating expenses as reported on line 4b(2)? <input type="checkbox"/> 622 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No			

<b>Item 8 REPORT PERIOD</b>			
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.			
<input type="checkbox"/> 080 1 <input type="checkbox"/> Calendar year — Go to item 9 <input type="checkbox"/> 2 <input type="checkbox"/> Fiscal year <input type="checkbox"/> 3 <input type="checkbox"/> Less than 12 months			
		<b>From</b>	<b>To</b>
		Month Day Year	Month Day Year
		005	010

<b>Item 9 SALES TAXES AND OTHER TAXES</b>			
Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities? <input type="checkbox"/> 099 1 <input type="checkbox"/> Yes - Report the amount of such taxes 2 <input type="checkbox"/> No - Continue with item 10			
<b>1997</b>			
Mil. Thou. Dol.			
004			

<b>Item 10 ORGANIZATIONAL STATUS</b>			
Mark (X) the ONE box which best describes this firm or organization during 1997.			
<input type="checkbox"/> 081 0 <input type="checkbox"/> Corporation (including professional service organization or association) 5 <input type="checkbox"/> Governmental — Specify <input type="checkbox"/> 9 <input type="checkbox"/> Other — Specify			
<input type="checkbox"/> 1 <input type="checkbox"/> Individual proprietorship (or sole practitioner) <input type="checkbox"/> 082 <input type="checkbox"/> 083 <input type="checkbox"/> 2 <input type="checkbox"/> Partnership			

<b>Item 11 OWNERSHIP OR CONTROL</b>			
085 Name of owning or controlling company			
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company? <input type="checkbox"/> 084 1 <input type="checkbox"/> Yes <input type="checkbox"/> 2 <input type="checkbox"/> No - Continue with item 11b			
Number and street			
City, State, and ZIP Code			
EIN <input type="checkbox"/> 086			
b. Did this company acquire or merge with another company during 1997? <input type="checkbox"/> 087 1 <input type="checkbox"/> Yes <input type="checkbox"/> 2 <input type="checkbox"/> No - Continue with item 12			
088 Name of company acquired or merged with			
Number and street			
City, State, and ZIP Code			
Date of merger or acquisition <input type="checkbox"/> 089 Month Year EIN <input type="checkbox"/> 090			

<b>SURVEY COVERAGE</b>			
<b>OFFICES AND CLINICS OF DOCTORS OF MEDICINE</b> — Locations of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery including:		<b>OFFICES AND CLINICS OF OSTEOPATHIC PHYSICIANS</b> — Locations of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathy.	
<ul style="list-style-type: none"> <li>• Clinics (operated by groups of physicians)</li> <li>• Dispensaries (operated by groups of physicians)</li> <li>• Emergency medical physician centers</li> <li>• Gynecologists</li> <li>• Neurologists</li> <li>• Ophthalmologists</li> <li>• Obstetricians</li> <li>• Pathologists</li> <li>• Physicians (M.D.)</li> <li>• Plastic surgeons</li> <li>• Psychiatrists</li> <li>• Psychoanalysts</li> <li>• Radiologists</li> <li>• Surgeons</li> </ul>		<b>OFFICES AND CLINICS OF OTHER HEALTH PRACTITIONERS</b> — Locations of licensed practitioners engaged in practices such as:	
<b>OFFICES AND CLINICS OF DENTISTS</b> — Locations of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc) and engaged in the practice of general or specialized dentistry including dental surgery.		<ul style="list-style-type: none"> <li>• Chiropractors</li> <li>• Christian Science practitioners</li> <li>• Dietitians</li> <li>• Midwives</li> <li>• Naturopaths</li> <li>• Nurses (registered and practical)</li> <li>• Nutritionists</li> <li>• Occupational therapists</li> <li>• Optometrists</li> <li>• Podiatrists</li> <li>• Physiotherapists</li> <li>• Psychologists, clinical</li> <li>• Psychotherapist</li> </ul>	
<ul style="list-style-type: none"> <li>• Dental surgeons</li> <li>• Dentists</li> <li>• Orthodontists</li> </ul>			

<b>091 REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.</b>		<b>092 CENSUS USE</b>	

<b>Item 12 CERTIFICATION</b> This report is substantially accurate and has been prepared in accordance with instructions.			
Name of person completing this report - Please print <input type="checkbox"/> 093		Address (Number and street, city, State, ZIP Code) <input type="checkbox"/> 094	
		Telephone <input type="checkbox"/> 095	
		Area code	Number Extension
Signature		Title <input type="checkbox"/> 096	Date <input type="checkbox"/> 097
		Fax number <input type="checkbox"/> 098	
		Area code	Number Extension

# B-500T(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500T(E)**  
(12-2-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS

Public reporting burden for this collection of information is estimated to average 12 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Controller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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**PENALTY FOR FAILURE TO REPORT**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  1 Yes - Go to item 2  2 No - Enter current EIN →

When did you start reporting payroll under this EIN?  
Month \_\_\_\_\_ Year **19** \_\_\_\_\_

020 021 022

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

1997  
001

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
**Example:** If a figure is \$1,179,050,006.51 report →

Bil-ions (000)	Mil-ions (000)	Thou-sands (000)	Dol-lars (000)
1	179	050	007

**Item 3 OPERATING RECEIPTS - Dollar Volume**

1997			
Bil.	Mil.	Thou.	Dol.
002			

Operating receipts, excluding sales taxes and other taxes →

**Item 4 REPORT PERIOD**

Mark (X) the one box which best describes the period(s) covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

