

1997 Economic Census

Other Services (Except Public Administration)

Subject Series



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-- Not applicable for this report.

Note: This summary report is a compilation of selected tables from the 1997 Other Services (Except Public Administration) Geographic Area Series, Sources of Receipts or Revenue, and Establishment and Firm Size reports.

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Other Services (Except Public Administration)

SCOPE

The Other Services (Except Public Administration) sector (sector 81) of the 1997 Economic Census covers establishments with payroll engaged in providing services not specifically provided for elsewhere in the North American Industry Classification System (NAICS). Establishments in this sector are primarily engaged in activities such as repair and maintenance of equipment and machinery, personal and laundry services, and religious, grantmaking, civic, professional, and similar organizations. Establishments providing death care services, pet care services, photofinishing services, temporary parking services, and dating services are also included.

Private households that employ workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector, but are not included in the scope of the census.

Excluded from this sector are establishments primarily engaged in selling (at retail locations) new equipment and also performing repairs and general maintenance on new equipment. These establishments are classified in Sector 44-45, Retail Trade.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 81 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax,

each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNITED STATES								
81	Other services (except public administration)	420 950	163 033 330	48 452 606	11 235 179	2 493 574	25.0	8.8
811	Repair & maintenance	235 466	105 153 886	29 875 211	6 938 363	1 276 389	26.9	8.3
8111	Automotive repair & maintenance	164 360	62 200 597	16 865 209	3 931 106	815 149	29.5	6.9
81111	Automotive mechanical & electrical repair & maintenance	99 444	33 510 059	8 633 670	2 006 740	385 325	32.2	7.0
811111	General automotive repair	77 751	25 598 455	6 438 842	1 499 360	290 634	34.4	7.3
811112	Automotive exhaust system repair	5 251	1 985 377	524 940	120 688	23 015	25.7	6.0
811113	Automotive transmission repair	6 768	2 431 584	709 254	166 279	29 442	27.3	5.7
811118	Other automotive mechanical & electrical repair & maintenance	9 674	3 494 643	960 634	220 413	42 234	23.1	6.3
8111181	Carburetor repair shops	1 091	363 763	106 409	25 853	4 802	20.7	14.2
8111182	Brake, front end, & wheel alignment	3 741	1 553 732	449 563	103 134	18 216	19.4	4.4
8111183	Electrical repair shops, motor vehicle	1 679	494 744	135 846	32 034	6 890	29.4	5.7
8111184	Radiator repair	2 295	728 297	174 076	38 946	8 372	25.5	4.7
8111189	All other motor vehicle repair shops	868	354 107	94 740	20 446	3 954	28.1	10.6
81112	Automotive body, paint, interior, & glass repair	41 168	20 905 280	5 925 780	1 393 480	234 359	25.9	6.2
811121	Automotive body, paint, & interior repair & maintenance	35 569	17 755 296	5 172 206	1 223 167	205 172	26.9	5.1
8111211	Paint or body repair shops	33 144	16 645 229	4 899 276	1 158 268	192 853	26.8	5.0
8111212	Van conversion services	639	723 189	156 778	37 877	6 507	17.3	3.9
8111213	Upholstery & interior repair shops	1 786	386 878	116 152	27 022	5 812	46.9	8.2
811122	Automotive glass replacement shops	5 599	3 149 984	753 574	170 313	29 187	20.4	12.7
81119	Other automotive repair & maintenance	23 748	7 785 258	2 305 759	530 886	195 465	27.6	8.6
811191	Automotive oil change & lubrication shops	7 413	2 987 318	778 632	180 611	57 083	21.2	8.9
811192	Carwashes	13 683	3 711 344	1 252 587	289 875	123 602	32.3	8.8
811198	All other automotive repair & maintenance	2 652	1 086 596	274 540	60 400	14 780	27.5	7.0
8112	Electronic & precision equipment repair & maintenance	17 634	14 557 959	4 496 836	1 050 664	137 227	22.2	15.1
81121	Electronic & precision equipment repair & maintenance	17 634	14 557 959	4 496 836	1 050 664	137 227	22.2	15.1
811211	Consumer electronics repair & maintenance	5 144	1 533 616	555 543	132 908	25 709	36.9	9.2
811212	Computer & office machine repair & maintenance	7 729	8 502 271	2 546 429	595 192	70 432	23.4	20.5
811213	Communication equipment repair & maintenance	1 890	1 607 993	522 632	123 131	16 457	15.3	10.0
811219	Other electronic & precision equipment repair & maintenance	2 871	2 914 079	872 232	199 433	24 629	14.6	5.4
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	5 172 066	1 199 476	166 962	16.6	8.5
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	5 172 066	1 199 476	166 962	16.6	8.5
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	5 172 066	1 199 476	166 962	16.6	8.5
8114	Personal & household goods repair & maintenance	33 182	10 889 152	3 341 100	757 117	157 051	34.8	6.6
81141	Home & garden equipment & appliance repair & maintenance	9 790	4 976 328	1 536 312	347 862	64 054	27.5	5.7
811411	Home & garden equipment repair & maintenance	3 611	1 001 515	234 641	51 929	11 897	43.3	9.2
811412	Appliance repair & maintenance	6 179	3 974 813	1 301 671	295 933	52 157	23.5	4.8
81142	Reupholstery & furniture repair	6 598	1 193 414	388 631	88 137	22 315	38.2	6.0
811420	Reupholstery & furniture repair	6 598	1 193 414	388 631	88 137	22 315	38.2	6.0
81143	Footwear & leather goods repair	2 153	261 363	72 848	17 674	5 469	36.3	7.7
811430	Footwear & leather goods repair	2 153	261 363	72 848	17 674	5 469	36.3	7.7
81149	Other personal & household goods repair & maintenance	14 641	4 458 047	1 343 309	303 444	65 213	41.9	7.7
811490	Other personal & household goods repair & maintenance	14 641	4 458 047	1 343 309	303 444	65 213	41.9	7.7
8114901	Watch, clock, & jewelry repair	1 716	345 774	98 754	23 459	5 599	35.2	5.9
8114902	Boat repair	1 739	821 273	240 915	51 190	9 454	52.0	10.6
8114903	Welding repair	4 840	1 640 808	505 689	112 808	22 291	41.3	6.1
8114904	Garment repair & alteration services	2 400	287 921	108 463	24 178	9 015	48.0	10.9
8114909	All other repair & related services	3 946	1 362 271	389 488	91 809	18 854	36.9	7.7
812	Personal & laundry services	185 484	57 879 444	18 577 395	4 296 816	1 217 185	21.5	9.8
8121	Personal care services	95 708	14 241 112	5 971 776	1 391 192	472 275	32.1	10.2
81211	Hair, nail, & skin care services	83 991	12 056 731	5 377 609	1 248 713	410 995	32.9	10.2
812111	Barber shops	4 242	428 045	194 254	46 752	13 341	35.9	7.3
812112	Beauty shops	74 493	11 209 313	5 032 452	1 168 463	382 920	31.8	10.4
812113	Nail salons	5 256	419 373	150 903	33 498	14 734	59.3	8.8
81219	Other personal care services	11 717	2 184 381	594 167	142 479	61 280	28.0	10.2
812191	Diet & weight reducing services	3 378	1 044 819	274 889	69 614	27 366	17.9	8.9
812199	Other personal care services	8 339	1 139 562	319 278	72 865	33 914	37.3	11.3
8122	Death care services	23 015	12 620 644	3 518 730	798 475	164 823	22.7	7.7
81221	Funeral homes & funeral services	16 338	9 632 766	2 443 640	556 378	105 365	24.8	6.9
812210	Funeral homes & funeral services	16 338	9 632 766	2 443 640	556 378	105 365	24.8	6.9
8122101	Funeral homes	16 031	9 503 010	2 400 089	546 955	103 258	24.9	6.8
8122102	Other funeral services	307	129 756	43 551	9 423	2 107	17.3	15.0
81222	Cemeteries & crematories	6 677	2 987 878	1 075 090	242 097	59 458	15.6	10.1
812220	Cemeteries & crematories	6 677	2 987 878	1 075 090	242 097	59 458	15.6	10.1
8123	Drycleaning & laundry services	44 782	17 913 065	5 939 256	1 396 837	395 408	19.4	7.6
81231	Coin-operated laundries & drycleaners	13 883	2 873 362	606 333	144 067	53 023	28.1	5.3
812310	Coin-operated laundries & drycleaners	13 883	2 873 362	606 333	144 067	53 023	28.1	5.3
8123101	Coin-operated laundry routes	479	1 009 716	166 036	41 466	5 878	9.4	.8
8123102	Coin-operated laundries & drycleaning stores	13 404	1 863 646	440 297	102 601	47 145	38.2	7.8
81232	Drycleaning & laundry services (except coin-operated)	27 939	7 092 044	2 575 183	599 720	203 777	30.0	8.0
812320	Drycleaning & laundry services (except coin-operated)	27 939	7 092 044	2 575 183	599 720	203 777	30.0	8.0
8123201	Laundries, family & commercial	1 740	831 369	343 237	80 524	23 168	23.7	5.9
8123202	Drycleaning plants	22 330	5 638 474	2 068 507	481 321	166 208	30.2	8.2
8123203	Garment pressing & agents for laundries	3 434	506 567	118 234	27 445	11 102	41.8	9.9
8123204	All other laundry & garment services	435	115 634	45 205	10 430	3 299	13.8	7.4
81233	Linen & uniform supply	2 960	7 947 659	2 757 740	653 050	138 608	6.9	8.0
812331	Linen supply	1 347	2 940 022	1 087 068	259 437	56 700	11.0	9.6
8123311	Linen supply (except diaper service)	1 247	2 903 457	1 073 588	255 855	55 821	11.0	9.6
8123312	Diaper service	100	36 565	13 480	3 582	879	14.1	3.9
812332	Industrial launderers	1 613	5 007 637	1 670 672	393 613	81 908	4.4	7.1

See footnotes at end of table.

OTHER SERVICES (EXCEPT PUBLIC ADMIN.)—SUBJECT SERIES

SUMMARY 7

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	UNITED STATES—Con.							
81	Other services (except public administration)—Con.							
812	Personal & laundry services—Con.							
8129	Other personal services	21 979	13 104 623	3 147 633	710 312	184 679	11.7	14.6
81292	Photofinishing	7 055	5 519 586	1 582 796	339 943	71 991	14.5	14.0
812921	Photofinishing laboratories (except one-hour)	3 662	4 479 731	1 345 550	286 725	56 868	12.9	9.3
812922	One-hour photofinishing	3 393	1 039 855	237 246	53 218	15 123	21.3	34.1
81293	Parking lots & garages	10 358	5 174 724	967 701	234 162	76 166	4.3	17.5
812930	Parking lots & garages	10 358	5 174 724	967 701	234 162	76 166	4.3	17.5
81299	All other personal services	4 566	2 410 313	597 136	136 207	36 522	21.1	9.6
812990	All other personal services	4 566	2 410 313	597 136	136 207	36 522	21.1	9.6
8129901	Bail bonding	1 092	408 268	92 514	20 371	4 016	31.5	8.9
8129902	Dating services	321	204 455	58 265	16 246	3 439	13.0	12.6
8129903	Pay telephone operators	483	570 598	110 826	24 752	3 541	10.4	10.3
8129909	All other miscellaneous personal services	2 670	1 226 992	335 531	74 838	25 526	24.0	9.0

¹Includes receipts information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
UNITED STATES									
81	Other services (except public administration) .	98 765	102 864 355	57 847 070	17 067 506	4 047 645	762 604	17.3	8.3
813	Religious/grantmaking/civic/professional & similar org	98 765	102 864 355	57 847 070	17 067 506	4 047 645	762 604	17.3	8.3
8132	Grantmaking & giving services	11 906	48 956 675	8 843 086	3 080 424	735 005	104 807	17.9	2.7
81321	Grantmaking & giving services	11 906	48 956 675	8 843 086	3 080 424	735 005	104 807	17.9	2.7
813211	Grantmaking foundations	5 656	32 237 885	3 356 367	1 091 724	258 779	33 515	21.9	2.2
813212	Voluntary health organizations	3 351	6 080 023	2 952 461	1 153 530	273 869	41 925	9.4	5.5
813219	Other grantmaking & giving services	2 899	10 638 767	2 534 258	835 170	202 357	29 367	10.5	2.7
8133	Social advocacy organizations	10 120	7 524 552	6 157 007	2 003 063	465 839	85 041	18.9	9.2
81331	Social advocacy organizations	10 120	7 524 552	6 157 007	2 003 063	465 839	85 041	18.9	9.2
813311	Human rights organizations	1 806	2 094 167	1 527 567	475 106	114 738	18 109	11.0	6.0
813312	Environment, conservation, & wildlife organizations	3 569	2 322 700	1 933 676	578 370	137 665	27 899	19.5	9.1
813319	Other social advocacy organizations	4 745	3 107 685	2 695 764	949 587	213 436	39 033	23.8	11.4
8134	Civic & social organizations	28 364	9 916 495	8 979 122	2 682 819	626 116	261 265	22.7	18.0
81341	Civic & social organizations	28 364	9 916 495	8 979 122	2 682 819	626 116	261 265	22.7	18.0
813410	Civic & social organizations	28 364	9 916 495	8 979 122	2 682 819	626 116	261 265	22.7	18.0
8134101	Civic & social organizations, with restaurants & bars	15 876	4 891 726	4 546 199	1 206 886	285 135	124 428	28.1	23.5
8134102	Civic & social organizations, without restaurants & bars	12 488	5 024 769	4 432 923	1 475 933	340 981	136 837	17.4	12.7
8139	Business/professional/labor/political/& similar organizations	48 375	36 466 633	33 867 855	9 301 200	2 220 685	311 491	14.7	12.9
81391	Business associations	16 928	14 858 701	13 690 977	4 179 872	1 015 542	116 084	16.4	4.9
813910	Business associations	16 928	14 858 701	13 690 977	4 179 872	1 015 542	116 084	16.4	4.9
81392	Professional organizations	7 239	8 292 364	7 680 226	2 264 642	540 182	62 376	14.2	4.5
813920	Professional organizations	7 239	8 292 364	7 680 226	2 264 642	540 182	62 376	14.2	4.5
81399	Other similar organizations (exc bus, prof, labor, & political)	24 208	13 315 568	12 496 652	2 856 686	664 961	133 031	13.1	27.0
813990	Other similar organizations (exc bus, prof, labor, & political)	24 208	13 315 568	12 496 652	2 856 686	664 961	133 031	13.1	27.0

¹Includes revenue information obtained from administrative records of other Federal agencies.

