

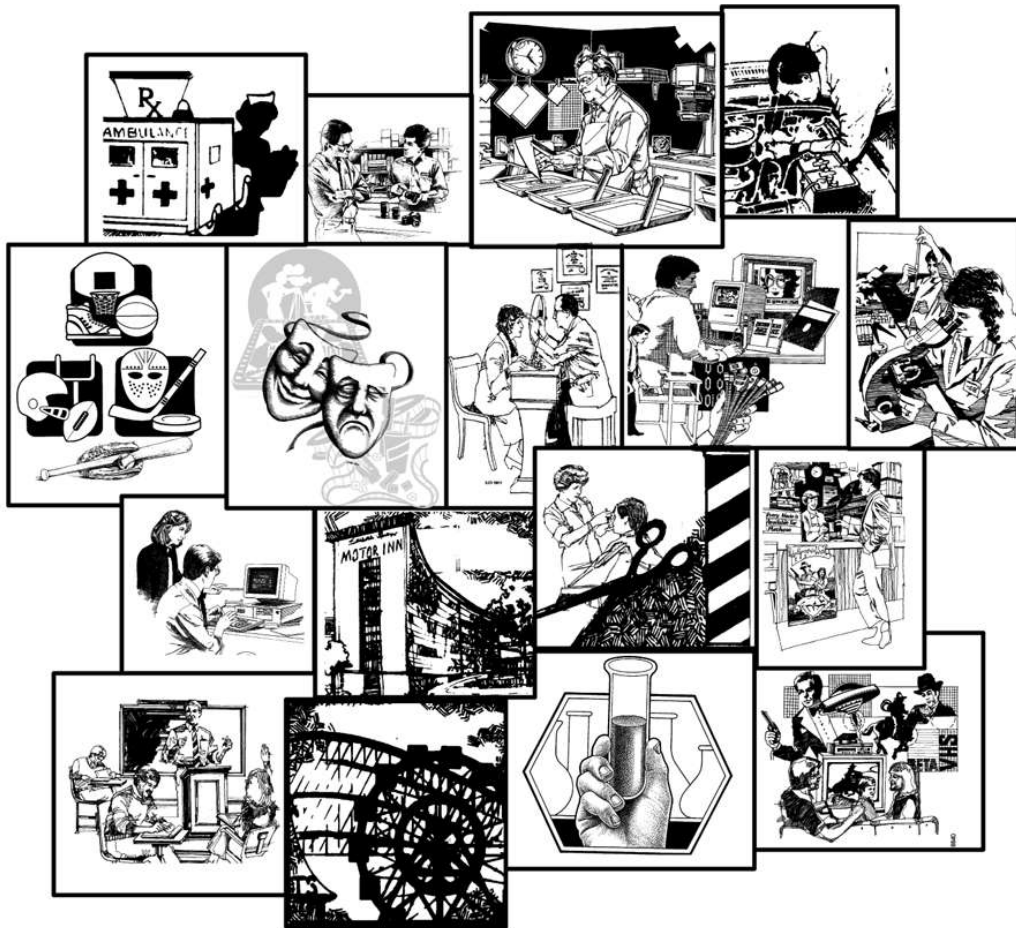
# Service Annual Survey

# 1998

Issued December 1999

BS/98

## Current Business Reports



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

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U.S. Department of Commerce  
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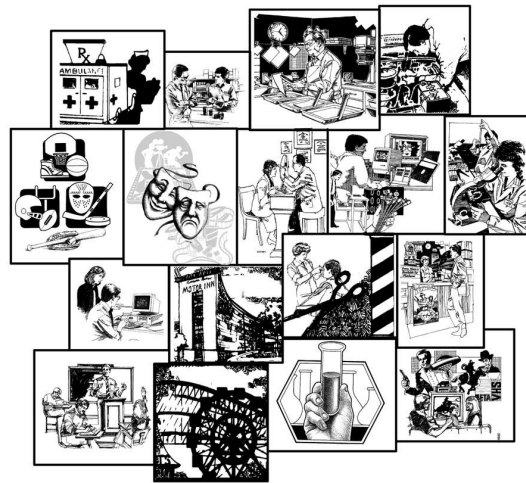
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# Introduction

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## Coverage

This report presents the results from the 1998 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 1998 questionnaires are shown in Appendix D.

## Nonemployer Revisions

The 1997 nonemployer receipts shown in this report reflect a change that adjusted previously published estimates by replacing imputed 1997 nonemployer data with administrative records data provided by other federal agencies.

## Changes From the 1997 Publication

We have deleted some tables that appeared in the 1997 Service Annual Survey publication. These tables contained detailed information corresponding to data items that no longer appear on our survey questionnaires. The affected industries are:

- Arrangement of Passenger Transportation (SIC 472)
- Selected Travel and Lodging Services (SICs 472 and 70)
- Personnel Supply Services (SIC 736)
- Management and Public Relations Services (SIC 874)
- Automotive Rental and Leasing, Without Drivers (SIC 751)
- Amusement Parks (SIC 7996)

## 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

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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.

### **NOTICE OF FUTURE CHANGES:**

This will be the final year the Census Bureau publishes data for this survey using the Standard Industrial Classification (SIC) system. Beginning with the 1999 survey year, we will publish data using the North American Industry Classification System (NAICS). NAICS was developed jointly by the United States, Canada, and Mexico to provide new comparability in statistics about business activity across North America.

The following URL contains detailed information about NAICS and provides a comparison of the SIC and NAICS systems:

<http://www.census.gov/epcd/www/naics.html>

# Chapter 1.

## Selected Service Industries

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### SUMMARY OF FINDINGS

#### Taxable Firms

Business services (SIC 73) had estimated receipts of \$638.5 billion in 1998, a 16.4 percent increase from 1997. Estimated operating receipts for health services (SIC 80) rose 5.8 percent from 1997 to \$444.7 billion. Receipts for engineering, accounting, research, management, and related services (SIC 87) were \$360.8 billion, a 12.2 percent increase from 1997. Operating receipts for legal services (SIC 81) were \$141.8 billion in 1998, a 6.6 percent increase from 1997. The receipts for museums, art galleries, and botanical and zoological gardens (SIC 84) were \$388 million in 1997, a 20.5 percent increase from 1997.

#### Tax-Exempt Firms

Revenue for health services (SIC 80) was \$436.1 billion, up 5.1 percent from 1997. Revenue for social services (SIC 83) was \$90.5 billion, an 8.7 percent increase from 1997. Selected amusement and recreation services (SICs 792, 7991, 7997, and 7999) revenue in 1998 rose 5.2 percent from 1997.

Expenses in 1998 for health services (SIC 80) and social services (SIC 83) were up 6.1 percent and 12.4 percent, respectively, from 1997. Expenses for selected amusement and recreation services (SICs 792, 7991, 7997, and 7999) increased 5.1 percent from 1997 to 1998.

Table 1.1. **Selected Service Industries—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
472	Arrangement of passenger transportation .....	17,038	16,461	15,354	14,192	13,125
653	Real estate agents and managers .....	108,639	99,854	90,186	82,667	80,947
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	100,650	94,139	88,961	84,093	79,555
72	Personal services .....	82,798	77,712	73,905	70,607	66,105
73	Business services .....	638,500	548,434	484,242	425,075	375,067
75	Automotive repair, services, and parking .....	119,978	111,444	106,638	99,227	91,865
76	Miscellaneous repair services .....	52,365	47,895	46,101	44,870	40,683
78	Motion pictures .....	66,229	62,865	60,279	57,184	53,504
79	Amusement and recreation services .....	97,512	92,837	85,733	77,452	68,453
80	Health services .....	444,727	420,361	398,353	376,279	351,419
81	Legal services .....	141,827	133,015	124,659	116,000	114,603
824	Vocational schools .....	8,268	7,031	6,190	5,285	4,710
83	Social services .....	31,970	30,150	27,694	24,858	22,498
84	Museums, art galleries, and botanical and zoological gardens .....	388	322	273	247	231
87	Engineering, accounting, research, management, and related services .....	360,823	321,679	292,260	263,835	235,447

See footnotes at end of table.

Table 1.1. **Selected Service Industries—Estimated Receipts for Taxable Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
472	Arrangement of passenger transportation .....	12,396	11,926	11,438	12,276	11,041
653	Real estate agents and managers .....	79,206	73,115	63,180	63,023	62,325
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	74,149	71,038	65,284	64,225	61,229
72	Personal services .....	62,597	59,597	54,620	54,736	51,832
73	Business services .....	337,403	309,439	287,214	280,699	251,648
75	Automotive repair, services, and parking .....	84,324	78,511	71,542	73,722	70,961
76	Miscellaneous repair services .....	36,772	35,238	32,401	32,848	30,064
78	Motion pictures .....	49,799	45,662	42,838	39,982	36,173
79	Amusement and recreation services .....	63,651	57,699	51,654	50,126	44,539
80	Health services .....	335,108	321,653	293,907	271,212	241,558
81	Legal services .....	112,145	108,443	100,027	97,640	89,144
824	Vocational schools .....	4,507	4,429	4,183	4,519	4,577
83	Social services .....	20,146	18,201	16,365	15,509	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	222	192	154	144	(NA)
87	Engineering, accounting, research, management, and related services .....	222,853	215,624	202,696	198,395	183,528

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: 1989 Through 1998**

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
472	Arrangement of passenger transportation .....	3.5	7.2	8.2	8.1	5.9
653	Real estate agents and managers .....	8.8	10.7	9.1	2.1	2.2
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	6.9	5.8	5.8	5.7	7.3
72	Personal services .....	6.5	5.2	4.7	6.8	5.6
73	Business services .....	16.4	13.3	13.9	13.3	11.2
75	Automotive repair, services, and parking .....	7.7	4.5	7.5	8.0	8.9
76	Miscellaneous repair services .....	9.3	3.9	2.7	10.3	10.6
78	Motion pictures .....	5.4	4.3	5.4	6.9	7.4
79	Amusement and recreation services .....	5.0	8.3	10.7	13.1	7.5
80	Health services .....	5.8	5.5	5.9	7.1	4.9
81	Legal services .....	6.6	6.7	7.5	1.2	2.2
824	Vocational schools .....	17.6	13.6	17.1	12.2	4.5
83	Social services .....	6.0	8.9	11.4	10.5	11.7
84	Museums, art galleries, and botanical and zoological gardens .....	20.5	17.9	10.5	6.9	4.1
87	Engineering, accounting, research, management, and related services .....	12.2	10.1	10.8	12.1	5.7

See footnotes at end of table.

Table 1.2. **Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
472	Arrangement of passenger transportation .....	3.9	4.3	-6.8	11.2	16.0
653	Real estate agents and managers .....	8.3	15.7	0.2	1.1	5.7
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	4.4	8.8	1.6	4.9	4.4
72	Personal services .....	5.0	9.1	-0.2	5.6	7.2
73	Business services .....	9.0	7.7	2.3	11.5	12.7
75	Automotive repair, services, and parking .....	7.4	9.7	-3.0	3.9	7.4
76	Miscellaneous repair services .....	4.4	8.8	-1.4	9.3	8.7
78	Motion pictures .....	9.1	6.6	7.1	10.5	13.9
79	Amusement and recreation services .....	10.3	11.7	3.0	12.5	7.9
80	Health services .....	4.2	9.4	8.4	12.3	8.9
81	Legal services .....	3.4	8.4	2.4	9.5	9.2
824	Vocational schools .....	1.8	5.9	-7.4	-1.3	7.4
83	Social services .....	10.7	11.2	5.5	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	15.6	24.7	6.9	(NA)	(NA)
87	Engineering, accounting, research, management, and related services .....	3.4	6.4	2.2	8.1	14.4

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: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
703, 704	Camps and membership lodging .....	993	929	877	846	836
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	15,360	14,600	13,299	12,778	11,560
80	Health services .....	436,078	414,990	401,047	385,210	363,112
81	Legal aid societies and similar legal services ...	1,599	1,446	1,259	1,278	1,241
823	Libraries .....	934	850	754	730	655
824	Vocational schools .....	943	871	772	696	612
83	Social services .....	90,458	83,235	75,240	70,303	63,493
84	Museums, art galleries, and botanical and zoological gardens .....	6,566	6,231	4,729	4,295	3,972
86 (pt.)	Selected membership organizations <sup>2</sup> .....	55,955	51,098	48,897	45,873	41,907
873	Research, development, and testing services ..	18,732	16,839	14,906	14,493	13,919
8731	Commercial physical and biological research .	6,770	5,950	5,703	5,951	(NA)
8733	Noncommercial research organizations .....	10,753	9,953	8,293	7,688	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	7,761	6,583	4,821	3,732	3,119

See footnotes at end of table.



**Table 1.3. Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
703, 704 792, 7991, 7997, 7999	Camps and membership lodging .....	817	808	782	798	(NA)
80	Selected amusement and recreation services <sup>1</sup> ..	10,279	8,993	8,160	7,922	7,163
81	Health services .....	345,081	324,416	298,168	267,858	(NA)
823	Legal aid societies and similar legal services ...	1,190	1,161	1,162	1,088	944
824	Libraries .....	606	527	481	476	(NA)
83	Vocational schools .....	569	549	486	507	(NA)
84	Social services .....	59,052	53,673	49,055	45,255	(NA)
86 (pt.)	Museums, art galleries, and botanical and zoological gardens .....	3,615	3,199	3,048	2,871	(NA)
873	Selected membership organizations <sup>2</sup> .....	39,426	36,256	33,288	31,458	(NA)
8731	Research, development, and testing services ..	13,180	12,534	11,463	11,035	9,975
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	2,588	2,246	2,150	1,933	1,494

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: 1989 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
703, 704	Camps and membership lodging .....	6.9	5.9	3.7	1.2	2.3
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	5.2	9.8	4.1	10.5	12.5
80	Health services .....	5.1	3.5	4.1	6.1	5.2
81	Legal aid societies and similar legal services ...	10.6	14.9	-1.5	3.0	4.3
823	Libraries .....	9.9	12.7	3.3	11.5	8.1
824	Vocational schools .....	8.3	12.8	10.9	13.7	7.6
83	Social services .....	8.7	10.6	7.0	10.7	7.5
84	Museums, art galleries, and botanical and zoological gardens .....	5.4	31.8	10.1	8.1	9.9
86 (pt.)	Selected membership organizations <sup>2</sup> .....	9.5	4.5	6.6	9.5	6.3
873	Research, development, and testing services ..	11.2	13.0	2.8	4.1	5.6
8731	Commercial physical and biological research .	13.8	4.3	-4.2	(NA)	(NA)
8733	Noncommercial research organizations .....	8.0	20.0	7.9	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	17.9	36.5	29.2	19.7	20.5

See footnotes at end of table.

**Table 1.4. Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1989 Through 1998—Continued**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
703, 704	Camps and membership lodging .....	1.1	3.3	-2.0	(NA)	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	14.3	10.2	3.0	10.6	10.1
80	Health services .....	6.4	8.8	11.3	(NA)	(NA)
81	Legal aid societies and similar legal services ...	2.5	-0.1	6.8	15.3	21.8
823	Libraries .....	15.0	9.6	1.1	(NA)	(NA)
824	Vocational schools .....	3.6	13.0	-4.1	(NA)	(NA)
83	Social services .....	10.0	9.4	8.4	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	13.0	5.0	6.2	(NA)	(NA)
86 (pt.)	Selected membership organizations <sup>2</sup> .....	8.7	8.9	5.8	(NA)	(NA)
873	Research, development, and testing services ..	5.2	9.3	3.9	10.6	10.7
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	15.2	4.5	11.2	29.4	24.4

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: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
703, 704 792, 7991, 7997, 7999	Camps and membership lodging .....	959	871	863	837	827
80	Selected amusement and recreation services <sup>1</sup> ..	13,975	13,302	12,502	12,136	11,312
81	Health services .....	422,140	397,935	389,378	372,978	355,991
823	Legal aid societies and similar legal services ...	1,562	1,402	1,208	1,250	1,205
824	Libraries .....	851	765	733	680	634
83	Vocational schools .....	835	753	683	634	571
84	Social services .....	84,142	74,881	67,890	63,354	56,525
86 (pt.)	Museums, art galleries, and botanical and zoological gardens .....	4,671	4,105	3,897	3,613	3,480
873	Selected membership organizations <sup>2</sup> .....	51,197	47,402	45,438	42,705	38,691
8731	Research, development, and testing services ..	17,449	15,840	14,678	13,866	13,299
8733	Commercial physical and biological research .	6,527	5,783	5,625	5,846	(NA)
874 ex. 8744	Noncommercial research organizations .....	9,819	9,154	8,216	7,230	(NA)
	Management and public relations services, except facilities support management services	7,263	6,246	4,540	3,510	2,916

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: 1994 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994
703, 704	Camps and membership lodging .....	10.1	0.9	3.1	1.2
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> .....	5.1	6.4	3.0	7.3
80	Health services .....	6.1	2.2	4.4	4.8
81	Legal aid societies and similar legal services .....	11.4	16.1	-3.4	3.7
823	Libraries .....	11.2	4.4	7.8	7.3
824	Vocational schools .....	10.9	10.2	7.7	11.0
83	Social services .....	12.4	10.3	7.2	12.1
84	Museums, art galleries, and botanical and zoological gardens .....	13.8	5.3	7.9	3.8
86 (pt.)	Selected membership organizations <sup>2</sup> .....	8.0	4.3	6.4	10.4
873	Research, development, and testing services .....	10.2	7.9	5.9	4.3
8731	Commercial physical and biological research .....	12.9	2.8	-3.8	(NA)
8733	Noncommercial research organizations .....	7.3	11.4	13.6	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services .....	16.3	37.6	29.3	20.4

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).