080  
1 Calendar year - Go to item 5  
2 Fiscal year  
3 Less than 12 months

From \_\_\_\_\_ To \_\_\_\_\_

1997		
Month	Day	Year
005		
010		

**Item 5 SALES TAXES AND OTHER TAXES**

Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities?  099 1 Yes - Report the amount of such taxes →  2 No - Continue with item 6

1997		
Mil.	Thou.	Dol.
004		

<b>Item 6 ORGANIZATIONAL STATUS</b>	
Mark (X) the ONE box which best describes this firm during 1997. <input type="checkbox"/> 081 <input type="checkbox"/> Corporation (including professional service organization or association) <input type="checkbox"/> 5 <input type="checkbox"/> Governmental — Specify <input type="checkbox"/> 9 <input type="checkbox"/> Other — Specify <input type="checkbox"/> 1 <input type="checkbox"/> Individual proprietorship <input type="checkbox"/> 082 <input type="checkbox"/> 2 <input type="checkbox"/> Partnership <input type="checkbox"/> 083	
<b>Item 7 OWNERSHIP OR CONTROL</b>	085 Name of owning or controlling company
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?  <input type="checkbox"/> 084 <input type="checkbox"/> Yes <input type="checkbox"/> No — Continue with item 7b	Number and street
	City, State, and ZIP Code
EIN <input type="checkbox"/> 086	
b. Did this company acquire or merge with another company during 1997?  <input type="checkbox"/> 087 <input type="checkbox"/> Yes <input type="checkbox"/> No — Continue with item 8	088 Name of company acquired or merged with
	Number and street
City, State, and ZIP Code	
Date of merger or acquisition <input type="checkbox"/> 089    Month    Year    EIN <input type="checkbox"/> 090	
<b>SURVEY COVERAGE</b>	
<p><b>ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES</b> — Locations primarily engaged in furnishing accounting, auditing, and bookkeeping services.</p> <p><b>AMUSEMENT AND RECREATION SERVICES</b> — Locations engaged in providing amusement or entertainment on payment of fee or admission charge. Included are: dance halls and schools, billiard and pool establishments, bowling centers, professional sports clubs and promoters, race track operators, golf courses, and amusement parks.</p> <p><b>AUTOMOTIVE REPAIR, SERVICES, AND PARKING</b> — Locations primarily engaged in furnishing automotive repair, rental, leasing, and parking services to the public including:</p> <ul style="list-style-type: none"> <li>• Passenger car and truck rental and leasing, without drivers</li> <li>• Utility trailer and recreational vehicle rental</li> <li>• Parking lots and structures</li> <li>• Automotive repair shops</li> <li>• Car washes</li> </ul> <p><b>BUSINESS SERVICES</b> — Locations primarily engaged in rendering services to businesses on a fee or contract basis, such as advertising; building cleaning and maintenance services; commercial photography and art; computer programming, data processing, and other computer related services; consumer credit reporting, mercantile reporting, adjustment and collection agencies; personnel supply services; equipment rental and leasing; news syndicates; detective, guard and armored car services; and photofinishing laboratories.</p> <p><b>ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES</b> — Locations primarily performing services of a professional nature in the fields of engineering, architecture, and surveying, including:</p> <ul style="list-style-type: none"> <li>• Designing — ship, boat, machine, and product</li> <li>• Engineering — civil, design, electrical, industrial, marine, mechanical, petroleum, and photogrammetric engineering</li> <li>• Surveying — aerial, land, and water</li> </ul> <p><b>HOTELS, MOTELS, AND ROOMING HOUSES</b> — Includes commercial and institutional locations engaged in furnishing lodging, or lodging and meals, on a fee basis, such as:</p> <ul style="list-style-type: none"> <li>• Hotels, motels, tourist courts</li> <li>• Rooming and boarding houses</li> </ul> <p><b>MEDICAL AND DENTAL LABORATORIES</b> — Locations primarily engaged in providing professional, analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician, and establishments primarily engaged in making dentures and artificial teeth to order for the dental profession.</p> <p><b>MISCELLANEOUS REPAIR SERVICES</b> — Locations engaged in repair services, including radio and television repair shops; refrigeration and air conditioning service and repair shops; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding shops.</p> <p><b>MOTION PICTURES</b> — Locations producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.</p> <p><b>PERSONAL SERVICES</b> — Locations primarily engaged in providing services generally involving the care of one's personal appearance or apparel, such as laundries, drycleaning plants, portrait photographers, beauty and barber shops, carpet and upholstery cleaning, shoe repair shops, funeral service, and tax return preparation service.</p> <p><b>REAL ESTATE</b> — Includes real estate operators (except developers) and lessors, agents and brokers.</p> <p><b>1. REAL ESTATE OPERATORS AND LESSORS</b> — Includes:</p> <ul style="list-style-type: none"> <li>• Operators of nonresidential buildings such as banks, insurance and commercial buildings, piers, retail locations, shopping centers, and theaters</li> <li>• Operators of apartment buildings and other dwellings</li> <li>• Lessors of railroad property and other real property, including airports</li> <li>• Operators of residential mobile home sites</li> </ul> <p><b>2. REAL ESTATE AGENTS AND MANAGERS</b> — Locations primarily engaged in renting, buying, selling, managing, and appraising real estate for others. Also includes:</p> <ul style="list-style-type: none"> <li>• Cemetery management service</li> <li>• Escrow agents</li> <li>• Fiduciaries</li> <li>• Real estate auctions</li> </ul>	
091 <b>REMARKS</b> — Please use this space for any explanations that may be essential in understanding your reported data.	
<b>092 CENSUS USE</b>	
<b>Item 8 CERTIFICATION</b> This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person completing this report — Please print	Address (Number and street, city, State, ZIP Code)
<input type="checkbox"/> 093	<input type="checkbox"/> 094
Telephone	
Area code    Number    Extension	
Signature	Title
<input type="checkbox"/> 096	<input type="checkbox"/> 097
Date	
098 Fax number	
Area code    Number    Extension	

# B-500T1(E)

OMB No.