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

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81	Other services (except public administration)	420 950	163 033 330	100.0	X
811	Repair & maintenance	235 466	105 153 886	100.0	68.0
6600	Motor vehicle mechanical and electrical repair and maintenance	104 878	26 329 381	25.0	X
6650	Motor vehicle body, paint and interior repair	50 027	19 505 007	18.5	X
6800	Other motor vehicle care and maintenance	81 663	10 761 185	10.2	X
6850	Commercial and industrial machinery and equipment repair	27 960	16 003 786	15.2	X
6900	Electronic and precision equipment repair	26 271	12 507 572	11.9	X
6950	Personal and household goods repair	27 143	6 312 193	6.0	X
7000	Other repair and maintenance	16 932	2 868 532	2.7	X
8550	Rental and leasing of goods and equipment	2 735	273 376	.3	X
8600	Merchandise sales	37 471	7 838 331	7.5	X
8940	All other receipts	22 775	2 754 521	2.6	X
8111	Automotive repair & maintenance	164 360	62 200 597	100.0	69.1
6600	Motor vehicle mechanical and electrical repair and maintenance	103 559	26 205 971	42.1	61.4
6601	Exhaust systems (e.g., mufflers)	54 682	3 785 858	6.1	X
6602	Transmissions	47 590	3 648 734	5.9	X
6603	Diesel engines	21 210	2 321 674	3.7	X
6604	Gasoline engines	63 046	8 313 390	13.4	X
6605	Radiator	44 708	1 502 535	2.4	X
6606	Other	48 107	6 633 775	10.7	X
6650	Motor vehicle body, paint and interior repair	49 405	19 472 323	31.3	64.8
6651	Body work	38 096	10 522 031	16.9	X
6652	Painting	32 401	5 068 051	8.1	X
6653	Upholstery and interior repair	6 777	650 983	1.0	X
6654	Glass replacement and repair	18 793	3 231 244	5.2	X
6800	Other motor vehicle care and maintenance	81 050	10 725 810	17.2	67.7
6801	Carwash	18 158	3 479 464	5.6	X
6802	Oil change and lube	54 286	4 220 306	6.8	X
6803	Tire repair services, except retreading	22 807	782 495	1.3	X
6804	Towing or storage	23 787	781 527	1.3	X
6805	Other motor vehicle care services	16 184	1 462 010	2.4	X
6850	Commercial and industrial machinery and equipment repair	2 779	181 698	.3	X
6900	Electronic and precision equipment repair	5 869	212 175	.3	X
6950	Personal and household goods repair	878	17 669	Z	X
7000	Other repair and maintenance	9 555	932 104	1.5	X
8600	Merchandise sales	21 195	3 181 038	5.1	67.7
8637	Parts, equipment, and merchandise sales	21 195	3 181 038	5.1	X
8940	All other receipts	14 987	1 271 810	2.0	67.6
8981	All other receipts	14 987	1 271 810	2.0	X
81111	Automotive mechanical & electrical repair & maintenance	99 444	33 510 059	100.0	65.2
6600	Motor vehicle mechanical and electrical repair and maintenance	99 444	25 884 391	77.2	57.6
6601	Exhaust systems (e.g., mufflers)	53 447	3 746 369	11.2	X
6602	Transmissions	46 117	3 615 888	10.8	X
6603	Diesel engines	20 896	2 308 765	6.9	X
6604	Gasoline engines	61 631	8 222 658	24.5	X
6605	Radiator	42 578	1 461 748	4.4	X
6606	Other	46 775	6 528 963	19.5	X
6650	Motor vehicle body, paint and interior repair	7 927	635 109	1.9	60.3
6651	Body work	4 961	388 317	1.2	X
6652	Painting	3 653	165 175	.5	X
6653	Upholstery and interior repair	1 442	20 872	.1	X
6654	Glass replacement and repair	4 180	60 741	.2	X
6800	Other motor vehicle care and maintenance	50 436	3 259 998	9.7	64.5
6801	Carwash	2 626	40 144	.1	X
6802	Oil change and lube	44 849	1 563 383	4.7	X
6803	Tire repair services, except retreading	20 674	555 060	1.7	X
6804	Towing or storage	17 537	482 201	1.4	X
6805	Other motor vehicle care services	10 810	619 202	1.8	X
6850	Commercial and industrial machinery and equipment repair	2 331	161 150	.5	X
6900	Electronic and precision equipment repair	5 576	201 792	.6	X
6950	Personal and household goods repair	602	6 129	Z	X
7000	Other repair and maintenance	7 038	700 904	2.1	X
8600	Merchandise sales	14 946	1 986 882	5.9	63.7
8637	Parts, equipment, and merchandise sales	14 946	1 986 882	5.9	X
8940	All other receipts	8 584	673 705	2.0	63.5
8981	All other receipts	8 584	673 705	2.0	X
811111	General automotive repair	77 751	25 598 455	100.0	61.4
6600	Motor vehicle mechanical and electrical repair and maintenance	77 751	18 859 673	73.7	53.6
6601	Exhaust systems (e.g., mufflers)	45 960	2 259 705	8.8	X
6602	Transmissions	38 404	1 287 581	5.0	X
6603	Diesel engines	20 540	2 266 133	8.9	X
6604	Gasoline engines	59 441	8 008 220	31.3	X
6605	Radiator	38 481	851 095	3.3	X
6606	Other	35 707	4 186 939	16.4	X
6650	Motor vehicle body, paint and interior repair	7 645	606 908	2.4	57.2
6651	Body work	4 779	372 277	1.5	X
6652	Painting	3 593	162 219	.6	X
6653	Upholstery and interior repair	1 407	19 581	.1	X
6654	Glass replacement and repair	4 057	52 831	.2	X
6800	Other motor vehicle care and maintenance	46 079	3 015 718	11.8	60.7
6801	Carwash	2 585	38 723	.2	X
6802	Oil change and lube	41 222	1 454 274	5.7	X
6803	Tire repair services, except retreading	19 377	517 117	2.0	X
6804	Towing or storage	16 990	470 872	1.8	X
6805	Other motor vehicle care services	9 563	534 732	2.1	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811111	General automotive repair—Con.				
6850	Commercial and industrial machinery and equipment repair	2 119	134 002	.5	X
6900	Electronic and precision equipment repair	5 201	174 472	.7	X
6950	Personal and household goods repair	5 585	5 969	Z	X
7000	Other repair and maintenance	5 635	503 606	2.0	X
8600	Merchandise sales	12 613	1 694 010	6.6	60.0
8637	Parts, equipment, and merchandise sales	12 613	1 694 010	6.6	X
8940	All other receipts	7 522	604 097	2.4	59.8
8981	All other receipts	7 522	604 097	2.4	X
811112	Automotive exhaust system repair	5 251	1 985 377	100.0	84.0
6600	Motor vehicle mechanical and electrical repair and maintenance	5 251	1 777 370	89.5	83.4
6601	Exhaust systems (e.g., mufflers)	5 251	1 243 704	62.6	X
6602	Transmissions	364	37 391	1.9	X
6603	Diesel engines	37	1 685	.1	X
6604	Gasoline engines	237	12 678	.6	X
6605	Radiator	595	12 121	.6	X
6606	Other	2 542	469 791	23.7	X
6650	Motor vehicle body, paint and interior repair	28	2 909	.1	74.0
6651	Body work	24	1 298	.1	X
6652	Painting	12	810	Z	X
6653	Upholstery and interior repair	15	503	Z	X
6654	Glass replacement and repair	18	298	Z	X
6800	Other motor vehicle care and maintenance	1 603	97 468	4.9	83.8
6801	Carwash	6	397	Z	X
6802	Oil change and lube	1 463	41 441	2.1	X
6803	Tire repair services, except retreading	670	14 090	.7	X
6804	Towing or storage	38	2 355	.1	X
6805	Other motor vehicle care services	607	39 185	2.0	X
6850	Commercial and industrial machinery and equipment repair	10	280	Z	X
6900	Electronic and precision equipment repair	27	1 119	.1	X
6950	Personal and household goods repair	8	13	Z	X
7000	Other repair and maintenance	586	74 225	3.7	X
8600	Merchandise sales	299	18 426	.9	84.0
8637	Parts, equipment, and merchandise sales	299	18 426	.9	X
8940	All other receipts	200	13 567	.7	83.3
8981	All other receipts	200	13 567	.7	X
811113	Automotive transmission repair	6 768	2 431 584	100.0	76.8
6600	Motor vehicle mechanical and electrical repair and maintenance	6 768	2 362 604	97.2	75.3
6601	Exhaust systems (e.g., mufflers)	329	5 666	.2	X
6602	Transmissions	6 768	2 274 839	93.6	X
6603	Diesel engines	41	1 489	.1	X
6604	Gasoline engines	495	23 450	1.0	X
6605	Radiator	344	5 824	.2	X
6606	Other	1 146	51 336	2.1	X
6650	Motor vehicle body, paint and interior repair	58	6 565	.3	38.6
6651	Body work	45	6 175	.3	X
6653	Upholstery and interior repair	10	337	X	X
6654	Glass replacement and repair	8	53	Z	X
6800	Other motor vehicle care and maintenance	472	17 113	.7	76.8
6801	Carwash	7	169	Z	X
6802	Oil change and lube	302	5 664	.2	X
6803	Tire repair services, except retreading	33	509	X	X
6804	Towing or storage	268	3 852	.2	X
6805	Other motor vehicle care services	89	6 916	.3	X
6850	Commercial and industrial machinery and equipment repair	15	681	Z	X
6900	Electronic and precision equipment repair	21	1 037	Z	X
7000	Other repair and maintenance	84	3 790	.2	X
8600	Merchandise sales	358	31 792	1.3	76.1
8637	Parts, equipment, and merchandise sales	358	31 792	1.3	X
8940	All other receipts	130	8 002	.3	75.6
8981	All other receipts	130	8 002	.3	X
811118	Other automotive mechanical & electrical repair & maintenance	9 674	3 494 643	100.0	73.8
6600	Motor vehicle mechanical and electrical repair and maintenance	9 674	2 884 744	82.5	59.8
6601	Exhaust systems (e.g., mufflers)	1 907	237 294	6.8	X
6602	Transmissions	581	16 077	.5	X
6603	Diesel engines	278	39 458	1.1	X
6604	Gasoline engines	1 458	178 310	5.1	X
6605	Radiator	3 158	592 708	17.0	X
6606	Other	7 380	1 820 897	52.1	X
6650	Motor vehicle body, paint and interior repair	196	18 727	.5	59.0
6651	Body work	113	8 567	.2	X
6652	Painting	48	2 146	.1	X
6653	Upholstery and interior repair	10	451	Z	X
6654	Glass replacement and repair	96	7 559	.2	X
6800	Other motor vehicle care and maintenance	2 282	129 699	3.7	72.9
6801	Carwash	28	855	Z	X
6802	Oil change and lube	1 862	62 004	1.8	X
6803	Tire repair services, except retreading	594	23 344	.7	X
6804	Towing or storage	241	5 122	.1	X
6805	Other motor vehicle care services	551	38 369	1.1	X
6850	Commercial and industrial machinery and equipment repair	187	26 187	.7	X
6900	Electronic and precision equipment repair	327	25 164	.7	X
6950	Personal and household goods repair	9	147	Z	X
7000	Other repair and maintenance	733	119 283	3.4	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811118	Other automotive mechanical & electrical repair & maintenance—Con.				
8600	Merchandise sales	1 676	242 654	6.9	72.5
8637	Parts, equipment, and merchandise sales	1 676	242 654	6.9	X
8940	All other receipts	732	48 039	1.4	72.2
8981	All other receipts	732	48 039	1.4	X
8111181	Carburetor repair shops	1 091	363 763	100.0	69.5
6600	Motor vehicle mechanical and electrical repair and maintenance	1 091	264 029	72.6	60.0
6601	Exhaust systems (e.g., mufflers)	138	4 031	1.1	X
6602	Transmissions	305	3 671	1.0	X
6603	Diesel engines	102	33 499	9.2	X
6604	Gasoline engines	680	116 162	31.9	X
6605	Radiator	209	3 021	.8	X
6606	Other	562	103 645	28.5	X
6650	Motor vehicle body, paint and interior repair	13	716	.2	32.3
6653	Upholstery and interior repair	10	451	.1	X
6654	Glass replacement and repair	13	265	.1	X
6800	Other motor vehicle care and maintenance	563	44 113	12.1	67.7
6802	Oil change and lube	520	30 815	8.5	X
6803	Tire repair services, except retreading	41	767	.2	X
6804	Towing or storage	45	554	.2	X
6805	Other motor vehicle care services	138	11 977	3.3	X
6850	Commercial and industrial machinery and equipment repair	13	1 993	.5	X
6900	Electronic and precision equipment repair	43	1 258	.3	X
7000	Other repair and maintenance	87	13 670	3.8	X
8600	Merchandise sales	303	27 894	7.7	68.4
8637	Parts, equipment, and merchandise sales	303	27 894	7.7	X
8940	All other receipts	218	10 091	2.8	68.9
8981	All other receipts	218	10 091	2.8	X
8111182	Brake, front end, & wheel alignment	3 741	1 553 732	100.0	75.9
6600	Motor vehicle mechanical and electrical repair and maintenance	3 741	1 271 851	81.9	62.0
6601	Exhaust systems (e.g., mufflers)	1 472	212 755	13.7	X
6602	Transmissions	172	4 118	.3	X
6603	Diesel engines	38	1 407	.1	X
6604	Gasoline engines	283	12 105	.8	X
6605	Radiator	237	5 869	.4	X
6606	Other	3 741	1 035 597	66.7	X
6650	Motor vehicle body, paint and interior repair	106	8 946	.6	68.1
6651	Body work	90	7 008	.5	X
6652	Painting	26	1 499	.1	X
6654	Glass replacement and repair	29	438	Z	X
6800	Other motor vehicle care and maintenance	1 388	69 954	4.5	75.5
6801	Carwash	28	855	.1	X
6802	Oil change and lube	1 119	25 038	1.6	X
6803	Tire repair services, except retreading	457	18 520	1.2	X
6804	Towing or storage	134	3 441	.2	X
6805	Other motor vehicle care services	332	22 100	1.4	X
6850	Commercial and industrial machinery and equipment repair	31	5 968	.4	X
6900	Electronic and precision equipment repair	44	2 811	.2	X
7000	Other repair and maintenance	382	76 651	4.9	X
8600	Merchandise sales	652	97 551	6.3	75.9
8637	Parts, equipment, and merchandise sales	652	97 551	6.3	X
8940	All other receipts	178	20 000	1.3	73.9
8981	All other receipts	178	20 000	1.3	X
8111183	Electrical repair shops, motor vehicle	1 679	494 744	100.0	71.6
6600	Motor vehicle mechanical and electrical repair and maintenance	1 679	409 334	82.7	46.1
6601	Exhaust systems (e.g., mufflers)	41	2 360	.5	X
6602	Transmissions	45	1 439	.3	X
6603	Diesel engines	72	2 439	.5	X
6604	Gasoline engines	157	12 534	2.5	X
6605	Radiator	78	1 894	.4	X
6606	Other	1 679	388 668	78.6	X
6800	Other motor vehicle care and maintenance	84	3 158	.6	70.8
6802	Oil change and lube	63	1 294	.3	X
6804	Towing or storage	25	255	.1	X
6805	Other motor vehicle care services	18	1 527	.3	X
6850	Commercial and industrial machinery and equipment repair	92	7 391	1.5	X
6900	Electronic and precision equipment repair	207	18 261	3.7	X
6950	Personal and household goods repair	7	131	Z	X
7000	Other repair and maintenance	82	6 415	1.3	X
8600	Merchandise sales	312	46 130	9.3	68.2
8637	Parts, equipment, and merchandise sales	312	46 130	9.3	X
8940	All other receipts	86	3 921	.8	71.6
8981	All other receipts	86	3 921	.8	X
8111184	Radiator repair	2 295	728 297	100.0	79.2
6600	Motor vehicle mechanical and electrical repair and maintenance	2 295	642 519	88.2	77.2
6601	Exhaust systems (e.g., mufflers)	189	12 747	1.8	X
6602	Transmissions	20	787	.1	X
6603	Diesel engines	16	405	.1	X
6604	Gasoline engines	67	5 463	.8	X
6605	Radiator	2 295	551 796	75.8	X
6606	Other	674	71 321	9.8	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
8111184	Radiator repair—Con.				
6650	Motor vehicle body, paint and interior repair	63	8 210	1.1	61.0
6651	Body work	10	1 198	.2	X
6652	Painting	9	156	Z	X
6654	Glass replacement and repair	54	6 856	.9	X
6800	Other motor vehicle care and maintenance	193	9 518	1.3	78.6
6802	Oil change and lube	123	3 340	.5	X
6803	Tire repair services, except retreading	85	3 398	.5	X
6804	Towing or storage	17	749	.1	X
6805	Other motor vehicle care services	55	2 030	.3	X
6850	Commercial and industrial machinery and equipment repair	40	10 140	1.4	X
6900	Electronic and precision equipment repair	21	2 389	.3	X
7000	Other repair and maintenance	140	14 762	2.0	X
8600	Merchandise sales	263	34 477	4.7	78.6
8637	Parts, equipment, and merchandise sales	263	34 477	4.7	X
8940	All other receipts	88	6 266	.9	75.4
8981	All other receipts	88	6 266	.9	X
8111189	All other motor vehicle repair shops	868	354 107	100.0	60.3
6600	Motor vehicle mechanical and electrical repair and maintenance	868	297 011	83.9	33.0
6601	Exhaust systems (e.g., mufflers)	67	5 401	1.5	X
6602	Transmissions	38	6 062	1.7	X
6603	Diesel engines	50	1 708	.5	X
6604	Gasoline engines	272	32 046	9.1	X
6605	Radiator	339	30 128	8.5	X
6606	Other	724	221 666	62.6	X
6650	Motor vehicle body, paint and interior repair	13	852	.2	19.2
6651	Body work	13	361	.1	X
6652	Painting	13	491	.1	X
6800	Other motor vehicle care and maintenance	54	2 956	.8	58.0
6802	Oil change and lube	37	1 517	.4	X
6803	Tire repair services, except retreading	7	578	.2	X
6804	Towing or storage	20	123	Z	X
6805	Other motor vehicle care services	8	735	.2	X
6850	Commercial and industrial machinery and equipment repair	11	695	.2	X
6900	Electronic and precision equipment repair	12	445	.1	X
7000	Other repair and maintenance	42	7 785	2.2	X
8600	Merchandise sales	146	36 602	10.3	57.8
8637	Parts, equipment, and merchandise sales	146	36 602	10.3	X
8940	All other receipts	162	7 761	2.2	60.3
8981	All other receipts	162	7 761	2.2	X
81112	Automotive body, paint, interior, & glass repair	41 168	20 905 280	100.0	76.0
6600	Motor vehicle mechanical and electrical repair and maintenance	2 351	200 015	1.0	70.5
6601	Exhaust systems (e.g., mufflers)	913	26 175	.1	X
6602	Transmissions	474	8 594	Z	X
6603	Diesel engines	133	6 775	Z	X
6604	Gasoline engines	815	59 800	.3	X
6605	Radiator	1 278	27 361	.1	X
6606	Other	925	71 304	.3	X
6650	Motor vehicle body, paint and interior repair	41 168	18 810 889	90.0	71.3
6651	Body work	32 992	10 117 160	48.4	X
6652	Painting	28 665	4 898 256	23.4	X
6653	Upholstery and interior repair	5 207	627 199	3.0	X
6654	Glass replacement and repair	14 484	3 168 271	15.2	X
6800	Other motor vehicle care and maintenance	6 866	337 456	1.6	74.8
6801	Carwash	1 253	18 807	.1	X
6802	Oil change and lube	910	16 012	.1	X
6803	Tire repair services, except retreading	827	11 058	.1	X
6804	Towing or storage	6 071	244 590	1.2	X
6805	Other motor vehicle care services	1 330	46 989	.2	X
6850	Commercial and industrial machinery and equipment repair	345	11 002	.1	X
6900	Electronic and precision equipment repair	195	4 772	Z	X
6950	Personal and household goods repair	268	11 091	.1	X
7000	Other repair and maintenance	1 347	138 232	.7	X
8600	Merchandise sales	4 419	1 027 247	4.9	74.5
8637	Parts, equipment, and merchandise sales	4 419	1 027 247	4.9	X
8940	All other receipts	3 793	364 576	1.7	74.6
8981	All other receipts	3 793	364 576	1.7	X
811121	Automotive body, paint, & interior repair & maintenance	35 569	17 755 296	100.0	77.3
6600	Motor vehicle mechanical and electrical repair and maintenance	2 270	192 364	1.1	71.6
6601	Exhaust systems (e.g., mufflers)	883	24 512	.1	X
6602	Transmissions	468	8 528	X	X
6603	Diesel engines	133	6 775	Z	X
6604	Gasoline engines	804	59 535	.3	X
6605	Radiator	1 255	25 176	.1	X
6606	Other	883	67 832	.4	X
6650	Motor vehicle body, paint and interior repair	35 569	15 885 184	89.5	72.1
6651	Body work	32 945	10 108 779	56.9	X
6652	Painting	28 636	4 895 937	27.6	X
6653	Upholstery and interior repair	5 083	606 270	3.4	X
6654	Glass replacement and repair	8 885	274 195	1.5	X
6800	Other motor vehicle care and maintenance	6 776	330 471	1.9	76.2
6801	Carwash	1 235	16 943	.1	X
6802	Oil change and lube	899	15 298	.1	X
6803	Tire repair services, except retreading	827	11 058	.1	X
6804	Towing or storage	6 064	244 358	1.4	X
6805	Other motor vehicle care services	1 270	42 814	.2	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811121	Automotive body, paint, & interior repair & maintenance— Con.				
6850	Commercial and industrial machinery and equipment repair	329	9 594	.1	X
6900	Electronic and precision equipment repair	195	4 772	Z	X
6950	Personal and household goods repair	207	1 964	Z	X
7000	Other repair and maintenance	1 181	100 466	.6	X
8600	Merchandise sales	4 203	1 001 213	5.6	75.9
8637	Parts, equipment, and merchandise sales	4 203	1 001 213	5.6	X
8940	All other receipts	3 276	229 268	1.3	75.8
8981	All other receipts	3 276	229 268	1.3	X
8111211	Paint or body repair shops	33 144	16 645 229	100.0	77.8
6600	Motor vehicle mechanical and electrical repair and maintenance	2 251	190 544	1.1	72.2
6601	Exhaust systems (e.g., mufflers)	876	24 114	.1	X
6602	Transmissions	468	8 528	.1	X
6603	Diesel engines	126	6 002	Z	X
6604	Gasoline engines	804	59 535	.4	X
6605	Radiator	1 255	25 176	.2	X
6606	Other	871	67 187	.4	X
6650	Motor vehicle body, paint and interior repair	33 144	14 845 273	89.2	74.3
6651	Body work	32 477	9 653 987	58.0	X
6652	Painting	28 463	4 836 591	29.1	X
6653	Upholstery and interior repair	3 066	104 301	.6	X
6654	Glass replacement and repair	8 594	250 394	1.5	X
6800	Other motor vehicle care and maintenance	6 725	324 692	2.0	76.7
6801	Carwash	1 221	15 398	.1	X
6802	Oil change and lube	899	15 298	.1	X
6803	Tire repair services, except retreading	827	11 058	.1	X
6804	Towing or storage	6 064	244 358	1.5	X
6805	Other motor vehicle care services	1 232	38 580	.2	X
6850	Commercial and industrial machinery and equipment repair	329	9 594	.1	X
6900	Electronic and precision equipment repair	175	4 406	Z	X
6950	Personal and household goods repair	166	913	Z	X
7000	Other repair and maintenance	1 033	87 772	.5	X
8600	Merchandise sales	4 029	973 361	5.8	76.4
8637	Parts, equipment, and merchandise sales	4 029	973 361	5.8	X
8940	All other receipts	3 151	208 674	1.3	76.3
8981	All other receipts	3 151	208 674	1.3	X
8111212	Van conversion services	639	723 189	100.0	72.0
6600	Motor vehicle mechanical and electrical repair and maintenance	19	1 820	.3	56.5
6601	Exhaust systems (e.g., mufflers)	7	398	.1	X
6603	Diesel engines	7	773	.1	X
6606	Other	12	645	.1	X
6650	Motor vehicle body, paint and interior repair	639	677 743	93.7	27.0
6651	Body work	460	453 757	62.7	X
6652	Painting	139	57 406	7.9	X
6653	Upholstery and interior repair	231	154 184	21.3	X
6654	Glass replacement and repair	108	12 393	1.7	X
6800	Other motor vehicle care and maintenance	15	3 654	.5	60.3
6805	Other motor vehicle care services	15	3 654	.5	X
6900	Electronic and precision equipment repair	6	283	Z	X
7000	Other repair and maintenance	50	5 135	.7	X
8600	Merchandise sales	111	20 640	2.9	70.1
8637	Parts, equipment, and merchandise sales	111	20 640	2.9	X
8940	All other receipts	51	13 914	1.9	72.0
8981	All other receipts	51	13 914	1.9	X
8111213	Upholstery & interior repair shops	1 786	386 878	100.0	63.1
6650	Motor vehicle body, paint and interior repair	1 786	362 168	93.6	58.8
6651	Body work	8	1 035	.3	X
6652	Painting	34	1 940	.5	X
6653	Upholstery and interior repair	1 786	347 785	89.9	X
6654	Glass replacement and repair	183	11 408	2.9	X
6800	Other motor vehicle care and maintenance	36	2 125	.5	63.1
6801	Carwash	14	1 545	.4	X
6805	Other motor vehicle care services	23	580	.2	X
6900	Electronic and precision equipment repair	14	83	Z	X
6950	Personal and household goods repair	41	1 051	.3	X
7000	Other repair and maintenance	98	7 559	2.0	X
8600	Merchandise sales	63	7 212	1.9	63.1
8637	Parts, equipment, and merchandise sales	63	7 212	1.9	X
8940	All other receipts	74	6 680	1.7	61.0
8981	All other receipts	74	6 680	1.7	X
811122	Automotive glass replacement shops	5 599	3 149 984	100.0	69.0
6600	Motor vehicle mechanical and electrical repair and maintenance	81	7 651	.2	66.3
6601	Exhaust systems (e.g., mufflers)	30	1 663	.1	X
6602	Transmissions	6	66	Z	X
6604	Gasoline engines	11	265	Z	X
6605	Radiator	23	2 185	.1	X
6606	Other	42	3 472	.1	X
6650	Motor vehicle body, paint and interior repair	5 599	2 925 705	92.9	67.2
6651	Body work	47	8 381	.3	X
6652	Painting	29	2 319	.1	X
6653	Upholstery and interior repair	124	20 929	.7	X
6654	Glass replacement and repair	5 599	2 894 076	91.9	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811122	Automotive glass replacement shops—Con.				
6800	Other motor vehicle care and maintenance	90	6 985	.2	55.3
6801	Carwash	18	1 864	.1	X
6802	Oil change and lube	11	714	Z	X
6804	Towing or storage	7	232	Z	X
6805	Other motor vehicle care services	60	4 175	.1	X
6850	Commercial and industrial machinery and equipment repair	16	1 408	Z	X
6950	Personal and household goods repair	61	9 127	.3	X
7000	Other repair and maintenance	166	37 766	1.2	X
8600	Merchandise sales	216	26 034	.8	64.3
8637	Parts, equipment, and merchandise sales	216	26 034	.8	X
8940	All other receipts	517	135 308	4.3	68.1
8981	All other receipts	517	135 308	4.3	X
81119	Other automotive repair & maintenance	23 748	7 785 258	100.0	67.8
6600	Motor vehicle mechanical and electrical repair and maintenance	1 764	121 565	1.6	66.5
6601	Exhaust systems (e.g., mufflers)	322	13 314	.2	X
6602	Transmissions	999	24 252	.3	X
6603	Diesel engines	181	6 134	.1	X
6604	Gasoline engines	600	30 932	.4	X
6605	Radiator	852	13 426	.2	X
6606	Other	407	33 508	.4	X
6650	Motor vehicle body, paint and interior repair	310	26 325	.3	65.1
6651	Body work	143	16 554	.2	X
6652	Painting	83	4 620	.1	X
6653	Upholstery and interior repair	128	2 912	Z	X
6654	Glass replacement and repair	129	2 232	Z	X
6800	Other motor vehicle care and maintenance	23 748	7 128 356	91.6	64.6
6801	Carwash	14 280	3 420 513	43.9	X
6802	Oil change and lube	8 528	2 640 911	33.9	X
6803	Tire repair services, except retreading	1 305	216 377	2.8	X
6804	Towing or storage	179	54 736	.7	X
6805	Other motor vehicle care services	4 043	795 819	10.2	X
6850	Commercial and industrial machinery and equipment repair	103	9 546	.1	X
6900	Electronic and precision equipment repair	98	5 611	.1	X
6950	Personal and household goods repair	8	449	Z	X
7000	Other repair and maintenance	1 170	92 968	1.2	X
8600	Merchandise sales	1 830	166 909	2.1	66.3
8637	Parts, equipment, and merchandise sales	1 830	166 909	2.1	X
8940	All other receipts	2 610	233 529	3.0	66.4
8981	All other receipts	2 610	233 529	3.0	X
811191	Automotive oil change & lubrication shops	7 413	2 787 318	100.0	79.0
6600	Motor vehicle mechanical and electrical repair and maintenance	1 256	85 998	3.1	78.3
6601	Exhaust systems (e.g., mufflers)	154	6 384	.2	X
6602	Transmissions	937	22 418	.8	X
6603	Diesel engines	127	3 798	.1	X
6604	Gasoline engines	291	20 603	.7	X
6605	Radiator	798	12 698	.5	X
6606	Other	298	20 096	.7	X
6650	Motor vehicle body, paint and interior repair	79	2 805	.1	73.0
6651	Body work	7	174	Z	X
6653	Upholstery and interior repair	49	1 076	Z	X
6654	Glass replacement and repair	72	1 554	.1	X
6800	Other motor vehicle care and maintenance	7 413	2 629 517	94.3	78.0
6801	Carwash	413	31 771	1.1	X
6802	Oil change and lube	7 413	2 495 319	89.5	X
6803	Tire repair services, except retreading	272	12 171	.4	X
6804	Towing or storage	72	3 518	.1	X
6805	Other motor vehicle care services	1 586	86 738	3.1	X
6850	Commercial and industrial machinery and equipment repair	55	333	Z	X
6900	Electronic and precision equipment repair	52	2 609	.1	X
6950	Personal and household goods repair	8	449	Z	X
7000	Other repair and maintenance	320	19 998	.7	X
8600	Merchandise sales	387	25 172	.9	79.0
8637	Parts, equipment, and merchandise sales	387	25 172	.9	X
8940	All other receipts	375	20 437	.7	78.8
8981	All other receipts	375	20 437	.7	X
811192	Carwashes	13 683	3 911 344	100.0	60.6
6600	Motor vehicle mechanical and electrical repair and maintenance	233	7 870	.2	55.1
6601	Exhaust systems (e.g., mufflers)	21	198	Z	X
6602	Transmissions	12	1 338	Z	X
6603	Diesel engines	20	1 892	Z	X
6604	Gasoline engines	184	2 567	.1	X
6606	Other	25	1 875	Z	X
6650	Motor vehicle body, paint and interior repair	94	5 327	.1	59.0
6651	Body work	17	990	Z	X
6652	Painting	23	2 261	.1	X
6653	Upholstery and interior repair	48	1 471	Z	X
6654	Glass replacement and repair	31	605	Z	X
6800	Other motor vehicle care and maintenance	13 683	3 588 854	91.8	57.6
6801	Carwash	13 683	3 376 626	86.3	X
6802	Oil change and lube	957	138 995	3.6	X
6803	Tire repair services, except retreading	22	1 754	Z	X
6804	Towing or storage	55	3 807	.1	X
6805	Other motor vehicle care services	651	67 672	1.7	X
6850	Commercial and industrial machinery and equipment repair	23	5 370	.1	X
6900	Electronic and precision equipment repair	13	222	Z	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811192	Carwashes—Con.				
7000	Other repair and maintenance	646	39 670	1.0	X
8600	Merchandise sales	1 070	71 229	1.8	58.4
8637	Parts, equipment, and merchandise sales	1 070	71 229	1.8	X
8940	All other receipts	1 964	192 802	4.9	59.0
8981	All other receipts	1 964	192 802	4.9	X
811198	All other automotive repair & maintenance	2 652	1 086 596	100.0	65.2
6600	Motor vehicle mechanical and electrical repair and maintenance	275	27 697	2.5	62.3
6601	Exhaust systems (e.g., mufflers)	147	6 732	.6	X
6602	Transmissions	50	496	Z	X
6603	Diesel engines	34	444	Z	X
6604	Gasoline engines	125	7 762	.7	X
6605	Radiator	54	728	.1	X
6606	Other	84	11 537	1.1	X
6650	Motor vehicle body, paint and interior repair	137	18 193	1.7	63.0
6651	Body work	119	15 390	1.4	X
6652	Painting	60	2 359	.2	X
6653	Upholstery and interior repair	31	365	Z	X
6654	Glass replacement and repair	26	73	Z	X
6800	Other motor vehicle care and maintenance	2 652	909 985	83.7	55.8
6801	Carwash	184	12 116	1.1	X
6802	Oil change and lube	158	6 597	.6	X
6803	Tire repair services, except retreading	1 011	202 452	18.6	X
6804	Towing or storage	52	47 411	4.4	X
6805	Other motor vehicle care services	1 806	641 409	59.0	X
6850	Commercial and industrial machinery and equipment repair	25	3 843	.4	X
6900	Electronic and precision equipment repair	33	2 780	.3	X
7000	Other repair and maintenance	204	33 300	3.1	X
8600	Merchandise sales	373	70 508	6.5	65.2
8637	Parts, equipment, and merchandise sales	373	70 508	6.5	X
8940	All other receipts	271	20 290	1.9	64.3
8981	All other receipts	271	20 290	1.9	X
8112	Electronic & precision equipment repair & maintenance	17 634	14 557 959	100.0	62.5
6600	Motor vehicle mechanical and electrical repair and maintenance	18	411	Z	X
6850	Commercial and industrial machinery and equipment repair	403	141 993	1.0	X
6900	Electronic and precision equipment repair	17 634	11 844 572	81.4	50.3
6901	Computer and data processing equipment repair	6 592	6 219 331	42.7	X
6902	Communications equipment repair	2 329	1 172 392	8.1	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	5 410	1 275 853	8.8	X
6904	Other electronic and precision repair	5 364	3 176 995	21.8	X
6950	Personal and household goods repair	158	12 029	.1	61.5
6951	Home and garden equipment repair	7	1 208	Z	X
6952	Appliance repair	151	10 821	.1	X
7000	Other repair and maintenance	472	124 638	.9	X
8550	Rental and leasing of goods and equipment	1 075	73 177	.5	X
8600	Merchandise sales	5 359	1 861 874	12.8	58.6
8638	Equipment and merchandise sales	5 359	1 861 874	12.8	X
8940	All other receipts	2 152	499 265	3.4	60.6
8982	All other receipts	2 152	499 265	3.4	X
81121	Electronic & precision equipment repair & maintenance	17 634	14 557 959	100.0	62.5
6600	Motor vehicle mechanical and electrical repair and maintenance	18	411	Z	X
6850	Commercial and industrial machinery and equipment repair	403	141 993	1.0	X
6900	Electronic and precision equipment repair	17 634	11 844 572	81.4	50.3
6901	Computer and data processing equipment repair	6 592	6 219 331	42.7	X
6902	Communications equipment repair	2 329	1 172 392	8.1	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	5 410	1 275 853	8.8	X
6904	Other electronic and precision repair	5 364	3 176 995	21.8	X
6950	Personal and household goods repair	158	12 029	.1	61.5
6951	Home and garden equipment repair	7	1 208	Z	X
6952	Appliance repair	151	10 821	.1	X
7000	Other repair and maintenance	472	124 638	.9	X
8550	Rental and leasing of goods and equipment	1 075	73 177	.5	X
8600	Merchandise sales	5 359	1 861 874	12.8	58.6
8638	Equipment and merchandise sales	5 359	1 861 874	12.8	X
8940	All other receipts	2 152	499 265	3.4	60.6
8982	All other receipts	2 152	499 265	3.4	X
811211	Consumer electronics repair & maintenance	5 144	1 533 616	100.0	62.1
6600	Motor vehicle mechanical and electrical repair and maintenance	10	195	Z	X
6850	Commercial and industrial machinery and equipment repair	36	1 732	.1	X
6900	Electronic and precision equipment repair	5 144	1 307 509	85.3	53.5
6901	Computer and data processing equipment repair	268	12 780	.8	X
6902	Communications equipment repair	136	11 949	.8	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	5 144	1 255 585	81.9	X
6904	Other electronic and precision repair	327	27 195	1.8	X
6950	Personal and household goods repair	134	11 782	.8	61.1
6951	Home and garden equipment repair	7	1 208	.1	X
6952	Appliance repair	127	10 574	.7	X
7000	Other repair and maintenance	240	26 232	1.7	X
8550	Rental and leasing of goods and equipment	204	7 013	.5	X
8600	Merchandise sales	1 080	143 965	9.4	56.0
8638	Equipment and merchandise sales	1 080	143 965	9.4	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811211	Consumer electronics repair & maintenance—Con.				
8940	All other receipts	489	35 188	2.3	54.2
8982	All other receipts	489	35 188	2.3	X
811212	Computer & office machine repair & maintenance	7 729	8 502 271	100.0	61.1
6850	Commercial and industrial machinery and equipment repair	102	45 477	.5	X
6900	Electronic and precision equipment repair	7 729	6 928 836	81.5	50.0
6901	Computer and data processing equipment repair	6 209	6 174 804	72.6	X
6902	Communications equipment repair	286	31 412	.4	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	244	15 202	.2	X
6904	Other electronic and precision repair	2 095	707 418	8.3	X
6950	Personal and household goods repair	24	247	Z	60.3
6952	Appliance repair	24	247	Z	X
7000	Other repair and maintenance	70	36 300	.4	X
8550	Rental and leasing of goods and equipment	291	20 969	.2	X
8600	Merchandise sales	2 580	1 175 483	13.8	58.0
8638	Equipment and merchandise sales	2 580	1 175 483	13.8	X
8940	All other receipts	995	294 959	3.5	59.1
8982	All other receipts	995	294 959	3.5	X
811213	Communication equipment repair & maintenance	1 890	1 607 993	100.0	70.8
6850	Commercial and industrial machinery and equipment repair	9	7 437	.5	X
6900	Electronic and precision equipment repair	1 890	1 173 370	73.0	52.9
6901	Computer and data processing equipment repair	54	21 408	1.3	X
6902	Communications equipment repair	1 890	1 128 404	70.2	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	22	5 066	.3	X
6904	Other electronic and precision repair	71	18 491	1.2	X
7000	Other repair and maintenance	79	14 949	.9	X