## Chapter 2.

# Selected Travel and Lodging Services (SICs 472 and 70)

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### **SUMMARY OF FINDINGS**

Receipts in 1998 for arrangers of passenger transportation (SIC 472) were \$17.0 billion. Receipts for travel agencies (SIC 4724) in 1998 were steady at \$11.1 billion. Receipts for tour operators (SIC 4725) in 1998 were 2.9 billion.

Estimated receipts for hotels, rooming houses, camps, and other lodging places, except on a membership basis

(SIC 70, except 704), were \$100.7 billion in 1998, a 6.9 percent increase from 1997. Hotels and motels (SIC 701) had receipts of \$97.1 billion, a 6.9 percent gain from 1997. Receipts in 1998 for camps and recreational vehicle parks (SIC 703) were \$2.8 billion in 1998, a 9.9 percent increase from 1997.

Table 2.1. **Selected Travel and Lodging Services (SICs 472 and 70)—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	17,038	16,461	15,354	14,192	13,125
4724	Travel agencies . . . . .	11,096	10,952	10,177	9,313	8,660
4725	Tour operators . . . . .	2,904	2,819	2,826	2,599	2,432
	<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 . . . . .	100,650	94,139	88,961	84,093	79,555
701	Hotels and motels . . . . .	97,067	90,822	85,840	81,104	76,696
703	Camps and recreational vehicle parks . . . . .	2,784	2,534	2,414	2,359	2,238

See footnotes at end of table.

Table 2.1. **Selected Travel and Lodging Services (SICs 472 and 70)—Estimated Receipts for Taxable Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	12,396	11,926	11,438	12,276	11,041
4724	Travel agencies . . . . .	8,280	8,105	7,675	7,985	(NA)
4725	Tour operators . . . . .	2,175	2,009	1,921	2,055	(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 . . . . .	74,149	71,038	65,284	64,225	61,229
701	Hotels and motels . . . . .	71,519	68,508	63,082	61,991	59,087
703	Camps and recreational vehicle parks . . . . .	2,064	2,006	1,647	1,695	1,594

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 (SICs 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998**

[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	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	3.5	7.2	8.2	8.1	5.9
4724	Travel agencies . . . . .	1.3	7.6	9.3	7.5	4.6
4725	Tour operators . . . . .	3.0	-0.2	8.7	6.9	11.8
	<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 . . . . .	6.9	5.8	5.8	5.7	7.3
701	Hotels and motels . . . . .	6.9	5.8	5.8	5.7	7.2
703	Camps and recreational vehicle parks . . . . .	9.9	5.0	2.3	5.4	8.4

See footnotes at end of table.

Table 2.2. **Selected Travel and Lodging Services (SICs 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	3.9	4.3	-6.8	11.2	16.0
4724	Travel agencies . . . . .	2.2	5.6	-3.9	(NA)	(NA)
4725	Tour operators . . . . .	8.3	4.6	-6.5	(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 . . . . .	4.4	8.8	1.6	4.9	4.4
701	Hotels and motels . . . . .	4.4	8.6	1.8	4.9	4.6
703	Camps and recreational vehicle parks . . . . .	2.9	21.8	-2.8	6.3	-3.5

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 (SICs 703 and 704)—Estimated Revenue for Tax-Exempt Firms: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
703, 704	Camps and membership lodging .....	993	929	877	846	836
703	Camps and recreational vehicle parks .....	503	478	439	404	388
704	Organization hotels and lodging houses, on membership basis .....	490	451	438	442	448

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 (SICs 703 and 704)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1994 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
703, 704	Camps and membership lodging . . . . .	6.9	5.9	3.7	1.2	2.3
703	Camps and recreational vehicle parks . . . . .	5.2	8.9	8.7	4.1	3.5
704	Organization hotels and lodging houses, on membership basis . . . . .	8.6	3.0	-0.9	-1.3	1.4

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 (SICs 703 and 704)—Estimated Expenses for Tax-Exempt Firms: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
703, 704	Camps and membership lodging .....	959	871	863	837	827
703	Camps and recreational vehicle parks .....	485	449	434	408	384
704	Organization hotels and lodging houses, on membership basis .....	475	422	429	429	443

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 (SICs 703 and 704)—Estimated Year-to-Year Percent Change in Expenses for Tax-Exempt Firms: 1994 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
703, 704	Camps and membership lodging .....	10.1	0.9	3.1	1.2	1.2
703	Camps and recreational vehicle parks .....	8.0	3.5	6.4	6.3	3.5
704	Organization hotels and lodging houses, on membership basis .....	12.6	-1.6	-	-3.2	-0.7

- Represents zero.

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).

## Chapter 3. Personal Services (SIC 72)

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### **SUMMARY OF FINDINGS**

In 1998, receipts for personal services (SIC 72) were estimated at \$82.8 billion, a 6.5 percent increase from 1997. Receipts for laundry, cleaning, and garment services (SIC 721) were estimated at \$24.0 billion, a 5.3 percent increase from 1997. Receipts for industrial launderers (SIC 7218) totaled \$5.7 billion in 1998. Receipts for photographic and portrait studios (SIC 7221) were estimated at

\$6.2 billion. Beauty shops (SIC 7231) had estimated receipts of \$19.1 billion, a 5.6 percent increase from 1997. Receipts for funeral homes and crematories (SIC 7261) were estimated at \$11.4 billion, a 7.2 percent increase from 1997. Receipts for tax return preparation services (SIC 7291) were estimated at \$3.7 billion, a 17.4 percent increase from 1997.

**Table 3.1. Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
72	Personal services .....	82,798	77,712	73,905	70,607	66,105
721	Laundry, cleaning, and garment services .....	24,044	22,825	21,533	20,709	19,741
7211	Power laundries, family and commercial ...	847	821	875	932	906
7212	Garment pressing and agents for laundries and drycleaners .....	1,016	757	605	585	(NA)
7213	Linen supply .....	2,861	2,816	2,601	2,576	2,573
7215	Coin-operated laundries and dry cleaning ..	3,784	3,659	3,468	3,352	3,074
7216	Dry cleaning plants, except rug cleaning ...	5,792	5,689	5,477	5,493	5,432
7217	Carpet and upholstery cleaning .....	2,848	2,705	2,544	2,353	2,292
7218	Industrial launderers .....	5,702	5,218	4,977	4,492	4,110
7221	Photographic studios, portrait .....	6,190	5,969	5,814	5,692	5,093
7231	Beauty shops .....	19,143	18,123	16,986	16,382	15,152
7241	Barber shops .....	1,789	1,768	1,639	1,609	1,558
7261	Funeral service and crematories .....	11,382	10,616	10,034	9,437	8,571
7291	Tax return preparation services .....	3,688	3,142	2,947	2,608	2,732

See footnotes at end of table.



Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
72	Personal services .....	62,597	59,597	54,620	54,736	51,832
721	Laundry, cleaning, and garment services .....	19,075	18,805	17,579	17,347	16,616
7211	Power laundries, family and commercial ...	913	898	830	818	824
7212	Garment pressing and agents for laundries and drycleaners .....	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	2,570	2,672	2,496	2,387	2,283
7215	Coin-operated laundries and dry cleaning ..	2,949	2,931	3,072	3,214	2,927
7216	Dry cleaning plants, except rug cleaning ...	5,354	5,467	4,538	4,412	4,758
7217	Carpet and upholstery cleaning .....	2,200	1,946	1,764	1,692	1,410
7218	Industrial launderers .....	3,780	3,656	3,487	3,311	3,237
7221	Photographic studios, portrait .....	4,734	4,280	3,922	3,749	3,412
7231	Beauty shops .....	14,608	14,436	13,138	12,841	12,527
7241	Barber shops .....	1,514	1,515	1,466	1,439	1,390
7261	Funeral service and crematories .....	8,193	7,588	7,119	6,825	6,396
7291	Tax return preparation services .....	2,239	1,838	1,643	1,455	(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: 1989 Through 1998**

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
72	Personal services .....	6.5	5.2	4.7	6.8	5.6
721	Laundry, cleaning, and garment services .....	5.3	6.0	4.0	4.9	3.5
7211	Power laundries, family and commercial .....	3.2	-6.2	-6.1	2.9	-0.8
7212	Garment pressing and agents for laundries and drycleaners .....	34.2	25.1	3.4	(NA)	(NA)
7213	Linen supply .....	1.6	8.3	1.0	0.1	0.1
7215	Coin-operated laundries and dry cleaning .....	3.4	5.5	3.5	9.0	4.2
7216	Dry cleaning plants, except rug cleaning .....	1.8	3.9	-0.3	1.1	1.5
7217	Carpet and upholstery cleaning .....	5.3	6.3	8.1	2.7	4.2
7218	Industrial launderers .....	9.3	4.8	10.8	9.3	8.7
7221	Photographic studios, portrait .....	3.7	2.7	2.1	11.8	7.6
7231	Beauty shops .....	5.6	6.7	3.7	8.1	3.7
7241	Barber shops .....	1.2	7.9	1.9	3.3	2.9
7261	Funeral service and crematories .....	7.2	5.8	6.3	10.1	4.6
7291	Tax return preparation services .....	17.4	6.6	13.0	-4.5	22.0

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: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
72	Personal services .....	5.0	9.1	-0.2	5.6	7.2
721	Laundry, cleaning, and garment services ....	1.4	7.0	1.3	4.4	5.8
7211	Power laundries, family and commercial ...	1.7	8.2	1.5	-0.7	-5.8
7212	Garment pressing and agents for laundries and drycleaners .....	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	-3.8	7.1	4.6	4.6	0.3
7215	Coin-operated laundries and dry cleaning ..	0.6	-4.6	-4.4	9.8	16.8
7216	Dry cleaning plants, except rug cleaning ...	-2.1	20.5	2.9	-7.3	2.2
7217	Carpet and upholstery cleaning .....	13.1	10.3	4.3	20.0	6.3
7218	Industrial launderers .....	3.4	4.8	5.3	2.3	5.0
7221	Photographic studios, portrait .....	10.6	9.1	4.6	9.9	4.6
7231	Beauty shops .....	1.2	9.9	2.3	2.5	8.7
7241	Barber shops .....	-0.1	3.3	1.9	3.5	-3.1
7261	Funeral service and crematories .....	8.0	6.6	4.3	6.7	3.2
7291	Tax return preparation services .....	21.8	11.9	12.9	(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).

# Chapter 4.

## Business and Selected Professional Services (SICs 73, 81, and 87)

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### **SUMMARY OF FINDINGS**

Receipts for business services (SIC 73) were \$638.5 billion in 1998, up 16.4 percent from the prior year. Receipts in 1998 for computer programming, data processing, and other computer related services (SIC 737) rose 20.2 percent from 1997 to \$258.8 billion. Computer programming services (SIC 7371) increased 28.2 percent from 1997 to \$64.2 billion in 1998. Receipts for prepackaged software (SIC 7372) were \$50.4 billion in 1998, up 17.0 percent from 1997.

Legal services (SIC 81) had estimated receipts of \$141.8 billion in 1998. Engineering, accounting, research, management and related services (SIC 87) increased 12.2 percent from the previous year to \$360.8 billion. Commercial, physical and biological research (SIC 8731) increased 10.9 percent from 1997 to \$21.4 billion in 1998. Management and public relations services (SIC 874) had 1998 receipts of \$133.4 billion, up 14.3 percent from the previous year.

**Table 4.1. Selected Business and Professional Services (SICs 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
<b>Business Services</b>						
73	Business services . . . . .	638,500	548,434	484,242	425,075	375,067
731	Advertising . . . . .	37,641	33,832	30,634	27,068	24,212
7311	Advertising agencies . . . . .	25,874	23,408	21,355	19,347	17,259
7312	Outdoor advertising services . . . . .	3,235	3,028	2,701	2,377	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	9,754	9,152	8,612	7,729	7,092
7322	Adjustment and collection services . . . . .	5,084	4,921	4,712	4,378	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	30,678	28,212	25,947	24,437	22,307
7331	Direct mail advertising services . . . . .	9,756	9,257	8,204	7,532	7,312
7334	Photocopying and duplicating services . . . . .	6,211	5,767	5,669	5,607	(NA)
7335	Commercial photography . . . . .	2,249	2,154	2,093	1,967	(NA)
7336	Commercial art and graphic design . . . . .	9,427	8,241	7,311	6,795	6,277
7338	Secretarial and court reporting services . . . . .	3,035	2,793	2,670	2,537	(NA)
734	Services to dwellings and other buildings . . . . .	38,345	33,530	30,569	27,451	25,718
7342	Disinfecting and pest control services . . . . .	7,732	6,802	6,308	5,848	5,333
7349	Building cleaning and maintenance services, n.e.c . . . . .	30,613	26,728	24,261	21,603	20,385
735	Miscellaneous equipment rental and leasing . . . . .	36,233	32,639	30,860	29,505	26,440
7352	Medical equipment rental and leasing . . . . .	3,958	3,895	3,669	3,088	2,997
7353	Heavy construction equipment rental and leasing . . . . .	7,477	6,731	6,090	5,740	4,836
7359	Equipment rental and leasing, n.e.c . . . . .	24,798	22,013	21,101	20,677	18,607
736	Personnel supply services . . . . .	94,000	79,972	68,580	59,367	47,984
7361	Employment agencies . . . . .	13,803	11,738	8,988	7,730	6,541
7363	Help supply services . . . . .	80,197	68,234	59,592	51,637	41,443
737	Computer programming, data processing, and other computer related services . . . . .	258,783	215,286	184,424	156,385	135,578
7371	Computer programming services . . . . .	64,235	50,096	42,097	35,053	31,069
7372	Prepackaged software . . . . .	50,448	43,135	39,319	33,249	28,864
7373	Computer integrated systems design . . . . .	31,793	26,143	20,233	17,485	17,037
7374	Computer processing and data preparation and processing services . . . . .	45,809	43,370	41,045	35,607	29,177
7375	Information retrieval services . . . . .	12,285	9,078	6,912	5,343	4,559
7376	Computer facilities management services . . . . .	4,026	3,390	2,916	2,856	2,652
7377	Computer rental and leasing . . . . .	4,606	3,851	3,320	2,937	2,658
7378	Computer maintenance and repair . . . . .	15,433	13,514	12,095	10,678	9,277
7379	Computer related services, n.e.c . . . . .	30,148	22,709	16,487	13,176	10,285
738	Miscellaneous business services . . . . .	133,067	115,811	104,616	93,133	85,736
7381	Detective, guard, and armored car services . . . . .	14,943	14,468	13,482	11,935	10,766
7382	Security systems services . . . . .	6,678	5,910	5,395	5,259	4,642
7384	Photofinishing laboratories . . . . .	7,741	7,670	7,258	6,796	6,555
<b>Legal Services</b>						
81	Legal services . . . . .	141,827	133,015	124,659	116,000	114,603
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	360,823	321,679	292,260	263,835	235,447
871	Engineering, architectural, and surveying services . . . . .	124,212	111,172	102,203	93,467	85,805
8711	Engineering services . . . . .	96,429	88,264	80,276	73,878	68,099
8712	Architectural services . . . . .	22,979	18,796	18,420	16,487	14,779
8713	Surveying services . . . . .	4,805	4,112	3,507	3,103	2,927
8721	Accounting, auditing, and bookkeeping services . . . . .	65,414	58,855	54,401	48,769	42,633
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	37,799	34,940	30,824	26,812	25,570
8731	Commercial physical and biological research . . . . .	21,370	19,273	16,754	14,421	13,798
8732	Commercial economic, sociological, and educational research . . . . .	9,052	9,031	8,221	6,850	6,579
8734	Testing laboratories . . . . .	7,377	6,636	5,850	5,540	5,193
874	Management and public relations services . . . . .	133,398	116,712	104,831	94,787	81,439
8741	Management services . . . . .	36,370	30,507	27,813	27,611	24,328
8742	Management consulting services . . . . .	70,663	61,347	53,397	46,430	38,506
8743	Public relations services . . . . .	6,140	5,389	4,483	3,972	3,571
8744	Facilities support management services . . . . .	4,991	5,009	5,172	4,758	5,191
8748	Business consulting services, n.e.c . . . . .	15,234	14,460	13,966	12,016	9,843

See footnotes at end of table.