Approval Expires:

FORM **B-500T1(E)**  
(11-14-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1997 SERVICE ANNUAL SURVEY**  
**ARRANGEMENT OF PASSENGER TRANSPORTATION**

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Controller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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↓  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
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(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  1 Yes — Go to item 2  2 No — Enter current EIN

When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars. Example: If a figure is \$1,179,050,006.51 report 1 179 050 007

	Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	179	050	007	

**Item 3 OPERATING RECEIPTS**

	1997			
	Bil.	Mil.	Thou.	Dol.
a. Commissions and fees from the arrangement of passenger transportation and lodging — EXCLUDE sales taxes or other taxes (i.e., amusement, occupancy, use, etc.) collected directly from clients which were forwarded to a taxing authority. <b>DO NOT REPORT GROSS RECEIPTS (SALES).</b> Include any overrides (rebates) received from carriers or other sources.	101			
b. Fees charged directly to customers for arranging travel — Do not include cost of tickets, hotels, etc.	102			
c. Receipts from tour operations — Report the difference between the selling price of your tours and the amount paid to suppliers (i.e., gross profit). EXCLUDE sales taxes, or other taxes collected directly from clients which were forwarded to a taxing authority.	103			
d. All other receipts EXCLUDING taxes — Do not include cost of tickets, packaged tours, etc.	104			
e. TOTAL operating receipts, EXCLUDING taxes — Sum of lines 3a through 3d above	002			

**Item 4 PERCENTAGE OF RECEIPTS BY SOURCE**

Report the percentages of total operating receipts reported in item 3e above from the sources listed. Report whole percents.

**NOTE** — The sum of lines 4a through 4h should equal 100%.

	1997			
a. Air carriers	107			%
b. Water carriers	108			%
c. Hotels/motels	109			%
d. Motor coaches	110			%
e. Railroad transportation	111			%
f. Rental cars	112			%
g. Packaged tours	113			%
h. All other — Specify	114			%
i. TOTAL — Sum of a through h				100%

<b>Item 5 PAYROLL AND OPERATING EXPENSES</b>		<b>1997</b>			
Report costs incurred during 1997 even though payments may have been made at a later date.		Bil.	Mil.	Thou.	Dol.
		115			
<b>a. Annual payroll</b> — Report the gross earnings paid to employees prior to such deductions as employees' Social Security contributions, withholding taxes, group insurance premiums, union dues, savings bonds, etc. Include all wages, salaries, commissions, dismissal pay, paid bonuses, vacation and sick leave pay, and the cash equivalent of compensation paid in kind. If a corporation, include salaries of officers; if an unincorporated concern, exclude payments to proprietors or partners. <b>Note</b> — Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Treasury Form 941.		116			
<b>b. Employer contributions</b> — Report EMPLOYER'S COST for legally required and voluntary employee fringe benefit programs. Include employer's Social Security contributions, unemployment compensation, worker's compensation insurance, insurance premiums on hospital and medical plans, life insurance premiums, pension plans, stock purchase plans, etc.		117			
<b>c. Rental and leasing payments</b> made to other companies for buildings, structures, offices, vehicles, computers, and machinery and equipment. Exclude payments by your firm to the parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements.		118			
<b>d. Advertising and promotion</b> — Report amounts paid to other firms for the purchase of advertising and promotion, including brochures, pamphlets, etc.		119			
<b>e. Taxes and licenses</b> — Report payments to Federal, State, and local governments for licenses and taxes. Include real estate and personal property taxes.		120			
<b>f. Cost of utilities</b> — Report the cost of utilities purchased from others for electricity; purchased fuels for heating, power, or generating electricity; and water, sewer, refuse removal, telephone and telecommunications, and other purchased utilities.		121			
<b>g. Depreciation and amortization charges</b> against tangible assets owned by your company. Include depreciation charges against assets owned and used by your firm, assets and improvements owned by your firm within leaseholds, and assets obtained through capital lease agreements. Exclude accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copyrights, etc.).		122			
<b>h. Cost of purchased office supplies</b> , stationery, and postage for purposes other than resale.		123			
<b>i. Cost of purchased repair services</b> such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.); vehicles, computers, machinery and equipment.		125			
<b>j. Other operating expenses</b> not reported in lines a through i, such as insurance, contract labor, etc. Exclude cost of tickets, packaged tours, etc.		003			
<b>k. TOTAL operating expenses</b> — Report the total of lines a through j.					
<b>Item 6 REPORT PERIOD</b>		<b>1997</b>			
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		080	Month	Day	Year
		1 <input type="checkbox"/> Calendar year — Go to item 7 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months	From 005		
			To 010		
<b>Item 7 SALES TAXES AND OTHER TAXES</b>		<b>1997</b>			
Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities?		099	Mil.	Thou.	Dol.
1 <input type="checkbox"/> Yes — Report the amount of such taxes 2 <input type="checkbox"/> No — Continue with item 8		004			
<b>Item 8 ORGANIZATIONAL STATUS</b>		Mark (X) the ONE box which best describes this firm during 1997.			
081 <input type="checkbox"/> Corporation 1 <input type="checkbox"/> Individual proprietorship 2 <input type="checkbox"/> Partnership		5 <input type="checkbox"/> Governmental — Specify <input type="checkbox"/> 082		9 <input type="checkbox"/> Other — Specify <input type="checkbox"/> 083	
<b>Item 9 OWNERSHIP OR CONTROL</b>		085 Name of owning or controlling company			
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?  084 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 9b		Number and street			
		City, State, and ZIP Code			
		EIN <input type="checkbox"/> 086			
<b>b.</b> Did this company acquire or merge with another company during 1997?  087 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 10		088 Name of company acquired or merged with			
		Number and street			
		City, State, and ZIP Code			
		Date of merger or acquisition <input type="checkbox"/> 089			
		EIN <input type="checkbox"/> 090			
<b>SURVEY COVERAGE</b>					
This report covers locations primarily engaged in the arrangement of passenger transportation, including those businesses which furnish travel information, act as agents in arranging tours and transportation for passengers, or act as independent ticket agencies for transportation establishments. These include the types of activities listed below:  <b>TRAVEL AGENCIES AND BUREAUS</b> — Not operated by transportation companies, primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, and lodging for travelers.			<b>TRAVEL CLUBS</b> — Primarily engaged in arranging transportation or accommodations for passengers on a fee or commission basis.  <b>TOUR OPERATIONS</b> — Except sightseeing buses, boats, and airplanes, primarily engaged in arranging and assembling tours, usually through travel agents.  <b>TICKET OFFICES</b> — Primarily engaged in arranging passenger transportation for railroads, buses, ships (cruises), and airlines.  <b>TOURIST AGENCIES</b> — For the arrangement of passenger transportation.		
091 <b>REMARKS</b> — Please use this space for any explanations that may be essential in understanding your reported data.					
092 <b>CENSUS USE</b>					
<b>Item 10 CERTIFICATION</b>		This report is substantially accurate and has been prepared in accordance with instructions.			
Name of person completing this report — Please print		Address (Number and street, city, State, ZIP Code)		095 Telephone	
093		094		Area code Number Extension	
Signature		Title		096 Fax number	
		096		Area code Number Extension	
		Date		097	