8550	Rental and leasing of goods and equipment	349	32 860	2.0	X
8600	Merchandise sales	882	299 802	18.6	65.7
8638	Equipment and merchandise sales	882	299 802	18.6	X
8940	All other receipts	388	79 575	4.9	69.9
8982	All other receipts	388	79 575	4.9	X
811219	Other electronic & precision equipment repair & maintenance	2 871	2 914 079	100.0	62.2
6600	Motor vehicle mechanical and electrical repair and maintenance	8	216	Z	X
6850	Commercial and industrial machinery and equipment repair	256	87 347	3.0	X
6900	Electronic and precision equipment repair	2 871	2 434 857	83.6	47.8
6901	Computer and data processing equipment repair	61	10 339	.4	X
6902	Communications equipment repair	17	627	Z	X
6904	Other electronic and precision repair	2 871	2 423 891	83.2	X
7000	Other repair and maintenance	83	47 157	1.6	X
8550	Rental and leasing of goods and equipment	231	12 335	.4	X
8600	Merchandise sales	817	242 624	8.3	58.0
8638	Equipment and merchandise sales	817	242 624	8.3	X
8940	All other receipts	280	89 543	3.1	62.1
8982	All other receipts	280	89 543	3.1	X
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	100.0	70.9
6600	Motor vehicle mechanical and electrical repair and maintenance	659	55 456	.3	X
6650	Motor vehicle body, paint and interior repair	49	4 128	Z	X
6800	Other motor vehicle care and maintenance	314	19 192	.1	X
6850	Commercial and industrial machinery and equipment repair	20 290	14 502 364	82.8	X
6900	Electronic and precision equipment repair	609	90 705	.5	68.0
6901	Computer and data processing equipment repair	374	14 741	.1	X
6902	Communications equipment repair	59	1 990	Z	X
6904	Other electronic and precision repair	206	73 974	.4	X
6950	Personal and household goods repair	1 429	101 296	.6	65.9
6951	Home and garden equipment repair	594	29 345	.2	X
6952	Appliance repair	560	44 001	.3	X
6955	Other personal and household goods repair	330	27 949	.2	X
7000	Other repair and maintenance	1 058	207 949	1.2	X
8550	Rental and leasing of goods and equipment	1 105	164 218	.9	X
8600	Merchandise sales	5 032	2 022 884	11.6	68.5
8638	Equipment and merchandise sales	5 032	2 022 884	11.6	X
8940	All other receipts	1 537	337 986	1.9	63.8
8982	All other receipts	1 537	337 986	1.9	X
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	100.0	70.9
6600	Motor vehicle mechanical and electrical repair and maintenance	659	55 456	.3	X
6650	Motor vehicle body, paint and interior repair	49	4 128	Z	X
6800	Other motor vehicle care and maintenance	314	19 192	.1	X
6850	Commercial and industrial machinery and equipment repair	20 290	14 502 364	82.8	X
6900	Electronic and precision equipment repair	609	90 705	.5	68.0
6901	Computer and data processing equipment repair	374	14 741	.1	X
6902	Communications equipment repair	59	1 990	Z	X
6904	Other electronic and precision repair	206	73 974	.4	X
6950	Personal and household goods repair	1 429	101 296	.6	65.9
6951	Home and garden equipment repair	594	29 345	.2	X
6952	Appliance repair	560	44 001	.3	X
6955	Other personal and household goods repair	330	27 949	.2	X
7000	Other repair and maintenance	1 058	207 949	1.2	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M—Con.				
8550	Rental and leasing of goods and equipment	1 105	164 218	.9	X
8600	Merchandise sales	5 032	2 022 884	11.6	68.5
8638	Equipment and merchandise sales	5 032	2 022 884	11.6	X
8940	All other receipts	1 537	337 986	1.9	63.8
8982	All other receipts	1 537	337 986	1.9	X
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	100.0	70.9
6600	Motor vehicle mechanical and electrical repair and maintenance	659	55 456	.3	X
6650	Motor vehicle body, paint and interior repair	49	4 128	Z	X
6800	Other motor vehicle care and maintenance	314	19 192	.1	X
6850	Commercial and industrial machinery and equipment repair	20 290	14 502 364	82.8	X
6900	Electronic and precision equipment repair	609	90 705	.5	68.0
6901	Computer and data processing equipment repair	374	14 741	.1	X
6902	Communications equipment repair	59	1 990	Z	X
6904	Other electronic and precision repair	206	73 974	.4	X
6950	Personal and household goods repair	1 429	101 296	.6	65.9
6951	Home and garden equipment repair	594	29 345	.2	X
6952	Appliance repair	560	44 001	.3	X
6955	Other personal and household goods repair	330	27 949	.2	X
7000	Other repair and maintenance	1 058	207 949	1.2	X
8550	Rental and leasing of goods and equipment	1 105	164 218	.9	X
8600	Merchandise sales	5 032	2 022 884	11.6	68.5
8638	Equipment and merchandise sales	5 032	2 022 884	11.6	X
8940	All other receipts	1 537	337 986	1.9	63.8
8982	All other receipts	1 537	337 986	1.9	X
8114	Personal & household goods repair & maintenance	33 182	10 889 152	100.0	63.8
6600	Motor vehicle mechanical and electrical repair and maintenance	642	67 543	.6	X
6650	Motor vehicle body, paint and interior repair	573	28 556	.3	X
6800	Other motor vehicle care and maintenance	299	16 183	.1	X
6850	Commercial and industrial machinery and equipment repair	4 488	1 177 731	10.8	X
6900	Electronic and precision equipment repair	2 159	360 120	3.3	63.2
6901	Computer and data processing equipment repair	1 666	47 206	.4	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	1 769	239 930	2.2	X
6904	Other electronic and precision repair	376	72 115	.7	X
6950	Personal and household goods repair	24 678	6 181 199	56.8	56.3
6951	Home and garden equipment repair	6 026	1 237 753	11.4	X
6952	Appliance repair	6 275	2 515 007	23.1	X
6953	Garment alterations and repair	2 481	278 004	2.6	X
6954	Shoe and leather goods repair	2 289	233 694	2.1	X
6955	Other personal and household goods repair	11 885	1 916 739	17.6	X
7000	Other repair and maintenance	5 847	1 603 841	14.7	X
8550	Rental and leasing of goods and equipment	555	35 981	.3	X
8600	Merchandise sales	5 885	772 535	7.1	61.6
8638	Equipment and merchandise sales	5 885	772 535	7.1	X
8940	All other receipts	4 099	645 460	5.9	60.3
8982	All other receipts	4 099	645 460	5.9	X
81141	Home & garden equipment & appliance repair & maintenance	9 790	4 976 328	100.0	66.4
6600	Motor vehicle mechanical and electrical repair and maintenance	58	2 850	.1	X
6800	Other motor vehicle care and maintenance	28	472	Z	X
6850	Commercial and industrial machinery and equipment repair	1 031	163 358	3.3	X
6900	Electronic and precision equipment repair	1 819	289 049	5.8	66.3
6901	Computer and data processing equipment repair	1 654	46 537	.9	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	1 760	239 018	4.8	X
6904	Other electronic and precision repair	56	2 625	.1	X
6950	Personal and household goods repair	9 790	4 021 460	80.8	58.7
6951	Home and garden equipment repair	5 355	1 214 734	24.4	X
6952	Appliance repair	6 186	2 511 146	50.5	X
6955	Other personal and household goods repair	2 073	295 580	5.9	X
7000	Other repair and maintenance	476	81 058	1.6	X
8550	Rental and leasing of goods and equipment	186	6 063	.1	X
8600	Merchandise sales	2 668	349 700	7.0	64.8
8638	Equipment and merchandise sales	2 668	349 700	7.0	X
8940	All other receipts	684	62 316	1.3	66.0
8982	All other receipts	684	62 316	1.3	X
811411	Home & garden equipment repair & maintenance	3 611	1 001 515	100.0	62.0
6600	Motor vehicle mechanical and electrical repair and maintenance	58	2 850	.3	X
6800	Other motor vehicle care and maintenance	28	472	Z	X
6850	Commercial and industrial machinery and equipment repair	511	56 631	5.7	X
6950	Personal and household goods repair	3 611	688 741	68.8	43.1
6951	Home and garden equipment repair	3 611	659 567	65.9	X
6952	Appliance repair	228	20 857	2.1	X
6955	Other personal and household goods repair	87	8 317	.8	X
7000	Other repair and maintenance	256	23 668	2.4	X
8550	Rental and leasing of goods and equipment	157	4 822	.5	X
8600	Merchandise sales	1 677	189 815	19.0	59.4
8638	Equipment and merchandise sales	1 677	189 815	19.0	X
8940	All other receipts	444	33 647	3.4	62.0
8982	All other receipts	444	33 647	3.4	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811412	Appliance repair & maintenance	6 179	3 974 813	100.0	67.5
6850	Commercial and industrial machinery and equipment repair	520	106 727	2.7	X
6900	Electronic and precision equipment repair	1 816	288 180	7.3	67.5
6901	Computer and data processing equipment repair	1 654	46 537	1.2	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	1 760	239 018	6.0	X
6904	Other electronic and precision repair	56	2 625	.1	X
6950	Personal and household goods repair	6 179	3 332 719	83.8	62.7
6951	Home and garden equipment repair	1 744	555 167	14.0	X
6952	Appliance repair	5 958	2 490 289	62.7	X
6955	Other personal and household goods repair	1 986	287 263	7.2	X
7000	Other repair and maintenance	220	57 390	1.4	X
8550	Rental and leasing of goods and equipment	29	1 241	Z	X
8600	Merchandise sales	991	159 885	4.0	67.0
8638	Equipment and merchandise sales	991	159 885	4.0	X
8940	All other receipts	240	28 669	.7	66.4
8982	All other receipts	240	28 669	.7	X
81142	Reupholstery & furniture repair	6 598	1 193 414	100.0	63.0
6600	Motor vehicle mechanical and electrical repair and maintenance	24	900	.1	X
6650	Motor vehicle body, paint and interior repair	409	13 974	1.2	X
6800	Other motor vehicle care and maintenance	23	373	Z	X
6850	Commercial and industrial machinery and equipment repair	105	9 831	.8	X
6950	Personal and household goods repair	6 598	1 062 132	89.0	51.4
6951	Home and garden equipment repair	42	3 984	.3	X
6952	Appliance repair	29	613	.1	X
6953	Garment alterations and repair	19	217	Z	X
6954	Shoe and leather goods repair	27	181	Z	X
6955	Other personal and household goods repair	6 598	1 057 137	88.6	X
7000	Other repair and maintenance	238	17 604	1.5	X
8550	Rental and leasing of goods and equipment	20	1 135	.1	X
8600	Merchandise sales	300	27 284	2.3	56.7
8638	Equipment and merchandise sales	300	27 284	2.3	X
8940	All other receipts	988	60 181	5.0	63.0
8982	All other receipts	988	60 181	5.0	X
811420	Reupholstery & furniture repair	6 598	1 193 414	100.0	63.0
6600	Motor vehicle mechanical and electrical repair and maintenance	24	900	.1	X
6650	Motor vehicle body, paint and interior repair	409	13 974	1.2	X
6800	Other motor vehicle care and maintenance	23	373	Z	X
6850	Commercial and industrial machinery and equipment repair	105	9 831	.8	X
6950	Personal and household goods repair	6 598	1 062 132	89.0	51.4
6951	Home and garden equipment repair	42	3 984	.3	X
6952	Appliance repair	29	613	.1	X
6953	Garment alterations and repair	19	217	Z	X
6954	Shoe and leather goods repair	27	181	Z	X
6955	Other personal and household goods repair	6 598	1 057 137	88.6	X
7000	Other repair and maintenance	238	17 604	1.5	X
8550	Rental and leasing of goods and equipment	20	1 135	.1	X
8600	Merchandise sales	300	27 284	2.3	56.7
8638	Equipment and merchandise sales	300	27 284	2.3	X
8940	All other receipts	988	60 181	5.0	63.0
8982	All other receipts	988	60 181	5.0	X
81143	Footwear & leather goods repair	2 153	261 363	100.0	65.6
6950	Personal and household goods repair	2 153	234 079	89.6	62.6
6953	Garment alterations and repair	54	1 575	.6	X
6954	Shoe and leather goods repair	2 153	231 692	88.6	X
6955	Other personal and household goods repair	38	812	.3	X
7000	Other repair and maintenance	50	1 742	.7	X
8550	Rental and leasing of goods and equipment	15	503	.2	X
8600	Merchandise sales	293	15 033	5.8	61.2
8638	Equipment and merchandise sales	293	15 033	5.8	X
8940	All other receipts	316	10 005	3.8	65.1
8982	All other receipts	316	10 005	3.8	X
811430	Footwear & leather goods repair	2 153	261 363	100.0	65.6
6950	Personal and household goods repair	2 153	234 079	89.6	62.6
6953	Garment alterations and repair	54	1 575	.6	X
6954	Shoe and leather goods repair	2 153	231 692	88.6	X
6955	Other personal and household goods repair	38	812	.3	X
7000	Other repair and maintenance	50	1 742	.7	X
8550	Rental and leasing of goods and equipment	15	503	.2	X
8600	Merchandise sales	293	15 033	5.8	61.2
8638	Equipment and merchandise sales	293	15 033	5.8	X
8940	All other receipts	316	10 005	3.8	65.1
8982	All other receipts	316	10 005	3.8	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81149	Other personal & household goods repair & maintenance	14 641	4 458 047	100.0	61.0
6600	Motor vehicle mechanical and electrical repair and maintenance	560	63 793	1.4	X
6650	Motor vehicle body, paint and interior repair	164	14 582	.3	X
6800	Other motor vehicle care and maintenance	248	15 338	.3	X
6850	Commercial and industrial machinery and equipment repair	3 352	1 004 542	22.5	X
6900	Electronic and precision equipment repair	340	71 071	1.6	48.8
6901	Computer and data processing equipment repair	12	669	Z	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	9	912	Z	X
6904	Other electronic and precision repair	320	69 490	1.6	X
6950	Personal and household goods repair	6 137	863 528	19.4	56.2
6951	Home and garden equipment repair	630	19 035	.4	X
6952	Appliance repair	61	3 248	.1	X
6953	Garment alterations and repair	2 407	276 212	6.2	X
6954	Shoe and leather goods repair	109	1 821	Z	X
6955	Other personal and household goods repair	3 176	563 210	12.6	X
7000	Other repair and maintenance	5 083	1 503 437	33.7	X
8550	Rental and leasing of goods and equipment	334	28 280	.6	X
8600	Merchandise sales	2 624	380 518	8.5	58.7
8638	Equipment and merchandise sales	2 624	380 518	8.5	X
8940	All other receipts	2 111	512 958	11.5	56.1
8982	All other receipts	2 111	512 958	11.5	X
811490	Other personal & household goods repair & maintenance	14 641	4 458 047	100.0	61.0
6600	Motor vehicle mechanical and electrical repair and maintenance	560	63 793	1.4	X
6650	Motor vehicle body, paint and interior repair	164	14 582	.3	X
6800	Other motor vehicle care and maintenance	248	15 338	.3	X
6850	Commercial and industrial machinery and equipment repair	3 352	1 004 542	22.5	X
6900	Electronic and precision equipment repair	340	71 071	1.6	48.8
6901	Computer and data processing equipment repair	12	669	Z	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	9	912	Z	X
6904	Other electronic and precision repair	320	69 490	1.6	X
6950	Personal and household goods repair	6 137	863 528	19.4	56.2
6951	Home and garden equipment repair	630	19 035	.4	X
6952	Appliance repair	61	3 248	.1	X
6953	Garment alterations and repair	2 407	276 212	6.2	X
6954	Shoe and leather goods repair	109	1 821	Z	X
6955	Other personal and household goods repair	3 176	563 210	12.6	X
7000	Other repair and maintenance	5 083	1 503 437	33.7	X
8550	Rental and leasing of goods and equipment	334	28 280	.6	X
8600	Merchandise sales	2 624	380 518	8.5	58.7
8638	Equipment and merchandise sales	2 624	380 518	8.5	X
8940	All other receipts	2 111	512 958	11.5	56.1
8982	All other receipts	2 111	512 958	11.5	X
8114901	Watch, clock, & jewelry repair	1 716	345 774	100.0	63.3
6950	Personal and household goods repair	1 716	279 396	80.8	55.6
6955	Other personal and household goods repair	1 716	279 396	80.8	X
7000	Other repair and maintenance	11	2 001	.6	X
8600	Merchandise sales	542	41 203	11.9	63.1
8638	Equipment and merchandise sales	542	41 203	11.9	X
8940	All other receipts	193	23 174	6.7	62.8
8982	All other receipts	193	23 174	6.7	X
8114902	Boat repair	1 739	821 273	100.0	61.1
6600	Motor vehicle mechanical and electrical repair and maintenance	41	12 815	1.6	X
6650	Motor vehicle body, paint and interior repair	15	3 027	.4	X
6800	Other motor vehicle care and maintenance	7	1 926	.2	X
6850	Commercial and industrial machinery and equipment repair	46	20 675	2.5	X
6900	Electronic and precision equipment repair	26	5 774	.7	61.1
6901	Computer and data processing equipment repair	12	669	.1	X
6904	Other electronic and precision repair	14	5 105	.6	X
6950	Personal and household goods repair	453	99 004	12.1	50.4
6951	Home and garden equipment repair	8	14	Z	X
6955	Other personal and household goods repair	453	98 990	12.1	X
7000	Other repair and maintenance	1 149	606 726	73.9	X
8550	Rental and leasing of goods and equipment	37	849	.1	X
8600	Merchandise sales	475	47 640	5.8	58.3
8638	Equipment and merchandise sales	475	47 640	5.8	X
8940	All other receipts	236	22 837	2.8	56.0
8982	All other receipts	236	22 837	2.8	X
8114903	Welding repair	4 840	1 640 808	100.0	61.2
6600	Motor vehicle mechanical and electrical repair and maintenance	255	15 137	.9	X
6650	Motor vehicle body, paint and interior repair	80	4 064	.2	X
6800	Other motor vehicle care and maintenance	156	5 510	.3	X
6850	Commercial and industrial machinery and equipment repair	2 983	835 965	50.9	X
6900	Electronic and precision equipment repair	15	8 841	.5	12.5
6904	Other electronic and precision repair	15	8 841	.5	X
6950	Personal and household goods repair	698	37 525	2.3	58.8
6951	Home and garden equipment repair	591	16 369	1.0	X
6952	Appliance repair	8	128	Z	X
6953	Garment alterations and repair	7	1 481	.1	X
6955	Other personal and household goods repair	219	19 545	1.2	X
7000	Other repair and maintenance	1 902	407 301	24.8	X
8550	Rental and leasing of goods and equipment	158	21 143	1.3	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
8114903	Welding repair—Con.				
8600	Merchandise sales	563	137 516	8.4	59.9
8638	Equipment and merchandise sales	563	137 516	8.4	X
8940	All other receipts	944	167 806	10.2	55.9
8982	All other receipts	944	167 806	10.2	X
8114904	Garment repair & alteration services	2 400	287 921	100.0	60.8
6950	Personal and household goods repair	2 400	276 552	96.1	57.5
6953	Garment alterations and repair	2 400	274 731	95.4	X
6954	Shoe and leather goods repair	109	1 821	.6	X
8600	Merchandise sales	140	2 892	1.0	14.2
8638	Equipment and merchandise sales	140	2 892	1.0	X
8940	All other receipts	241	8 477	2.9	30.6
8982	All other receipts	241	8 477	2.9	X
8114909	All other repair & related services	3 946	1 362 271	100.0	60.0
6600	Motor vehicle mechanical and electrical repair and maintenance	264	35 841	2.6	X
6650	Motor vehicle body, paint and interior repair	69	7 491	.6	X
6800	Other motor vehicle care and maintenance	85	7 902	.6	X
6850	Commercial and industrial machinery and equipment repair	323	147 902	10.9	X
6900	Electronic and precision equipment repair	299	56 456	4.1	55.4
6903	Consumer electronics repair (e.g., radio, television, VCR)	9	912	.1	X
6904	Other electronic and precision repair	291	55 544	4.1	X
6950	Personal and household goods repair	870	171 051	12.6	57.6
6951	Home and garden equipment repair	32	2 652	.2	X
6952	Appliance repair	53	3 120	.2	X
6955	Other personal and household goods repair	788	165 279	12.1	X
7000	Other repair and maintenance	2 021	487 409	35.8	X
8550	Rental and leasing of goods and equipment	139	6 288	.5	X
8600	Merchandise sales	904	151 267	11.1	58.7
8638	Equipment and merchandise sales	904	151 267	11.1	X
8940	All other receipts	497	290 664	21.3	56.7
8982	All other receipts	497	290 664	21.3	X
812	Personal & laundry services	185 484	57 879 444	100.0	75.4
1450	Photography services	7 099	5 380 354	9.3	X
2150	Tax preparation, bookkeeping, billing, and payroll services	535	4 059	Z	X
3600	Rug, carpet, and upholstery cleaning	644	23 138	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	236	11 853	Z	X
6050	Coin-operated laundry and drycleaning operations receipts	14 472	1 630 385	2.8	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	617	984 016	1.7	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	29 085	5 035 901	8.7	X
6200	Laundry work (except coin-operated, industrial and linen supply)	20 841	2 032 043	3.5	X
6250	Linen supply: Cleaning and rental	2 978	2 718 898	4.7	X
6300	Industrial laundry supply: Cleaning and rental	2 815	4 578 548	7.9	X
6350	Cleaning and rental of diapers	182	33 028	.1	X
6400	Hairdressing and other body and appearance care receipts	95 811	13 602 684	23.5	X
6450	Funeral and cemetery services	23 015	12 440 169	21.5	X
6500	Automobile parking services	10 388	5 151 397	8.9	X
6950	Personal and household goods repair	9 843	134 524	.2	X
8550	Rental and leasing of goods and equipment	240	5 923	Z	X
8600	Merchandise sales	29 383	1 100 696	1.9	X
8940	All other receipts	14 540	3 011 826	5.2	X
8121	Personal care services	95 708	14 241 112	100.0	73.4
2150	Tax preparation, bookkeeping, billing, and payroll services	226	470	Z	71.8
2151	Tax return preparation services	226	470	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	135	8 257	.1	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	12	5	Z	X
6200	Laundry work (except coin-operated, industrial and linen supply)	20	147	Z	X
6400	Hairdressing and other body and appearance care receipts	95 708	13 602 136	95.5	70.6
6401	Rents received from leased stations and booths	15 343	470 152	3.3	X
6402	Hair service	75 889	9 800 718	68.8	X
6403	Nail service	22 388	762 260	5.4	X
6404	Fees from diet and weight reducing programs	3 419	498 605	3.5	X
6405	Food supplements and other merchandise	3 335	567 325	4.0	X
6406	All other	25 859	1 503 076	10.6	X
8550	Rental and leasing of goods and equipment	33	293	Z	X
8600	Merchandise sales	23 571	574 599	4.0	73.0
8636	Sales of merchandise	23 571	574 599	4.0	X
8940	All other receipts	2 046	55 204	.4	62.1
8979	All other receipts	2 046	55 204	.4	X
81211	Hair, nail, & skin care services	83 991	12 056 731	100.0	74.2
2150	Tax preparation, bookkeeping, billing, and payroll services	199	448	Z	72.5
2151	Tax return preparation services	199	448	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	115	7 525	.1	X
6200	Laundry work (except coin-operated, industrial and linen supply)	20	147	Z	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81211	Hair, nail, & skin care services—Con.				
6400	Hairdressing and other body and appearance care receipts	83 991	11 489 245	95.3	72.6
6401	Rents received from leased stations and booths	14 850	451 832	3.7	X
6402	Hair service	75 550	9 783 848	81.1	X
6403	Nail service	22 121	756 520	6.3	X
6404	Fees from diet and weight reducing programs	56	1 448	Z	X
6405	Food supplements and other merchandise	958	20 688	.2	X
6406	All other	17 442	474 909	3.9	X
8550	Rental and leasing of goods and equipment	21	257	Z	X
8600	Merchandise sales	20 657	515 624	4.3	73.8
8636	Sales of merchandise	20 657	515 624	4.3	X
8940	All other receipts	1 695	43 484	.4	61.5
8979	All other receipts	1 695	43 484	.4	X
812111	Barber shops	4 242	428 045	100.0	69.0
2150	Tax preparation, bookkeeping, billing, and payroll services	12	13	Z	69.0
2151	Tax return preparation services	12	13	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	10	407	.1	X
6200	Laundry work (except coin-operated, industrial and linen supply)	9	62	Z	X
6400	Hairdressing and other body and appearance care receipts	4 242	422 657	98.7	68.1
6401	Rents received from leased stations and booths	749	29 051	6.8	X
6402	Hair service	3 907	386 318	90.3	X
6403	Nail service	104	1 813	.4	X
6404	Fees from diet and weight reducing programs	49	777	.2	X
6405	Food supplements and other merchandise	260	4 698	1.1	X
6406	All other				
8600	Merchandise sales	353	4 173	1.0	69.0
8636	Sales of merchandise	353	4 173	1.0	X
8940	All other receipts	46	733	.2	67.1
8979	All other receipts	46	733	.2	X
812112	Beauty shops	74 493	11 209 313	100.0	74.9
2150	Tax preparation, bookkeeping, billing, and payroll services	156	415	Z	73.1
2151	Tax return preparation services	156	415	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	83	3 405	Z	X
6200	Laundry work (except coin-operated, industrial and linen supply)	11	85	Z	X
6400	Hairdressing and other body and appearance care receipts	74 493	10 657 828	95.1	73.3
6401	Rents received from leased stations and booths	13 731	416 114	3.7	X
6402	Hair service	71 432	9 389 077	83.8	X
6403	Nail service	16 809	373 287	3.3	X
6404	Fees from diet and weight reducing programs	56	1 428	Z	X
6405	Food supplements and other merchandise	898	19 740	.2	X
6406	All other	16 875	458 182	4.1	X
8550	Rental and leasing of goods and equipment	9	213	Z	X
8600	Merchandise sales	19 869	508 024	4.5	74.5
8636	Sales of merchandise	19 869	508 024	4.5	X
8940	All other receipts	1 526	39 343	.4	61.7
8979	All other receipts	1 526	39 343	.4	X
812113	Nail salons	5 256	419 373	100.0	60.3
2150	Tax preparation, bookkeeping, billing, and payroll services	31	20	Z	60.3
2151	Tax return preparation services	31	20	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	22	3 713	.9	X
6400	Hairdressing and other body and appearance care receipts	5 256	408 760	97.5	58.8
6401	Rents received from leased stations and booths	370	6 667	1.6	X
6402	Hair service	211	8 453	2.0	X
6403	Nail service	5 208	381 420	91.0	X
6405	Food supplements and other merchandise	11	171	Z	X
6406	All other	307	12 029	2.9	X
8550	Rental and leasing of goods and equipment	12	44	Z	X
8600	Merchandise sales	435	3 427	.8	60.3
8636	Sales of merchandise	435	3 427	.8	X
8940	All other receipts	123	3 408	.8	60.3
8979	All other receipts	123	3 408	.8	X
81219	Other personal care services	11 717	2 184 381	100.0	69.0
2150	Tax preparation, bookkeeping, billing, and payroll services	27	22	Z	69.0
2151	Tax return preparation services	27	22	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	20	732	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	12	5	Z	X
6400	Hairdressing and other body and appearance care receipts	11 717	2 112 891	96.7	59.4
6401	Rents received from leased stations and booths	493	18 320	.8	X
6402	Hair service	339	16 870	.8	X
6403	Nail service	267	5 740	.3	X
6404	Fees from diet and weight reducing programs	3 363	497 157	22.8	X
6405	Food supplements and other merchandise	2 377	546 637	25.0	X
6406	All other	8 417	1 028 167	47.1	X
8550	Rental and leasing of goods and equipment	12	36	Z	X
8600	Merchandise sales	2 914	58 975	2.7	67.7
8636	Sales of merchandise	2 914	58 975	2.7	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81219	Other personal care services—Con.				
8940	All other receipts	351	11 720	.5	68.0
8979	All other receipts	351	11 720	.5	X
812191	Diet & weight reducing services	3 378	1 044 819	100.0	77.1
6400	Hairdressing and other body and appearance care receipts	3 378	1 044 047	99.9	75.2
6404	Fees from diet and weight reducing programs	3 351	497 020	47.6	X
6405	Food supplements and other merchandise	2 205	544 342	52.1	X
6406	All other	78	2 685	.3	X
8600	Merchandise sales	25	206	Z	47.8
8636	Sales of merchandise	25	206	Z	X
8940	All other receipts	16	566	.1	72.7
8979	All other receipts	16	566	.1	X
812199	Other personal care services	8 339	1 139 562	100.0	61.6
2150	Tax preparation, bookkeeping, billing, and payroll services	27	22	Z	61.6
2151	Tax return preparation services	27	22	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	20	732	.1	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	12	5	Z	X
6400	Hairdressing and other body and appearance care receipts	8 339	1 068 844	93.8	44.9
6401	Rents received from leased stations and booths	493	18 320	1.6	X
6402	Hair service	339	16 870	1.5	X
6403	Nail service	267	5 740	.5	X
6404	Fees from diet and weight reducing programs	12	137	Z	X
6405	Food supplements and other merchandise	172	2 295	.2	X
6406	All other	8 339	1 025 482	90.0	X
8550	Rental and leasing of goods and equipment	12	36	Z	X
8600	Merchandise sales	2 889	58 769	5.2	60.6
8636	Sales of merchandise	2 889	58 769	5.2	X
8940	All other receipts	335	11 154	1.0	61.6
8979	All other receipts	335	11 154	1.0	X
8122	Death care services	23 015	12 620 644	100.0	74.6
2150	Tax preparation, bookkeeping, billing, and payroll services	271	1 478	Z	73.2
2151	Tax return preparation services	271	1 478	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	67	482	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	6	38	Z	X
6400	Hairdressing and other body and appearance care receipts	84	240	Z	74.6
6402	Hair service	78	185	Z	X
6406	All other	8	55	Z	X
6450	Funeral and cemetery services	23 015	12 440 169	98.6	65.8
6451	Repayments of cash advances	12 100	812 942	6.4	X
6452	Fees from funeral services	19 348	5 652 280	44.8	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	16 154	3 635 648	28.8	X
6454	All other (e.g., sales of burial plots)	10 712	2 339 299	18.5	X
6500	Automobile parking services	30	2 455	Z	X
6950	Personal and household goods repair	18	798	Z	74.6
6953	Garment alterations and repair	18	798	Z	X
8550	Rental and leasing of goods and equipment	144	3 048	Z	X
8600	Merchandise sales	446	59 278	.5	72.7
8636	Sales of merchandise	446	59 278	.5	X
8940	All other receipts	2 355	112 658	.9	74.2
8979	All other receipts	2 355	112 658	.9	X
81221	Funeral homes & funeral services	16 338	9 632 766	100.0	76.3
2150	Tax preparation, bookkeeping, billing, and payroll services	242	1 440	Z	74.9
2151	Tax return preparation services	242	1 440	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	67	482	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	6	38	Z	X
6400	Hairdressing and other body and appearance care receipts	84	240	Z	76.3
6402	Hair service	78	185	Z	X
6406	All other	8	55	Z	X
6450	Funeral and cemetery services	16 338	9 594 081	99.6	65.8
6451	Repayments of cash advances	11 877	800 336	8.3	X
6452	Fees from funeral services	15 854	5 238 362	54.4	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	14 180	3 198 250	33.2	X
6454	All other (e.g., sales of burial plots)	4 151	357 133	3.7	X
6500	Automobile parking services	30	2 455	Z	X
6950	Personal and household goods repair	18	798	Z	76.3
6953	Garment alterations and repair	18	798	Z	X
8550	Rental and leasing of goods and equipment	144	3 048	Z	X
8600	Merchandise sales	71	8 500	.1	68.8
8636	Sales of merchandise	71	8 500	.1	X
8940	All other receipts	427	21 684	.2	75.7
8979	All other receipts	427	21 684	.2	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812210	Funeral homes & funeral services	16 338	9 632 766	100.0	76.3
2150	Tax preparation, bookkeeping, billing, and payroll services	242	1 440	Z	74.9
2151	Tax return preparation services	242	1 440	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	67	482	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	6	38	Z	X
6400	Hairdressing and other body and appearance care receipts	84	240	Z	76.3
6402	Hair service	78	185	Z	X
6406	All other	8	55	Z	X
6450	Funeral and cemetery services	16 338	9 594 081	99.6	65.8
6451	Repayments of cash advances	11 877	800 336	8.3	X
6452	Fees from funeral services	15 854	5 238 362	54.4	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	14 180	3 198 250	33.2	X
6454	All other (e.g., sales of burial plots)	4 151	357 133	3.7	X
6500	Automobile parking services	30	2 455	Z	X
6950	Personal and household goods repair	18	798	Z	76.3
6953	Garment alterations and repair	18	798	Z	X
8550	Rental and leasing of goods and equipment	144	3 048	Z	X
8600	Merchandise sales	71	8 500	.1	68.8
8636	Sales of merchandise	71	8 500	.1	X
8940	All other receipts	427	21 684	.2	75.7
8979	All other receipts	427	21 684	.2	X
8122101	Funeral homes	16 031	9 503 010	100.0	76.3
2150	Tax preparation, bookkeeping, billing, and payroll services	242	1 440	Z	74.9
2151	Tax return preparation services	242	1 440	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	67	482	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	6	38	Z	X
6400	Hairdressing and other body and appearance care receipts	84	240	Z	76.3
6402	Hair service	78	185	Z	X
6406	All other	8	55	Z	X
6450	Funeral and cemetery services	16 031	9 467 186	99.6	65.6
6451	Repayments of cash advances	11 836	796 881	8.4	X
6452	Fees from funeral services	15 730	5 218 106	54.9	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	14 116	3 187 772	33.5	X
6454	All other (e.g., sales of burial plots)	3 957	264 427	2.8	X
6500	Automobile parking services	30	2 455	Z	X
6950	Personal and household goods repair	18	798	Z	76.3
6953	Garment alterations and repair	18	798	Z	X
8550	Rental and leasing of goods and equipment	144	3 048	Z	X
8600	Merchandise sales	60	8 103	.1	67.6
8636	Sales of merchandise	60	8 103	.1	X
8940	All other receipts	391	19 220	.2	75.7
8979	All other receipts	391	19 220	.2	X
8122102	Other funeral services	307	129 756	100.0	78.5
6450	Funeral and cemetery services	307	126 895	97.8	76.9
6451	Repayments of cash advances	41	3 455	2.7	X
6452	Fees from funeral services	124	20 256	15.6	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	64	10 478	8.1	X
6454	All other (e.g., sales of burial plots)	194	92 706	71.4	X
8600	Merchandise sales	11	397	.3	78.5
8636	Sales of merchandise	11	397	.3	X
8940	All other receipts	36	2 464	1.9	78.5
8979	All other receipts	36	2 464	1.9	X
81222	Cemeteries & crematories	6 677	2 987 878	100.0	68.8
2150	Tax preparation, bookkeeping, billing, and payroll services	29	38	Z	68.8
2151	Tax return preparation services	29	38	Z	X
6450	Funeral and cemetery services	6 677	2 846 088	95.3	66.1
6451	Repayments of cash advances	224	12 606	.4	X
6452	Fees from funeral services	3 494	413 918	13.9	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	1 974	437 398	14.6	X
6454	All other (e.g., sales of burial plots)	6 561	1 982 166	66.3	X
8600	Merchandise sales	375	50 778	1.7	68.8