**Table 4.1. Selected Business and Professional Services (SICs 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued**

[Dollar volume estimates are in millions of dollars.]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
<b>Business Services</b>						
73	Business services . . . . .	337,403	309,439	287,214	280,699	251,648
731	Advertising . . . . .	23,416	22,672	21,330	21,986	20,277
7311	Advertising agencies . . . . .	16,711	15,956	15,200	16,089	14,849
7312	Outdoor advertising services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	6,965	6,377	6,016	5,827	5,380
7322	Adjustment and collection services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	21,904	20,990	20,421	20,775	19,697
7331	Direct mail advertising services . . . . .	7,346	6,805	6,546	6,956	5,975
7334	Photocopying and duplicating services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	6,018	6,168	6,129	6,069	(NA)
7338	Secretarial and court reporting services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	23,476	23,586	22,424	22,343	20,264
7342	Disinfecting and pest control services . . . . .	5,044	4,928	4,811	4,526	4,055
7349	Building cleaning and maintenance services, n.e.c . . . . .	18,432	18,658	17,613	17,817	16,209
735	Miscellaneous equipment rental and leasing . . . . .	24,553	22,782	22,585	23,083	21,038
7352	Medical equipment rental and leasing . . . . .	3,344	3,210	2,783	2,511	2,197
7353	Heavy construction equipment rental and leasing . . . . .	4,393	4,090	4,537	5,091	(NA)
7359	Equipment rental and leasing, n.e.c . . . . .	16,816	15,482	15,265	15,481	(NA)
736	Personnel supply services . . . . .	42,149	38,710	33,445	32,540	28,636
7361	Employment agencies . . . . .	5,624	4,981	5,153	6,160	5,413
7363	Help supply services . . . . .	36,525	33,729	28,292	26,380	23,223
737	Computer programming, data processing, and other computer related services . . . . .	117,920	104,651	94,363	88,299	78,653
7371	Computer programming services . . . . .	27,352	24,973	23,376	21,318	(NA)
7372	Prepackaged software . . . . .	25,188	21,236	18,306	16,523	(NA)
7373	Computer integrated systems design . . . . .	16,212	15,177	13,751	12,916	(NA)
7374	Computer processing and data preparation and processing services . . . . .	23,716	20,447	18,824	17,820	(NA)
7375	Information retrieval services . . . . .	4,277	3,931	3,691	3,547	(NA)
7376	Computer facilities management services . . . . .	2,557	2,608	2,206	1,994	(NA)
7377	Computer rental and leasing . . . . .	2,482	2,385	2,396	2,644	(NA)
7378	Computer maintenance and repair . . . . .	8,291	7,660	6,919	7,000	(NA)
7379	Computer related services, n.e.c . . . . .	7,845	6,234	4,894	4,537	(NA)
738	Miscellaneous business services . . . . .	77,020	69,671	66,630	65,846	57,703
7381	Detective, guard, and armored car services . . . . .	10,250	9,670	9,555	9,018	(NA)
7382	Security systems services . . . . .	4,027	3,629	3,381	3,406	(NA)
7384	Photofinishing laboratories . . . . .	6,357	5,678	5,675	5,604	5,696
<b>Legal Services</b>						
81	Legal services . . . . .	112,145	108,443	100,027	97,640	89,144
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	222,853	215,624	202,696	198,395	183,528
871	Engineering, architectural, and surveying services . . . . .	83,376	83,033	80,716	80,519	74,170
8711	Engineering services . . . . .	67,067	67,716	65,788	64,791	(NA)
8712	Architectural services . . . . .	13,534	12,682	12,279	13,021	(NA)
8713	Surveying services . . . . .	2,775	2,635	2,649	2,707	(NA)
8721	Accounting, auditing, and bookkeeping services . . . . .	39,807	37,191	33,738	32,593	32,291
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	24,644	22,910	20,886	20,434	18,125
8731	Commercial physical and biological research . . . . .	13,132	11,850	10,705	10,629	9,342
8732	Commercial economic, sociological, and educational research . . . . .	6,522	6,250	5,734	5,629	5,288
8734	Testing laboratories . . . . .	4,990	4,810	4,447	4,176	3,495
874	Management and public relations services . . . . .	75,026	72,490	67,356	64,849	58,942
8741	Management services . . . . .	23,373	23,774	21,788	20,627	(NA)
8742	Management consulting services . . . . .	34,516	31,913	29,839	28,931	(NA)
8743	Public relations services . . . . .	3,454	3,468	3,398	3,677	(NA)
8744	Facilities support management services . . . . .	4,851	5,625	5,617	5,336	4,803
8748	Business consulting services, n.e.c . . . . .	8,832	7,710	6,714	6,278	(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 SICs 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 (SICs 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998**

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
<b>Business Services</b>						
73	Business services . . . . .	16.4	13.3	13.9	13.3	11.2
731	Advertising . . . . .	11.3	10.4	13.2	11.8	3.4
7311	Advertising agencies . . . . .	10.5	9.6	10.4	12.1	3.3
7312	Outdoor advertising services . . . . .	6.8	12.1	13.6	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	6.6	6.3	11.4	9.0	1.8
7322	Adjustment and collection services . . . . .	3.3	4.4	7.6	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	8.7	8.7	6.2	9.5	1.8
7331	Direct mail advertising services . . . . .	5.4	12.8	8.9	3.0	-0.5
7334	Photocopying and duplicating services . . . . .	7.7	1.7	1.1	(NA)	(NA)
7335	Commercial photography . . . . .	4.4	2.9	6.4	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	14.4	12.7	7.6	8.3	4.3
7338	Secretarial and court reporting services . . . . .	8.7	4.6	5.2	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	14.4	9.7	11.4	6.7	9.6
7342	Disinfecting and pest control services . . . . .	13.7	7.8	7.9	9.7	5.7
7349	Building cleaning and maintenance services, n.e.c . . . . .	14.5	10.2	12.3	6.0	10.6
735	Miscellaneous equipment rental and leasing . . . . .	11.0	5.8	4.6	11.6	7.7
7352	Medical equipment rental and leasing . . . . .	1.6	6.2	18.8	3.0	-10.4
7353	Heavy construction equipment rental and leasing . . . . .	11.1	10.5	6.1	18.7	10.1
7359	Equipment rental and leasing, n.e.c . . . . .	12.7	4.3	2.1	11.1	10.7
736	Personnel supply services . . . . .	17.5	16.6	15.5	23.7	13.8
7361	Employment agencies . . . . .	17.6	30.6	16.3	18.2	16.3
7363	Help supply services . . . . .	17.5	14.5	15.4	24.6	13.5
737	Computer programming, data processing, and other computer related services . . . . .	20.2	16.7	17.9	15.3	15.0
7371	Computer programming services . . . . .	28.2	19.0	20.1	12.8	13.6
7372	Prepackaged software . . . . .	17.0	9.7	18.3	15.2	14.6
7373	Computer integrated systems design . . . . .	21.6	29.2	15.7	2.6	5.1
7374	Computer processing and data preparation and processing services . . . . .	5.6	5.7	15.3	22.0	23.0
7375	Information retrieval services . . . . .	35.3	31.3	29.4	17.2	6.6
7376	Computer facilities management services . . . . .	18.8	16.3	2.1	7.7	3.7
7377	Computer rental and leasing . . . . .	19.6	16.0	13.0	10.5	7.1
7378	Computer maintenance and repair . . . . .	14.2	11.7	13.3	15.1	11.9
7379	Computer related services, n.e.c . . . . .	32.8	37.7	25.1	28.1	31.1
738	Miscellaneous business services . . . . .	14.9	10.7	12.3	8.6	11.3
7381	Detective, guard, and armored car services . . . . .	3.3	7.3	13.0	10.9	5.0
7382	Security systems services . . . . .	13.0	9.5	2.6	13.3	15.3
7384	Photofinishing laboratories . . . . .	0.9	5.7	6.8	3.7	3.1
<b>Legal Services</b>						
81	Legal services . . . . .	6.6	6.7	7.5	1.2	2.2
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	12.2	10.1	10.8	12.1	5.7
871	Engineering, architectural, and surveying services . . . . .	11.7	8.8	9.3	8.9	2.9
8711	Engineering services . . . . .	9.3	10.0	8.7	8.5	1.5
8712	Architectural services . . . . .	22.3	2.0	11.7	11.6	9.2
8713	Surveying services . . . . .	16.9	17.3	13.0	6.0	5.5
8721	Accounting, auditing, and bookkeeping services . . . . .	11.1	8.2	11.5	14.4	7.1
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	8.2	13.4	15.0	4.9	3.8
8731	Commercial physical and biological research . . . . .	10.9	15.0	16.2	4.5	5.1
8732	Commercial economic, sociological, and educational research . . . . .	0.2	9.9	20.0	4.1	0.9
8734	Testing laboratories . . . . .	11.2	13.4	5.6	6.7	4.1
874	Management and public relations services . . . . .	14.3	11.3	10.6	16.4	8.5
8741	Management services . . . . .	19.2	9.7	0.7	13.5	4.1
8742	Management consulting services . . . . .	15.2	14.9	15.0	20.6	11.6
8743	Public relations services . . . . .	13.9	20.2	12.9	11.2	3.4
8744	Facilities support management services . . . . .	-0.4	-3.2	8.7	-8.3	7.0
8748	Business consulting services, n.e.c . . . . .	5.4	3.5	16.2	22.1	11.4

See footnotes at end of table.

**Table 4.2. Selected Business and Professional Services (SICs 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
<b>Business Services</b>						
73	Business services . . . . .	9.0	7.7	2.3	11.5	12.7
731	Advertising . . . . .	3.3	6.3	-3.0	8.4	7.3
7311	Advertising agencies . . . . .	4.7	5.0	-5.5	8.4	8.4
7312	Outdoor advertising services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	9.2	6.0	3.2	8.3	10.2
7322	Adjustment and collection services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	4.4	2.8	-1.7	5.5	4.8
7331	Direct mail advertising services . . . . .	8.0	4.0	-5.9	16.4	6.3
7334	Photocopying and duplicating services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	-2.4	0.6	1.0	(NA)	(NA)
7338	Secretarial and court reporting services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	-0.5	5.2	0.4	10.3	15.4
7342	Disinfecting and pest control services . . . . .	2.4	2.4	6.3	11.6	7.7
7349	Building cleaning and maintenance services, n.e.c . . . . .	-1.2	5.9	-1.1	9.9	17.5
735	Miscellaneous equipment rental and leasing . . . . .	7.8	0.9	-2.2	9.7	10.9
7352	Medical equipment rental and leasing . . . . .	4.2	15.3	10.8	14.3	13.5
7353	Heavy construction equipment rental and leasing . . . . .	7.4	-9.9	-10.9	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c . . . . .	8.6	1.4	-1.4	(NA)	(NA)
736	Personnel supply services . . . . .	8.9	15.7	2.8	13.6	13.3
7361	Employment agencies . . . . .	12.9	-3.3	-16.3	13.8	10.6
7363	Help supply services . . . . .	8.3	19.2	7.2	13.6	14.0
737	Computer programming, data processing, and other computer related services . . . . .	12.7	10.9	6.9	12.3	15.1
7371	Computer programming services . . . . .	9.5	6.8	9.7	(NA)	(NA)
7372	Prepackaged software . . . . .	18.6	16.0	10.8	(NA)	(NA)
7373	Computer integrated systems design . . . . .	6.8	10.4	6.5	(NA)	(NA)
7374	Computer processing and data preparation and processing services . . . . .	16.0	8.6	5.6	(NA)	(NA)
7375	Information retrieval services . . . . .	8.8	6.5	4.1	(NA)	(NA)
7376	Computer facilities management services . . . . .	-2.0	18.2	10.6	(NA)	(NA)
7377	Computer rental and leasing . . . . .	4.1	-0.5	-9.4	(NA)	(NA)
7378	Computer maintenance and repair . . . . .	8.2	10.7	-1.2	(NA)	(NA)
7379	Computer related services, n.e.c . . . . .	25.8	27.4	7.9	(NA)	(NA)
738	Miscellaneous business services . . . . .	10.5	4.6	1.2	14.1	13.8
7381	Detective, guard, and armored car services . . . . .	6.0	1.2	6.0	(NA)	(NA)
7382	Security systems services . . . . .	11.0	7.3	-0.7	(NA)	(NA)
7384	Photofinishing laboratories . . . . .	12.0	0.1	1.3	-1.6	8.9
<b>Legal Services</b>						
81	Legal services . . . . .	3.4	8.4	2.4	9.5	9.2
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	3.4	6.4	2.2	8.1	14.4
871	Engineering, architectural, and surveying services . . . . .	0.4	2.9	0.2	8.6	17.5
8711	Engineering services . . . . .	-1.0	2.9	1.5	(NA)	(NA)
8712	Architectural services . . . . .	6.7	3.3	-5.7	(NA)	(NA)
8713	Surveying services . . . . .	5.3	-0.5	-2.1	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services . . . . .	7.0	10.2	3.5	0.9	10.4
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	7.6	9.7	2.2	12.7	14.8
8731	Commercial physical and biological research . . . . .	10.8	10.7	0.7	13.8	15.9
8732	Commercial economic, sociological, and educational research . . . . .	4.4	9.0	1.9	6.4	8.8
8734	Testing laboratories . . . . .	3.7	8.2	6.5	19.5	21.9
874	Management and public relations services . . . . .	3.5	7.6	3.9	10.0	12.7
8741	Management services . . . . .	-1.7	9.1	5.6	(NA)	(NA)
8742	Management consulting services . . . . .	8.2	7.0	3.1	(NA)	(NA)
8743	Public relations services . . . . .	-0.4	2.1	-7.6	(NA)	(NA)
8744	Facilities support management services . . . . .	-13.8	0.1	5.3	11.1	18.3
8748	Business consulting services, n.e.c . . . . .	14.6	14.8	6.9	(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 SICs 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. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms by Source: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1998	1997	1996	1995	1994
Total .....	251,279	209,107	179,026	151,845	131,415
Computer integrated systems .....	34,930	29,614	22,211	18,436	16,163
Custom computer programming and software design ..	49,023	36,691	31,552	25,917	20,767
Prepackaged computer software design, development, and production .....	44,012	37,434	35,503	30,457	27,663
Information retrieval services .....	14,222	11,181	8,948	7,056	5,280
Computer processing and data preparation services ...	35,722	35,339	32,097	28,619	24,858
Computer facilities management services .....	5,442	4,509	4,075	4,002	3,143
Computer rental and leasing .....	4,037	3,242	2,851	2,305	2,454
Maintenance and repair of computers and peripheral equipment .....	14,182	13,239	11,882	9,840	9,970
Computer consulting .....	21,358	16,289	12,196	10,464	8,002
Other computer services .....	15,246	11,920	10,313	8,241	7,694
All other receipts .....	13,105	9,649	7,398	6,508	5,421

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.2 for estimated measures of sampling variability (coefficients of variation).

**Table 4.4. 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: 1994 Through 1998**

Sources of receipts	Percent of total dollar volume				
	1998	1997	1996	1995	1994
Total .....	100.0	100.0	100.0	100.0	100.0
Computer integrated systems .....	13.9	14.2	12.4	12.1	12.3
Custom computer programming and software design ..	19.5	17.5	17.6	17.1	15.8
Prepackaged computer software design, development, and production .....	17.5	17.9	19.8	20.1	21.1
Information retrieval services .....	5.7	5.3	5.0	4.6	4.0
Computer processing and data preparation services ...	14.2	16.9	17.9	18.8	18.9
Computer facilities management services .....	2.2	2.2	2.3	2.6	2.4
Computer rental and leasing .....	1.6	1.6	1.6	1.5	1.9
Maintenance and repair of computers and peripheral equipment .....	5.6	6.3	6.6	6.5	7.6
Computer consulting .....	8.5	7.8	6.8	6.9	6.1
Other computer services .....	6.1	5.7	5.8	5.4	5.9
All other receipts .....	5.2	4.6	4.1	4.3	4.1

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.2 for estimated measures of sampling variability (coefficients of variation).

# Chapter 5.

## Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SICs 75 and 76)

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### **SUMMARY OF FINDINGS**

Receipts in 1998 for automotive repair, services, and parking services (SIC 75) were \$120.0 billion, up 7.7 percent from 1997. Receipts in 1998 for automotive rental and leasing, without drivers (SIC 751) rose 6.8 percent from 1997 to \$32.1 billion. In 1998, receipts for passenger car rental (SIC 7514) increased 8.7 percent from 1997 to \$16.5 billion.

Automotive repair shops (SIC 753) had receipts of \$69.6 billion in 1998, up 7.1 percent from the previous

year. In 1998, receipts for general automotive repair shops (SIC 7538), which includes diesel engine truck and passenger car engine repairs, increased 7.3 percent from 1997 to \$32.3 billion.

Miscellaneous repair services (SIC 76) had receipts in 1998 of \$52.4 billion, up 9.3 percent from 1997. Electrical repair shops (SIC 762), including radio and television repair, had receipts of \$15.9 billion in 1998, while radio and television repair shops (SIC 7622) had estimated receipts of \$2.8 billion.