# B-500T2(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500T2(E)**  
(12-2-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1997**  
**SERVICE ANNUAL SURVEY**  
**PERSONNEL SUPPLY**  
**SERVICES**

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<b>CENSUS USE</b>	011	012	013
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(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1  Yes - Go to item 2  020 2  No - Enter current EIN

When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

**1997**  
001

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
**Example:** If a figure is \$1,179,050,006.51 report **1 179 050 007**

Bil-ions (000)	Mil-ions (000)	Thou-sands (000)	Dol-lars (000)
1	179	050	007

**Item 3 OPERATING RECEIPTS**

	1997			
	Bil.	Mil.	Thou.	Dol.
<b>Line a</b> — Report fees and commissions from the placement of individuals with employers. Report in line a(1) fees received from employers. Report in line a(2) fees received from applicants.				
<b>a. Placement fees and commissions</b>				
<b>(1) Employer paid fees</b>	201			
<b>(2) Applicant paid fees</b>	202			
<b>Line b</b> — Report gross billings received for providing help supply to others on a temporary basis.				
<b>b. Temporary help supply services</b>	203			
<b>Line c(1)</b> — Report gross billings from providing employee leasing services. Include amounts billed to cover payroll and benefits paid to leased employees as well as administrative and service fees.				
<b>c. Continuing help supply services</b>	204			
<b>(1) Employee leasing</b>				
<b>(2) All other continuing help supply services</b>	205			
<b>Line c(2)</b> — Report receipts from providing contract labor without providing payroll and employee benefit accounting, and other specialized personnel management services.				
<b>d. All other receipts</b>	206			
<b>Line d</b> — Report all other operating receipts not reported in lines a through c above.				
<b>e. Total operating receipts — Sum of lines a through d</b>	002			
<b>Line e</b> — Report the sum of lines a through d.				

**Item 4 PERCENTAGE OF RECEIPTS, BY CUSTOMER**

Report the percentage of total operating receipts reported in item 3e above for the customers listed. Report whole percents.

**NOTE** — The sum of lines 4a through 4c should equal 100%.

	1997	
<b>a. Federal Government</b>	209	%
<b>b. State and local governments (including public authorities)</b>	210	%
<b>c. All other</b>	211	%
<b>d. TOTAL — Sum of lines a through c</b>		<b>100%</b>

**Firms providing temporary help supply services, complete item 5. All others SKIP to item 6.**

**Item 5 RECEIPTS BY TYPE OF TEMPORARY HELP SUPPLIED**

Report what percentages of the amounts you reported on line 3b for temporary help supply services were from providing the following types of personnel. Report whole percents. **NOTE** — The sum of lines 5a(1) through 5e should equal 100%.

		1997				1997	
<b>a. Office support</b>	(1) Secretaries, typists, word processors	212	%	<b>c. Medical — Continued</b>	(3) Nurses	222	%
	(2) Clerks, bookkeepers	213	%		(4) Hospital staff — general	223	%
	(3) Other office support personnel — <i>Specify type(s)</i>	214	%		(5) Home health care	224	%
<b>b. Technical and professional (other than medical)</b>	(1) Engineers	215	%	(6) Other medical personnel — <i>Specify type(s)</i>	225	%	
	(2) Accountants	216	%	<b>d. Industrial and construction</b>	(1) Laborers (skilled and unskilled)	226	%
	(3) Programmers, data processors	217	%		(2) Drivers and warehousemen	227	%
	(4) Sales and marketing	218	%		(3) Security guards	228	%
	(5) Other technical and professional personnel — <i>Specify type(s)</i>	219	%		(4) Janitors, cleaning personnel	229	%
			(5) Other industrial and construction personnel — <i>Specify type(s)</i>		230	%	
<b>c. Medical</b>	(1) Administrators	220	%	<b>e. All other personnel — <i>Specify type(s)</i></b>		231	%
	(2) Technicians	221	%				

**Item 6 REPORT PERIOD**

Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

080 1  Calendar year — *Go to item 7*  
 2  Fiscal year  
 3  Less than 12 months

From: 005 Month, 010 Day, Year  
 To: 005 Month, 010 Day, Year

**Item 7 SALES TAXES AND OTHER TAXES**

Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities?