8636	Sales of merchandise	375	50 778	1.7	X
8940	All other receipts	1 928	90 974	3.0	68.7
8979	All other receipts	1 928	90 974	3.0	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812220	Cemeteries & crematories	6 677	2 987 878	100.0	68.8
2150	Tax preparation, bookkeeping, billing, and payroll services	29	38	Z	68.8
2151	Tax return preparation services	29	38	Z	X
6450	Funeral and cemetery services	6 677	2 846 088	95.3	66.1
6451	Repayments of cash advances	224	12 606	.4	X
6452	Fees from funeral services	3 494	413 918	13.9	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	1 974	437 398	14.6	X
6454	All other (e.g., sales of burial plots)	6 561	1 982 166	66.3	X
8600	Merchandise sales	375	50 778	1.7	68.8
8636	Sales of merchandise	375	50 778	1.7	X
8940	All other receipts	1 928	90 974	3.0	68.7
8979	All other receipts	1 928	90 974	3.0	X
8123	Drycleaning & laundry services	44 782	17 913 065	100.0	78.6
3600	Rug, carpet, and upholstery cleaning	644	23 138	.1	77.7
3601	In plant	509	13 104	.1	X
3602	On customers' premises	181	10 034	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	14 472	1 630 385	9.1	75.6
6051	Washer receipts	13 122	887 479	5.0	X
6052	Dryer receipts	11 616	459 957	2.6	X
6053	Drycleaning machine receipts	2 568	282 940	1.6	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	617	984 016	5.5	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	28 993	5 033 966	28.1	75.7
6151	For direct consumers (including commercial drycleaning)	28 256	4 836 593	27.0	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 863	197 355	1.1	X
6200	Laundry work (except coin-operated, industrial and linen supply)	20 821	2 031 896	11.3	75.0
6201	For direct consumers (including commercial laundry work)	20 269	1 896 303	10.6	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 086	135 593	.8	X
6250	Linen supply: Cleaning and rental	2 978	2 718 898	15.2	77.5
6251	Linen supply garments (gowns, coats, aprons, etc.)	1 883	586 416	3.3	X
6252	Linen supply flatwork and full dry linens	2 179	2 132 482	11.9	X
6300	Industrial laundry supply: Cleaning and rental	2 815	4 578 548	25.6	76.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	2 243	3 094 354	17.3	X
6302	Industrial clean room garments	253	83 290	.5	X
6303	Industrial wiping cloths	1 515	431 827	2.4	X
6304	Industrial and commercial mats (launderable or unlaunderable)	2 035	731 892	4.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	1 677	237 180	1.3	X
6350	Cleaning and rental of diapers	182	33 028	.2	X
6950	Personal and household goods repair	9 752	133 517	.7	77.8
6953	Garment alterations and repair	9 476	121 611	.7	X
6954	Shoe and leather goods repair	1 527	11 905	.1	X
8600	Merchandise sales	3 446	226 435	1.3	77.9
8635	Sales of disposables and other merchandise	3 446	226 435	1.3	X
8940	All other receipts	5 374	519 236	2.9	77.2
8978	All other receipts	5 374	519 236	2.9	X
81231	Coin-operated laundries & drycleaners	13 883	2 873 362	100.0	79.8
3600	Rug, carpet, and upholstery cleaning	64	1 730	.1	76.9
3601	In plant	44	276	Z	X
3602	On customers' premises	23	1 454	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	13 440	1 557 521	54.2	76.6
6051	Washer receipts	12 153	845 340	29.4	X
6052	Dryer receipts	10 825	439 392	15.3	X
6053	Drycleaning machine receipts	2 433	272 789	9.5	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	588	982 719	34.2	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	2 269	149 684	5.2	78.4
6151	For direct consumers (including commercial drycleaning)	1 899	140 476	4.9	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	424	9 190	.3	X
6200	Laundry work (except coin-operated, industrial and linen supply)	2 640	81 547	2.8	78.4
6201	For direct consumers (including commercial laundry work)	2 538	78 247	2.7	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	156	3 300	.1	X
6250	Linen supply: Cleaning and rental	49	2 788	.1	79.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	33	1 377	Z	X
6252	Linen supply flatwork and full dry linens	27	1 411	Z	X
6300	Industrial laundry supply: Cleaning and rental	78	2 095	.1	70.7
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	33	754	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	15	266	Z	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	40	1 041	Z	X
6350	Cleaning and rental of diapers	7	33	Z	X
6950	Personal and household goods repair	898	7 698	.3	73.3
6953	Garment alterations and repair	789	6 895	.2	X
6954	Shoe and leather goods repair	191	803	Z	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81231	Coin-operated laundries & drycleaners—Con.				
8600	Merchandise sales	2 011	33 671	1.2	79.3
8635	Sales of disposables and other merchandise	2 011	33 671	1.2	X
8940	All other receipts	2 178	53 876	1.9	74.0
8978	All other receipts	2 178	53 876	1.9	X
812310	Coin-operated laundries & drycleaners	13 883	2 873 362	100.0	79.8
3600	Rug, carpet, and upholstery cleaning	64	1 730	.1	76.9
3601	In plant	44	276	Z	X
3602	On customers' premises	23	1 454	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	13 440	1 557 521	54.2	76.6
6051	Washer receipts	12 153	845 340	29.4	X
6052	Dryer receipts	10 825	439 392	15.3	X
6053	Drycleaning machine receipts	2 433	272 789	9.5	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	588	982 719	34.2	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	2 269	149 684	5.2	78.4
6151	For direct consumers (including commercial drycleaning)	1 899	140 476	4.9	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	424	9 190	.3	X
6200	Laundry work (except coin-operated, industrial and linen supply)	2 640	81 547	2.8	78.4
6201	For direct consumers (including commercial laundry work)	2 538	78 247	2.7	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	156	3 300	.1	X
6250	Linen supply: Cleaning and rental	49	2 788	.1	79.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	33	1 377	Z	X
6252	Linen supply flatwork and full dry linens	27	1 411	Z	X
6300	Industrial laundry supply: Cleaning and rental	78	2 095	.1	70.7
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	33	754	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	15	266	Z	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	40	1 041	Z	X
6350	Cleaning and rental of diapers	7	33	Z	X
6950	Personal and household goods repair	898	7 698	.3	73.3
6953	Garment alterations and repair	789	6 895	.2	X
6954	Shoe and leather goods repair	191	803	Z	X
8600	Merchandise sales	2 011	33 671	1.2	79.3
8635	Sales of disposables and other merchandise	2 011	33 671	1.2	X
8940	All other receipts	2 178	53 876	1.9	74.0
8978	All other receipts	2 178	53 876	1.9	X
8123101	Coin-operated laundry routes	479	1 009 716	100.0	90.0
6050	Coin-operated laundry and drycleaning operations receipts	36	2 798	.3	90.0
6051	Washer receipts	31	1 481	.1	X
6052	Dryer receipts	30	1 313	.1	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	479	977 331	96.8	X
6250	Linen supply: Cleaning and rental	8	1 739	.2	90.0
6251	Linen supply garments (gowns, coats, aprons, etc.)	8	748	.1	X
6252	Linen supply flatwork and full dry linens	7	991	.1	X
8600	Merchandise sales	80	14 866	1.5	90.0
8635	Sales of disposables and other merchandise	80	14 866	1.5	X
8940	All other receipts	106	12 964	1.3	78.5
8978	All other receipts	106	12 964	1.3	X
8123102	Coin-operated laundries & drycleaning stores	13 404	1 863 646	100.0	74.3
3600	Rug, carpet, and upholstery cleaning	64	1 730	.1	71.6
3601	In plant	44	276	Z	X
3602	On customers' premises	23	1 454	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	13 404	1 554 723	83.4	71.2
6051	Washer receipts	12 122	843 859	45.3	X
6052	Dryer receipts	10 795	438 079	23.5	X
6053	Drycleaning machine receipts	2 428	272 785	14.6	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	109	5 388	.3	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	2 265	149 666	8.0	73.1
6151	For direct consumers (including commercial drycleaning)	1 899	140 476	7.5	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	424	9 190	.5	X
6200	Laundry work (except coin-operated, industrial and linen supply)	2 640	81 547	4.4	72.9
6201	For direct consumers (including commercial laundry work)	2 538	78 247	4.2	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	156	3 300	.2	X
6250	Linen supply: Cleaning and rental	41	1 049	.1	74.3
6251	Linen supply garments (gowns, coats, aprons, etc.)	25	629	Z	X
6252	Linen supply flatwork and full dry linens	20	420	Z	X
6300	Industrial laundry supply: Cleaning and rental	78	2 095	.1	65.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	33	754	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	15	266	Z	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	40	1 041	.1	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
8123102	Coin-operated laundries & drycleaning stores—Con.				
6350	Cleaning and rental of diapers	7	33	Z	X
6950	Personal and household goods repair	898	7 698	.4	68.2
6953	Garment alterations and repair	789	6 895	.4	X
6954	Shoe and leather goods repair	191	803	Z	X
8600	Merchandise sales	1 931	18 805	1.0	73.5
8635	Sales of disposables and other merchandise	1 931	18 805	1.0	X
8940	All other receipts	2 072	40 912	2.2	72.1
8978	All other receipts	2 072	40 912	2.2	X
81232	Drycleaning & laundry services (except coin-operated)	27 939	7 092 044	100.0	73.0
3600	Rug, carpet, and upholstery cleaning	551	14 426	.2	72.2
3601	In plant	444	7 729	.1	X
3602	On customers' premises	150	6 697	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	971	70 371	1.0	71.2
6051	Washer receipts	908	40 411	.6	X
6052	Dryer receipts	749	19 805	.3	X
6053	Drycleaning machine receipts	135	10 151	.1	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	29	1 297	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	26 587	4 853 885	68.4	70.2
6151	For direct consumers (including commercial drycleaning)	26 222	4 666 393	65.8	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 433	187 492	2.6	X
6200	Laundry work (except coin-operated, industrial and linen supply)	17 802	1 869 349	26.4	69.4
6201	For direct consumers (including commercial laundry work)	17 365	1 739 817	24.5	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	1 907	129 532	1.8	X
6250	Linen supply: Cleaning and rental	558	48 300	.7	72.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	332	12 415	.2	X
6252	Linen supply flatwork and full dry linens	343	35 885	.5	X
6300	Industrial laundry supply: Cleaning and rental	445	36 957	.5	71.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	247	23 021	.3	X
6302	Industrial clean room garments	12	150	Z	X
6303	Industrial wiping cloths	66	1 734	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	199	8 022	.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	165	4 026	.1	X
6350	Cleaning and rental of diapers	52	1 588	Z	X
6950	Personal and household goods repair	8 760	121 913	1.7	72.7
6953	Garment alterations and repair	8 593	110 810	1.6	X
6954	Shoe and leather goods repair	1 336	11 102	.2	X
8600	Merchandise sales	430	11 756	.2	72.2
8635	Sales of disposables and other merchandise	430	11 756	.2	X
8940	All other receipts	1 941	62 200	.9	72.3
8978	All other receipts	1 941	62 200	.9	X
812320	Drycleaning & laundry services (except coin-operated)	27 939	7 092 044	100.0	73.0
3600	Rug, carpet, and upholstery cleaning	551	14 426	.2	72.2
3601	In plant	444	7 729	.1	X
3602	On customers' premises	150	6 697	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	971	70 371	1.0	71.2
6051	Washer receipts	908	40 411	.6	X
6052	Dryer receipts	749	19 805	.3	X
6053	Drycleaning machine receipts	135	10 151	.1	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	29	1 297	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	26 587	4 853 885	68.4	70.2
6151	For direct consumers (including commercial drycleaning)	26 222	4 666 393	65.8	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 433	187 492	2.6	X
6200	Laundry work (except coin-operated, industrial and linen supply)	17 802	1 869 349	26.4	69.4
6201	For direct consumers (including commercial laundry work)	17 365	1 739 817	24.5	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	1 907	129 532	1.8	X
6250	Linen supply: Cleaning and rental	558	48 300	.7	72.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	332	12 415	.2	X
6252	Linen supply flatwork and full dry linens	343	35 885	.5	X
6300	Industrial laundry supply: Cleaning and rental	445	36 957	.5	71.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	247	23 021	.3	X
6302	Industrial clean room garments	12	150	Z	X
6303	Industrial wiping cloths	66	1 734	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	199	8 022	.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	165	4 026	.1	X
6350	Cleaning and rental of diapers	52	1 588	Z	X
6950	Personal and household goods repair	8 760	121 913	1.7	72.7
6953	Garment alterations and repair	8 593	110 810	1.6	X
6954	Shoe and leather goods repair	1 336	11 102	.2	X
8600	Merchandise sales	430	11 756	.2	72.2
8635	Sales of disposables and other merchandise	430	11 756	.2	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812320	Drycleaning & laundry services (except coin-operated)—Con.				
8940	All other receipts	1 941	62 200	.9	72.3
8978	All other receipts	1 941	62 200	.9	X
8123201	Laundries, family & commercial	1 740	831 369	100.0	77.9
6050	Coin-operated laundry and drycleaning operations receipts	139	9 428	1.1	77.3
6051	Washer receipts	138	6 117	.7	X
6052	Dryer receipts	113	2 330	.3	X
6053	Drycleaning machine receipts	11	981	.1	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	892	92 263	11.1	77.9
6151	For direct consumers (including commercial drycleaning)	873	89 064	10.7	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	95	3 199	.4	X
6200	Laundry work (except coin-operated, industrial and linen supply)	1 740	664 418	79.9	66.0
6201	For direct consumers (including commercial laundry work)	1 640	599 589	72.1	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	331	64 829	7.8	X
6250	Linen supply: Cleaning and rental	268	37 217	4.5	77.9
6251	Linen supply garments (gowns, coats, aprons, etc.)	135	8 404	1.0	X
6252	Linen supply flatwork and full dry linens	204	28 813	3.5	X
6300	Industrial laundry supply: Cleaning and rental	138	13 204	1.6	77.9
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	72	5 873	.7	X
6302	Industrial clean room garments	12	150	Z	X
6303	Industrial wiping cloths	41	778	.1	X
6304	Industrial and commercial mats (launderable or unlaunderable)	101	3 968	.5	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	50	2 432	.3	X
6350	Cleaning and rental of diapers	32	1 385	.2	X
6950	Personal and household goods repair	217	4 222	.5	77.9
6953	Garment alterations and repair	204	3 704	.4	X
6954	Shoe and leather goods repair	29	517	.1	X
8600	Merchandise sales	84	4 433	.5	77.9
8635	Sales of disposables and other merchandise	84	4 433	.5	X
8940	All other receipts	230	4 799	.6	77.9
8978	All other receipts	230	4 799	.6	X
8123202	Drycleaning plants	22 330	5 638 474	100.0	72.3
3600	Rug, carpet, and upholstery cleaning	527	14 139	.3	71.8
3601	In plant	420	7 442	.1	X
3602	On customers' premises	150	6 697	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	757	57 536	1.0	70.3
6051	Washer receipts	696	32 095	.6	X
6052	Dryer receipts	580	16 268	.3	X
6053	Drycleaning machine receipts	124	9 170	.2	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	29	1 297	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	22 330	4 373 627	77.6	69.9
6151	For direct consumers (including commercial drycleaning)	22 083	4 202 595	74.5	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 185	171 032	3.0	X
6200	Laundry work (except coin-operated, industrial and linen supply)	13 547	1 011 675	17.9	71.5
6201	For direct consumers (including commercial laundry work)	13 260	957 401	17.0	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	1 381	54 274	1.0	X
6250	Linen supply: Cleaning and rental	268	9 753	.2	72.3
6251	Linen supply garments (gowns, coats, aprons, etc.)	186	3 860	.1	X
6252	Linen supply flatwork and full dry linens	125	5 893	.1	X
6300	Industrial laundry supply: Cleaning and rental	290	23 311	.4	70.2
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	158	16 706	.3	X
6302	Industrial wiping cloths	25	956	Z	X
6303	Industrial and commercial mats (launderable or unlaunderable)	98	4 054	.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	115	1 594	Z	X
6350	Cleaning and rental of diapers	20	203	Z	X
6950	Personal and household goods repair	7 224	101 119	1.8	72.0
6953	Garment alterations and repair	7 122	93 644	1.7	X
6954	Shoe and leather goods repair	977	7 475	.1	X
8600	Merchandise sales	289	6 384	.1	71.4
8635	Sales of disposables and other merchandise	289	6 384	.1	X
8940	All other receipts	1 252	39 430	.7	71.3
8978	All other receipts	1 252	39 430	.7	X
8123203	Garment pressing & agents for laundries	3 434	506 567	100.0	61.1
3600	Rug, carpet, and upholstery cleaning	24	287	.1	46.6
3601	In plant	24	287	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	67	2 955	.6	61.1
6051	Washer receipts	66	2 008	.4	X
6052	Dryer receipts	50	946	.2	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	3 250	371 039	73.2	51.2
6151	For direct consumers (including commercial drycleaning)	3 154	360 797	71.2	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	137	10 242	2.0	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
8123203	Garment pressing & agents for laundries—Con.				
6200	Laundry work (except coin-operated, industrial and linen supply)	2 080	110 977	21.9	49.5
6201	For direct consumers (including commercial laundry work)	2 053	106 901	21.1	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	152	4 076	.8	X
6250	Linen supply: Cleaning and rental	14	923	.2	61.1
6251	Linen supply garments (gowns, coats, aprons, etc.)	11	151	Z	X
6252	Linen supply flatwork and full dry linens	6	772	.2	X
6300	Industrial laundry supply: Cleaning and rental	17	442	.1	56.3
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	17	442	.1	X
6950	Personal and household goods repair	1 244	15 214	3.0	60.9
6953	Garment alterations and repair	1 205	12 161	2.4	X
6954	Shoe and leather goods repair	315	3 053	.6	X
8600	Merchandise sales	41	507	.1	58.3
8635	Sales of disposables and other merchandise	41	507	.1	X
8940	All other receipts	344	4 223	.8	60.9
8978	All other receipts	344	4 223	.8	X
8123204	All other laundry & garment services	435	115 634	100.0	100.0
6050	Coin-operated laundry and drycleaning operations receipts	8	452	.4	100.0
6051	Washer receipts	8	191	.2	X
6052	Dryer receipts	6	261	.2	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	115	16 956	14.7	100.0
6151	For direct consumers (including commercial drycleaning)	113	13 937	12.1	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	16	3 019	2.6	X
6200	Laundry work (except coin-operated, industrial and linen supply)	435	82 279	71.2	100.0
6201	For direct consumers (including commercial laundry work)	412	75 926	65.7	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	43	6 353	5.5	X
6250	Linen supply: Cleaning and rental	8	407	.4	97.2
6252	Linen supply flatwork and full dry linens	8	407	.4	X
6950	Personal and household goods repair	75	1 358	1.2	100.0
6953	Garment alterations and repair	62	1 301	1.1	X
6954	Shoe and leather goods repair	15	57	Z	X
8600	Merchandise sales	16	432	.4	100.0
8635	Sales of disposables and other merchandise	16	432	.4	X
8940	All other receipts	115	13 748	11.9	100.0
8978	All other receipts	115	13 748	11.9	X
81233	Linen & uniform supply	2 960	7 947 659	100.0	83.1
3600	Rug, carpet, and upholstery cleaning	29	6 982	.1	83.1
3601	In plant	21	5 099	.1	X
3602	On customers' premises	8	1 883	Z	X
6050	Coin-operated laundry and drycleaning operations receipts	61	2 493	Z	82.2
6051	Washer receipts	61	1 728	Z	X
6052	Dryer receipts	42	760	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	137	30 397	.4	82.4
6151	For direct consumers (including commercial drycleaning)	135	29 724	.4	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	6	673	Z	X
6200	Laundry work (except coin-operated, industrial and linen supply)	379	81 000	1.0	80.5
6201	For direct consumers (including commercial laundry work)	366	76 239	1.0	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	23	2 761	Z	X
6250	Linen supply: Cleaning and rental	2 371	2 667 810	33.6	81.9
6251	Linen supply garments (gowns, coats, aprons, etc.)	1 518	572 624	7.2	X
6252	Linen supply flatwork and full dry linens	1 809	2 095 186	26.4	X
6300	Industrial laundry supply: Cleaning and rental	2 292	4 539 496	57.1	81.2
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	1 963	3 070 579	38.6	X
6302	Industrial clean room garments	239	83 107	1.0	X
6303	Industrial wiping cloths	1 449	430 093	5.4	X
6304	Industrial and commercial mats (launderable or unlaunderable)	1 821	723 604	9.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	1 472	232 113	2.9	X
6350	Cleaning and rental of diapers	123	31 407	.4	X
6950	Personal and household goods repair	94	3 906	Z	83.1
6953	Garment alterations and repair	94	3 906	Z	X
8600	Merchandise sales	1 005	181 008	2.3	82.4
8635	Sales of disposables and other merchandise	1 005	181 008	2.3	X
8940	All other receipts	1 255	403 160	5.1	82.1
8978	All other receipts	1 255	403 160	5.1	X
812331	Linen supply	1 347	2 940 022	100.0	76.8
3600	Rug, carpet, and upholstery cleaning	20	4 025	.1	76.8
3601	In plant	12	2 142	.1	X
3602	On customers' premises	8	1 883	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	44	1 511	.1	76.8
6051	Washer receipts	44	1 012	Z	X
6052	Dryer receipts	29	497	Z	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812331	Linens supply—Con.				
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	43	9 362	.3	74.9
6151	For direct consumers (including commercial drycleaning)	43	9 362	.3	X
6200	Laundry work (except coin-operated, industrial and linen supply)	232	49 066	1.7	76.5
6201	For direct consumers (including commercial laundry work)	222	46 927	1.6	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	17	2 139	.1	X
6250	Linens supply: Cleaning and rental	1 257	2 276 168	77.4	75.2
6251	Linens supply garments (gowns, coats, aprons, etc.)	851	470 107	16.0	X
6252	Linens supply flatwork and full dry linens	1 112	1 806 061	61.4	X
6300	Industrial laundry supply: Cleaning and rental	679	400 568	13.6	76.7
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	469	191 781	6.5	X
6302	Industrial clean room garments	34	3 931	.1	X
6303	Industrial wiping cloths	274	22 196	.8	X
6304	Industrial and commercial mats (launderable or unlaunderable)	544	118 379	4.0	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	354	64 281	2.2	X
6350	Cleaning and rental of diapers	123	31 407	1.1	X
6950	Personal and household goods repair	26	1 253	Z	76.8
6953	Garment alterations and repair	26	1 253	Z	X
8600	Merchandise sales	357	62 960	2.1	76.5
8635	Sales of disposables and other merchandise	357	62 960	2.1	X
8940	All other receipts	409	103 702	3.5	76.4
8978	All other receipts	409	103 702	3.5	X
8123311	Linens supply (except diaper service)	1 247	2 903 457	100.0	76.8
3600	Rug, carpet, and upholstery cleaning	20	4 025	.1	76.8
3601	In plant	12	2 142	.1	X
3602	On customers' premises	8	1 883	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	44	1 511	.1	76.8
6051	Washer receipts	44	1 012	Z	X
6052	Dryer receipts	29	497	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	43	9 362	.3	74.9
6151	For direct consumers (including commercial drycleaning)	43	9 362	.3	X
6200	Laundry work (except coin-operated, industrial and linen supply)	215	48 102	1.7	76.5
6201	For direct consumers (including commercial laundry work)	205	45 963	1.6	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	17	2 139	.1	X
6250	Linens supply: Cleaning and rental	1 247	2 272 892	78.3	75.2
6251	Linens supply garments (gowns, coats, aprons, etc.)	844	468 958	16.2	X
6252	Linens supply flatwork and full dry linens	1 103	1 803 934	62.1	X
6300	Industrial laundry supply: Cleaning and rental	670	397 153	13.7	76.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	469	191 781	6.6	X
6302	Industrial clean room garments	34	3 931	.1	X
6303	Industrial wiping cloths	274	22 196	.8	X
6304	Industrial and commercial mats (launderable or unlaunderable)	535	114 964	4.0	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	354	64 281	2.2	X
6350	Cleaning and rental of diapers	23	4 963	.2	X
6950	Personal and household goods repair	26	1 253	Z	76.8
6953	Garment alterations and repair	26	1 253	Z	X
8600	Merchandise sales	328	61 374	2.1	76.5
8635	Sales of disposables and other merchandise	328	61 374	2.1	X
8940	All other receipts	394	102 822	3.5	76.4
8978	All other receipts	394	102 822	3.5	X
8123312	Diaper service	100	36 565	100.0	77.9
6200	Laundry work (except coin-operated, industrial and linen supply)	17	964	2.6	77.9
6201	For direct consumers (including commercial laundry work)	17	964	2.6	X
6250	Linens supply: Cleaning and rental	10	3 276	9.0	77.9
6251	Linens supply garments (gowns, coats, aprons, etc.)	7	1 149	3.1	X
6252	Linens supply flatwork and full dry linens	9	2 127	5.8	X
6300	Industrial laundry supply: Cleaning and rental	9	3 415	9.3	66.1
6304	Industrial and commercial mats (launderable or unlaunderable)	9	3 415	9.3	X
6350	Cleaning and rental of diapers	100	26 444	72.3	X
8600	Merchandise sales	29	1 586	4.3	77.9
8635	Sales of disposables and other merchandise	29	1 586	4.3	X
8940	All other receipts	15	880	2.4	77.9
8978	All other receipts	15	880	2.4	X
812332	Industrial launderers	1 613	5 007 637	100.0	86.7
3600	Rug, carpet, and upholstery cleaning	9	2 957	.1	86.7
3601	In plant	9	2 957	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	17	982	Z	84.9
6051	Washer receipts	17	716	Z	X
6052	Dryer receipts	13	263	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	94	21 035	.4	86.7
6151	For direct consumers (including commercial drycleaning)	92	20 362	.4	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	6	673	Z	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812332	Industrial laundriers—Con.				
6200	Laundry work (except coin-operated, industrial and linen supply)	147	31 934	.6	80.7
6201	For direct consumers (including commercial laundry work)	144	31 312	.6	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	6	622	Z	X
6250	Linen supply: Cleaning and rental	1 114	391 642	7.8	85.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	667	102 517	2.0	X
6252	Linen supply flatwork and full dry linens	698	289 125	5.8	X
6300	Industrial laundry supply: Cleaning and rental	1 613	4 138 928	82.7	84.2
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	1 494	2 878 798	57.5	X
6302	Industrial clean room garments	205	79 176	1.6	X
6303	Industrial wiping cloths	1 175	407 897	8.1	X
6304	Industrial and commercial mats (launderable or unlaunderable)	1 278	605 225	12.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	1 118	167 832	3.4	X
6950	Personal and household goods repair	68	2 653	.1	86.7
6953	Garment alterations and repair	68	2 653	.1	X
8600	Merchandise sales	648	118 048	2.4	85.8
8635	Sales of disposables and other merchandise	648	118 048	2.4	X
8940	All other receipts	846	299 458	6.0	85.5
8978	All other receipts	846	299 458	6.0	X
8129	Other personal services	21 979	13 104 623	100.0	73.9
1450	Photography services	7 099	5 380 354	41.1	X
2150	Tax preparation, bookkeeping, billing, and payroll services	38	2 111	Z	73.9
2151	Tax return preparation services	38	2 111	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	34	3 114	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	74	1 892	Z	X
6400	Hairdressing and other body and appearance care receipts	19	308	Z	73.9
6406	All other	19	308	Z	X
6500	Automobile parking services	10 358	5 148 941	39.3	X
6950	Personal and household goods repair	73	209	Z	73.9
6953	Garment alterations and repair	73	209	Z	X
8550	Rental and leasing of goods and equipment	63	2 582	Z	X
8600	Merchandise sales	1 920	240 384	1.8	70.7
8636	Sales of merchandise	1 920	240 384	1.8	X
8940	All other receipts	4 765	2 324 728	17.7	70.6
8979	All other receipts	4 765	2 324 728	17.7	X
81292	Photofinishing	7 055	5 519 586	100.0	81.8
1450	Photography services	7 055	5 377 496	97.4	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	74	1 892	Z	X
6400	Hairdressing and other body and appearance care receipts	19	308	Z	81.8
6406	All other	19	308	Z	X
6950	Personal and household goods repair	73	209	Z	81.8
6953	Garment alterations and repair	73	209	Z	X
8550	Rental and leasing of goods and equipment	37	118	Z	X
8600	Merchandise sales	1 399	112 285	2.0	80.4
8636	Sales of merchandise	1 399	112 285	2.0	X
8940	All other receipts	272	27 278	.5	78.8
8979	All other receipts	272	27 278	.5	X
812921	Photofinishing laboratories (except one-hour)	3 662	4 479 731	100.0	81.5
1450	Photography services	3 662	4 403 915	98.3	X
6400	Hairdressing and other body and appearance care receipts	19	308	Z	81.5
6406	All other	19	308	Z	X
8550	Rental and leasing of goods and equipment	29	44	Z	X
8600	Merchandise sales	438	56 368	1.3	80.1
8636	Sales of merchandise	438	56 368	1.3	X
8940	All other receipts	134	19 096	.4	77.8
8979	All other receipts	134	19 096	.4	X
812922	One-hour photofinishing	3 393	1 039 855	100.0	83.3
1450	Photography services	3 393	973 581	93.6	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	74	1 892	.2	X
6950	Personal and household goods repair	73	209	Z	83.3
6953	Garment alterations and repair	73	209	Z	X
8550	Rental and leasing of goods and equipment	8	74	Z	X
8600	Merchandise sales	961	55 917	5.4	81.8
8636	Sales of merchandise	961	55 917	5.4	X
8940	All other receipts	138	8 182	.8	83.3
8979	All other receipts	138	8 182	.8	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81293	Parking lots & garages	10 358	5 174 724	100.0	68.6
6500	Automobile parking services	10 358	5 148 941	99.5	X
8550	Rental and leasing of goods and equipment.....	9	668	Z	X
8600	Merchandise sales	15	5 307	.1	68.6
8636	Sales of merchandise	15	5 307	.1	X
8940	All other receipts	163	19 808	.4	68.5
8979	All other receipts	163	19 808	.4	X
812930	Parking lots & garages	10 358	5 174 724	100.0	68.6
6500	Automobile parking services	10 358	5 148 941	99.5	X
8550	Rental and leasing of goods and equipment.....	9	668	Z	X
8600	Merchandise sales	15	5 307	.1	68.6
8636	Sales of merchandise	15	5 307	.1	X
8940	All other receipts	163	19 808	.4	68.5
8979	All other receipts	163	19 808	.4	X
81299	All other personal services	4 566	2 410 313	100.0	67.3
1450	Photography services	44	2 858	.1	X
2150	Tax preparation, bookkeeping, billing, and payroll services	38	2 111	.1	67.3
2151	Tax return preparation services	38	2 111	.1	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	34	3 114	.1	X
8550	Rental and leasing of goods and equipment.....	17	1 796	.1	X
8600	Merchandise sales	506	122 792	5.1	54.7
8636	Sales of merchandise	506	122 792	5.1	X
8940	All other receipts	4 330	2 277 642	94.5	64.0
8979	All other receipts	4 330	2 277 642	94.5	X
812990	All other personal services	4 566	2 410 313	100.0	67.3
1450	Photography services	44	2 858	.1	X
2150	Tax preparation, bookkeeping, billing, and payroll services	38	2 111	.1	67.3
2151	Tax return preparation services	38	2 111	.1	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	34	3 114	.1	X
8550	Rental and leasing of goods and equipment.....	17	1 796	.1	X
8600	Merchandise sales	506	122 792	5.1	54.7
8636	Sales of merchandise	506	122 792	5.1	X
8940	All other receipts	4 330	2 277 642	94.5	64.0
8979	All other receipts	4 330	2 277 642	94.5	X
8129901	Bail bonding	1 092	408 268	100.0	62.8
8600	Merchandise sales	57	26 718	6.5	52.0
8636	Sales of merchandise	57	26 718	6.5	X
8940	All other receipts	1 044	381 495	93.4	60.9
8979	All other receipts	1 044	381 495	93.4	X
8129902	Dating services	321	204 455	100.0	64.6
8600	Merchandise sales	49	11 345	5.5	55.7
8636	Sales of merchandise	49	11 345	5.5	X
8940	All other receipts	272	193 110	94.5	64.6
8979	All other receipts	272	193 110	94.5	X
8129903	Pay telephone operators	483	570 598	100.0	70.7
8600	Merchandise sales	35	13 025	2.3	44.1
8636	Sales of merchandise	35	13 025	2.3	X
8940	All other receipts	480	557 573	97.7	64.1
8979	All other receipts	480	557 573	97.7	X
8129909	All other miscellaneous personal services	2 670	1 226 992	100.0	67.6
1450	Photography services	44	2 858	.2	X
2150	Tax preparation, bookkeeping, billing, and payroll services	34	2 056	.2	67.6
2151	Tax return preparation services	34	2 056	.2	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	34	3 114	.3	X
8550	Rental and leasing of goods and equipment.....	17	1 796	.1	X
8600	Merchandise sales	365	71 704	5.8	60.9
8636	Sales of merchandise	365	71 704	5.8	X
8940	All other receipts	2 534	1 145 464	93.4	65.0
8979	All other receipts	2 534	1 145 464	93.4	X