**Table 5.1. Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SICs 75 and 76)—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
<b>Automotive Repair, Services, and Parking</b>						
75	Automotive repair, services, and parking . . . . .	119,978	111,444	106,638	99,227	91,865
751	Automotive rental and leasing, without drivers	32,138	30,103	29,353	26,566	24,391
7513	Truck rental and leasing, without drivers . . .	11,561	11,060	11,170	10,113	8,964
7514	Passenger car rental . . . . .	16,491	15,166	14,493	12,886	12,172
7515	Passenger car leasing . . . . .	3,318	3,156	3,018	2,917	2,755
752	Automobile parking . . . . .	5,095	4,241	3,741	3,611	3,505
753	Automotive repair shops . . . . .	69,591	65,002	62,019	58,619	54,626
7532	Top, body, and upholstery repair and paint shops . . . . .	21,342	19,716	18,718	17,807	16,411
7533	Automotive exhaust system repair shops . .	2,427	2,495	2,515	2,458	2,408
7534	Tire retreading and repair shops . . . . .	2,167	2,043	1,867	1,800	1,676
7536	Automotive glass replacement shops . . . . .	3,837	3,484	3,325	2,822	2,751
7537	Automotive transmission repair shops . . . . .	2,888	2,839	2,696	2,509	2,326
7538	General automotive repair shops . . . . .	32,326	30,116	28,769	27,347	25,227
7539	Automotive repair shops, n.e.c . . . . .	4,604	4,309	4,129	3,876	3,827
754	Automotive services, except repair . . . . .	13,153	12,098	11,525	10,431	9,343
7542	Carwashes . . . . .	5,828	5,044	4,613	4,279	4,037
<b>Miscellaneous Repair Services</b>						
76	Miscellaneous repair services . . . . .	52,365	47,895	46,101	44,870	40,683
762	Electrical repair shops . . . . .	15,880	15,481	14,615	14,466	13,069
7622	Radio and television repair shops . . . . .	2,848	2,842	2,732	2,638	2,456
7623	Refrigeration and air-conditioning service and repair shops . . . . .	3,454	3,388	3,451	3,394	(NA)
7692	Welding repair . . . . .	3,140	2,754	2,504	2,348	(NA)
7694	Armature rewinding shops . . . . .	2,804	2,546	2,467	2,370	2,324

See footnotes at end of table.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SICs 75 and 76)—Estimated Receipts for Taxable Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
	<b>Automotive Repair, Services, and Parking</b>					
75	Automotive repair, services, and parking .....	84,324	78,511	71,542	73,722	70,961
751	Automotive rental and leasing, without drivers	22,737	20,906	20,339	20,803	19,632
7513	Truck rental and leasing, without drivers ...	8,120	7,568	7,854	8,529	7,927
7514	Passenger car rental .....	11,387	10,370	9,464	8,990	(NA)
7515	Passenger car leasing .....	2,823	2,657	2,762	3,010	(NA)
752	Automobile parking .....	3,634	3,744	3,305	2,959	3,118
753	Automotive repair shops .....	49,665	46,200	41,203	43,485	41,973
7532	Top, body, and upholstery repair and paint shops .....	15,037	13,876	12,844	13,532	13,135
7533	Automotive exhaust system repair shops ..	2,353	2,211	2,260	2,171	(NA)
7534	Tire retreading and repair shops .....	1,509	1,382	1,293	1,283	(NA)
7536	Automotive glass replacement shops .....	2,292	2,018	1,913	1,863	(NA)
7537	Automotive transmission repair shops .....	2,147	1,983	1,958	2,065	(NA)
7538	General automotive repair shops .....	22,698	21,322	17,745	19,623	(NA)
7539	Automotive repair shops, n.e.c .....	3,629	3,408	3,190	2,948	(NA)
754	Automotive services, except repair .....	8,288	7,661	6,695	6,475	6,238
7542	Carwashes .....	3,685	3,419	2,998	2,841	(NA)
	<b>Miscellaneous Repair Services</b>					
76	Miscellaneous repair services .....	36,772	35,238	32,401	32,848	30,064
762	Electrical repair shops .....	12,354	11,876	11,327	11,292	9,579
7622	Radio and television repair shops .....	2,454	2,297	2,190	2,292	2,202
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 .....	2,380	2,454	2,389	2,371	2,341

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 (SICs 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998**

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
<b>Automotive Repair, Services, and Parking</b>						
75	Automotive repair, services, and parking .....	7.7	4.5	7.5	8.0	8.9
751	Automotive rental and leasing, without drivers	6.8	2.6	10.5	8.9	7.3
7513	Truck rental and leasing, without drivers ...	4.5	-1.0	10.5	12.8	10.4
7514	Passenger car rental .....	8.7	4.6	12.5	5.9	6.9
7515	Passenger car leasing .....	5.1	4.6	3.5	5.9	-2.4
752	Automobile parking .....	20.1	13.4	3.6	3.0	-3.5
753	Automotive repair shops .....	7.1	4.8	5.8	7.3	10.0
7532	Top, body, and upholstery repair and paint shops .....	8.2	5.3	5.1	8.5	9.1
7533	Automotive exhaust system repair shops ..	-2.7	-0.8	2.3	2.1	2.3
7534	Tire retreading and repair shops .....	6.1	9.4	3.7	7.4	11.1
7536	Automotive glass replacement shops .....	10.1	4.8	17.8	2.6	20.0
7537	Automotive transmission repair shops .....	1.7	5.3	7.5	7.9	8.3
7538	General automotive repair shops .....	7.3	4.7	5.2	8.4	11.1
7539	Automotive repair shops, n.e.c .....	6.8	4.4	6.5	1.3	5.5
754	Automotive services, except repair .....	8.7	5.0	10.5	11.6	12.7
7542	Carwashes .....	15.5	9.3	7.8	6.0	9.6
<b>Miscellaneous Repair Services</b>						
76	Miscellaneous repair services .....	9.3	3.9	2.7	10.3	10.6
762	Electrical repair shops .....	2.6	5.9	1.0	10.7	5.8
7622	Radio and television repair shops .....	0.2	4.0	3.6	7.4	0.1
7623	Refrigeration and air-conditioning service and repair shops .....	1.9	-1.8	1.7	(NA)	(NA)
7692	Welding repair .....	14.0	10.0	6.6	(NA)	(NA)
7694	Armature rewinding shops .....	10.1	3.2	4.1	2.0	-2.4

See footnotes at end of table.

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SICs 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1989 Through 1998—Continued**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
<b>Automotive Repair, Services, and Parking</b>						
75	Automotive repair, services, and parking . . . . .	7.4	9.7	-3.0	3.9	7.4
751	Automotive rental and leasing, without drivers	8.8	2.8	-2.2	6.0	4.2
7513	Truck rental and leasing, without drivers . . .	7.3	-3.6	-7.9	7.6	5.3
7514	Passenger car rental . . . . .	9.8	9.6	5.3	(NA)	(NA)
7515	Passenger car leasing . . . . .	6.2	-3.8	-8.2	(NA)	(NA)
752	Automobile parking . . . . .	-2.9	13.3	11.7	-5.1	5.3
753	Automotive repair shops . . . . .	7.5	12.1	-5.2	3.6	8.8
7532	Top, body, and upholstery repair and paint shops . . . . .	8.4	8.0	-5.1	3.0	6.5
7533	Automotive exhaust system repair shops . .	6.4	-2.2	4.1	(NA)	(NA)
7534	Tire retreading and repair shops . . . . .	9.2	6.9	0.8	(NA)	(NA)
7536	Automotive glass replacement shops . . . . .	13.6	5.5	2.7	(NA)	(NA)
7537	Automotive transmission repair shops . . . . .	8.3	1.3	-5.2	(NA)	(NA)
7538	General automotive repair shops . . . . .	6.5	20.2	-9.6	(NA)	(NA)
7539	Automotive repair shops, n.e.c . . . . .	6.5	6.8	8.2	(NA)	(NA)
754	Automotive services, except repair . . . . .	8.2	14.4	3.4	3.8	10.1
7542	Carwashes . . . . .	7.8	14.0	5.5	(NA)	(NA)
<b>Miscellaneous Repair Services</b>						
76	Miscellaneous repair services . . . . .	4.4	8.8	-1.4	9.3	8.7
762	Electrical repair shops . . . . .	4.0	4.8	0.3	17.9	7.2
7622	Radio and television repair shops . . . . .	6.8	4.9	-4.5	4.1	2.6
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 . . . . .	-3.0	2.7	0.8	1.3	10.8

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).

# Chapter 6.

## Motion Pictures and Amusement and Recreation Services (SICs 78 and 79)

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### **SUMMARY OF FINDINGS**

In 1998, receipts for motion picture services (SIC 78) were estimated at \$66.2 billion, a 5.4 percent increase from 1997. Receipts for motion picture production, distribution, and allied services (SICs 781 and 782) totaled an estimated \$50.4 billion, a 4.5 percent increase from 1997. Receipts for motion picture theaters (SIC 783) were estimated at \$8.3 billion, a 9.5 percent increase from 1997, while receipts for video tape rental (SIC 784) totaled \$7.5 billion.

In 1998, receipts for amusement and recreation services (SIC 79) were estimated at \$97.5 billion, a 5.0

percent increase from 1997. Receipts for professional sports clubs and promoters (SIC 7941) were estimated at \$10.7 billion, a 7.5 percent increase from 1997. Receipts for racing, including track operations (SIC 7948) totaled \$7.0 billion in 1998. Receipts for physical fitness facilities (SIC 7991) were estimated at \$6.4 billion, a 11.4 percent increase from 1997. Receipts for amusement parks (SIC 7996) were estimated at \$7.5 billion, a 2.3 percent increase from 1997.



**Table 6.1. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
	<b>Motion Pictures</b>					
78	Motion pictures .....	66,229	62,865	60,279	57,184	53,504
781, 782	Motion picture production, distribution, and allied services .....	50,393	48,176	46,274	43,264	40,256
783	Motion picture theaters .....	8,298	7,582	7,044	6,530	6,233
784	Video tape rental .....	7,538	7,107	6,961	7,390	7,015
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	97,512	92,836	85,733	77,452	68,453
791	Dance studios, schools, and halls .....	1,138	1,080	1,046	947	906
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	22,401	20,964	19,597	17,479	16,050
793	Bowling centers .....	2,764	2,763	2,751	2,681	2,709
794	Commercial sports .....	17,711	16,437	14,589	13,056	11,090
7941	Professional sports clubs and promoters ...	10,732	9,983	8,841	7,695	6,138
7948	Racing, including track operation .....	6,979	6,454	5,748	5,360	4,952
799	Miscellaneous amusement and recreation services .....	53,500	51,594	47,748	43,290	37,698
7991	Physical fitness facilities .....	6,353	5,705	4,975	4,412	4,033
7992	Public golf courses .....	4,619	4,303	3,979	3,584	3,059
7993	Coin-operated amusement devices .....	3,750	3,649	3,491	3,254	2,965
7996	Amusement parks .....	7,478	7,312	6,777	6,298	5,858
7997	Membership sports and recreation clubs ...	7,780	7,653	7,427	6,765	6,379

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: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
	<b>Motion Pictures</b>					
78	Motion pictures .....	49,799	45,662	42,838	39,982	36,173
781, 782	Motion picture production, distribution, and allied services .....	37,653	34,288	31,590	28,888	26,415
783	Motion picture theaters .....	5,977	5,879	6,213	6,088	5,408
784	Video tape rental .....	6,169	5,495	5,035	5,006	4,350
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	63,651	57,699	51,654	50,126	44,539
791	Dance studios, schools, and halls .....	880	784	662	626	701
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	15,408	13,054	11,694	10,735	8,447
793	Bowling centers .....	2,724	2,915	2,747	2,800	2,788
794	Commercial sports .....	9,870	9,010	8,597	8,636	7,571
7941	Professional sports clubs and promoters ...	5,056	3,978	3,719	3,702	3,046
7948	Racing, including track operation .....	4,814	5,032	4,878	4,934	4,525
799	Miscellaneous amusement and recreation services .....	34,769	31,936	27,954	27,329	25,032
7991	Physical fitness facilities .....	3,961	4,135	3,449	3,623	3,379
7992	Public golf courses .....	2,828	2,609	2,386	2,254	1,790
7993	Coin-operated amusement devices .....	2,763	2,566	2,301	2,146	1,933
7996	Amusement parks .....	5,641	5,366	4,820	4,922	4,562
7997	Membership sports and recreation clubs ...	5,965	5,397	5,151	4,825	4,457

Note: Estimates are for employer and nonemployer firms. For selected SICs (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: 1989 Through 1998**

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
	<b>Motion Pictures</b>					
78	Motion pictures .....	5.4	4.3	5.4	6.9	7.4
781, 782	Motion picture production, distribution, and allied services .....	4.5	4.2	7.0	7.5	6.9
783	Motion picture theaters .....	9.5	7.6	7.9	4.8	4.3
784	Video tape rental .....	6.1	2.1	-5.8	5.3	13.7
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	5.0	8.3	10.7	13.1	7.5
791	Dance studios, schools, and halls .....	5.4	3.3	10.5	4.5	3.0
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	6.9	7.0	12.1	8.9	4.2
793	Bowling centers (Z) .....		0.4	2.6	-1.0	-0.6
794	Commercial sports .....	7.8	12.7	11.7	17.7	12.4
7941	Professional sports clubs and promoters ...	7.5	12.9	14.9	25.4	21.4
7948	Racing, including track operation .....	8.1	12.3	7.2	8.2	2.9
799	Miscellaneous amusement and recreation services .....	3.7	8.1	10.3	14.8	8.4
7991	Physical fitness facilities .....	11.4	14.7	12.8	9.4	1.8
7992	Public golf courses .....	7.3	8.1	11.0	17.2	8.2
7993	Coin-operated amusement devices .....	2.8	4.5	7.3	9.7	7.3
7996	Amusement parks .....	2.3	7.9	7.6	7.5	3.8
7997	Membership sports and recreation clubs ...	1.7	3.0	9.8	6.1	6.9

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: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
	<b>Motion Pictures</b>					
78	Motion pictures .....	9.1	6.6	7.1	10.5	13.9
781, 782	Motion picture production, distribution, and allied services .....	9.8	8.5	9.4	9.4	12.8
783	Motion picture theaters .....	1.7	-5.4	2.1	12.6	17.9
784	Video tape rental .....	12.3	9.1	0.6	15.1	16.5
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	10.3	11.7	3.0	12.5	7.9
791	Dance studios, schools, and halls .....	12.2	18.4	5.8	-10.7	-11.9
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	18.0	11.6	8.9	27.1	-1.3
793	Bowling centers .....	-6.6	6.1	-1.9	0.4	2.8
794	Commercial sports .....	9.5	4.8	-0.5	14.1	11.2
7941	Professional sports clubs and promoters ...	27.1	7.0	0.5	21.5	20.9
7948	Racing, including track operation .....	-4.3	3.2	-1.1	9.0	5.5
799	Miscellaneous amusement and recreation services .....	8.9	14.2	2.3	9.2	11.7
7991	Physical fitness facilities .....	-4.2	19.9	-4.8	7.2	6.4
7992	Public golf courses .....	8.4	9.3	5.9	25.9	12.4
7993	Coin-operated amusement devices .....	7.7	11.5	7.2	11.0	1.5
7996	Amusement parks .....	5.1	11.3	-2.1	7.9	13.6
7997	Membership sports and recreation clubs ...	10.5	4.8	6.8	8.3	5.1

Z Less than .05 percent.

Note: Estimates are for employer and nonemployer firms. For selected SICs (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).

# Chapter 7.

## Health Services (SIC 80)

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### **SUMMARY OF FINDINGS**

#### **Taxable Firms**

Receipts for taxable firms providing health services (SIC 80) were approximately \$444.7 billion in 1998, up 5.8 percent from 1997. Offices and clinics of doctors of medicine (SIC 801) accounted for about 42 percent of all taxable health services receipts in 1998, reaching \$188.8 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 12 percent of total receipts in 1998.

Private insurance payments were the source of 50 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 5.0 percent from 1997 to \$49.2 billion in 1998. Taxable hospitals (SIC 806) had receipts of \$53.8 billion in 1998, up 7.3 percent from the previous year. Receipts for medical and dental laboratories (SIC 807) were approximately \$18.3 billion in 1998. Receipts within home health care (SIC 808) were approximately \$18.5 billion, while those within kidney dialysis centers (SIC 8092) accounted for approximately \$4.3 billion, increasing 16.3 percent over the previous year.

#### **Tax-Exempt Firms—and Organization**

Revenue of tax-exempt health services firms and organizations (SIC 80 pt.) reached \$436.1 billion in 1998. Expenses for tax-exempt health service firms and organizations were approximately \$422.1 billion in 1998.

Revenue for tax-exempt hospitals (SIC 806), including government operated facilities, was \$363.7 billion in 1998.

**Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80	Health services .....	444,727	420,361	398,353	376,279	351,419
801	Offices and clinics of doctors of medicine ....	188,835	179,474	172,926	167,969	159,616
802	Offices and clinics of dentists .....	54,151	50,997	47,411	44,909	41,663
803	Offices and clinics of doctors of osteopathy ..	5,325	4,902	4,749	4,698	4,354
804	Offices and clinics of other health practitioners .....	31,334	29,561	28,409	27,357	25,891
8041	Offices and clinics of chiropractors .....	7,680	7,264	7,003	6,742	6,757
8042	Offices and clinics of optometrists .....	7,007	6,491	6,330	6,113	6,021
8043	Offices and clinics of podiatrists .....	2,421	2,401	2,443	2,388	2,190
805	Nursing and personal care facilities .....	49,182	46,848	44,282	41,135	37,320
806	Hospitals <sup>1</sup> .....	53,807	50,154	44,669	38,417	35,143
8062	General medical and surgical hospitals <sup>1</sup> ...	43,059	40,920	36,496	30,704	27,993
8063	Psychiatric hospitals <sup>1</sup> .....	4,342	3,877	3,508	3,847	3,764
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	6,407	5,357	4,665	3,866	3,386
807	Medical and dental laboratories .....	18,321	16,510	16,054	15,524	15,427
8071	Medical laboratories .....	15,247	13,705	13,277	12,909	13,007
8072	Dental laboratories .....	3,074	2,805	2,777	2,615	2,420
808	Home health care services .....	18,548	19,286	19,556	17,987	15,394
809	Miscellaneous health and allied services, n.e.c .....	25,223	22,629	20,297	18,283	16,611
8092	Kidney dialysis centers .....	4,318	3,712	3,391	3,259	2,898
8093	Specialty outpatient facilities, n.e.c .....	12,537	10,615	9,500	8,616	7,965

See footnotes at end of table.

**Table 7.1. Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1989 Through 1998—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
80	Health services .....	335,108	321,653	293,907	271,212	241,558
801	Offices and clinics of doctors of medicine ....	154,242	151,824	138,576	128,871	117,213
802	Offices and clinics of dentists .....	38,946	36,939	33,279	31,502	29,297
803	Offices and clinics of doctors of osteopathy ..	4,159	4,008	3,584	3,254	2,833
804	Offices and clinics of other health practitioners .....	25,367	23,893	21,449	20,139	17,084
8041	Offices and clinics of chiropractors .....	6,936	6,555	5,647	5,467	5,005
8042	Offices and clinics of optometrists .....	5,715	5,333	5,028	4,799	4,296
8043	Offices and clinics of podiatrists .....	2,156	2,102	1,957	1,811	(NA)
805	Nursing and personal care facilities .....	36,172	34,743	32,862	30,162	25,753
806	Hospitals <sup>1</sup> .....	33,331	31,083	28,807	26,487	23,495
8062	General medical and surgical hospitals <sup>1</sup> ...	26,683	24,162	22,220	20,442	(NA)
8063	Psychiatric hospitals <sup>1</sup> .....	3,730	4,396	4,402	4,129	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	2,918	2,525	2,185	1,916	(NA)
807	Medical and dental laboratories .....	15,066	15,172	13,567	12,033	10,336
8071	Medical laboratories .....	12,735	12,882	11,458	9,996	8,470
8072	Dental laboratories .....	2,331	2,290	2,109	2,037	1,866
808	Home health care services .....	13,178	11,208	9,129	7,556	5,595
809	Miscellaneous health and allied services, n.e.c .....	14,647	12,783	12,654	11,208	9,952
8092	Kidney dialysis centers .....	2,468	2,140	1,717	1,451	(NA)
8093	Specialty outpatient facilities, n.e.c .....	6,999	6,476	6,508	5,326	(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 SICs (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: 1989 Through 1998**

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
80	Health services .....	5.8	5.5	5.9	7.1	4.9
801	Offices and clinics of doctors of medicine ....	5.2	3.8	3.0	5.2	3.5
802	Offices and clinics of dentists .....	6.2	7.6	5.6	7.8	7.0
803	Offices and clinics of doctors of osteopathy ..	8.6	3.2	1.1	7.9	4.7
804	Offices and clinics of other health practitioners .....	6.0	4.1	3.8	5.7	2.1
8041	Offices and clinics of chiropractors .....	5.7	3.7	3.9	-0.2	-2.6
8042	Offices and clinics of optometrists .....	7.9	2.5	3.5	1.5	5.4
8043	Offices and clinics of podiatrists .....	0.8	-1.7	2.3	9.0	1.6
805	Nursing and personal care facilities .....	5.0	5.8	7.7	10.2	3.2
806	Hospitals <sup>1</sup> .....	7.3	12.3	16.3	9.3	5.4
8062	General medical and surgical hospitals <sup>1</sup> ...	5.2	12.1	18.9	9.7	4.9
8063	Psychiatric Hospitals <sup>1</sup> .....	12.0	10.5	-8.8	2.2	0.9
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	19.6	14.8	20.7	14.2	16.0
807	Medical and dental laboratories .....	11.0	2.8	3.4	0.6	2.4
8071	Medical laboratories .....	11.3	3.2	2.9	-0.8	2.1
8072	Dental laboratories .....	9.6	1.0	6.2	8.1	3.8
808	Home health care services .....	-3.8	-1.4	8.7	16.8	16.8
809	Miscellaneous health and allied services, n.e.c .....	11.5	11.5	11.0	10.1	13.4
8092	Kidney dialysis centers .....	16.3	9.5	4.1	12.5	17.4
8093	Specialty outpatient facilities, n.e.c .....	18.1	11.7	10.3	8.2	13.8

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: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
80	Health services .....	4.2	9.4	8.4	12.3	8.9
801	Offices and clinics of doctors of medicine .....	1.6	9.6	7.5	9.9	7.7
802	Offices and clinics of dentists .....	5.4	11.0	5.6	7.5	7.2
803	Offices and clinics of doctors of osteopathy ..	3.8	11.8	10.1	14.9	6.5
804	Offices and clinics of other health practitioners .....	6.2	11.4	6.5	17.9	5.2
8041	Offices and clinics of chiropractors .....	5.8	16.1	3.3	9.2	11.0
8042	Offices and clinics of optometrists .....	7.2	6.1	4.8	11.7	3.9
8043	Offices and clinics of podiatrists .....	2.6	7.4	8.1	(NA)	(NA)
805	Nursing and personal care facilities .....	4.1	5.7	9.0	17.1	13.3
806	Hospitals <sup>1</sup> .....	7.2	7.9	8.8	12.7	6.3
8062	General medical and surgical hospitals <sup>1</sup> ...	10.4	8.7	8.7	(NA)	(NA)
8063	Psychiatric hospitals <sup>1</sup> .....	-15.2	-0.1	6.6	(NA)	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ...	15.6	15.6	14.0	(NA)	(NA)
807	Medical and dental laboratories .....	-0.7	11.8	12.7	16.4	15.9
8071	Medical laboratories .....	-1.1	12.4	14.6	18.0	18.1
8072	Dental laboratories .....	1.8	8.6	3.5	9.2	6.6
808	Home health care services .....	17.6	22.8	20.8	35.0	21.9
809	Miscellaneous health and allied services, n.e.c .....	14.6	1.0	12.9	12.6	19.5
8092	Kidney dialysis centers .....	15.3	24.6	18.3	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	8.1	-0.5	22.2	(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 SICs (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: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80 pt.	Selected health services .....	436,078	414,990	401,047	385,210	363,112
801	Offices and clinics of doctors of medicine ....	31,728	28,447	26,153	24,873	21,882
805	Nursing and personal care facilities .....	21,250	19,712	18,510	17,570	16,564
806	Hospitals .....	363,655	347,837	337,822	325,033	308,105
8062	General medical and surgical hospitals ....	334,330	319,535	309,681	297,407	281,430
8063	Psychiatric hospitals .....	9,906	9,742	9,291	9,211	9,848
8069	Specialty hospitals, except psychiatric .....	19,418	18,560	18,850	18,415	16,827
808	Home health care services .....	7,944	8,083	8,043	7,943	7,428
809	Miscellaneous health and allied services, n.e.c .....	11,353	10,770	10,388	9,666	9,025
8092	Kidney dialysis centers .....	788	715	676	620	526
8093	Specialty outpatient facilities, n.e.c .....	5,812	5,896	5,957	5,661	5,320

See footnotes at end of table.

Table 7.3. **Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
80 pt.	Selected health services .....	345,081	324,416	298,168	267,858	(NA)
801	Offices and clinics of doctors of medicine ....	19,647	16,548	14,744	12,888	(NA)
805	Nursing and personal care facilities .....	15,972	15,221	13,628	12,132	10,573
806	Hospitals .....	294,757	279,736	259,188	233,615	(NA)
8062	General medical and surgical hospitals ....	268,885	254,391	234,056	210,503	(NA)
8063	Psychiatric hospitals .....	10,243	10,933	11,461	11,008	(NA)
8069	Specialty hospitals, except psychiatric .....	15,629	14,412	13,671	12,104	(NA)
808	Home health care services .....	6,608	5,714	4,624	3,874	(NA)
809	Miscellaneous health and allied services, n.e.c .....	8,007	7,123	5,915	5,285	(NA)
8092	Kidney dialysis centers .....	462	400	357	305	(NA)
8093	Specialty outpatient facilities, n.e.c .....	4,737	4,437	3,834	3,519	(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: 1989 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
80 pt.	Selected health services .....	5.1	3.5	4.1	6.1	5.2
801	Offices and clinics of doctors of medicine ....	11.5	8.8	5.1	13.7	11.4
805	Nursing and personal care facilities .....	7.8	6.5	5.4	6.1	3.7
806	Hospitals .....	4.5	3.0	3.9	5.5	4.5
8062	General medical and surgical hospitals ....	4.6	3.2	4.1	5.7	4.7
8063	Psychiatric hospitals .....	1.7	4.9	0.9	-6.5	-3.9
8069	Specialty hospitals, except psychiatric .....	4.6	-1.5	2.4	9.4	7.7
808	Home health care services .....	-1.7	0.5	1.3	6.9	12.4
809	Miscellaneous health and allied services, n.e.c .....	5.4	3.7	7.5	7.1	12.7
8092	Kidney dialysis centers .....	10.2	5.8	9.0	17.9	13.9
8093	Specialty outpatient facilities, n.e.c .....	-1.4	-1.0	5.2	6.4	12.3

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: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
80 pt.	Selected health services .....	6.4	8.8	11.3	(NA)	(NA)
801	Offices and clinics of doctors of medicine ....	18.7	12.2	14.4	(NA)	(NA)
805	Nursing and personal care facilities .....	4.9	11.7	12.3	14.7	12.3
806	Hospitals .....	5.4	7.9	10.9	(NA)	(NA)
8062	General medical and surgical hospitals ....	5.7	8.7	11.2	(NA)	(NA)
8063	Psychiatric hospitals .....	-6.3	-4.6	4.1	(NA)	(NA)
8069	Specialty hospitals, except psychiatric .....	8.4	5.4	12.9	(NA)	(NA)
808	Home health care services .....	15.6	23.6	19.4	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c .....	12.4	20.4	11.9	(NA)	(NA)
8092	Kidney dialysis centers .....	15.5	12.0	17.0	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	6.8	15.7	9.0	(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: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
80 pt.	Selected health services .....	422,140	397,935	389,378	372,978	355,991
801	Offices and clinics of doctors of medicine ....	31,334	28,454	25,499	24,090	21,377
805	Nursing and personal care facilities .....	20,283	19,025	18,191	16,823	16,149
806	Hospitals .....	351,865	332,264	327,801	314,934	302,497
8062	General medical and surgical hospitals ....	322,041	304,059	298,745	286,573	275,634
8063	Psychiatric hospitals .....	10,746	10,382	10,593	10,516	10,565
8069	Specialty hospitals, except psychiatric .....	19,078	17,823	18,463	17,845	16,298
808	Home health care services .....	7,814	7,902	7,859	7,717	7,166
809	Miscellaneous health and allied services, n.e.c .....	10,704	10,154	9,907	9,300	8,702
8092	Kidney dialysis centers .....	725	667	582	556	481
8093	Specialty outpatient facilities, n.e.c .....	5,555	5,614	5,761	5,493	5,135

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: 1995 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994
80 pt.	Selected health services . . . . .	6.1	2.2	4.4	4.8
801	Offices and clinics of doctors of medicine . . . . .	10.1	11.6	5.8	12.7
805	Nursing and personal care facilities . . . . .	6.6	4.6	8.1	4.2
806	Hospitals . . . . .	5.9	1.4	4.1	4.1
8062	General medical and surgical hospitals . . . . .	5.9	1.8	4.2	4.0
8063	Psychiatric hospitals . . . . .	3.5	-2.0	0.7	-0.5
8069	Specialty hospitals, except psychiatric . . . . .	7.0	-3.5	3.5	9.5
808	Home health care services . . . . .	-1.1	0.5	1.8	7.7
809	Miscellaneous health and allied services, n.e.c . . . . .	5.4	2.5	6.5	6.9
8092	Kidney dialysis centers . . . . .	8.7	14.6	4.7	15.6
8093	Specialty outpatient facilities, n.e.c . . . . .	-1.1	-2.6	4.9	7.0

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 (SICs 801, 802, 803, and 804)—Estimated Receipts for Taxable Employer Firms by Type of Service Performed: 1996 Through 1998**

[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)		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
Total	177,782	169,127	162,420	52,147	49,111	45,653	4,921	4,523	4,347	6,807	6,439	6,223	6,460	5,969	5,827	2,266	2,250	2,300
Patient care and other medical professional services	171,987	163,198	156,501	51,087	47,886	44,033	4,836	4,461	4,249	6,552	6,148	5,932	2,897	2,675	2,683	2,174	2,147	2,202
Patient care services	163,924	155,844	148,442	50,196	46,867	42,974	4,643	4,336	4,049	6,458	6,009	5,739	2,705	2,523	2,384	2,149	2,126	2,169
Laboratory services	8,009	7,703	7,804	1,609	1,517	1,634	140	120	103	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	6,841	6,327	6,141	1,143	1,107	862	96	78	62	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	1,168	1,376	1,663	465	410	772	43	42	41	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	13,005	12,586	13,035	936	832	1,000	148	131	122	326	332	360	-	-	-	118	134	128
Other patient care services	142,910	135,555	127,603	47,650	44,518	40,340	4,355	4,085	3,824	6,071	5,611	5,298	2,665	2,472	2,342	2,023	1,986	2,031
Hospital inpatient services	32,449	30,990	31,940	(S)	(S)	(S)	779	681	700	(S)	(S)	(S)	(S)	(S)	(S)	65	46	44
Hospital outpatient services	20,721	18,765	20,110	(S)	(S)	(S)	502	422	353	(S)	(S)	(S)	(S)	(S)	(S)	253	248	244
Services delivered in doctor's office	88,375	84,248	74,303	47,123	43,885	39,719	2,987	2,881	2,690	6,026	5,574	5,268	2,533	2,363	2,221	1,577	1,557	1,606
Other services delivered (e.g. nursing homes, private homes, etc.)	1,364	1,552	1,250	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	128	135	137
Merchandise sales	1,126	1,078	984	(S)	(S)	(S)	(S)	(S)	(S)	153	146	142	3,512	3,249	3,084	86	88	79
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	3,493	3,231	3,067	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	49	52	57	(S)	(S)	(S)	70	74	66
Prescription drugs	(S)	(S)	(S)	(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)	97	85	71	(S)	(S)	(S)	(S)	(S)	(S)

- Represents zero. 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. 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 (SICs 801, 802, 803, and 804)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1996 Through 1998**

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)		
	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
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 . . . . .	96.7	96.5	96.4	98.0	97.5	96.5	98.3	98.6	97.7	96.3	95.5	95.3	44.8	44.8	46.0	95.9	95.4	95.7
Patient care services . . . . .	92.2	92.1	91.4	96.3	95.4	94.1	94.4	95.9	93.1	94.9	93.3	92.2	41.9	42.3	40.9	94.8	94.5	94.3
Laboratory services . . . . .	4.5	4.6	4.8	3.1	3.1	3.6	2.8	2.7	2.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services . . . . .	3.8	3.7	3.8	2.2	2.3	1.9	2.0	1.7	1.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services . . . . .	0.7	0.8	1.0	0.9	0.8	1.7	0.9	0.9	0.9	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services . . . . .	7.3	7.4	8.0	1.8	1.7	2.2	3.0	2.9	2.8	4.8	5.2	5.8	-	-	-	5.2	6.0	5.6
Other patient care services . . . . .	80.4	80.1	78.6	91.4	90.6	88.4	88.5	90.3	88.0	89.2	87.1	85.1	41.3	41.4	40.2	89.3	88.3	88.3
Hospital inpatient services . . . . .	18.3	18.3	19.7	(S)	(S)	(S)	15.8	15.1	16.1	(S)	(S)	(S)	(S)	(S)	(S)	2.9	2.0	1.9
Hospital outpatient services . . . . .	11.7	11.1	12.4	(S)	(S)	(S)	10.2	9.3	8.1	(S)	(S)	(S)	(S)	(S)	(S)	11.2	11.0	10.6
Services delivered in doctor's office . . . . .	49.7	49.8	45.7	90.4	89.4	87.0	60.7	63.7	61.9	88.5	86.6	84.7	39.2	39.6	38.1	69.6	69.2	69.8
Other services delivered (e.g. nursing homes, private homes, etc.) . . . . .	0.8	0.9	0.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	5.6	6.0	6.0
Merchandise sales . . . . .	0.6	0.6	0.6	(S)	(S)	(S)	(S)	(S)	(S)	2.2	2.3	2.3	54.4	54.4	52.9	3.8	3.9	3.4
Optical goods . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	54.1	54.1	52.6	-	-	-
Orthopedic appliances . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	0.7	0.8	0.9	(S)	(S)	(S)	3.1	3.3	2.9
Prescription drugs . . . . .	(S)	(S)	(S)	(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)	1.4	1.3	1.1	(S)	(S)	(S)	(S)	(S)	(S)