099 1  Yes — *Report the amount of such taxes*  
 2  No — *Continue with item 8*

1997  
 004 Mil. Thou. Dol.

**Item 8 ORGANIZATIONAL STATUS** Mark (X) the ONE box which best describes this firm during 1997.

081 0  Corporation  
 1  Individual proprietorship  
 2  Partnership

5  Governmental — *Specify* 082

9  Other — *Specify* 083

**Item 9 OWNERSHIP OR CONTROL**

085 Name of owning or controlling company

Number and street

City, State, and ZIP Code

084 1  Yes  
 2  No — *Continue with item 9b*

EIN 086

088 Name of company acquired or merged with

Number and street

City, State, and ZIP Code

087 1  Yes  
 2  No — *Continue with item 10*

Date of merger or acquisition 089 Month Year EIN 090

**SURVEY COVERAGE**

**EMPLOYMENT AGENCIES** — Locations primarily engaged in providing placement and employment services to employers or those seeking employment, such as:

- Chauffeur registries
- Executive placing services
- Labor contractors, except farm labor
- Maid registries
- Model registries
- Shipcrew agencies
- Teachers' agencies
- Employment agencies, except theatrical and motion pictures
- Nurses' registries

**HELP SUPPLY SERVICES** — Locations primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying location. This includes:

- Office help service
- Fashion show service (supply of models)
- Employee leasing service
- Help supply service
- Labor pools (except farm workers)
- Manpower pools (except farm labor)
- Modeling service
- Temporary help supply
- Usher service

091 **REMARKS** — Please use this space for any explanations that may be essential in understanding your reported data.

092 **CENSUS USE**

**Item 10 CERTIFICATION** This report is substantially accurate and has been prepared in accordance with instructions.

Name of person completing this report — Please print 093

Address (Number and street, city, State, ZIP Code) 094

Telephone 095  
 Area code Number Extension

Signature 096

Title 097

Date 097

Fax number 098  
 Area code Number Extension

# B-500T3(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500T3(E)**  
 (10-3-97)  
 U.S. DEPARTMENT OF COMMERCE  
 BUREAU OF THE CENSUS  
**1997**  
**SERVICE ANNUAL SURVEY**  
**COMPUTER PROGRAMMING,  
 DATA PROCESSING, AND OTHER  
 COMPUTER RELATED SERVICES**


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When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS** **1997**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_ 001

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**Example:** If a figure is \$1,179,050,006.51 report **1 179 050 007**

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	179	050	007

**Item 3 OPERATING RECEIPTS** **1997**

Bil.	Mil.	Thou.	Dol.
002			

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_

**Item 4 SOURCES OF RECEIPTS** **1997**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents. Please DO NOT combine data for two or more detail lines. Estimates are acceptable.

**Line a** — Report the percentage of receipts from developing or modifying computer software and packaging the software ("bundling") with purchased computer hardware to create and market an integrated system for specific application. Report here only if this firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

**Line d** — Report the percentage of receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Firms engaged in collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services report in line j.

**Line e** — Report the percentage of receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

**Line f** — Report the percentage of receipts from providing on-site management and operation of computer and data processing facilities, on a contract or fee basis.

**Line g** — Report the percentage of receipts from the rental and leasing of computer and data processing equipment. Include maintenance here when part of the lease agreement.

**Line i** — Report the percentage of receipts from consulting and planning for computer and data processing systems, except when part of programming services.

**Line j** — Report the percentage of receipts from providing all other computer services, such as data base development; disk and diskette conversion; disk, diskette or tape recertification; etc.

**Line k** — Include the percentage of sales of merchandise and equipment such as computers and peripheral equipment and prepackaged software (resales). Also include the percentage of receipts from the fair sales value of merchandise marketed in 1997 under capital, finance, or full-payout leases.

**NOTE** — The sum of lines 4a through 4k should equal 100%.

a. Computer integrated systems	501	%
b. Custom computer programming and software design	502	%
c. Prepackaged computer software design, development, and production	503	%
d. Information retrieval services	504	%
e. Computer processing and data preparation services	505	%
f. Computer facilities management services	506	%
g. Computer rental and leasing	507	%
h. Maintenance and repair of computers and peripheral equipment	508	%
i. Computer consulting	509	%
j. Other computer services	510	%
k. All other receipts	511	%
<b>I. TOTAL - Sum of lines a through k</b>		<b>100%</b>