¹Receipts and receipt line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
81	Other services (except public administration)	98 765	102 864 355	100.0	X
813	Religious/grantmaking/civic/professional & similar org	98 765	102 864 355	100.0	76.2
3450	Membership dues and fees	57 411	14 713 348	14.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	1 012	623 505	.6	X
7150	Fees from seminars, conventions, conferences, etc.	16 322	3 912 092	3.8	X
7170	Condominium and home owners association fees and assessments	20 217	8 853 295	8.6	X
7200	Sales of publications and related materials (not included in membership dues and fees)	8 668	1 566 368	1.5	X
7250	Sales of advertising	10 105	782 551	.8	X
8500	Food and beverage sales	18 104	2 105 636	2.0	X
8600	Merchandise sales	19 522	1 173 886	1.1	X
8940	All other receipts	36 561	7 330 831	7.1	X
9000	Contributions, gifts, and grants—Government	17 481	6 460 534	6.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	37 454	23 690 878	23.0	X
9100	Investment income, including interest, dividends, and royalties	41 164	26 053 657	25.3	X
9500	All other revenue	28 235	5 597 774	5.4	X
8132	Grantmaking & giving services	11 906	48 956 675	100.0	77.5
3450	Membership dues and fees	1 204	327 379	.7	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	479	502 407	1.0	70.2
5451	Governmental payers	324	147 214	.3	X
5452	Private payers	366	355 193	.7	X
8500	Food and beverage sales	126	6 984	Z	X
8600	Merchandise sales	963	104 918	.2	70.5
8639	Sales of other merchandise	963	104 918	.2	X
8940	All other receipts	771	318 183	.7	68.0
8983	All other operating receipts	771	318 183	.7	X
9000	Contributions, gifts, and grants—Government	2 710	3 362 757	6.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	9 056	17 964 966	36.7	X
9100	Investment income, including interest, dividends, and royalties	9 395	23 583 767	48.2	X
9500	All other revenue	4 729	2 785 314	5.7	71.8
9511	All other revenue	4 729	2 785 314	5.7	X
81321	Grantmaking & giving services	11 906	48 956 675	100.0	77.5
3450	Membership dues and fees	1 204	327 379	.7	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	479	502 407	1.0	70.2
5451	Governmental payers	324	147 214	.3	X
5452	Private payers	366	355 193	.7	X
8500	Food and beverage sales	126	6 984	Z	X
8600	Merchandise sales	963	104 918	.2	70.5
8639	Sales of other merchandise	963	104 918	.2	X
8940	All other receipts	771	318 183	.7	68.0
8983	All other operating receipts	771	318 183	.7	X
9000	Contributions, gifts, and grants—Government	2 710	3 362 757	6.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	9 056	17 964 966	36.7	X
9100	Investment income, including interest, dividends, and royalties	9 395	23 583 767	48.2	X
9500	All other revenue	4 729	2 785 314	5.7	71.8
9511	All other revenue	4 729	2 785 314	5.7	X
813211	Grantmaking foundations	5 656	32 237 885	100.0	74.1
3450	Membership dues and fees	367	157 862	.5	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	79	80 795	.3	30.8
5451	Governmental payers	66	47 649	.1	X
5452	Private payers	62	33 146	.1	X
8500	Food and beverage sales	23	3 634	Z	X
8600	Merchandise sales	216	26 335	.1	65.5
8639	Sales of other merchandise	216	26 335	.1	X
8940	All other receipts	396	185 804	.6	68.5
8983	All other operating receipts	396	185 804	.6	X
9000	Contributions, gifts, and grants—Government	1 107	1 496 549	4.6	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 289	6 104 841	18.9	X
9100	Investment income, including interest, dividends, and royalties	5 077	22 299 537	69.2	X
9500	All other revenue	2 122	1 882 528	5.8	69.7
9511	All other revenue	2 122	1 882 528	5.8	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
813212	Voluntary health organizations	3 351	6 080 023	100.0	83.3
3450	Membership dues and fees	431	62 743	1.0	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	246	118 574	2.0	83.3
5451	Governmental payers	160	93 104	1.5	X
5452	Private payers	175	25 470	.4	X
8500	Food and beverage sales	15	738	Z	X
8600	Merchandise sales	464	60 184	1.0	79.0
8639	Sales of other merchandise	464	60 184	1.0	X
8940	All other receipts	173	36 334	.6	79.7
8983	All other operating receipts	173	36 334	.6	X
9000	Contributions, gifts, and grants—Government	863	476 237	7.8	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 115	4 116 759	67.7	X
9100	Investment income, including interest, dividends, and royalties	1 974	632 825	10.4	X
9500	All other revenue	1 325	575 629	9.5	73.8
9511	All other revenue	1 325	575 629	9.5	X
813219	Other grantmaking & giving services	2 899	10 638 767	100.0	84.7
3450	Membership dues and fees	406	106 774	1.0	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	154	303 038	2.8	84.7
5451	Governmental payers	98	6 461	.1	X
5452	Private payers	129	296 577	2.8	X
8500	Food and beverage sales	88	2 612	Z	X
8600	Merchandise sales	283	18 399	.2	75.1
8639	Sales of other merchandise	283	18 399	.2	X
8940	All other receipts	202	96 045	.9	60.0
8983	All other operating receipts	202	96 045	.9	X
9000	Contributions, gifts, and grants—Government	740	1 389 971	13.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 652	7 743 366	72.8	X
9100	Investment income, including interest, dividends, and royalties	2 344	651 405	6.1	X
9500	All other revenue	1 282	327 157	3.1	78.6
9511	All other revenue	1 282	327 157	3.1	X
8133	Social advocacy organizations	10 120	7 524 552	100.0	72.0
3450	Membership dues and fees	4 228	821 477	10.9	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	533	121 098	1.6	71.2
5451	Governmental payers	300	76 763	1.0	X
5452	Private payers	417	44 335	.6	X
8500	Food and beverage sales	488	8 945	.1	X
8600	Merchandise sales	2 054	203 507	2.7	48.9
8639	Sales of other merchandise	2 054	203 507	2.7	X
8940	All other receipts	2 192	641 453	8.5	59.5
8983	All other operating receipts	2 192	641 453	8.5	X
9000	Contributions, gifts, and grants—Government	4 337	1 765 281	23.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	8 758	3 053 677	40.6	X
9100	Investment income, including interest, dividends, and royalties	5 269	517 740	6.9	X
9500	All other revenue	4 103	391 374	5.2	48.8
9511	All other revenue	4 103	391 374	5.2	X
81331	Social advocacy organizations	10 120	7 524 552	100.0	72.0
3450	Membership dues and fees	4 228	821 477	10.9	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	533	121 098	1.6	71.2
5451	Governmental payers	300	76 763	1.0	X
5452	Private payers	417	44 335	.6	X
8500	Food and beverage sales	488	8 945	.1	X
8600	Merchandise sales	2 054	203 507	2.7	48.9
8639	Sales of other merchandise	2 054	203 507	2.7	X
8940	All other receipts	2 192	641 453	8.5	59.5
8983	All other operating receipts	2 192	641 453	8.5	X
9000	Contributions, gifts, and grants—Government	4 337	1 765 281	23.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	8 758	3 053 677	40.6	X
9100	Investment income, including interest, dividends, and royalties	5 269	517 740	6.9	X
9500	All other revenue	4 103	391 374	5.2	48.8
9511	All other revenue	4 103	391 374	5.2	X