- Represents zero. 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. 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 (SICs 801, 802, 803, 804, and 805)—Estimated Receipts for Taxable Employer Firms by Source: 1996 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patent			Other		
		1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
801	Offices and clinics of doctors of medicine . . . . .	177,782	169,127	162,420	39,600	38,400	36,992	12,445	11,452	11,913	2,312	2,436	2,653	88,106	83,455	79,780	24,089	23,234	20,856	11,230	10,150	10,226
802	Offices and clinics of dentists . . . . .	52,147	49,111	45,653	(S)	(S)	(S)	1,392	1,374	1,299	(S)	(S)	(S)	24,745	23,226	21,905	24,519	22,957	20,741	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	4,921	4,523	4,347	1,169	1,085	1,031	365	361	363	60	48	49	2,397	2,139	1,979	805	744	674	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	26,068	24,583	23,496	2,941	3,015	3,011	1,027	1,010	916	(S)	(S)	(S)	10,496	10,088	9,827	8,328	7,611	6,965	2,655	2,237	2,190
8041	Offices and clinics of chiropractors . . . . .	6,807	6,439	6,223	492	468	449	66	71	79	(S)	(S)	(S)	3,757	3,620	3,574	2,050	1,914	1,735	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	6,460	5,969	5,827	617	569	588	307	304	318	(S)	(S)	(S)	1,875	1,670	1,608	3,471	3,274	3,139	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	2,266	2,250	2,300	662	667	678	99	111	100	(S)	(S)	(S)	1,126	1,091	1,117	336	329	348	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	48,106	45,794	43,244	8,942	8,651	7,601	24,757	23,297	23,156	362	376	362	3,857	3,670	3,322	8,492	8,125	7,291	1,695	1,675	1,512

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 SICs (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 (SICs 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1996 Through 1998**

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996	1998	1997	1996
801	Offices and clinics of doctors of medicine . . . . .	100.0	100.0	100.0	22.3	22.7	22.8	7.0	6.8	7.3	1.3	1.4	1.6	49.6	49.3	49.1	13.5	13.7	12.8	6.3	6.0	6.3
802	Offices and clinics of dentists . . . . .	100.0	100.0	100.0	(S)	(S)	(S)	2.7	2.8	2.8	(S)	(S)	(S)	47.5	47.3	48.0	47.0	46.7	45.4	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	100.0	100.0	100.0	23.8	24.0	23.7	7.4	8.0	8.4	1.2	1.1	1.1	48.7	47.3	45.5	16.4	16.4	15.5	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	100.0	100.0	100.0	11.3	12.3	12.8	3.9	4.1	3.9	(S)	(S)	(S)	40.3	41.0	41.8	31.9	31.0	29.6	10.2	9.1	9.3
8041	Offices and clinics of chiropractors . . . . .	100.0	100.0	100.0	7.2	7.3	7.2	1.0	1.1	1.3	(S)	(S)	(S)	55.2	56.2	57.4	30.1	29.7	27.9	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	100.0	100.0	100.0	9.6	9.5	10.1	4.8	5.1	5.5	(S)	(S)	(S)	29.0	28.0	27.6	53.7	54.9	53.9	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	100.0	100.0	100.0	29.2	29.6	29.5	4.4	4.9	4.3	(S)	(S)	(S)	49.7	48.5	48.6	14.8	14.6	15.1	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	100.0	100.0	100.0	18.6	18.9	17.6	51.5	50.9	53.5	0.8	0.8	0.8	8.0	8.0	7.7	17.7	17.7	16.9	3.5	3.7	3.5

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 SICs (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).

# 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 \$32.0 billion in 1998, up 6.0 percent from 1997. Residential care (SIC 8361) receipts were \$8.3 billion in 1998, rising 9.1 percent from 1997. Receipts for child day care services (SIC 8351) were \$13.0 billion in 1998.

#### **Tax-Exempt Firms and Organizations**

Revenue for tax-exempt firms and organizations providing social services (SIC 83) was \$90.5 billion in 1998, an

increase of 8.7 percent from 1997. Expenses for all social services organizations rose 12.4 percent from the previous year to \$84.1 billion in 1998. Revenue for individual and family social services (SIC 8322) was \$26.0 billion in 1998, and expenses totaled \$25.9 billion. Revenue in 1998 for child day care services (SIC 8351) was \$6.5 billion. Revenue for residential care (SIC 8361) was \$18.6 billion in 1998, up 5.6 percent from the previous year. Expenses for residential care were \$17.6 billion in 1998, up 8.2 percent from 1997.

**Table 8.1. Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars. Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
83	Social services .....	31,970	30,150	27,694	24,858	22,498
8331	Job training and vocational rehabilitation services .....	2,899	2,680	2,657	2,468	2,173
8351	Child day care services .....	13,026	12,481	11,366	10,882	10,074
8361	Residential care .....	8,329	7,634	7,200	6,437	5,905

See footnotes at end of table.

Table 8.1. **Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
83	Social services .....	20,146	18,201	16,365	15,509	(NA)
8331	Job training and vocational rehabilitation services .....	1,877	1,620	1,618	1,673	1,384
8351	Child day care services .....	9,352	8,708	7,395	7,064	5,986
8361	Residential care .....	5,421	4,853	4,934	4,626	4,057

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: 1989 Through 1998**

[Data for 1997 have been revised to reflect the use of 1997 administrative receipts for nonemployer firms. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
83	Social services .....	6.0	8.9	11.4	10.5	11.7
8331	Job training and vocational rehabilitation services .....	8.2	0.9	7.7	13.6	15.8
8351	Child day care services .....	4.4	9.8	4.4	8.0	7.7
8361	Residential care .....	9.1	6.0	11.9	9.0	8.9

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: 1989 Through 1998**—Continued

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
83	Social services .....	10.7	11.2	5.5	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	15.9	0.1	-3.3	20.9	17.6
8351	Child day care services .....	7.4	17.8	4.7	18.0	10.9
8361	Residential care .....	11.7	-1.6	6.7	14.0	17.0

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: 1989 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
83	Social services .....	90,458	83,235	75,240	70,303	63,493
8322	Individual and family social services .....	25,969	24,127	22,274	20,829	18,889
8331	Job training and vocational rehabilitation services .....	8,269	7,448	6,844	6,526	6,288
8351	Child day care services .....	6,572	5,948	5,560	5,361	4,687
8361	Residential care .....	18,643	17,659	15,417	13,496	12,433

See footnotes at end of table.

Table 8.3. **Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1989 Through 1998**—Continued

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989
83	Social services .....	59,052	53,673	49,055	45,255	(NA)
8322	Individual and family social services .....	17,268	16,046	14,392	13,009	(NA)
8331	Job training and vocational rehabilitation services .....	5,986	5,642	5,346	4,870	4,520
8351	Child day care services .....	4,155	3,692	3,156	2,872	2,694
8361	Residential care .....	11,865	10,615	9,707	8,834	8,097

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: 1989 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
83	Social services .....	8.7	10.6	7.0	10.7	7.5
8322	Individual and family social services .....	7.6	8.3	6.9	10.3	9.4
8331	Job training and vocational rehabilitation services .....	11.0	8.8	4.9	3.8	5.0
8351	Child day care services .....	10.5	7.0	3.7	14.4	12.8
8361	Residential care .....	5.6	14.5	14.2	8.5	4.8

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: 1989 Through 1998—Continued**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
83	Social services .....	10.0	9.4	8.4	(NA)	(NA)
8322	Individual and family social services .....	7.6	11.5	10.6	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	6.1	5.5	9.8	7.7	9.0
8351	Child day care services .....	12.5	17.0	9.9	6.6	11.1
8361	Residential care .....	11.8	9.4	9.9	9.1	13.4

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: 1994 Through 1998**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1998	1997	1996	1995	1994
83	Social services .....	84,142	74,881	67,890	63,354	56,525
8322	Individual and family social services .....	25,908	23,689	20,938	19,365	17,780
8331	Job training and vocational rehabilitation services .....	7,729	6,917	6,662	6,506	6,250
8351	Child day care services .....	6,361	5,762	5,308	5,153	4,575
8361	Residential care .....	17,591	16,253	14,799	12,802	11,851

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: 1994 Through 1998**

1987 SIC code	Kind of business	1998/1997	1997/1996	1996/1995	1995/1994	1994/1993
83	Social services .....	12.4	10.3	7.2	12.1	8.1
8322	Individual and family social services .....	9.4	13.1	8.1	8.9	8.0
8331	Job training and vocational rehabilitation services .....	11.7	3.8	2.4	4.1	4.3
8351	Child day care services .....	10.4	8.6	3.0	12.6	13.3
8361	Residential care .....	8.2	9.8	15.6	8.0	5.0

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

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### 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. The *bias* of an estimator of an unknown population value is the difference, averaged over all possible samples of the same size and design, between the estimator and the unknown population value. Any systematic error, or inaccuracy that affects all samples of a specified design in a similar way, 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 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.

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A potentially large 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 14 percent of the national receipts estimate. For revenue, the figure is about 12 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: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
472	Arrangement of passenger transportation .....	2.7	2.9	2.3
653	Real estate agents and managers .....	2.3	2.6	1.8
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	2.6	2.5	1.2
72	Personal services .....	1.0	1.5	0.7
73	Business services .....	1.9	1.6	0.8
75	Automotive repair, services, and parking .....	1.4	1.4	1.0
76	Miscellaneous repair services .....	2.3	2.8	1.0
78	Motion pictures .....	2.2	2.3	1.4
79	Amusement and recreation services .....	2.7	3.3	0.9
80	Health services .....	1.0	1.4	0.6
81	Legal services .....	2.4	2.1	1.7
824	Vocational schools .....	6.2	6.1	2.2
83	Social services .....	5.2	4.3	2.2
84	Museums, art galleries, and botanical and zoological gardens .	9.9	8.6	6.4
87	Engineering, accounting, research, management, and related services .....	1.5	1.5	0.8

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: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
703, 704 792, 7991, 7997, 7999	Camps and membership lodging . . . . . Selected amusement and recreation services . . . . .	4.5	3.6	2.5	4.5	3.3	2.4
80	Health services . . . . .	15.1	13.2	2.4	11.3	10.5	2.2
81	Legal aid societies and similar legal services . . . . .	3.5	3.4	1.3	3.3	3.5	1.0
823	Libraries . . . . .	11.0	8.7	6.3	10.0	8.9	4.9
824	Vocational schools . . . . .	3.2	2.8	1.3	3.4	3.1	1.3
83	Social services . . . . .	6.9	6.5	2.3	6.6	5.9	2.0
84	Museums, art galleries, and botanical and zoological gardens . . . . .	6.2	5.4	1.6	6.0	5.6	3.2
86 (pt.)	Selected membership organizations . . . . .	6.7	2.9	5.3	5.7	4.7	2.7
873	Research, development, and testing services . . . . .	5.9	3.4	3.7	5.8	3.5	2.3
8731	Commercial physical and biological research . . . . .	3.8	3.6	1.7	3.4	3.7	1.7
8733	Noncommercial research organizations . . . . .	3.5	1.4	2.9	3.6	1.3	3.1
874 ex. 8744	Management and public relations services, except facilities support management services . . . . .	6.4	6.3	2.5	6.0	6.6	2.4
		12.2	12.3	2.6	12.6	12.4	2.8

Table A-2.1. **Selected Travel and Lodging Services (SICs 472 and 70)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	<b>Arrangement of Passenger Transportation</b>			
472	Arrangement of passenger transportation .....	2.7	2.9	2.3
4724	Travel agencies .....	3.8	3.7	3.2
4725	Tour operators .....	9.4	8.2	3.7
	<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 .....	2.6	2.5	1.2
701	Hotels and motels .....	2.7	2.6	1.2
703	Camps and recreational vehicle parks .....	7.2	6.2	4.0

Table A-2.2. **Camps and Membership Lodging (SICs 703 and 704)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
703, 704	Camps and membership lodging . . . . .	4.5	3.6	2.5	4.5	3.9	2.4
703	Camps and recreational vehicle parks . .	5.3	5.3	2.3	5.2	5.6	2.5
704	Organization hotels and lodging houses, on membership basis . . . . .	8.6	5.0	3.6	8.4	5.4	3.8

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: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
72	Personal services .....	1.0	1.5	0.7
721	Laundry, cleaning, and garment services .....	2.0	2.2	1.2
7211	Power laundries, family and commercial .....	4.9	4.9	1.8
7212	Garment pressing and agents for laundries and drycleaners .....	10.4	10.8	7.8
7213	Linen supply .....	6.0	5.7	0.9
7215	Coin-operated laundries and dry cleaning .....	3.0	3.6	2.1
7216	Dry cleaning plants, except rug cleaning .....	4.6	4.1	4.5
7217	Carpet and upholstery cleaning .....	5.8	5.3	2.4
7218	Industrial launderers .....	3.0	3.4	0.6
7221	Photographic studios, portrait .....	3.3	2.6	2.3
7231	Beauty shops .....	3.8	3.7	1.2
7241	Barber shops .....	1.1	1.2	0.5
7261	Funeral service and crematories .....	4.3	3.7	2.3
7291	Tax return preparation services .....	4.8	3.7	2.1

Table A-4.1. **Selected Business and Professional Services (SICs 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	<b>Business Services</b>			
73	Business services . . . . .	1.9	1.6	0.8
731	Advertising . . . . .	3.6	2.7	1.0
7311	Advertising agencies . . . . .	4.4	3.5	1.5
7312	Outdoor advertising agencies . . . . .	4.8	3.5	2.6
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	5.4	4.6	1.8
7322	Adjustment and collection services . . . . .	10.2	8.4	3.5
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	2.0	1.9	1.2
7331	Direct mail advertising services . . . . .	3.2	2.5	1.5
7334	Photocopying and duplicating services . . . . .	6.1	5.8	4.2
7335	Commercial photography . . . . .	4.0	4.9	3.1
7336	Commercial art and graphic design . . . . .	4.1	3.6	2.6
7338	Secretarial and court reporting services . . . . .	5.6	3.9	4.3
734	Services to dwellings and other buildings . . . . .	5.2	3.5	2.7
7342	Disinfecting and pest control services . . . . .	9.7	7.1	2.7
7349	Building cleaning and maintenance services, n.e.c . . . . .	5.6	4.0	3.2
735	Miscellaneous equipment rental and leasing . . . . .	3.3	3.2	1.8
7352	Medical equipment rental and leasing . . . . .	7.9	6.8	2.5
7353	Heavy construction equipment rental and leasing . . . . .	5.5	5.2	1.8
7359	Equipment rental and leasing, n.e.c . . . . .	4.2	4.3	2.4
736	Personnel supply services . . . . .	6.4	7.7	2.8
7361	Employment agencies . . . . .	4.6	3.1	3.6
7363	Help supply services . . . . .	7.3	9.0	3.4
737	Computer programming, data processing, and other computer related services . . . . .	2.5	2.3	1.7
7371	Computer programming services . . . . .	6.4	7.1	5.2
7372	Prepackaged software . . . . .	5.3	5.1	1.8
7373	Computer integrated systems design . . . . .	7.9	6.9	4.1
7374	Computer processing and data preparation and processing services . . . . .	2.2	2.1	0.9
7375	Information retrieval services . . . . .	3.2	3.4	2.0
7376	Computer facilities management services . . . . .	5.6	4.6	2.6
7377	Computer rental and leasing . . . . .	2.4	3.3	2.3
7378	Computer maintenance and repair . . . . .	6.1	5.5	4.3
7379	Computer related services, n.e.c . . . . .	8.3	6.9	3.2
738	Miscellaneous business services . . . . .	4.6	3.0	2.4
7381	Detective, guard, and armored car services . . . . .	5.1	5.6	2.5
7382	Security systems services . . . . .	4.0	4.1	1.6
7384	Photofinishing laboratories . . . . .	7.2	6.9	0.6
	<b>Legal Services</b>			
81	Legal services . . . . .	2.4	2.1	1.7
	<b>Engineering, Accounting, Research, Management, and Related Services</b>			
87	Engineering, accounting, research, management, and related services . . . . .	1.5	1.5	0.8
871	Engineering, architectural, and surveying services . . . . .	2.7	3.0	1.6
8711	Engineering services . . . . .	3.5	3.6	1.9
8712	Architectural services . . . . .	6.6	5.0	3.3
8713	Surveying services . . . . .	6.3	7.5	2.7
872	Accounting, auditing, and bookkeeping services . . . . .	3.9	4.0	1.1
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	4.3	3.4	2.8
8731	Commercial physical and biological research . . . . .	8.1	6.8	3.1
8732	Commercial economic, sociological, and educational research . . . . .	6.8	7.1	3.4
8734	Testing laboratories . . . . .	11.6	10.3	4.3
874	Management and public relations services . . . . .	2.5	2.1	1.8
8741	Management services . . . . .	7.2	6.2	3.7
8742	Management consulting services . . . . .	3.2	3.3	2.2
8743	Public relations services . . . . .	7.0	5.8	2.4
8744	Facilities support management services . . . . .	4.6	4.8	1.9
8748	Business consulting services, n.e.c . . . . .	3.3	3.6	1.8

Table A-4.2. **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: 1997 and 1998**

Sources of receipts	Receipts		Year-to-year ratio 1998/1997	Percent of total dollar volume	
	1998	1997		1998	1997
Total .....	2.5	2.4	1.7	(X)	(X)
Computer integrated systems .....	8.6	7.0	6.4	8.3	6.5
Custom computer programming and software design ..	8.9	9.2	6.2	6.8	7.8
Prepackaged computer software design, development, and production .....	5.3	5.4	2.7	4.3	5.0
Information retrieval services .....	6.8	6.8	3.5	6.7	6.8
Computer processing and data preparation services ...	3.4	2.9	2.0	4.4	3.5
Computer facilities management services .....	9.2	12.3	11.4	8.8	11.9
Computer rental and leasing .....	2.3	2.2	1.9	2.2	3.2
Maintenance and repair of computers and peripheral equipment .....	7.6	6.2	5.9	7.4	5.8
Computer consulting .....	4.0	6.0	4.5	4.1	5.6
Other computer services .....	5.8	5.8	4.1	5.7	5.9
All other receipts .....	4.8	5.6	4.8	4.9	6.0

X Not applicable.