<b>Item 5 REPORT PERIOD</b>		<input type="checkbox"/> 1 Calendar year - Go to item 6 <input type="checkbox"/> 2 Fiscal year <input type="checkbox"/> 3 Less than 12 months		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="3" style="text-align: center;"><b>1997</b></td> </tr> <tr> <td style="width: 33%;">From</td> <td style="width: 33%;">Month</td> <td style="width: 33%;">Day</td> <td style="width: 33%;">Year</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="checkbox"/> 005</td> <td></td> <td></td> </tr> <tr> <td>To</td> <td style="text-align: center;"><input type="checkbox"/> 010</td> <td></td> <td></td> </tr> </table>			<b>1997</b>			From	Month	Day	Year		<input type="checkbox"/> 005			To	<input type="checkbox"/> 010																																																																																																				
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b. Did this company acquire or merge with another company during 1997?																																																																																																																							
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<p><b>COMPUTER PROGRAMMING SERVICES</b> — Locations primarily engaged in computer programming services on a contract or fee basis. Locations of this industry perform a variety of additional services, such as computer software design and analysis; modification of custom software; and training in the use of custom software.</p> <p><b>PREPACKAGED SOFTWARE</b> — Locations primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and application programs.</p> <p><b>COMPUTER INTEGRATED SYSTEMS DESIGN</b> — Locations primarily engaged in developing or modifying computer software, and packaging or bundling software with purchased computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific application. Locations in this industry 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 systems development from design through installation.</p> <p><b>COMPUTER PROCESSING AND DATA PREPARATION AND PROCESSING SERVICES</b> — Locations primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.</p> <p><b>INFORMATION RETRIEVAL SERVICES</b> — Locations primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources.</p> <p><b>COMPUTER FACILITIES MANAGEMENT SERVICES</b> — Locations primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.</p> <p><b>COMPUTER RENTAL AND LEASING</b> — Locations primarily engaged in renting or leasing computers and related data processing equipment on the customer's site, whether or not also providing maintenance or support services.</p> <p><b>COMPUTER MAINTENANCE AND REPAIR</b> — Locations primarily engaged in the maintenance and repair of computers and computer peripheral equipment.</p>																																																																																																																							
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# B-500T4(E)

OMB No.

Approval Expires:

FORM **B-500T4(E)**  
(10-18-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1997**  
**SERVICE ANNUAL SURVEY**  
**EQUIPMENT RENTAL**  
**AND LEASING**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Controller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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**PENALTY FOR FAILURE TO REPORT**

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**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Any questions call 1-800-772-7851

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1 Yes - Go to item 2  2 No - Enter current EIN

When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

001	1997
-----	------

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
Example: If a figure is \$1,179,050,006.51 report **1 179 050 007**

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	179	050	007

**Item 3 OPERATING RECEIPTS**

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_

002	1997
-----	------

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.

**Line c** — Include the percentage of receipts from the rental of video cassette recorders and players, and from office machines, except computers and data processing equipment.

**Line j** — Include labor charges and repair parts installed.

**Line k** — Exclude the sale of used equipment.

**Line l** — Report the percentage from all other receipts. Include receipts from rental and leasing not covered in a through k above, such as computer and data processing equipment, airplanes (without pilots), video tapes and disks, automobiles and other automotive equipment (without drivers), etc. Also include here the percentage of receipts from the fair sales value of merchandise marketed in 1997 under capital, finance, or full-payout leases. If the amount is larger than 50 percent, please provide an explanation in the "Remarks" section on the back.

**NOTE** — The sum of lines 4a through 4l should equal 100%.

	1997
a. Heavy construction and earth moving equipment	450 %
(1) With operators	451 %
(2) Without operators	452 %
b. Industrial equipment, except heavy construction and earth moving equipment	453 %
c. Electronic equipment, except computer and medical equipment	454 %
d. Medical equipment and supplies	455 %
e. Tools	456 %
f. Party goods	457 %
g. Home furniture and appliances	458 %
h. Business furniture	459 %
i. All other rental and leasing	460 %
j. Repair and maintenance	461 %
k. Sales of merchandise	462 %
l. All other sources	463 %
<b>m. TOTAL - Sum of lines a through l</b>	<b>100%</b>

<b>Item 5</b>	<b>PERCENTAGE OF RECEIPTS, BY CUSTOMER</b>		<b>1997</b>
Report the percentage of total operating receipts reported in item 3 on page one from the customers listed. Report whole percents. <b>NOTE</b> — The sum of lines 5a and 5b should equal 100%.		<b>a. Individuals</b>	464 %
		<b>b. Businesses and all others</b>	465 %
		<b>c. TOTAL</b>	<b>100%</b>
<b>Item 6</b>	<b>SALES TAXES AND OTHER TAXES</b>	099 <input type="checkbox"/> Yes — Report the amount of such taxes → 2 <input type="checkbox"/> No — Continue with item 7	<b>1997</b>
Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities?			Mil. Thou. Dol.
			004
<b>Item 7</b>	<b>REPORT PERIOD</b>	080 <input type="checkbox"/> Calendar year — Go to item 8 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months	<b>1997</b>
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		From: 005 To: 010	Month Day Year
<b>Item 8</b>	<b>ORGANIZATIONAL STATUS</b>	Mark (X) the ONE box which best describes this firm during 1997. 081 <input type="checkbox"/> Corporation      5 <input type="checkbox"/> Governmental — Specify 7 1 <input type="checkbox"/> Individual proprietorship      9 <input type="checkbox"/> Other — Specify 7 2 <input type="checkbox"/> Partnership      082      083	
<b>Item 9</b>	<b>OWNERSHIP OR CONTROL</b>	085 Name of owning or controlling company a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company? 084 <input type="checkbox"/> Yes → 2 <input type="checkbox"/> No — Continue with item 9b b. Did this company acquire or merge with another company during 1997? 087 <input type="checkbox"/> Yes → 2 <input type="checkbox"/> No — Continue with item 10 088 Name of company acquired or merged with Number and street City, State, and ZIP Code Date of merger or acquisition: 089 Month Year      090 EIN	
<b>SURVEY COVERAGE</b>			
Locations primarily engaged in renting or leasing tools and other equipment including heavy construction and earth-moving equipment. <i>This includes:</i> <ul style="list-style-type: none"> <li>• Airplane rental (without pilots)</li> <li>• Appliance rental</li> <li>• Bulldozer rental and leasing</li> <li>• Coin-operated machine rental</li> <li>• Construction equipment, heavy, rental and leasing</li> <li>• Crane rental and leasing</li> <li>• Earth moving equipment rental and leasing</li> <li>• Electronic equipment rental and service</li> <li>• Equipment rental and leasing</li> <li>• Furniture</li> <li>• Invalid supplies rental and leasing</li> <li>• Leasing of equipment</li> <li>• Medical equipment rental and leasing</li> <li>• Oil field equipment rental</li> <li>• Oil well drilling equipment rental: machinery, drilling bits, etc.</li> <li>• Party supply rentals</li> <li>• Piano rentals</li> <li>• Rental of dishes, silverware, tables, and banquet accessories</li> <li>• Toilet (portable) rental</li> <li>• Tool rental</li> <li>• Vending machines, rental only</li> </ul>			
091 <b>REMARKS</b> — Please use this space for any explanations that may be essential in understanding your reported data.			
092 <b>CENSUS USE</b>			
<b>Item 10</b>	<b>CERTIFICATION</b>	This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person completing this report — Please print 093		Address (Number and street, city, State, ZIP Code) 094	
		Telephone 095 Area code Number Extension	
Signature		Title 096	
		Date 097	
		Fax number 098 Area code Number Extension	