See footnotes at end of table.

Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
813311	Human rights organizations	1 806	2 094 167	100.0	79.5
3450	Membership dues and fees	861	231 847	11.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	165	28 833	1.4	79.5
5451	Governmental payers	126	25 032	1.2	X
5452	Private payers	128	3 801	.2	X
8500	Food and beverage sales	38	78	Z	X
8600	Merchandise sales	245	18 197	.9	75.3
8639	Sales of other merchandise	245	18 197	.9	X
8940	All other receipts	385	313 345	15.0	72.1
8983	All other operating receipts	385	313 345	15.0	X
9000	Contributions, gifts, and grants—Government	766	626 911	29.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	1 504	645 550	30.8	X
9100	Investment income, including interest, dividends, and royalties	1 124	164 951	7.9	X
9500	All other revenue	684	64 455	3.1	66.6
9511	All other revenue	684	64 455	3.1	X
813312	Environment, conservation, & wildlife organizations	3 569	2 322 700	100.0	66.3
3450	Membership dues and fees	1 872	231 545	10.0	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	81	21 646	.9	63.4
5451	Governmental payers	47	12 545	.5	X
5452	Private payers	62	9 101	.4	X
8500	Food and beverage sales	266	6 068	.3	X
8600	Merchandise sales	1 164	58 828	2.5	47.5
8639	Sales of other merchandise	1 164	58 828	2.5	X
8940	All other receipts	1 042	173 850	7.5	43.8
8983	All other operating receipts	1 042	173 850	7.5	X
9000	Contributions, gifts, and grants—Government	1 456	284 299	12.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 151	1 179 365	50.8	X
9100	Investment income, including interest, dividends, and royalties	1 926	154 710	6.7	X
9500	All other revenue	1 717	212 389	9.1	50.4
9511	All other revenue	1 717	212 389	9.1	X
813319	Other social advocacy organizations	4 745	3 107 685	100.0	71.3
3450	Membership dues and fees	1 495	358 085	11.5	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	287	70 619	2.3	71.2
5451	Governmental payers	127	39 186	1.3	X
5452	Private payers	228	31 433	1.0	X
8500	Food and beverage sales	184	2 799	.1	X
8600	Merchandise sales	645	126 482	4.1	38.6
8639	Sales of other merchandise	645	126 482	4.1	X
8940	All other receipts	765	154 258	5.0	62.1
8983	All other operating receipts	765	154 258	5.0	X
9000	Contributions, gifts, and grants—Government	2 115	854 071	27.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	4 103	1 228 762	39.5	X
9100	Investment income, including interest, dividends, and royalties	2 219	198 079	6.4	X
9500	All other revenue	1 702	114 530	3.7	37.1
9511	All other revenue	1 702	114 530	3.7	X
8134	Civic & social organizations	28 364	9 916 495	100.0	69.8
3450	Membership dues and fees	25 137	3 151 219	31.8	X
7150	Fees from seminars, conventions, conferences, etc.	2 410	223 941	2.3	X
7200	Sales of publications and related materials (not included in membership dues and fees)	1 295	95 193	1.0	X
7250	Sales of advertising	1 405	58 694	.6	X
8500	Food and beverage sales	15 152	1 986 864	20.0	61.4
8501	Sales of food and nonalcoholic beverages	11 887	959 128	9.7	X
8502	Sales of alcoholic beverages	11 844	1 027 736	10.4	X
8600	Merchandise sales	10 340	345 763	3.5	59.0
8641	Sales of other merchandise	10 340	345 763	3.5	X
8940	All other receipts	13 236	1 434 618	14.5	58.8
8984	All other receipts	13 236	1 434 618	14.5	X
9000	Contributions, gifts, and grants—Government	4 568	413 059	4.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	10 844	1 113 303	11.2	X
9100	Investment income, including interest, dividends, and royalties	10 085	420 956	4.2	X
9500	All other revenue	9 094	672 885	6.8	57.5
9512	All other revenue	9 094	672 885	6.8	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
81341	Civic & social organizations	28 364	9 916 495	100.0	69.8
3450	Membership dues and fees	25 137	3 151 219	31.8	X
7150	Fees from seminars, conventions, conferences, etc.	2 410	223 941	2.3	X
7200	Sales of publications and related materials (not included in membership dues and fees)	1 295	95 193	1.0	X
7250	Sales of advertising	1 405	58 694	.6	X
8500	Food and beverage sales	15 152	1 986 864	20.0	61.4
8501	Sales of food and nonalcoholic beverages	11 887	959 128	9.7	X
8502	Sales of alcoholic beverages	11 844	1 027 736	10.4	X
8600	Merchandise sales	10 340	345 763	3.5	59.0
8641	Sales of other merchandise	10 340	345 763	3.5	X
8940	All other receipts	13 236	1 434 618	14.5	58.8
8984	All other receipts	13 236	1 434 618	14.5	X
9000	Contributions, gifts, and grants—Government	4 568	413 059	4.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	10 844	1 113 303	11.2	X
9100	Investment income, including interest, dividends, and royalties	10 085	420 956	4.2	X
9500	All other revenue	9 094	672 885	6.8	57.5
9512	All other revenue	9 094	672 885	6.8	X
813410	Civic & social organizations	28 364	9 916 495	100.0	69.8
3450	Membership dues and fees	25 137	3 151 219	31.8	X
7150	Fees from seminars, conventions, conferences, etc.	2 410	223 941	2.3	X
7200	Sales of publications and related materials (not included in membership dues and fees)	1 295	95 193	1.0	X
7250	Sales of advertising	1 405	58 694	.6	X
8500	Food and beverage sales	15 152	1 986 864	20.0	61.4
8501	Sales of food and nonalcoholic beverages	11 887	959 128	9.7	X
8502	Sales of alcoholic beverages	11 844	1 027 736	10.4	X
8600	Merchandise sales	10 340	345 763	3.5	59.0
8641	Sales of other merchandise	10 340	345 763	3.5	X
8940	All other receipts	13 236	1 434 618	14.5	58.8
8984	All other receipts	13 236	1 434 618	14.5	X
9000	Contributions, gifts, and grants—Government	4 568	413 059	4.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	10 844	1 113 303	11.2	X
9100	Investment income, including interest, dividends, and royalties	10 085	420 956	4.2	X
9500	All other revenue	9 094	672 885	6.8	57.5
9512	All other revenue	9 094	672 885	6.8	X
8134101	Civic & social organizations, with restaurants & bars	15 876	4 891 726	100.0	71.8
3450	Membership dues and fees	14 092	1 087 529	22.2	X
7150	Fees from seminars, conventions, conferences, etc.	653	46 428	.9	X
7200	Sales of publications and related materials (not included in membership dues and fees)	350	5 032	.1	X
7250	Sales of advertising	705	16 748	.3	X
8500	Food and beverage sales	13 971	1 930 636	39.5	64.2
8501	Sales of food and nonalcoholic beverages	10 856	940 742	19.2	X
8502	Sales of alcoholic beverages	11 637	989 894	20.2	X
8600	Merchandise sales	8 029	242 740	5.0	65.6
8641	Sales of other merchandise	8 029	242 740	5.0	X
8940	All other receipts	7 962	806 653	16.5	65.0
8984	All other receipts	7 962	806 653	16.5	X
9000	Contributions, gifts, and grants—Government	1 927	111 293	2.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	4 429	235 799	4.8	X
9100	Investment income, including interest, dividends, and royalties	4 459	87 829	1.8	X
9500	All other revenue	4 681	321 039	6.6	66.0
9512	All other revenue	4 681	321 039	6.6	X
8134102	Civic & social organizations, without restaurants & bars	12 488	5 024 769	100.0	67.8
3450	Membership dues and fees	11 045	2 063 690	41.1	X
7150	Fees from seminars, conventions, conferences, etc.	1 757	177 513	3.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)	945	90 161	1.8	X
7250	Sales of advertising	700	41 946	.8	X
8500	Food and beverage sales	1 181	56 228	1.1	45.9
8501	Sales of food and nonalcoholic beverages	1 031	18 386	.4	X
8502	Sales of alcoholic beverages	207	37 842	.8	X
8600	Merchandise sales	2 311	103 023	2.1	51.4
8641	Sales of other merchandise	2 311	103 023	2.1	X
8940	All other receipts	5 274	627 965	12.5	51.9
8984	All other receipts	5 274	627 965	12.5	X
9000	Contributions, gifts, and grants—Government	2 641	301 766	6.0	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	6 415	877 504	17.5	X
9100	Investment income, including interest, dividends, and royalties	5 626	333 127	6.6	X
9500	All other revenue	4 413	351 846	7.0	51.7
9512	All other revenue	4 413	351 846	7.0	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
8139	Business/professional/labor/political/& similar organizations .	48 375	36 466 633	100.0	76.9
3450	Membership dues and fees	26 842	10 413 273	28.6	X
7150	Fees from seminars, conventions, conferences, etc.	13 912	3 688 151	10.1	X
7170	Condominium and home owners association fees and assessments	20 217	8 853 295	24.3	X
7200	Sales of publications and related materials (not included in membership dues and fees)				
7250	Sales of advertising	7 373	1 471 175	4.0	X
		8 700	723 857	2.0	X
8500	Food and beverage sales	2 338	102 843	.3	59.4
8501	Sales of food and nonalcoholic beverages	2 235	84 847	.2	X
8502	Sales of alcoholic beverages	417	17 979	Z	X
8600	Merchandise sales	6 165	519 698	1.4	73.0
8641	Sales of other merchandise	6 165	519 698	1.4	X
8940	All other receipts	20 362	4 936 577	13.5	73.2
8984	All other receipts	20 362	4 936 577	13.5	X
9000	Contributions, gifts, and grants—Government	5 866	919 437	2.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	8 796	1 558 932	4.3	X
9100	Investment income, including interest, dividends, and royalties	16 415	1 531 194	4.2	X
9500	All other revenue	10 309	1 748 201	4.8	74.4
9512	All other revenue	10 309	1 748 201	4.8	X
81391	Business associations	16 928	14 858 701	100.0	83.3
3450	Membership dues and fees	16 290	6 334 279	42.6	X
7150	Fees from seminars, conventions, conferences, etc.	7 884	2 148 265	14.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)				
7250	Sales of advertising	4 211	534 215	3.6	X
		5 033	353 767	2.4	X
8500	Food and beverage sales	1 212	27 168	.2	82.5
8501	Sales of food and nonalcoholic beverages	1 144	21 711	.1	X
8502	Sales of alcoholic beverages	99	5 440	Z	X
8600	Merchandise sales	3 136	277 648	1.9	80.5
8641	Sales of other merchandise	3 136	277 648	1.9	X
8940	All other receipts	9 279	2 695 762	18.1	82.1
8984	All other receipts	9 279	2 695 762	18.1	X
9000	Contributions, gifts, and grants—Government	3 491	435 948	2.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 971	443 740	3.0	X
9100	Investment income, including interest, dividends, and royalties	7 941	823 291	5.5	X
9500	All other revenue	5 168	784 618	5.3	81.8
9512	All other revenue	5 168	784 618	5.3	X
813910	Business associations	16 928	14 858 701	100.0	83.3
3450	Membership dues and fees	16 290	6 334 279	42.6	X
7150	Fees from seminars, conventions, conferences, etc.	7 884	2 148 265	14.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)				
7250	Sales of advertising	4 211	534 215	3.6	X
		5 033	353 767	2.4	X
8500	Food and beverage sales	1 212	27 168	.2	82.5
8501	Sales of food and nonalcoholic beverages	1 144	21 711	.1	X
8502	Sales of alcoholic beverages	99	5 440	Z	X
8600	Merchandise sales	3 136	277 648	1.9	80.5
8641	Sales of other merchandise	3 136	277 648	1.9	X
8940	All other receipts	9 279	2 695 762	18.1	82.1
8984	All other receipts	9 279	2 695 762	18.1	X
9000	Contributions, gifts, and grants—Government	3 491	435 948	2.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 971	443 740	3.0	X
9100	Investment income, including interest, dividends, and royalties	7 941	823 291	5.5	X
9500	All other revenue	5 168	784 618	5.3	81.8
9512	All other revenue	5 168	784 618	5.3	X
81392	Professional organizations	7 239	8 292 364	100.0	82.8
3450	Membership dues and fees	6 773	3 000 861	36.2	X
7150	Fees from seminars, conventions, conferences, etc.	4 907	1 455 516	17.6	X
7200	Sales of publications and related materials (not included in membership dues and fees)				
7250	Sales of advertising	2 489	891 994	10.8	X
		2 875	317 453	3.8	X
8500	Food and beverage sales	433	9 122	.1	82.8
8501	Sales of food and nonalcoholic beverages	431	8 680	.1	X
8502	Sales of alcoholic beverages	15	442	Z	X
8600	Merchandise sales	1 336	138 049	1.7	80.7
8641	Sales of other merchandise	1 336	138 049	1.7	X
8940	All other receipts	3 271	806 690	9.7	80.5
8984	All other receipts	3 271	806 690	9.7	X
9000	Contributions, gifts, and grants—Government	768	298 795	3.6	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 033	329 528	4.0	X
9100	Investment income, including interest, dividends, and royalties	4 096	446 337	5.4	X
9500	All other revenue	1 979	598 019	7.2	80.0
9512	All other revenue	1 979	598 019	7.2	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
813920	Professional organizations	7 239	8 292 364	100.0	82.8
3450	Membership dues and fees	6 773	3 000 861	36.2	X
7150	Fees from seminars, conventions, conferences, etc.	4 907	1 455 516	17.6	X
7200	Sales of publications and related materials (not included in membership dues and fees)	2 489	891 994	10.8	X
7250	Sales of advertising	2 875	317 453	3.8	X
8500	Food and beverage sales	433	9 122	.1	82.8
8501	Sales of food and nonalcoholic beverages	431	8 680	.1	X
8502	Sales of alcoholic beverages	15	442	Z	X
8600	Merchandise sales	1 336	138 049	1.7	80.7
8641	Sales of other merchandise	1 336	138 049	1.7	X
8940	All other receipts	3 271	806 690	9.7	80.5
8984	All other receipts	3 271	806 690	9.7	X
9000	Contributions, gifts, and grants—Government	768	298 795	3.6	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 033	329 528	4.0	X
9100	Investment income, including interest, dividends, and royalties	4 096	446 337	5.4	X
9500	All other revenue	1 979	598 019	7.2	80.0
9512	All other revenue	1 979	598 019	7.2	X
81399	Other similar organizations (exc bus, prof, labor, & political) .	24 208	13 315 568	100.0	66.1
3450	Membership dues and fees	3 779	1 078 133	8.1	X
7150	Fees from seminars, conventions, conferences, etc.	1 121	84 370	.6	X
7170	Condominium and home owners association fees and assessments	20 217	8 853 295	66.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)	673	44 966	.3	X
7250	Sales of advertising	792	52 637	.4	X
8500	Food and beverage sales	693	66 553	.5	36.5
8501	Sales of food and nonalcoholic beverages	660	54 456	.4	X
8502	Sales of alcoholic beverages	303	12 097	.1	X
8600	Merchandise sales	1 693	104 001	.8	57.5
8641	Sales of other merchandise	1 693	104 001	.8	X
8940	All other receipts	7 812	1 434 125	10.8	57.4
8984	All other receipts	7 812	1 434 125	10.8	X
9000	Contributions, gifts, and grants—Government	1 607	184 694	1.4	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 792	785 664	5.9	X
9100	Investment income, including interest, dividends, and royalties	4 378	261 566	2.0	X
9500	All other revenue	3 162	365 564	2.7	61.3
9512	All other revenue	3 162	365 564	2.7	X
813990	Other similar organizations (exc bus, prof, labor, & political) .	24 208	13 315 568	100.0	66.1
3450	Membership dues and fees	3 779	1 078 133	8.1	X
7150	Fees from seminars, conventions, conferences, etc.	1 121	84 370	.6	X
7170	Condominium and home owners association fees and assessments	20 217	8 853 295	66.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)	673	44 966	.3	X
7250	Sales of advertising	792	52 637	.4	X
8500	Food and beverage sales	693	66 553	.5	36.5
8501	Sales of food and nonalcoholic beverages	660	54 456	.4	X
8502	Sales of alcoholic beverages	303	12 097	.1	X
8600	Merchandise sales	1 693	104 001	.8	57.5
8641	Sales of other merchandise	1 693	104 001	.8	X
8940	All other receipts	7 812	1 434 125	10.8	57.4
8984	All other receipts	7 812	1 434 125	10.8	X
9000	Contributions, gifts, and grants—Government	1 607	184 694	1.4	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 792	785 664	5.9	X
9100	Investment income, including interest, dividends, and royalties	4 378	261 566	2.0	X
9500	All other revenue	3 162	365 564	2.7	61.3
9512	All other revenue	3 162	365 564	2.7	X

¹Revenue and revenue line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 81, Other Services (Except Public Administration) only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)						
	All firms	420 950	163 033 330	100.0	48 452 606	11 235 179	2 493 574
	4 largest firms	3 695	5 511 338	3.4	1 690 467	372 408	83 065
	8 largest firms	4 152	8 728 769	5.4	2 787 892	627 774	124 684
	20 largest firms	10 099	13 973 692	8.6	4 052 968	929 875	191 215
	50 largest firms	16 391	20 920 244	12.8	5 887 412	1 371 827	275 718
811	Repair & maintenance						
	All firms	235 466	105 153 886	100.0	29 875 211	6 938 363	1 276 389
	4 largest firms	1 586	3 884 389	3.7	1 331 230	300 133	40 639
	8 largest firms	2 511	5 160 629	4.9	1 649 109	377 545	49 845
	20 largest firms	3 966	7 814 782	7.4	2 311 602	540 306	73 119
	50 largest firms	6 604	10 681 200	10.2	3 200 453	754 257	107 893
8111	Automotive repair & maintenance						
	All firms	164 360	62 200 597	100.0	16 865 209	3 931 106	815 149
	4 largest firms	2 508	1 452 189	2.3	359 101	88 081	17 616
	8 largest firms	3 892	2 012 532	3.2	505 948	121 623	28 932
	20 largest firms	4 872	2 952 830	4.7	763 491	180 590	40 139
	50 largest firms	5 888	3 869 041	6.2	995 632	233 520	50 608
81111	Automotive mechanical & electrical repair & maintenance						
	All firms	99 444	33 510 059	100.0	8 633 670	2 006 740	385 325
	4 largest firms	1 454	653 567	2.0	184 385	43 344	8 405
	8 largest firms	1 823	1 004 579	3.0	284 038	67 934	11 450
	20 largest firms	2 227	1 348 110	4.0	378 231	89 942	15 354
	50 largest firms	2 531	1 810 471	5.4	487 999	115 894	19 012
811111	General automotive repair						
	All firms	77 751	25 598 455	100.0	6 438 842	1 499 360	290 634
	4 largest firms	1 289	631 980	2.5	181 047	42 792	7 212
	8 largest firms	1 470	871 204	3.4	246 422	59 083	9 117
	20 largest firms	1 584	1 120 871	4.4	316 118	75 135	12 006
	50 largest firms	1 793	1 528 373	6.0	410 915	97 489	14 985
811112	Automotive exhaust system repair						
	All firms	5 251	1 985 377	100.0	524 940	120 688	23 015
	4 largest firms	447	253 073	12.7	68 064	16 100	3 154
	8 largest firms	514	298 707	15.0	80 497	18 899	3 586
	20 largest firms	622	365 985	18.4	97 868	22 738	4 196
	50 largest firms	763	474 280	23.9	126 544	29 062	5 252
811113	Automotive transmission repair						
	All firms	6 768	2 431 584	100.0	709 254	166 279	29 442
	4 largest firms	18	28 417	1.2	7 504	1 438	185
	8 largest firms	33	47 232	1.9	12 718	2 556	334
	20 largest firms	54	95 043	3.9	27 606	5 986	772
	50 largest firms	113	172 700	7.1	50 441	11 349	1 597
811118	Other automotive mechanical & electrical repair & maintenance						
	All firms	9 674	3 494 643	100.0	960 634	220 413	42 234
	4 largest firms	228	79 441	2.3	21 620	5 470	1 079
	8 largest firms	303	124 023	3.5	34 234	8 347	1 572
	20 largest firms	392	208 473	6.0	56 833	13 479	2 370
	50 largest firms	515	353 872	10.1	93 556	21 608	3 645
8111181	Carburetor repair shops						
	All firms	1 091	363 763	100.0	106 409	25 853	4 802
	4 largest firms	218	64 154	17.6	19 486	4 708	879
	8 largest firms	233	77 403	21.3	23 809	5 862	1 019
	20 largest firms	266	104 032	28.6	31 358	7 599	1 309
	50 largest firms	318	144 723	39.8	43 065	10 358	1 778
8111182	Brake, front end, & wheel alignment						
	All firms	3 741	1 553 732	100.0	449 563	103 134	18 216
	4 largest firms	104	49 218	3.2	14 190	3 543	707
	8 largest firms	130	75 598	4.9	20 972	5 113	966
	20 largest firms	216	139 290	9.0	37 550	8 970	1 608
	50 largest firms	309	254 272	16.4	70 247	16 374	2 637
8111183	Electrical repair shops, motor vehicle						
	All firms	1 679	494 744	100.0	135 846	32 034	6 890
	4 largest firms	5	32 481	6.6	5 720	1 187	135
	8 largest firms	16	45 595	9.2	9 795	2 099	287
	20 largest firms	32	74 305	15.0	18 449	4 159	645
	50 largest firms	65	119 371	24.1	31 040	7 155	1 145
8111184	Radiator repair						
	All firms	2 295	728 297	100.0	174 076	38 946	8 372
	4 largest firms	23	24 967	3.4	5 090	1 096	178
	8 largest firms	36	41 813	5.7	8 932	1 906	312
	20 largest firms	55	77 257	10.6	18 123	3 913	616
	50 largest firms	102	134 802	18.5	33 508	7 294	1 209

Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.