Table A-5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SICs 75 and 76)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	<b>Automotive Repair, Services, and Parking</b>			
75	Automotive repair, services, and parking .....	1.4	1.4	1.0
751	Automotive rental and leasing, without drivers .....	3.0	2.7	0.5
7513	Truck rental and leasing, without drivers .....	6.7	6.5	0.9
7514	Passenger car rental .....	2.5	2.4	0.9
7515	Passenger car leasing .....	3.4	3.1	1.6
752	Automobile parking .....	4.4	5.8	1.6
753	Automotive repair shops .....	1.9	2.0	1.4
7532	Top, body, and upholstery repair and paint shops .....	3.8	4.3	2.3
7533	Automotive exhaust system repair shops .....	6.4	5.3	3.2
7534	Tire retreading and repair shops .....	5.8	5.8	1.7
7536	Automotive glass replacement shops .....	7.6	5.9	3.0
7537	Automotive transmission repair shops .....	5.3	4.7	1.7
7538	General automotive repair shops .....	3.8	3.0	1.9
7539	Automotive repair shops, n.e.c .....	4.2	3.5	3.2
754	Automotive services, except repair .....	4.6	3.7	3.3
7542	Carwashes .....	6.1	5.2	6.4
	<b>Miscellaneous Repair Services</b>			
76	Miscellaneous repair services .....	2.3	2.8	1.0
762	Electrical repair shops .....	5.7	4.6	2.7
7622	Radio and television repair shops .....	5.0	5.8	3.9
7623	Refrigeration and air-conditioning service and repair shops .....	7.4	7.8	4.5
7692	Welding repair .....	9.1	8.2	4.2
7694	Armature rewinding shops .....	5.2	4.6	2.4



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: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
	<b>Motion Pictures</b>			
78	Motion pictures .....	2.2	2.3	1.4
781, 782	Motion picture production, distribution, and allied services ..	3.2	2.8	1.9
783	Motion picture theaters .....	2.4	2.0	1.0
784	Video tape rental .....	3.4	4.8	2.5
	<b>Amusement and Recreation Services</b>			
79	Amusement and recreation services .....	2.7	3.3	0.9
791	Dance studios, schools, and halls .....	7.4	5.0	3.7
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	11.1	12.0	4.3
793	Bowling centers .....	4.2	4.2	2.0
794	Commercial sports .....	2.8	2.6	1.5
7941	Professional sports clubs and promoters .....	4.0	3.6	1.8
7948	Racing, including track operation .....	4.2	3.8	2.8
799	Miscellaneous amusement and recreation services .....	3.2	3.3	1.2
7991	Physical fitness facilities .....	5.6	4.5	3.3
7992	Public golf courses .....	3.1	3.3	2.9
7993	Coin-operated amusement devices .....	3.7	3.9	3.2
7996	Amusement parks .....	1.2	1.1	0.5
7997	Membership sports and recreation clubs .....	13.3	15.1	4.2

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: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
80	Health services .....	1.0	1.4	0.6
801	Offices and clinics of doctors of medicine .....	3.0	2.6	1.4
802	Offices and clinics of dentists .....	3.0	2.4	1.1
803	Offices and clinics of doctors of osteopathy .....	3.3	2.2	1.9
804	Offices and clinics of other health practitioners .....	2.2	2.0	1.1
8041	Offices and clinics of chiropractors .....	2.6	1.8	1.8
8042	Offices and clinics of optometrists .....	3.9	2.9	1.5
8043	Offices and clinics of podiatrists .....	6.5	5.3	3.0
805	Nursing and personal care facilities .....	5.3	5.2	2.6
806	Hospitals .....	2.8	3.1	1.2
8062	General medical and surgical hospitals .....	3.7	3.7	1.0
8063	Psychiatric hospitals .....	9.8	8.2	7.7
8069	Specialty hospitals, except psychiatric .....	2.3	2.2	1.6
807	Medical and dental laboratories .....	5.3	5.5	1.8
8071	Medical laboratories .....	6.2	6.4	2.5
8072	Dental laboratories .....	8.0	7.0	2.9
808	Home health care services .....	6.1	4.6	3.0
809	Miscellaneous health and allied services, n.e.c .....	4.1	4.7	2.1
8092	Kidney dialysis centers .....	6.1	4.9	2.1
8093	Specialty outpatient facilities, n.e.c .....	5.8	5.2	3.0

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: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
80 pt.	Selected health services .....	3.5	3.4	1.3	3.3	3.5	1.0
801	Offices and clinics of doctors of medicine	4.5	4.0	1.4	4.4	3.8	1.0
805	Nursing and personal care facilities .....	5.8	5.2	2.0	5.6	5.7	2.2
806	Hospitals .....	4.1	4.0	1.5	3.9	4.1	1.2
8062	General medical and surgical hospitals	4.6	4.3	1.6	4.3	4.5	1.3
8063	Psychiatric hospitals .....	5.8	5.8	0.7	6.8	6.8	0.6
8069	Specialty hospitals, except psychiatric	7.7	8.6	0.8	8.2	9.1	0.9
808	Home health care services .....	10.3	8.7	2.9	9.4	7.9	2.8
809	Miscellaneous health and allied services, n.e.c .....	3.5	4.2	2.5	3.9	3.8	2.8
8092	Kidney dialysis centers .....	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c ...	6.8	6.0	4.0	6.0	5.1	3.8

- Represents zero.

**Table A-7.3. Offices and Clinics of Health Practitioners (SICs 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: 1997 and 1998**

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 1998/1997	Receipts		Year-to-year ratio 1998/1997	Receipts		Year-to-year ratio 1998/1997	Receipts		Year-to-year ratio 1998/1997	Receipts		Year-to-year ratio 1998/1997	Receipts		Year-to-year ratio 1998/1997
	1998	1997		1998	1997		1998	1997		1998	1997		1998	1997		1998	1997	
Total	3.1	2.8	1.5	3.2	2.5	1.2	3.6	2.4	2.0	3.0	2.1	2.0	4.2	3.2	1.7	7.0	5.6	3.2
Patient care and other medical professional services	3.1	2.8	1.4	3.3	2.6	1.2	3.6	2.4	2.0	2.9	2.2	2.1	5.0	3.9	2.3	6.9	5.6	3.1
Patient care services	2.9	2.9	1.6	3.1	2.5	1.3	3.8	2.6	2.1	3.0	2.2	2.1	4.9	3.5	2.8	6.9	5.6	3.0
Laboratory services	12.0	12.0	4.4	15.7	15.0	11.9	12.8	16.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	12.3	13.1	5.4	22.2	21.4	17.8	12.8	16.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	14.9	15.0	13.8	17.9	14.0	18.0	18.3	18.6	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	12.9	13.3	7.8	13.0	10.3	10.6	8.1	7.1	11.0	5.5	8.9	6.4	-	-	-	10.2	10.6	7.7
Other patient care services	2.7	2.6	1.5	3.2	2.6	1.4	4.0	2.7	2.2	3.0	2.3	2.3	5.0	3.9	2.4	6.9	5.6	3.0
Hospital inpatient services	5.3	4.9	2.1	(S)	(S)	(S)	9.5	12.5	6.8	(S)	(S)	(S)	(S)	(S)	(S)	17.1	16.1	(S)
Hospital outpatient services	7.2	4.7	4.2	(S)	(S)	(S)	10.3	12.1	10.0	(S)	(S)	(S)	(S)	(S)	(S)	15.9	14.0	7.5
Services delivered in doctor's office	3.3	3.1	2.4	3.3	2.7	1.4	5.5	5.1	3.4	3.0	2.3	2.3	5.0	3.8	2.8	6.4	4.9	3.6
Other services delivered (e.g. nursing homes, private homes, etc.)	12.2	13.9	10.2	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	17.1	10.7	9.0
Merchandise sales	13.3	16.0	14.9	(S)	(S)	(S)	(S)	(S)	(S)	12.4	10.8	17.1	4.5	4.0	2.1	17.1	13.3	8.6
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	4.6	4.1	2.1	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	11.7	10.2	(S)	(S)	(S)	(S)	15.1	13.6	8.0
Prescription drugs	(S)	(S)	(S)	(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)	18.5	18.1	(S)	(S)	(S)	(S)	(S)	(S)	(S)

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

Table A-7.4. **Offices and Clinics of Health Practitioners (SICs 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms by Type of Service Performed: 1997 and 1998**

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)	
	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
Total .....	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Patient care and other medical professional services .....	0.4	0.4	0.4	0.6	0.3	0.2	0.5	0.5	2.5	2.5	0.6	0.6
Patient care services ...	0.7	0.7	0.5	0.8	0.8	0.7	0.7	0.6	2.9	2.5	0.7	0.7
Laboratory services ..	11.2	11.2	16.4	14.8	12.7	16.2	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services .....	11.4	12.2	22.8	21.5	12.9	16.9	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	15.1	14.9	17.9	13.0	17.9	18.7	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services .....	10.9	11.9	13.4	10.1	8.5	7.2	4.9	8.6	-	-	7.2	8.5
Other patient care services .....	1.2	1.3	0.9	0.9	1.0	0.9	0.8	0.9	2.9	2.5	0.8	0.9
Hospital inpatient services .....	3.5	3.9	(S)	(S)	8.2	12.4	(S)	(S)	(S)	(S)	13.9	14.5
Hospital outpatient services .....	8.1	5.2	(S)	(S)	11.9	12.7	(S)	(S)	(S)	(S)	9.4	9.5
Services delivered in doctor's office ..	2.2	2.1	0.9	0.9	3.4	3.7	0.9	1.1	3.2	2.8	2.5	1.7
Other services delivered (e.g. nursing homes, private homes, etc.) .....	12.7	13.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	16.6	11.2
Merchandise sales .....	12.5	16.5	(S)	(S)	(S)	(S)	11.3	10.8	2.1	2.2	12.5	10.9
Optical goods .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2.2	2.2	-	-
Orthopedic appliances ..	(S)	(S)	(S)	(S)	(S)	(S)	9.7	9.8	(S)	(S)	14.8	13.5
Prescription drugs .....	(S)	(S)	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies ..	(S)	(S)	(S)	(S)	(S)	(S)	17.3	18.0	(S)	(S)	(S)	(S)

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

**Table A-7.5. Selected Health Services (SICs 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts and Estimates of Year-to-Year Ratios for Taxable Employer Firms by Source: 1997 and 1998**

1987 SIC code	Type of source	Total		Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		Year-to-year ratio 1998/1997		Year-to-year ratio 1998/1997		Year-to-year ratio 1998/1997		Year-to-year ratio 1998/1997		Year-to-year ratio 1998/1997		Year-to-year ratio 1998/1997		Year-to-year ratio 1998/1997	
		Receipts	1998	Receipts	1998	Receipts	1998	Receipts	1998	Receipts	1998	Receipts	1998	Receipts	1998
801	Offices and clinics of doctors of medicine . . . . .	3.1	2.8	4.3	3.9	5.4	5.9	5.4	5.8	3.7	3.6	5.1	5.7	10.9	12.3
802	Offices and clinics of dentists . . . . .	3.2	2.5	(S)	(S)	12.7	12.0	(S)	(S)	2.9	2.9	4.3	2.8	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	3.6	2.4	4.2	4.3	11.9	9.8	15.8	15.4	5.1	4.4	9.0	7.1	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	2.6	2.5	5.5	7.1	21.5	18.3	(S)	(S)	3.7	3.3	2.7	3.8	7.5	5.0
8041	Offices and clinics of chiropractors . . . . .	3.0	2.1	5.6	6.2	11.9	9.0	(S)	(S)	4.0	3.2	5.0	4.1	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	4.2	3.2	8.7	7.1	11.8	10.4	(S)	(S)	6.9	6.0	3.8	4.0	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	7.0	5.6	6.7	4.3	12.6	12.2	(S)	(S)	7.8	6.9	10.4	10.3	(S)	(S)
805	Nursing and personal care facilities . . . . .	5.4	5.3	6.8	6.4	6.3	6.3	13.5	17.1	11.4	9.8	8.6	7.3	9.8	11.4

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

Table A-7.6. **Selected Health Services (SICs 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms by Source: 1997 and 1998**

1987 SIC code	Kind of business	Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1998	1997	1998	1997	1998	1997	1998	1997	1998	1997	1998	1997
801	Offices and clinics of doctors of medicine . . . .	3.5	4.0	5.6	5.0	6.8	6.9	1.2	1.9	4.4	4.5	9.6	11.6
802	Offices and clinics of dentists . . . . .	(S)	(S)	11.3	11.3	(S)	(S)	1.9	1.6	2.0	1.8	(S)	(S)
803	Offices and clinics of doctors of osteopathy . .	4.8	4.9	9.0	8.6	13.2	15.3	2.8	3.5	8.7	6.3	(S)	(S)
804	Offices and clinics of other health practitioners	5.5	6.5	16.5	17.2	(S)	(S)	2.0	2.7	2.7	3.3	7.5	5.3
8041	Offices and clinics of chiropractors . . . . .	4.7	5.0	10.9	8.5	(S)	(S)	2.3	2.0	4.1	4.2	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	5.8	5.7	10.8	9.3	(S)	(S)	4.3	5.3	2.4	2.8	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	4.1	3.2	9.9	11.6	(S)	(S)	2.8	2.5	6.0	6.8	(S)	(S)
805	Nursing and personal care facilities . . . . .	3.9	3.5	2.5	2.4	11.1	14.8	7.5	8.8	7.3	5.8	10.0	11.9

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: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
83	Social services .....	5.2	4.3	2.2
8331	Job training and vocational rehabilitation services .....	10.1	8.5	1.8
8351	Child day care services .....	2.5	1.6	2.6
8361	Residential care .....	6.3	4.9	2.7



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: 1997 and 1998**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1998/1997	Expenses		Year-to-year ratio 1998/1997
		1998	1997		1998	1997	
83	Social services .....	6.2	5.4	1.6	6.0	5.6	3.2
8322	Individual and family social services .....	6.4	5.7	2.3	6.0	5.5	6.3
8331	Job training and vocational rehabilitation services .....	9.4	8.4	2.3	6.2	6.4	2.9
8351	Child day care services .....	10.1	9.9	1.8	10.4	9.9	2.3
8361	Residential care .....	3.1	3.6	2.8	2.4	1.7	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.

### 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.

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*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.

## **Offices and Clinics of Health Practitioners and Nursing and Personal Care Facilities (SICs 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.

## **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.

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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

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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

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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, drycleaning 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, drycleaning 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

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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 Drycleaning (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.

**Drycleaning Plants, Except Rug Cleaning (SIC 7216)**

Establishments primarily engaged in drycleaning 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 drycleaned 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 drycleaning 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.

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

Establishments 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.



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### **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.

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### **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.

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## **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.

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**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.

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### **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.

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**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

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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)**  
(9-11-98)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1998  
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 Finance and Administration; 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	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?  Yes — Go to item 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** **1998**

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

001

**Item 3 TAX STATUS**

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

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?  Yes  No  
(Please mark (X) one only.)