# B-500T5(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500T5(E)**  
(10-28-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1997**  
**SERVICE ANNUAL SURVEY**  
**AUTOMOTIVE RENTAL AND LEASING WITHOUT DRIVERS**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Controller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE. Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget. This 8-digit number appears in the top right corner of this form.

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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**PENALTY FOR FAILURE TO REPORT**

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**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1  Yes - Go to item 2  2  No - Enter current EIN

When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year **19** \_\_\_\_\_

021 [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 022

**Item 2 NUMBER OF SERVICE LOCATIONS** **1997**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

001

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.

**Example:** If a figure is \$1,179,050,006.51 report \_\_\_\_\_

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
<b>1</b>	<b>179</b>	<b>050</b>	<b>007</b>

**Item 3 OPERATING RECEIPTS** **1997**

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_

Bil.	Mil.	Thou.	Dol.
002			

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.

**Line e** — Include the percentage of receipts from the fair sales value of merchandise marketed in 1997 under capital, finance, or full-payout leases.

**NOTE** — The sum of lines 4a(1) through 4e should equal 100%.

	<b>1997</b>			
<b>a. Short-term rental of the following automotive equipment without drivers:</b>	550			%
<b>(1) Passenger cars</b>				
<b>(2) Trucks</b>	551			%
<b>(3) Truck tractors</b>	552			%
<b>(4) Truck trailers, full and semi</b>	553			%
<b>(5) Utility trailers</b>	554			%
<b>(6) Motor homes, travel trailers, and other recreational vehicles</b>	555			%
<b>b. Leasing (except finance leasing) of the following automotive equipment without drivers:</b>	556			
<b>(1) Passenger cars</b>				%
<b>(2) Trucks</b>	557			%
<b>(3) Truck tractors</b>	558			%
<b>(4) Truck trailers, full and semi</b>	559			%
<b>c. Rental and leasing (except finance leasing) of all other equipment</b>	560			%
<b>d. Sales of fuels and merchandise</b>	561			%
<b>e. All other operating receipts — Describe in "Remarks" section if this is the largest source of receipts.</b>	562			%
<b>f. TOTAL OPERATING RECEIPTS - Sum of lines a through e</b>				<b>100%</b>

<b>Item 5 PERCENTAGE OF RECEIPTS, BY CUSTOMER</b>				<b>1997</b>		
Report the percentages of total operating receipts reported in item 3 on page one from the customers listed. Report whole percents. <b>NOTE</b> — The sum of lines 5a and 5b should equal 100%.		<b>a. Individuals</b>		563	%	
		<b>b. Businesses and all others</b>		564	%	
		<b>c. TOTAL</b>				<b>100%</b>
<b>Item 6 SALES TAXES AND OTHER TAXES</b>		Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities?		<b>1997</b>		
		<input type="checkbox"/> 1 Yes — Report the amount of such taxes —> <input type="checkbox"/> 2 No — Continue with item 7		099	Mil.	Thou.
				004	DoL.	
<b>Item 7 REPORT PERIOD</b>		Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		<b>1997</b>		
		<input type="checkbox"/> 1 Calendar year — Go to item 8 <input type="checkbox"/> 2 Fiscal year <input type="checkbox"/> 3 Less than 12 months				
		<b>From</b>		005	Month	Day
		<b>To</b>		010	Year	
<b>Item 8 ORGANIZATIONAL STATUS</b>		Mark (X) the ONE box which best describes this firm during 1997.				
		<input type="checkbox"/> 01 Corporation <input type="checkbox"/> 1 Individual proprietorship <input type="checkbox"/> 2 Partnership		<input type="checkbox"/> 5 Governmental — Specify <input type="checkbox"/> 082		<input type="checkbox"/> 9 Other — Specify <input type="checkbox"/> 083
<b>Item 9 OWNERSHIP OR CONTROL</b>		085 Name of owning or controlling company				
<b>a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?</b>		Number and street				
		City, State, and ZIP Code				
		<input type="checkbox"/> 084 1 Yes —> <input type="checkbox"/> 2 No — Continue with item 9b		EIN <input type="checkbox"/> 086 - - - - -		
<b>b. Did this company acquire or merge with another company during 1997?</b>		088 Name of company acquired or merged with				
		Number and street				
		City, State, and ZIP Code				
		Date of merger or acquisition <input type="checkbox"/> 089		Month	Year	EIN <input type="checkbox"/> 090 - - - - -
<b>SURVEY COVERAGE</b>						
<b>PASSENGER CAR RENTAL AND LEASING, WITHOUT DRIVERS</b> — Locations primarily engaged in short-term rental or extended term leasing (with or without maintenance) of passenger cars without drivers.				extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers.		
<b>TRUCK RENTAL AND LEASING, WITHOUT DRIVERS</b> — Locations primarily engaged in short-term rental or				<b>UTILITY TRAILER AND RECREATIONAL VEHICLE RENTAL</b> — Locations primarily engaged in daily or extended-term rental of utility trailer and recreational vehicles.		
091 <b>REMARKS</b> — Please use this space for any explanations that may be essential in understanding your reported data.						
092 <b>CENSUS USE</b>						
<b>Item 10 CERTIFICATION</b>		This report is substantially accurate and has been prepared in accordance with instructions.				
Name of person completing this report — Please print <input type="checkbox"/> 093		Address (Number and street, city, State, ZIP Code) <input type="checkbox"/> 094		Telephone <input type="checkbox"/> 095		
				Area code	Number	Extension
Signature		Title <input type="checkbox"/> 096		Date <input type="checkbox"/> 097		
				Fax number <input type="checkbox"/> 098		
				Area code	Number	Extension