**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** **1998**

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				
(1) Total revenue				
003				
(2) Total operating expenses				

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

b. **TAX-EXEMPT ORGANIZATIONS ONLY**

<b>Item 5 REPORT PERIOD</b>		<b>1998</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"/> 1 Calendar year - Go to item 6 <input type="checkbox"/> 2 Fiscal year <input type="checkbox"/> 3 Less than 12 months	From <input type="text" value="005"/>
		To <input type="text" value="010"/>	Month Day Year
<b>Item 6 ORGANIZATIONAL STATUS</b>			
Mark (X) the ONE box which best describes this firm or organization during 1998.			
<input type="checkbox"/> 0 Corporation (including professional service organization or association)	<input type="checkbox"/> 5 Governmental - Specify <input type="text" value="082"/>	<input type="checkbox"/> 9 Other - Specify <input type="text" value="083"/>	
<input type="checkbox"/> 1 Individual proprietorship (or sole practitioner)	<input type="checkbox"/> 2 Partnership		
<b>Item 7 OWNERSHIP OR CONTROL</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?		085 Name of owning or controlling company Number and street City, State, and ZIP Code	
<input type="checkbox"/> 084 1 Yes <input type="checkbox"/> 2 No - Continue with item 7b		EIN <input type="text" value="086"/> - <input type="text"/> - <input type="text"/>	
b. Did this company acquire or merge with another company during 1998?		088 Name of company acquired or merged with Number and street City, State, and ZIP Code	
<input type="checkbox"/> 087 1 Yes <input type="checkbox"/> 2 No - Continue with item 8		Date of merger or acquisition <input type="text" value="089"/> / <input type="text"/> / <input type="text"/> EIN <input type="text" value="090"/> - <input type="text"/> - <input type="text"/>	
<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>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>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>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;</p> <p style="text-align: center;"><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>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>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>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>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> <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 REMARKS - Please use this space for any explanations that may be essential in understanding your reported data.			
			092 CENSUS USE
<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 <input type="text" value="093"/>		Address (Number and street, city, State, ZIP Code) <input type="text" value="094"/>	
		Telephone Area code Number Extension	
Signature <input type="text" value="096"/>		Date <input type="text" value="097"/>	
		Fax number Area code Number Extension	

**B-500M1(E)**

OMB No.

Approval Expires:

FORM **B-500M1(E)**  
(9-10-98)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1998 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 Finance and Administration; 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 013

**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, \_\_\_\_\_ **1998**

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**

**Item 4 DOLLAR VOLUME**

		1998			
		Bil. (000)	Mil. (000)	Thou. (000)	Dol. (000)
<b>Complete item 4a if the answer to Item 3b was "NO" or "BLANK."</b>		002			
<b>Complete item 4b if the answer to Item 3b was "YES."</b>		006			
<b>a. TAXABLE FIRMS ONLY — OPERATING RECEIPTS, excluding sales taxes or other taxes.</b>					
<b>b. TAX-EXEMPT ORGANIZATION ONLY</b>		003			
<b>(1) Total revenue</b>					
<b>(2) Total operating expenses</b>					

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

		1998			
		Bil. (000)	Mil. (000)	Thou. (000)	Dol. (000)
<b>a. Government reimbursement for patient services</b>		315			%
<b>(1) Medicare</b>					%
<b>(2) Medicaid</b>		316			%
<b>(3) Other government</b>		317			%
<b>b. Private insurance carriers</b>		318			%
<b>c. Patient</b>		319			%
<b>d. All other sources — Specify</b>		320			%
<b>e. TOTAL — Sum of lines a through d.</b>					<b>100%</b>

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%.

<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>1998</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 —	321					
		a. Patient care services	%					
		b. All other	322					
		c. <b>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>REPORT PERIOD</b>	<b>1998</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						
		1 <input type="checkbox"/> Calendar year — Go to item 8						
		2 <input type="checkbox"/> Fiscal year						
		3 <input type="checkbox"/> Less than 12 months						
		<b>From</b>	005	Month	Day	Year		
		<b>To</b>	010	Month	Day	Year		
<b>Item 8</b>	<b>ORGANIZATIONAL STATUS</b>	Mark (X) the ONE box which best describes this firm or organization during 1998.						
081	0 <input type="checkbox"/> Corporation (including professional service organization or association)	5	5 <input type="checkbox"/> Governmental — Specify ↘		9	9 <input type="checkbox"/> Other — Specify ↘		
	1 <input type="checkbox"/> Individual proprietorship (or sole practitioner)	082			083			
	2 <input type="checkbox"/> Partnership							
<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?		Number and street						
		City, State, and ZIP Code						
084	1 <input type="checkbox"/> Yes →							
	2 <input type="checkbox"/> No — Continue with item 9b							
		EIN → 086						
		088	Name of company acquired or merged with					
b. Did this company acquire or merge with another company during 1998?		Number and street						
		City, State, and ZIP Code						
087	1 <input type="checkbox"/> Yes →							
	2 <input type="checkbox"/> No — Continue with item 10							
		089	Month	Year	EIN → 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.								
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 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		Address (Number and street, city, State, ZIP Code)			095 Telephone			
093		094			Area code	Number	Extension	
Signature		096	Title	097	Date	098 Fax number		
						Area code	Number	Extension

# B-500M3(E)

OMB No.

Approval Expires:

FORM **B-500M3(E)**  
(9-10-98)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1998 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 Finance and Administration; 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	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  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** **1998**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_ 001

**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

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

**Item 4 DOLLAR VOLUME** **1998**

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	003			

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

b. TAX-EXEMPT ORGANIZATIONS ONLY

**Item 5 ANALYSIS OF RECEIPTS (REVENUE)** **1998**

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%.

a. Services	301		%
(1) Patient care in-house laboratory services			%
(2) Patient care Provider-billed independent laboratory services	302		%
(3) Patient care X-ray services	303		%
(4) Hospital inpatient care services	304		%
(5) Hospital outpatient care services	305		%
(6) Services delivered in practitioner's office or clinic	306		%
(7) Services delivered in other locations including nursing homes, private homes	307		%
(8) Other medical professional services (fees not directly billed to patients)	308		%
(a) Fees for services provided from hospitals and other health institutions			%
(b) Fees from all other sources	309		%
b. Merchandise sales	310		%
(1) Optical goods			%
(2) Orthopedic appliances	311		%
(3) Prescription drugs	312		%
(4) Nonprescription drugs and miscellaneous medical supplies	313		%
c. Other sources — Specify	314		%
d. TOTAL - Sum of ALL lines should equal 100%			<b>100%</b>

<b>Item 6 SOURCES OF RECEIPTS (REVENUE)</b>		a. Government reimbursement for patient services		<b>1998</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>	<b>(1) Medicare</b>	315				
	<b>(2) Medicaid</b>	316				
	<b>(3) Other government</b>	317				
		318				
	<b>b. Private insurance carriers</b>					
		319				
	<b>c. Patient</b>					
	<b>d. All other sources — Specify</b>	320				
		<b>e. TOTAL — Sum of lines a through d</b>				<b>100%</b>

<b>Item 7 REPORT PERIOD</b>		<b>1998</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>	080	1 <input type="checkbox"/> Calendar year — Go to item 8	From	Month	Day	Year	
		2 <input type="checkbox"/> Fiscal year		005			
		3 <input type="checkbox"/> Less than 12 months		To	010		

<b>Item 8 ORGANIZATIONAL STATUS</b>	
<p>Mark (X) the ONE box which best describes this firm or organization during 1998.</p>	
081	<input type="checkbox"/> Corporation (including professional service organization or association) <input type="checkbox"/> Governmental — Specify <input type="checkbox"/> Other — Specify
	<input type="checkbox"/> Individual proprietorship (or sole practitioner) <input type="checkbox"/> Partnership

<b>Item 9 OWNERSHIP OR CONTROL</b>		085	Name of owning or controlling company	
<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>	084	1 <input type="checkbox"/> Yes	Number and street	
		2 <input type="checkbox"/> No — Continue with item 9b	City, State, and ZIP Code	
			EIN	086
<p>b. Did this company acquire or merge with another company during 1998?</p>	087	1 <input type="checkbox"/> Yes	088 Name of company acquired or merged with	
		2 <input type="checkbox"/> No — Continue with item 10	Number and street	
			City, State, and ZIP Code	
		Date of merger or acquisition	089	Month Year
			EIN	090

<b>SURVEY COVERAGE</b>	
<p><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:</p> <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>	<p><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.</p>
<p><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.</p> <ul style="list-style-type: none"> <li>• Dental surgeons</li> <li>• Dentists</li> <li>• Orthodontists</li> </ul>	<p><b>OFFICES AND CLINICS OF OTHER HEALTH PRACTITIONERS</b> — Locations of licensed practitioners engaged in practices such as:</p> <ul style="list-style-type: none"> <li>• Chiropractors</li> <li>• Christian Science practitioners</li> <li>• Dieticians</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>

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	Date	098 Fax number		
	096	097	Area code	Number	Extension

# B-500T(E)

OMB No.

Approval Expires:

FORM **B-500T(E)**  
(9-11-98)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
  
**1998  
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 Finance and Administration; 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>	<sup>013</sup>
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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 9417

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, \_\_\_\_\_

1998

**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)
<b>1</b>	<b>179</b>	<b>050</b>	<b>007</b>

**Item 3 OPERATING RECEIPTS - Dollar Volume**

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_

<b>1998</b>			
Bil.	Mil.	Thou.	Dol.
002			

**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.

1 Calendar year - Go to item 5  
 2 Fiscal year  
 3 Less than 12 months

From \_\_\_\_\_ To \_\_\_\_\_

<b>1998</b>		
Month	Day	Year
005		
010		

<b>Item 5 ORGANIZATIONAL STATUS</b>	
Mark (X) the ONE box which best describes this firm during 1998.	
081 <input type="checkbox"/> Corporation (including professional service organization or association)	5 <input type="checkbox"/> Governmental — Specify →
1 <input type="checkbox"/> Individual proprietorship	9 <input type="checkbox"/> Other — Specify →
2 <input type="checkbox"/> Partnership	

<b>Item 6 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>084 1 <input type="checkbox"/> Yes →</p> <p>2 <input type="checkbox"/> No — Continue with item 6b</p>	085 Name of owning or controlling company
	Number and street
	City, State, and ZIP Code
	EIN → 086
<p>b. Did this company acquire or merge with another company during 1998?</p> <p>087 1 <input type="checkbox"/> Yes →</p> <p>2 <input type="checkbox"/> No — Continue with item 7</p>	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

**SURVEY COVERAGE**

**ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES** — Locations primarily engaged in furnishing accounting, auditing, and bookkeeping services.

**AMUSEMENT AND RECREATION SERVICES** — 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, amusement parks, and theme parks.

**ARRANGEMENT OF PASSENGER TRANSPORTATION** — Locations primarily engaged in the arrangement of passenger transportation, including:

- Travel agencies and bureaus
- Ticket offices
- Travel clubs
- Tourist agencies
- Tour operations

**AUTOMOTIVE REPAIR, SERVICES, AND PARKING** — Locations primarily engaged in furnishing automotive repair, car, truck, or trailer rental and leasing, equipment rental and leasing, and parking services to the public including:

- Passenger car and truck rental and leasing, without drivers
- Utility trailer and recreational vehicle rental
- Parking lots and structures
- Automotive repair shops
- Car washes
- Construction equipment, heavy, rental and leasing
- Equipment rental and leasing
- Furniture
- Medical equipment rental and leasing
- Oil well drilling equipment rental: machinery, drilling bits, etc.

**BUSINESS SERVICES** — 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.

**ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES** — Locations primarily performing services of a professional nature in the fields of engineering, architecture, and surveying, including:

- Designing — ship, boat, machine, and product
- Engineering — civil, design, electrical, industrial, marine, mechanical, petroleum, and photogrammetric engineering
- Surveying — aerial, land, and water

**HOTELS, MOTELS, AND ROOMING HOUSES** — Includes commercial and institutional locations engaged in furnishing lodging, or lodging and meals, on a fee basis, such as:

- Hotels, motels, tourist courts
- Rooming and boarding houses

**MEDICAL AND DENTAL LABORATORIES** — 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.

**MISCELLANEOUS REPAIR SERVICES** — Locations engaged in repair services, including radio and television repair shops; refrigeration and air conditioning service and repair shops; watch, clock, and jewelry repair; upholstery and furniture repair; welding repair; and armature rewinding shops.

**MOTION PICTURES** — 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.

**PERSONAL SERVICES** — 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.

**PERSONNEL SUPPLY SERVICES —**

- 1. EMPLOYMENT AGENCIES** — Locations primarily engaged in providing placement and employment services to employers or those seeking employment, including:
  - Executive placing services
  - Labor contractors, except farm labor
  - Nurses' registries
- 2. 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:
  - Employee leasing service
  - Help supply service
  - Temporary help supply

**REAL ESTATE** — Includes real estate operators (except developers) and lessors, agents and brokers.

- 1. REAL ESTATE OPERATORS AND LESSORS** — Includes:
  - Operators of nonresidential buildings such as banks, insurance and commercial buildings, piers, retail locations, shopping centers, and theaters
  - Operators of apartment buildings and other dwellings
  - Lessors of railroad property and other real property, including airports
  - Operators of residential mobile home sites
- 2. REAL ESTATE AGENTS AND MANAGERS** — Locations primarily engaged in renting, buying, selling, managing, and appraising real estate for others. Also includes:
  - Cemetery management service
  - Escrow agents
  - Fiduciaries
  - Real estate auctions

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 7 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	Date	098 Fax number
	096	097	Area code Number Extension



# B-500T3(E)

OMB No.

Approval Expires:

FORM **B-500T3(E)**  
(9-11-98)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1998**  
**SERVICE ANNUAL SURVEY**  
**COMPUTER PROGRAMMING,  
DATA PROCESSING, AND OTHER  
COMPUTER RELATED SERVICES**

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 Finance and Administration; 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	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**  
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  021 2  No - Enter current EIN →

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

**Item 2 NUMBER OF SERVICE LOCATIONS** **1998**

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 →

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

**Item 3 OPERATING RECEIPTS** **1998**

	Bil.	Mil.	Thou.	Dol.
Operating receipts, excluding sales taxes and other taxes →	002			

**Item 4 SOURCES OF RECEIPTS** **1998**

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 1998 under capital, finance, or full-payout leases.

**NOTE** — The sum of lines 4a through 4k should equal 100%.

	Bil.	Mil.	Thou.	Dol.
a. Computer integrated systems	401			%
b. Custom computer programming and software design	402			%
c. Prepackaged computer software design, development, and production	403			%
d. Information retrieval services	404			%
e. Computer processing and data preparation services	405			%
f. Computer facilities management services	406			%
g. Computer rental and leasing	407			%
h. Maintenance and repair of computers and peripheral equipment	408			%
i. Computer consulting	409			%
j. Other computer services	410			%
k. All other receipts	411			%
<b>I. TOTAL - Sum of lines a through k</b>				<b>100%</b>

Item 5 REPORT PERIOD		1998														
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"/> 1 Calendar year – Go to item 6 <input type="checkbox"/> 2 Fiscal year <input type="checkbox"/> 3 Less than 12 months	From	To												
			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:33%;">Month</th> <th style="width:33%;">Day</th> <th style="width:33%;">Year</th> </tr> <tr> <td style="text-align: center;">005</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">010</td> <td></td> <td></td> </tr> </table>	Month	Day	Year	005			010						
Month	Day	Year														
005																
010																
Item 6 ORGANIZATIONAL STATUS																
Mark (X) the ONE box which best describes this firm or organization during 1998.																
<input type="checkbox"/> 0 Corporation <input type="checkbox"/> 1 Individual proprietorship <input type="checkbox"/> 2 Partnership	<input type="checkbox"/> 5 Governmental — Specify →	<input type="checkbox"/> 9 Other — Specify →	081	082	083											
Item 7 OWNERSHIP OR CONTROL																
085 Name of owning or controlling company																
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<input type="checkbox"/> 1 Yes → <input type="checkbox"/> 2 No – Continue with item 7b	Number and street City, State, and ZIP Code EIN → <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:2%;">086</td> <td style="width:2%;">-</td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> </tr> </table>				086	-										
086	-															
b. Did this company acquire or merge with another company during 1998?																
<input type="checkbox"/> 1 Yes → <input type="checkbox"/> 2 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 → <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:2%;">089</td> <td style="width:2%;">Month</td> <td style="width:2%;">Year</td> <td style="width:2%;">EIN →</td> <td style="width:2%;">090</td> <td style="width:2%;">-</td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> <td style="width:2%;"> </td> </tr> </table>				089	Month	Year	EIN →	090	-						
089	Month	Year	EIN →	090	-											
SURVEY COVERAGE																
<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>																
091 REMARKS – Please use this space for any explanations that may be essential in understanding your reported data.																
092 CENSUS USE																
Item 8 CERTIFICATION																
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												
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Signature		Title	Date	098 Fax number												
		096	097	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:33%;">Area code</th> <th style="width:33%;">Number</th> <th style="width:33%;">Extension</th> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	Area code	Number	Extension									
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