# B-500T6(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500T6(E)**  
(11-17-97)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1997**  
**SERVICE ANNUAL SURVEY**  
**AMUSEMENT PARKS**

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CENSUS USE	011	012	013
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When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_ **1997**

HOW TO REPORT DOLLAR FIGURES	Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
Dollar figures should be <b>rounded to whole dollars</b> . <b>Example:</b> If a figure is \$1,179,050,006.51 report	<b>1</b>	<b>179</b>	<b>050</b>	<b>007</b>

**Item 3 OPERATING RECEIPTS**

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_ **1997**

**Item 4 SOURCES OF RECEIPTS**

		1997			
		Bil.	Mil.	Thou.	Dol.
Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.	<b>a. Admissions — Do not include admission taxes.</b>	601			%
<b>Line a</b> — Report the percentage from the sale of general or specific exhibit admissions, exclusive of any State and local admission taxes. Include season ticket sales.	<b>b. Sales of food, refreshments, and alcoholic beverages</b>	602			%
<b>Line b</b> — Report the percentage from the sale of food, candy, refreshments, etc., excluding all sales taxes. Do not include sales made by operators of concessions, nor this firm's share of receipts from vending machines operated by others.	<b>c. Sales of other merchandise</b>	603			%
<b>NOTE</b> — The sum of lines 4a through 4d should equal 100%.	<b>d. All other amounts received from customers — Describe in "Remarks" section if this is largest source of receipts.</b>	604			%
<b>e. TOTAL - Sum of items a through d</b>		<b>100%</b>			

**Item 5 REPORT PERIOD**

Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

1 Calendar year - Go to item 6  
 2 Fiscal year  
 3 Less than 12 months

From \_\_\_\_\_ To \_\_\_\_\_ **1997**

**Item 6 SALES TAXES AND OTHER TAXES**

Were sales taxes or other taxes (i.e. amusement, occupancy, use, etc.) collected from customers and forwarded directly to taxing authorities?  1 Yes - Report the amount of such taxes  2 No - Continue with item 7

<b>Item 7 ORGANIZATIONAL STATUS</b>		
<i>Mark (X) the ONE box which best describes this firm or organization during 1997.</i>		
<input type="checkbox"/> 081 Corporation <input type="checkbox"/> 1 Individual proprietorship <input type="checkbox"/> 2 Partnership	<input type="checkbox"/> 5 Governmental — <i>Specify</i> ↘ <div style="border: 1px solid black; width: 40px; height: 15px; margin: 5px auto; text-align: center;">082</div>	<input type="checkbox"/> 9 Other — <i>Specify</i> ↘ <div style="border: 1px solid black; width: 40px; height: 15px; margin: 5px auto; text-align: center;">083</div>

<b>Item 8 OWNERSHIP OR CONTROL</b>		
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?  <input type="checkbox"/> 084 1 Yes → <input type="checkbox"/> 2 No — <i>Continue with item 8b</i>	085 Name of owning or controlling company	
	Number and street	
	City, State, and ZIP Code	
		086 EIN →
<b>b.</b> Did this company acquire or merge with another company during 1997?  <input type="checkbox"/> 087 1 Yes → <input type="checkbox"/> 2 No — <i>Continue with item 9</i>	088 Name of company acquired or merged with	
	Number and street	
	City, State, and ZIP Code	
		089 Date of merger or acquisition →   089 Month   Year   090 EIN →

**SURVEY COVERAGE**  
**AMUSEMENT PARKS** — Locations that operate, in whole or in part, a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds (includes amusement centers and parks, amusement piers, and theme parks).

091	<b>REMARKS</b> — <i>Please use this space for any explanations that may be essential in understanding your reported data.</i>
<div style="border: 1px solid black; padding: 2px; display: inline-block;">092 CENSUS USE</div>	

<b>Item 9 CERTIFICATION</b> This report is substantially accurate and has been prepared in accordance with instructions.						
Name of person completing this report — <i>Please print</i> <div style="border: 1px solid black; width: 40px; height: 15px; margin-top: 5px;">093</div>	Address (Number and street, city, State, ZIP Code) <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;">094</div>			095 Telephone		
				Area code	Number	Extension
Signature	Title <div style="border: 1px solid black; width: 100%; height: 15px; margin-top: 5px;">096</div>		Date <div style="border: 1px solid black; width: 40px; height: 15px; margin-top: 5px;">097</div>		098 Fax number	
					Area code	Number