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			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
811	Repair & maintenance—Con.						
8111189	All other motor vehicle repair shops						
	All firms	868	354 107	100.0	94 740	20 446	3 954
	4 largest firms	10	30 340	8.6	8 407	1 950	311
	8 largest firms	14	44 740	12.6	12 431	2 816	416
	20 largest firms	31	71 040	20.1	19 466	4 231	619
	50 largest firms	61	114 973	32.5	31 123	6 749	992
81112	Automotive body, paint, interior, & glass repair						
	All firms	41 168	20 905 280	100.0	5 925 780	1 393 480	234 359
	4 largest firms	1 333	1 005 251	4.8	219 446	53 485	8 099
	8 largest firms	1 445	1 188 958	5.7	260 095	62 685	9 353
	20 largest firms	1 773	1 496 700	7.2	340 085	80 257	12 176
	50 largest firms	1 996	1 904 439	9.1	442 724	103 373	15 459
811121	Automotive body, paint, & interior repair & maintenance						
	All firms	35 569	17 755 296	100.0	5 172 206	1 223 167	205 172
	4 largest firms	240	171 930	1.0	48 205	11 085	2 041
	8 largest firms	300	268 085	1.5	70 351	16 370	2 940
	20 largest firms	333	465 739	2.6	117 675	27 737	4 401
	50 largest firms	399	751 383	4.2	195 676	45 572	6 573
8111211	Paint or body repair shops						
	All firms	33 144	16 645 229	100.0	4 899 276	1 158 268	192 853
	4 largest firms	240	171 930	1.0	48 205	11 085	2 041
	8 largest firms	308	257 263	1.5	72 224	17 172	2 997
	20 largest firms	351	414 280	2.5	114 965	27 072	4 155
	50 largest firms	416	657 419	3.9	190 257	43 904	6 172
8111212	Van conversion services						
	All firms	639	723 189	100.0	156 778	37 877	6 507
	4 largest firms	4	79 411	11.0	15 113	3 226	568
	8 largest firms	8	132 739	18.4	25 503	5 666	905
	20 largest firms	20	232 947	32.2	45 282	10 549	1 656
	50 largest firms	58	376 313	52.0	75 102	18 468	2 828
8111213	Upholstery & interior repair shops						
	All firms	1 786	386 878	100.0	116 152	27 022	5 812
	4 largest firms	4	14 884	3.8	4 197	940	140
	8 largest firms	11	27 014	7.0	7 237	1 556	252
	20 largest firms	27	51 429	13.3	13 659	3 210	528
	50 largest firms	58	82 828	21.4	23 550	5 492	914
811122	Automotive glass replacement shops						
	All firms	5 599	3 149 984	100.0	753 574	170 313	29 187
	4 largest firms	1 227	1 002 060	31.8	212 233	51 906	7 426
	8 largest firms	1 394	1 137 105	36.1	247 275	59 189	8 565
	20 largest firms	1 586	1 321 918	42.0	294 020	68 614	10 021
	50 largest firms	1 816	1 534 580	48.7	350 231	80 979	11 933
81119	Other automotive repair & maintenance						
	All firms	23 748	7 785 258	100.0	2 305 759	530 886	195 465
	4 largest firms	1 551	666 564	8.6	176 125	41 360	16 611
	8 largest firms	1 815	921 116	11.8	254 881	57 743	21 608
	20 largest firms	2 137	1 181 221	15.2	329 814	74 591	25 668
	50 largest firms	2 611	1 496 565	19.2	423 626	95 997	32 429
811191	Automotive oil change & lubrication shops						
	All firms	7 413	2 787 318	100.0	778 632	180 611	57 083
	4 largest firms	1 510	612 790	22.0	169 942	40 229	15 472
	8 largest firms	1 784	705 275	25.3	195 409	45 574	17 398
	20 largest firms	2 133	859 827	30.8	236 743	55 144	20 187
	50 largest firms	2 468	1 055 148	37.9	292 297	68 859	23 988
811192	Carwashes						
	All firms	13 683	3 911 344	100.0	1 252 587	289 875	123 602
	4 largest firms	101	158 993	4.1	58 385	13 539	3 637
	8 largest firms	147	206 307	5.3	76 448	17 995	5 457
	20 largest firms	213	297 709	7.6	106 579	24 667	8 004
	50 largest firms	344	438 625	11.2	146 058	33 881	11 132
811198	All other automotive repair & maintenance						
	All firms	2 652	1 086 596	100.0	274 540	60 400	14 780
	4 largest firms	133	242 691	22.3	48 657	8 566	3 229
	8 largest firms	197	301 873	27.8	70 737	13 919	4 359
	20 largest firms	269	386 147	35.5	94 686	19 413	5 208
	50 largest firms	338	489 070	45.0	126 083	27 205	6 844

Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.

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			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
811	Repair & maintenance—Con.						
8112	Electronic & precision equipment repair & maintenance						
	All firms	17 634	14 557 959	100.0	4 496 836	1 050 664	137 227
	4 largest firms	237	1 755 276	12.1	481 926	113 630	9 548
	8 largest firms	455	2 601 816	17.9	699 505	161 957	13 900
	20 largest firms	961	3 746 813	25.7	1 050 352	250 125	22 085
	50 largest firms	1 238	5 092 818	35.0	1 514 879	356 790	33 680
81121	Electronic & precision equipment repair & maintenance						
	All firms	17 634	14 557 959	100.0	4 496 836	1 050 664	137 227
	4 largest firms	237	1 755 276	12.1	481 926	113 630	9 548
	8 largest firms	455	2 601 816	17.9	699 505	161 957	13 900
	20 largest firms	961	3 746 813	25.7	1 050 352	250 125	22 085
	50 largest firms	1 238	5 092 818	35.0	1 514 879	356 790	33 680
811211	Consumer electronics repair & maintenance						
	All firms	5 144	1 533 616	100.0	555 543	132 908	25 709
	4 largest firms	66	195 516	12.7	105 199	22 881	3 289
	8 largest firms	108	282 990	18.5	147 631	34 287	4 555
	20 largest firms	133	398 369	26.0	180 352	41 557	5 866
	50 largest firms	181	498 174	32.5	218 552	51 453	7 237
811212	Computer & office machine repair & maintenance						
	All firms	7 729	8 502 271	100.0	2 546 429	595 192	70 432
	4 largest firms	237	1 755 276	20.6	481 926	113 630	9 548
	8 largest firms	437	2 426 179	28.5	683 040	157 191	13 672
	20 largest firms	873	3 247 527	38.2	931 228	218 668	18 693
	50 largest firms	1 121	4 091 346	48.1	1 187 430	280 566	25 388
811213	Communication equipment repair & maintenance						
	All firms	1 890	1 607 993	100.0	522 632	123 131	16 457
	4 largest firms	70	225 083	14.0	82 228	19 823	1 708
	8 largest firms	96	297 784	18.5	106 772	25 327	2 282
	20 largest firms	133	453 180	28.2	153 222	36 620	3 523
	50 largest firms	238	660 240	41.1	220 989	52 768	5 379
811219	Other electronic & precision equipment repair & maintenance						
	All firms	2 871	2 914 079	100.0	872 232	199 433	24 629
	4 largest firms	40	526 499	18.1	103 208	25 444	2 612
	8 largest firms	95	785 661	27.0	196 386	47 857	4 714
	20 largest firms	156	1 126 799	38.7	300 135	67 707	7 035
	50 largest firms	218	1 482 510	50.9	419 188	96 107	10 376
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M						
	All firms	20 290	17 506 178	100.0	5 172 066	1 199 476	166 962
	4 largest firms	205	1 259 785	7.2	358 537	83 436	9 072
	8 largest firms	356	1 728 022	9.9	524 093	124 123	13 404
	20 largest firms	472	2 424 453	13.8	718 900	172 526	19 028
	50 largest firms	800	3 533 057	20.2	1 027 157	247 837	27 402
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M						
	All firms	20 290	17 506 178	100.0	5 172 066	1 199 476	166 962
	4 largest firms	205	1 259 785	7.2	358 537	83 436	9 072
	8 largest firms	356	1 728 022	9.9	524 093	124 123	13 404
	20 largest firms	472	2 424 453	13.8	718 900	172 526	19 028
	50 largest firms	800	3 533 057	20.2	1 027 157	247 837	27 402
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M						
	All firms	20 290	17 506 178	100.0	5 172 066	1 199 476	166 962
	4 largest firms	205	1 259 785	7.2	358 537	83 436	9 072
	8 largest firms	356	1 728 022	9.9	524 093	124 123	13 404
	20 largest firms	472	2 424 453	13.8	718 900	172 526	19 028
	50 largest firms	800	3 533 057	20.2	1 027 157	247 837	27 402
8114	Personal & household goods repair & maintenance						
	All firms	33 182	10 889 152	100.0	3 341 100	757 117	157 051
	4 largest firms	624	2 052 190	18.8	761 722	175 806	30 250
	8 largest firms	731	2 247 579	20.6	822 661	190 939	32 330
	20 largest firms	795	2 468 898	22.7	892 459	206 223	34 396
	50 largest firms	1 082	2 790 420	25.6	1 001 448	232 921	38 234
81141	Home & garden equipment & appliance repair & maintenance						
	All firms	9 790	4 976 328	100.0	1 536 312	347 862	64 054
	4 largest firms	633	2 040 536	41.0	736 757	167 262	28 148
	8 largest firms	749	2 182 866	43.9	783 964	178 806	29 698
	20 largest firms	847	2 346 717	47.2	838 892	191 825	31 223
	50 largest firms	896	2 508 586	50.4	890 433	203 622	32 884

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			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
811	Repair & maintenance—Con.						
811411	Home & garden equipment repair & maintenance						
	All firms	3 611	1 001 515	100.0	234 641	51 929	11 897
	4 largest firms	123	85 185	8.5	23 818	5 802	852
	8 largest firms	137	105 490	10.5	29 016	6 930	1 063
	20 largest firms	165	143 850	14.4	38 634	8 824	1 394
	50 largest firms	196	200 340	20.0	54 662	12 268	1 965
811412	Appliance repair & maintenance						
	All firms	6 179	3 974 813	100.0	1 301 671	295 933	52 157
	4 largest firms	633	2 040 536	51.3	736 757	167 262	28 148
	8 largest firms	676	2 159 635	54.3	774 884	176 318	29 224
	20 largest firms	727	2 291 434	57.6	826 042	188 664	30 728
	50 largest firms	771	2 432 181	61.2	872 218	199 049	32 159
81142	Reupholstery & furniture repair						
	All firms	6 598	1 193 414	100.0	388 631	88 137	22 315
	4 largest firms	5	34 323	2.9	19 327	3 602	523
	8 largest firms	9	49 484	4.1	25 456	5 011	728
	20 largest firms	22	86 782	7.3	36 961	8 068	1 363
	50 largest firms	57	146 435	12.3	56 528	12 520	2 165
811420	Reupholstery & furniture repair						
	All firms	6 598	1 193 414	100.0	388 631	88 137	22 315
	4 largest firms	5	34 323	2.9	19 327	3 602	523
	8 largest firms	9	49 484	4.1	25 456	5 011	728
	20 largest firms	22	86 782	7.3	36 961	8 068	1 363
	50 largest firms	57	146 435	12.3	56 528	12 520	2 165
81143	Footwear & leather goods repair						
	All firms	2 153	261 363	100.0	72 848	17 674	5 469
	4 largest firms	44	20 491	7.8	7 972	1 978	552
	8 largest firms	79	28 934	11.1	10 915	2 743	696
	20 largest firms	122	42 748	16.4	15 704	3 889	942
	50 largest firms	175	61 902	23.7	21 868	5 218	1 361
811430	Footwear & leather goods repair						
	All firms	2 153	261 363	100.0	72 848	17 674	5 469
	4 largest firms	44	20 491	7.8	7 972	1 978	552
	8 largest firms	79	28 934	11.1	10 915	2 743	696
	20 largest firms	122	42 748	16.4	15 704	3 889	942
	50 largest firms	175	61 902	23.7	21 868	5 218	1 361
81149	Other personal & household goods repair & maintenance						
	All firms	14 641	4 458 047	100.0	1 343 309	303 444	65 213
	4 largest firms	14	152 146	3.4	65 194	18 077	3 514
	8 largest firms	24	210 672	4.7	79 934	20 326	3 798
	20 largest firms	196	346 391	7.8	128 308	32 276	5 593
	50 largest firms	239	561 050	12.6	202 612	48 653	7 912
811490	Other personal & household goods repair & maintenance						
	All firms	14 641	4 458 047	100.0	1 343 309	303 444	65 213
	4 largest firms	14	152 146	3.4	65 194	18 077	3 514
	8 largest firms	24	210 672	4.7	79 934	20 326	3 798
	20 largest firms	196	346 391	7.8	128 308	32 276	5 593
	50 largest firms	239	561 050	12.6	202 612	48 653	7 912
8114901	Watch, clock, & jewelry repair						
	All firms	1 716	345 774	100.0	98 754	23 459	5 599
	4 largest firms	163	48 435	14.0	17 615	4 602	917
	8 largest firms	167	64 097	18.5	22 534	5 804	1 049
	20 largest firms	205	83 524	24.2	29 001	7 280	1 353
	50 largest firms	235	113 455	32.8	39 003	9 438	1 743
8114902	Boat repair						
	All firms	1 739	821 273	100.0	240 915	51 190	9 454
	4 largest firms	5	61 174	7.4	22 723	3 855	571
	8 largest firms	9	101 049	12.3	37 587	7 208	1 003
	20 largest firms	23	188 261	22.9	61 891	12 573	1 844
	50 largest firms	54	298 584	36.4	99 500	20 505	2 860
8114903	Welding repair						
	All firms	4 840	1 640 808	100.0	505 689	112 808	22 291
	4 largest firms	4	50 365	3.1	15 648	3 830	428
	8 largest firms	14	81 760	5.0	27 815	6 970	811
	20 largest firms	26	145 447	8.9	56 493	13 401	1 397
	50 largest firms	56	246 444	15.0	88 130	20 104	2 418

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			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
811	Repair & maintenance—Con.						
8114904	Garment repair & alteration services						
	All firms	2 400	287 921	100.0	108 463	24 178	9 015
	4 largest firms	7	15 767	5.5	7 350	1 510	352
	8 largest firms	11	25 678	8.9	13 267	2 853	699
	20 largest firms	40	40 188	14.0	19 098	3 936	996
	50 largest firms	83	62 904	21.8	30 302	6 435	1 840
8114909	All other repair & related services						
	All firms	3 946	1 362 271	100.0	389 488	91 809	18 854
	4 largest firms	18	140 917	10.3	59 607	16 966	3 353
	8 largest firms	25	179 221	13.2	69 843	19 457	3 625
	20 largest firms	42	248 893	18.3	88 535	23 378	4 292
	50 largest firms	81	360 368	26.5	116 822	29 795	5 188
812	Personal & laundry services						
	All firms	185 484	57 879 444	100.0	18 577 395	4 296 816	1 217 185
	4 largest firms	3 282	4 797 084	8.3	1 378 093	312 352	75 992
	8 largest firms	7 170	7 029 022	12.1	1 967 020	451 866	117 598
	20 largest firms	9 854	11 119 494	19.2	3 082 689	712 557	170 277
	50 largest firms	14 900	15 082 674	26.1	4 031 877	938 664	232 371
8121	Personal care services						
	All firms	95 708	14 241 112	100.0	5 971 776	1 391 192	472 275
	4 largest firms	3 085	1 116 211	7.8	405 818	97 891	32 413
	8 largest firms	4 289	1 357 958	9.5	534 391	129 514	42 521
	20 largest firms	5 127	1 667 151	11.7	667 735	162 692	52 688
	50 largest firms	6 141	2 013 538	14.1	817 639	199 754	63 603
81211	Hair, nail, & skin care services						
	All firms	83 991	12 056 731	100.0	5 377 609	1 248 713	410 995
	4 largest firms	2 919	825 774	6.8	385 597	91 973	30 063
	8 largest firms	3 800	1 004 499	8.3	475 546	113 426	37 162
	20 largest firms	4 245	1 230 230	10.2	583 538	139 042	43 566
	50 largest firms	5 141	1 511 591	12.5	714 404	170 275	53 519
812111	Barber shops						
	All firms	4 242	428 045	100.0	194 254	46 752	13 341
	4 largest firms	119	46 534	10.9	27 019	6 905	1 476
	8 largest firms	137	55 011	12.9	31 263	8 027	1 683
	20 largest firms	181	70 095	16.4	39 144	9 819	2 221
	50 largest firms	219	93 556	21.9	51 016	12 746	2 972
812112	Beauty shops						
	All firms	74 493	11 209 313	100.0	5 032 452	1 168 463	382 920
	4 largest firms	2 826	822 335	7.3	380 563	89 761	29 719
	8 largest firms	3 598	980 667	8.7	458 850	108 948	35 878
	20 largest firms	4 084	1 194 262	10.7	560 314	132 897	42 258
	50 largest firms	5 020	1 472 452	13.1	690 895	164 174	52 257
812113	Nail salons						
	All firms	5 256	419 373	100.0	150 903	33 498	14 734
	4 largest firms	14	6 049	1.4	2 662	665	187
	8 largest firms	26	9 890	2.4	4 178	1 208	274
	20 largest firms	47	18 939	4.5	8 355	2 194	596
	50 largest firms	81	35 741	8.5	15 647	3 841	1 043
81219	Other personal care services						
	All firms	11 717	2 184 381	100.0	594 167	142 479	61 280
	4 largest firms	1 061	496 312	22.7	119 237	31 946	11 174
	8 largest firms	1 210	558 988	25.6	136 715	37 283	12 269
	20 largest firms	1 295	650 547	29.8	160 704	43 043	15 340
	50 largest firms	1 454	772 971	35.4	192 922	51 288	18 199
812191	Diet & weight reducing services						
	All firms	3 378	1 044 819	100.0	274 889	69 614	27 366
	4 largest firms	1 040	484 758	46.4	112 953	29 007	10 659
	8 largest firms	1 189	537 352	51.4	131 352	34 484	12 036
	20 largest firms	1 290	612 367	58.6	150 839	39 454	14 660
	50 largest firms	1 447	711 961	68.1	178 709	46 632	17 687
812199	Other personal care services						
	All firms	8 339	1 139 562	100.0	319 278	72 865	33 914
	4 largest firms	46	56 956	5.0	14 960	5 031	965
	8 largest firms	52	77 841	6.8	20 531	6 533	1 208
	20 largest firms	81	117 889	10.3	31 098	9 138	1 797
	50 largest firms	171	178 313	15.6	49 570	13 369	3 056

Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 81, Other Services (Except Public Administration) only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
812	Personal & laundry services—Con.						
8122	Death care services						
	All firms	23 015	12 620 644	100.0	3 518 730	798 475	164 823
	4 largest firms	3 058	3 057 865	24.2	861 875	201 557	52 360
	8 largest firms	3 284	3 373 291	26.7	950 110	223 546	55 807
	20 largest firms	3 429	3 628 505	28.8	1 022 450	239 497	59 090
	50 largest firms	3 617	3 950 386	31.3	1 123 812	263 079	62 469
81221	Funeral homes & funeral services						
	All firms	16 338	9 632 766	100.0	2 443 640	556 378	105 365
	4 largest firms	2 056	2 008 637	20.9	476 346	111 686	23 594
	8 largest firms	2 311	2 267 177	23.5	541 907	128 292	26 397
	20 largest firms	2 380	2 418 254	25.1	580 017	137 420	27 621
	50 largest firms	2 544	2 638 615	27.4	640 736	151 694	29 974
812210	Funeral homes & funeral services						
	All firms	16 338	9 632 766	100.0	2 443 640	556 378	105 365
	4 largest firms	2 056	2 008 637	20.9	476 346	111 686	23 594
	8 largest firms	2 311	2 267 177	23.5	541 907	128 292	26 397
	20 largest firms	2 380	2 418 254	25.1	580 017	137 420	27 621
	50 largest firms	2 544	2 638 615	27.4	640 736	151 694	29 974
8122101	Funeral homes						
	All firms	16 031	9 503 010	100.0	2 400 089	546 955	103 258
	4 largest firms	2 030	1 975 494	20.8	460 547	108 930	23 059
	8 largest firms	2 280	2 231 150	23.5	525 338	125 359	25 797
	20 largest firms	2 349	2 382 006	25.1	563 044	134 247	27 038
	50 largest firms	2 503	2 599 753	27.4	622 126	148 079	29 236
8122102	Other funeral services						
	All firms	307	129 756	100.0	43 551	9 423	2 107
	4 largest firms	40	51 959	40.0	19 631	3 677	761
	8 largest firms	44	65 061	50.1	21 705	4 206	848
	20 largest firms	59	81 849	63.1	27 318	5 728	1 138
	50 largest firms	92	101 218	78.0	34 192	7 335	1 451
81222	Cemeteries & crematories						
	All firms	6 677	2 987 878	100.0	1 075 090	242 097	59 458
	4 largest firms	898	1 056 104	35.3	394 044	91 137	28 529
	8 largest firms	972	1 174 480	39.3	429 565	99 864	29 888
	20 largest firms	1 105	1 356 703	45.4	489 590	112 874	32 800
	50 largest firms	1 206	1 579 265	52.9	565 081	130 224	35 445
812220	Cemeteries & crematories						
	All firms	6 677	2 987 878	100.0	1 075 090	242 097	59 458
	4 largest firms	898	1 056 104	35.3	394 044	91 137	28 529
	8 largest firms	972	1 174 480	39.3	429 565	99 864	29 888
	20 largest firms	1 105	1 356 703	45.4	489 590	112 874	32 800
	50 largest firms	1 206	1 579 265	52.9	565 081	130 224	35 445
8123	Drycleaning & laundry services						
	All firms	44 782	17 913 065	100.0	5 939 256	1 396 837	395 408
	4 largest firms	464	2 422 138	13.5	797 646	191 917	41 312
	8 largest firms	656	3 526 280	19.7	1 192 673	284 600	60 228
	20 largest firms	1 405	5 185 558	28.9	1 612 399	385 881	79 490
	50 largest firms	1 764	6 228 568	34.8	1 944 840	465 087	95 450
81231	Coin-operated laundries & drycleaners						
	All firms	13 883	2 873 362	100.0	606 333	144 067	53 023
	4 largest firms	203	532 414	18.5	80 451	21 390	2 921
	8 largest firms	239	678 609	23.6	100 451	25 746	3 479
	20 largest firms	475	831 003	28.9	128 779	32 108	4 567
	50 largest firms	549	974 432	33.9	160 686	40 231	5 904
812310	Coin-operated laundries & drycleaners						
	All firms	13 883	2 873 362	100.0	606 333	144 067	53 023
	4 largest firms	203	532 414	18.5	80 451	21 390	2 921
	8 largest firms	239	678 609	23.6	100 451	25 746	3 479
	20 largest firms	475	831 003	28.9	128 779	32 108	4 567
	50 largest firms	549	974 432	33.9	160 686	40 231	5 904
8123101	Coin-operated laundry routes						
	All firms	479	1 009 716	100.0	166 036	41 466	5 878
	4 largest firms	55	511 704	50.7	78 216	20 830	2 608
	8 largest firms	59	653 604	64.7	97 834	25 080	3 106
	20 largest firms	82	798 774	79.1	125 529	31 457	3 846
	50 largest firms	123	917 223	90.8	147 069	36 913	4 517

Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 81, Other Services (Except Public Administration) only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
812	Personal & laundry services—Con.						
8123102	Coin-operated laundries & drycleaning stores						
	All firms	13 404	1 863 646	100.0	440 297	102 601	47 145
	4 largest firms	383	48 737	2.6	9 410	2 033	939
	8 largest firms	418	66 409	3.6	12 135	2 606	1 101
	20 largest firms	495	100 320	5.4	21 481	5 110	1 852
	50 largest firms	688	154 946	8.3	32 322	7 528	2 794
81232	Drycleaning & laundry services (except coin-operated)						
	All firms	27 939	7 092 044	100.0	2 575 183	599 720	203 777
	4 largest firms	419	156 138	2.2	55 723	13 730	4 345
	8 largest firms	423	214 719	3.0	78 311	19 136	5 468
	20 largest firms	634	347 996	4.9	122 227	29 138	7 988
	50 largest firms	955	566 173	8.0	212 070	50 053	13 957
812320	Drycleaning & laundry services (except coin-operated)						
	All firms	27 939	7 092 044	100.0	2 575 183	599 720	203 777
	4 largest firms	419	156 138	2.2	55 723	13 730	4 345
	8 largest firms	423	214 719	3.0	78 311	19 136	5 468
	20 largest firms	634	347 996	4.9	122 227	29 138	7 988
	50 largest firms	955	566 173	8.0	212 070	50 053	13 957
8123201	Laundries, family & commercial						
	All firms	1 740	831 369	100.0	343 237	80 524	23 168
	4 largest firms	5	64 813	7.8	25 201	6 015	1 126
	8 largest firms	12	113 716	13.7	45 420	10 707	2 221
	20 largest firms	24	199 794	24.0	83 249	19 538	4 419
	50 largest firms	62	332 999	40.1	143 194	33 818	8 143
8123202	Drycleaning plants						
	All firms	22 330	5 638 474	100.0	2 068 507	481 321	166 208
	4 largest firms	365	135 278	2.4	46 800	11 579	3 875
	8 largest firms	405	175 301	3.1	59 222	14 444	4 541
	20 largest firms	565	267 555	4.7	96 349	22 586	7 003
	50 largest firms	870	432 597	7.7	161 224	37 845	11 494
8123203	Garment pressing & agents for laundries						
	All firms	3 434	506 567	100.0	118 234	27 445	11 102
	4 largest firms	163	25 924	5.1	4 667	1 123	499
	8 largest firms	232	38 566	7.6	6 996	1 671	744
	20 largest firms	308	62 680	12.4	11 831	2 771	1 156
	50 largest firms	434	97 883	19.3	20 711	5 012	1 758
8123204	All other laundry & garment services						
	All firms	435	115 634	100.0	45 205	10 430	3 299
	4 largest firms	59	22 134	19.1	8 264	1 813	473
	8 largest firms	64	30 874	26.7	11 364	2 416	637
	20 largest firms	78	42 933	37.1	17 836	3 807	1 041
	50 largest firms	112	60 197	52.1	25 282	5 499	1 536
81233	Linen & uniform supply						
	All firms	2 960	7 947 659	100.0	2 757 740	653 050	138 608
	4 largest firms	464	2 422 138	30.5	797 646	191 917	41 312
	8 largest firms	656	3 526 280	44.4	1 192 673	284 600	60 228
	20 largest firms	983	4 868 610	61.3	1 605 261	381 486	78 978
	50 largest firms	1 124	5 589 143	70.3	1 862 455	442 707	91 040
812331	Linen supply						
	All firms	1 347	2 940 022	100.0	1 087 068	259 437	56 700
	4 largest firms	164	956 014	32.5	339 792	80 853	16 726
	8 largest firms	236	1 287 525	43.8	454 057	107 266	21 888
	20 largest firms	318	1 627 791	55.4	584 947	141 772	28 783
	50 largest firms	374	1 986 764	67.6	726 276	175 222	35 747
8123311	Linen supply (except diaper service)						
	All firms	1 247	2 903 457	100.0	1 073 588	255 855	55 821
	4 largest firms	164	956 014	32.9	339 792	80 853	16 726
	8 largest firms	236	1 287 525	44.3	454 057	107 266	21 888
	20 largest firms	318	1 627 791	56.1	584 947	141 772	28 783
	50 largest firms	374	1 986 764	68.4	726 276	175 222	35 747
8123312	Diaper service						
	All firms	100	36 565	100.0	13 480	3 582	879
	4 largest firms	5	14 234	38.9	5 405	1 351	251
	8 largest firms	9	21 330	58.3	8 235	2 094	464
	20 largest firms	22	29 341	80.2	11 577	2 997	663
	50 largest firms	52	34 125	93.3	12 789	3 379	780

Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 81, Other Services (Except Public Administration) only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
812	Personal & laundry services—Con.						
812332	Industrial laundrers						
	All firms	1 613	5 007 637	100.0	1 670 672	393 613	81 908
	4 largest firms	446	2 331 828	46.6	763 966	180 766	38 999
	8 largest firms	578	2 960 387	59.1	942 304	222 933	47 091
	20 largest firms	720	3 566 467	71.2	1 139 748	269 730	55 866
	50 largest firms	820	3 991 489	79.7	1 288 839	303 452	62 338
8129	Other personal services						
	All firms	21 979	13 104 623	100.0	3 147 633	710 312	184 679
	4 largest firms	3 276	2 791 115	21.3	593 345	125 477	30 529
	8 largest firms	4 358	4 113 129	31.4	877 101	188 510	44 708
	20 largest firms	6 543	5 506 731	42.0	1 082 776	237 056	62 371
	50 largest firms	7 825	6 783 254	51.8	1 353 492	302 813	78 397
81292	Photofinishing						
	All firms	7 055	5 519 586	100.0	1 582 796	339 943	71 991
	4 largest firms	1 437	2 287 820	41.4	587 563	116 537	24 150
	8 largest firms	1 463	2 659 924	48.2	674 166	136 058	27 654
	20 largest firms	1 615	3 008 996	54.5	775 979	159 304	32 111
	50 largest firms	1 832	3 327 393	60.3	885 380	183 911	36 483
812921	Photofinishing laboratories (except one-hour)						
	All firms	3 662	4 479 731	100.0	1 345 550	286 725	56 868
	4 largest firms	998	2 023 651	45.2	536 730	105 676	22 040
	8 largest firms	1 012	2 391 278	53.4	622 381	124 964	25 480
	20 largest firms	1 037	2 697 112	60.2	723 855	148 172	29 791
	50 largest firms	1 088	2 981 113	66.5	821 428	169 974	33 256
812922	One-hour photofinishing						
	All firms	3 393	1 039 855	100.0	237 246	53 218	15 123
	4 largest firms	607	345 298	33.2	67 049	14 499	2 979
	8 largest firms	698	375 730	36.1	74 896	16 055	3 453
	20 largest firms	763	418 713	40.3	86 611	18 546	4 195
	50 largest firms	865	471 484	45.3	101 276	22 096	5 057
81293	Parking lots & garages						
	All firms	10 358	5 174 724	100.0	967 701	234 162	76 166
	4 largest firms	2 917	1 822 605	35.2	288 240	71 677	20 453
	8 largest firms	4 947	2 395 964	46.3	371 206	91 888	33 025
	20 largest firms	5 690	3 089 504	59.7	475 311	118 593	39 638
	50 largest firms	7 012	3 825 699	73.9	629 151	154 220	50 448
812930	Parking lots & garages						
	All firms	10 358	5 174 724	100.0	967 701	234 162	76 166
	4 largest firms	2 917	1 822 605	35.2	288 240	71 677	20 453
	8 largest firms	4 947	2 395 964	46.3	371 206	91 888	33 025
	20 largest firms	5 690	3 089 504	59.7	475 311	118 593	39 638
	50 largest firms	7 012	3 825 699	73.9	629 151	154 220	50 448
81299	All other personal services						
	All firms	4 566	2 410 313	100.0	597 136	136 207	36 522
	4 largest firms	23	407 315	16.9	42 486	9 870	1 311
	8 largest firms	61	510 782	21.2	66 177	16 231	2 841
	20 largest firms	81	666 046	27.6	97 229	23 253	4 317
	50 largest firms	135	864 569	35.9	156 842	36 274	7 425
812990	All other personal services						
	All firms	4 566	2 410 313	100.0	597 136	136 207	36 522
	4 largest firms	23	407 315	16.9	42 486	9 870	1 311
	8 largest firms	61	510 782	21.2	66 177	16 231	2 841
	20 largest firms	81	666 046	27.6	97 229	23 253	4 317
	50 largest firms	135	864 569	35.9	156 842	36 274	7 425
8129901	Bail bonding						
	All firms	1 092	408 268	100.0	92 514	20 371	4 016
	4 largest firms	4	31 795	7.8	7 251	1 496	167
	8 largest firms	19	48 378	11.8	10 279	1 921	238
	20 largest firms	41	76 667	18.8	16 474	3 406	451
	50 largest firms	71	122 501	30.0	25 230	5 527	798
8129902	Dating services						
	All firms	321	204 455	100.0	58 265	16 246	3 439
	4 largest firms	21	70 564	34.5	15 156	4 411	875
	8 largest firms	28	83 662	40.9	19 763	5 702	1 084
	20 largest firms	44	109 960	53.8	27 141	7 867	1 437
	50 largest firms	84	146 957	71.9	39 574	10 981	2 079

Table 3a. **Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 81, Other Services (Except Public Administration) only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
812	Personal & laundry services—Con.						
8129903	Pay telephone operators						
	All firms	483	570 598	100.0	110 826	24 752	3 541
	4 largest firms	24	158 650	27.8	31 538	7 114	1 001
	8 largest firms	29	211 038	37.0	39 247	8 858	1 219
	20 largest firms	43	293 299	51.4	52 211	11 813	1 543
	50 largest firms	75	385 889	67.6	75 200	17 030	2 303
8129909	All other miscellaneous personal services						
	All firms	2 670	1 226 992	100.0	335 531	74 838	25 526
	4 largest firms	20	324 129	26.4	24 423	5 871	1 186
	8 largest firms	31	371 399	30.3	41 506	9 837	2 216
	20 largest firms	44	455 972	37.2	72 674	16 488	4 121
	50 largest firms	129	573 960	46.8	113 689	25 261	7 063

Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 81, Other Services (Except Public Administration) only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)						
	All firms	98 765	102 864 355	100.0	17 067 506	4 047 645	762 604
	4 largest firms	63	4 302 207	4.2	203 149	50 387	5 700
	8 largest firms	70	6 400 658	6.2	266 225	66 423	6 783
	20 largest firms	133	10 976 589	10.7	470 417	117 690	11 223
	50 largest firms	381	17 799 201	17.3	843 043	196 036	21 798
813	Religious/grantmaking/civic/professional & similar org						
	All firms	98 765	102 864 355	100.0	17 067 506	4 047 645	762 604
	4 largest firms	63	4 302 207	4.2	203 149	50 387	5 700
	8 largest firms	70	6 400 658	6.2	266 225	66 423	6 783
	20 largest firms	133	10 976 589	10.7	470 417	117 690	11 223
	50 largest firms	381	17 799 201	17.3	843 043	196 036	21 798
8132	Grantmaking & giving services						
	All firms	11 906	48 956 675	100.0	3 080 424	735 005	104 807
	4 largest firms	63	4 302 207	8.8	203 149	50 387	5 700
	8 largest firms	67	6 311 138	12.9	238 051	59 223	6 173
	20 largest firms	96	10 527 589	21.5	365 379	91 258	8 949
	50 largest firms	249	16 389 874	33.5	573 157	141 460	14 476
81321	Grantmaking & giving services						
	All firms	11 906	48 956 675	100.0	3 080 424	735 005	104 807
	4 largest firms	63	4 302 207	8.8	203 149	50 387	5 700
	8 largest firms	67	6 311 138	12.9	238 051	59 223	6 173
	20 largest firms	96	10 527 589	21.5	365 379	91 258	8 949
	50 largest firms	249	16 389 874	33.5	573 157	141 460	14 476
813211	Grantmaking foundations						
	All firms	5 656	32 237 885	100.0	1 091 724	258 779	33 515
	4 largest firms	6	4 028 196	12.5	66 057	16 497	1 180
	8 largest firms	11	5 949 549	18.5	96 618	24 210	1 569
	20 largest firms	26	9 335 139	29.0	154 705	38 774	2 714
	50 largest firms	69	13 011 799	40.4	233 155	58 912	4 495
813212	Voluntary health organizations						
	All firms	3 351	6 080 023	100.0	1 153 530	273 869	41 925
	4 largest firms	149	1 665 126	27.4	264 183	65 179	8 025
	8 largest firms	464	2 100 227	34.5	336 415	81 096	10 651
	20 largest firms	536	2 717 070	44.7	443 165	105 607	13 783
	50 largest firms	681	3 361 053	55.3	541 235	127 941	17 036
813219	Other grantmaking & giving services						
	All firms	2 899	10 638 767	100.0	835 170	202 357	29 367
	4 largest firms	20	1 287 014	12.1	25 333	6 688	586
	8 largest firms	41	2 356 370	22.1	50 091	12 658	1 365
	20 largest firms	77	4 032 096	37.9	118 276	29 177	3 185
	50 largest firms	189	5 748 105	54.0	251 245	62 126	6 851
8133	Social advocacy organizations						
	All firms	10 120	7 524 552	100.0	2 003 063	465 839	85 041
	4 largest firms	212	1 193 956	15.9	201 428	36 326	6 605
	8 largest firms	250	1 599 980	21.3	258 078	49 804	8 109
	20 largest firms	765	2 189 354	29.1	363 103	76 458	11 097
	50 largest firms	1 026	2 857 483	38.0	532 278	117 142	17 018
81331	Social advocacy organizations						
	All firms	10 120	7 524 552	100.0	2 003 063	465 839	85 041
	4 largest firms	212	1 193 956	15.9	201 428	36 326	6 605
	8 largest firms	250	1 599 980	21.3	258 078	49 804	8 109
	20 largest firms	765	2 189 354	29.1	363 103	76 458	11 097
	50 largest firms	1 026	2 857 483	38.0	532 278	117 142	17 018
813311	Human rights organizations						
	All firms	1 806	2 094 167	100.0	475 106	114 738	18 109
	4 largest firms	69	927 884	44.3	100 461	25 173	2 258
	8 largest firms	166	1 111 044	53.1	144 351	36 042	3 404
	20 largest firms	250	1 318 209	62.9	206 397	50 987	5 691
	50 largest firms	290	1 491 818	71.2	253 383	62 679	7 700
813312	Environment, conservation, & wildlife organizations						
	All firms	3 569	2 322 700	100.0	578 370	137 665	27 899
	4 largest firms	171	483 550	20.8	64 216	16 600	2 144
	8 largest firms	209	617 730	26.6	88 975	22 587	2 741
	20 largest firms	334	814 976	35.1	133 240	33 439	4 628
	50 largest firms	470	1 090 373	46.9	198 879	49 782	7 212
813319	Other social advocacy organizations						
	All firms	4 745	3 107 685	100.0	949 587	213 436	39 033
	4 largest firms	74	418 871	13.5	131 558	17 950	4 534
	8 largest firms	418	587 488	18.9	162 396	25 437	5 609
	20 largest firms	441	832 293	26.8	226 664	41 068	8 016
	50 largest firms	582	1 149 408	37.0	302 530	59 101	10 922

Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 81, Other Services (Except Public Administration) only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
813	Religious/grantmaking/civic/professional & similar org—Con.						
8134	Civic & social organizations						
	All firms	28 364	9 916 495	100.0	2 682 819	626 116	261 265
	4 largest firms	29	303 310	3.1	78 779	17 906	3 704
	8 largest firms	57	545 962	5.5	113 561	26 563	5 516
	20 largest firms	207	1 002 077	10.1	236 319	55 107	13 934
	50 largest firms	407	1 591 042	16.0	439 779	100 425	31 044
81341	Civic & social organizations						
	All firms	28 364	9 916 495	100.0	2 682 819	626 116	261 265
	4 largest firms	29	303 310	3.1	78 779	17 906	3 704
	8 largest firms	57	545 962	5.5	113 561	26 563	5 516
	20 largest firms	207	1 002 077	10.1	236 319	55 107	13 934
	50 largest firms	407	1 591 042	16.0	439 779	100 425	31 044
813410	Civic & social organizations						
	All firms	28 364	9 916 495	100.0	2 682 819	626 116	261 265
	4 largest firms	29	303 310	3.1	78 779	17 906	3 704
	8 largest firms	57	545 962	5.5	113 561	26 563	5 516
	20 largest firms	207	1 002 077	10.1	236 319	55 107	13 934
	50 largest firms	407	1 591 042	16.0	439 779	100 425	31 044
8134101	Civic & social organizations, with restaurants & bars						
	All firms	15 876	4 891 726	100.0	1 206 886	285 135	124 428
	4 largest firms	23	191 251	3.9	36 184	8 860	1 822
	8 largest firms	29	295 183	6.0	58 763	14 142	2 678
	20 largest firms	43	446 961	9.1	122 645	28 923	5 053
	50 largest firms	79	648 734	13.3	193 144	46 209	8 476
8134102	Civic & social organizations, without restaurants & bars						
	All firms	12 488	5 024 769	100.0	1 475 933	340 981	136 837
	4 largest firms	29	303 310	6.0	78 779	17 906	3 704
	8 largest firms	65	518 233	10.3	102 442	23 942	4 419
	20 largest firms	199	886 169	17.6	248 836	55 901	17 790
	50 largest firms	382	1 352 091	26.9	395 484	88 698	30 202
8139	Business/professional/labor/political/& similar organizations						
	All firms	48 375	36 466 633	100.0	9 301 200	2 220 685	311 491
	4 largest firms	12	1 325 381	3.6	142 797	35 651	2 625
	8 largest firms	20	1 954 774	5.4	227 501	56 617	4 972
	20 largest firms	97	3 132 441	8.6	499 004	124 112	10 358
	50 largest firms	171	4 941 808	13.6	910 777	225 235	19 526
81391	Business associations						
	All firms	16 928	14 858 701	100.0	4 179 872	1 015 542	116 084
	4 largest firms	9	960 997	6.5	79 629	21 066	1 342
	8 largest firms	65	1 360 975	9.2	219 570	56 007	4 360
	20 largest firms	88	2 178 069	14.7	454 084	117 684	9 490
	50 largest firms	180	3 347 807	22.5	727 344	185 120	14 515
813910	Business associations						
	All firms	16 928	14 858 701	100.0	4 179 872	1 015 542	116 084
	4 largest firms	9	960 997	6.5	79 629	21 066	1 342
	8 largest firms	65	1 360 975	9.2	219 570	56 007	4 360
	20 largest firms	88	2 178 069	14.7	454 084	117 684	9 490
	50 largest firms	180	3 347 807	22.5	727 344	185 120	14 515
81392	Professional organizations						
	All firms	7 239	8 292 364	100.0	2 264 642	540 182	62 376
	4 largest firms	15	628 587	7.6	154 254	37 160	3 478
	8 largest firms	24	932 835	11.2	229 259	54 441	5 184
	20 largest firms	43	1 477 733	17.8	351 122	84 573	7 856
	50 largest firms	143	2 393 923	28.9	611 175	147 198	13 648
813920	Professional organizations						
	All firms	7 239	8 292 364	100.0	2 264 642	540 182	62 376
	4 largest firms	15	628 587	7.6	154 254	37 160	3 478
	8 largest firms	24	932 835	11.2	229 259	54 441	5 184
	20 largest firms	43	1 477 733	17.8	351 122	84 573	7 856
	50 largest firms	143	2 393 923	28.9	611 175	147 198	13 648
81399	Other similar organizations (exc bus, prof, labor, & political)						
	All firms	24 208	13 315 568	100.0	2 856 686	664 961	133 031
	4 largest firms	8	812 892	6.1	67 808	16 558	1 340
	8 largest firms	12	1 106 107	8.3	79 735	19 842	1 659
	20 largest firms	31	1 616 146	12.1	214 521	49 048	3 989
	50 largest firms	103	2 109 808	15.8	318 308	72 800	7 057

Table 3b. **Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 81, Other Services (Except Public Administration) only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
81	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)—Con.						
813	Religious/grantmaking/civic/professional & similar org—Con.						
813990	Other similar organizations (exc bus, prof, labor, & political)						
	All firms	24 208	13 315 568	100.0	2 856 686	664 961	133 031
	4 largest firms	8	812 892	6.1	67 808	16 558	1 340
	8 largest firms	12	1 106 107	8.3	79 735	19 842	1 659
	20 largest firms	31	1 616 146	12.1	214 521	49 048	3 989
	50 largest firms	103	2 109 808	15.8	318 308	72 800	7 057

Appendix A.

Explanation of Terms

ANNUAL PAYROLL (\$1,000)

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis,

receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services performed for foreign parent firms, subsidiaries, and branches are included.

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

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

81 OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)

The Other Services (except Public Administration) sector comprises establishments engaged in providing services not specifically provided for elsewhere in the classification system. Establishments in this sector are primarily engaged in activities, such as equipment and machinery repairing, promoting or administering religious activities, grantmaking, advocacy, and providing drycleaning and laundry services, personal care services, death care services, pet care services, photofinishing services, temporary parking services, and dating services.

Private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector.

Excluded from this sector are establishments primarily engaged in retailing new equipment and also performing repairs and general maintenance on equipment. These establishments are classified in Sector 44-45, Retail Trade.

811 Repair and Maintenance

Industries in the Repair and Maintenance subsector restore machinery, equipment, and other products to working order. These establishments also typically provide general or routine maintenance (i.e., servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs.

The NAICS structure for this subsector brings together most types of repair and maintenance establishments and categorizes them based on production processes (i.e., on the type of repair and maintenance activity performed, and the necessary skills, expertise, and processes that are found in different repair and maintenance establishments). This NAICS classification does not delineate between repair services provided to businesses versus those that serve households. Although some industries primarily serve either businesses or households, separation by class of customer is limited by the fact that many establishments serve both. Establishments repairing computers and consumer electronics products are two examples of such overlap.

The Repair and Maintenance subsector does not include all establishments that do repair and maintenance. For example, a substantial amount of repair is done by establishments that also manufacture machinery, equipment, and other goods. These establishments are included in the

Manufacturing sector in NAICS. In addition, repair of transportation equipment is often provided by or based at transportation facilities, such as airports, seaports, and these activities are included in the Transportation and Warehousing sector. A particularly unique situation exists with repair of buildings. Plumbing, electrical installation and repair, painting and decorating, and other construction-related establishments are often involved in performing installation or other work on new construction as well as providing repair services on existing structures. While some specialize in repair, it is difficult to distinguish between the two types and all have been included in the Construction sector.

Excluded from this subsector are establishments primarily engaged in rebuilding or remanufacturing machinery and equipment. These are classified in Sector 31-33, Manufacturing. Also excluded are retail establishments that provide after-sale services and repair. These are classified in Sector 44-45, Retail Trade.

8111 Automotive Repair and Maintenance

This industry group comprises establishments involved in providing repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers. Establishments in this industry group employ mechanics with specialized technical skills to diagnose and repair the mechanical and electrical systems for automotive vehicles, repair automotive interiors, and paint or repair automotive exteriors.

81111 Automotive Mechanical and Electrical Repair and Maintenance

This industry comprises establishments primarily engaged in providing mechanical or electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks and vans, and all trailers. These establishments specialize in or may provide a wide range of these services.

811111 General Automotive Repair

This U.S. industry comprises establishments primarily engaged in providing (1) a wide range of mechanical and electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers or (2) engine repair and replacement.

The data published with NAICS code 811111 are comprised of the following SIC industry:

7538 General Automotive Repair

811112 Automotive Exhaust System Repair

This U.S. industry comprises establishments primarily engaged in replacing or repairing exhaust systems of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811112 are comprised of the following SIC industry:

7533 Motor Vehicle Exhaust System Repair Shops

811113 Automotive Transmission Repair

This U.S. industry comprises establishments primarily engaged in replacing or repairing transmissions of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811113 are comprised of the following SIC industry:

7537 Automotive Transmission Repair

811118 Other Automotive Mechanical and Electrical Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in providing specialized mechanical or electrical repair and maintenance services (except engine repair and replacement, exhaust systems repair, and transmission repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

The data published with NAICS code 811118 are comprised of the following SIC industry:

7539 Automotive Repair Shops, NEC

8111181 Carburetor Repair Shops

Establishments primarily engaged in repairing carburetors and providing tune-ups.

8111182 Brake, Front End, and Wheel Alignment

Establishments primarily engaged in repairing, replacing, and adjusting brakes; performing front end and wheel alignment work; and installing springs, axles, and shock absorbers.

8111183 Electrical Repair Shops, Motor Vehicle

Establishments primarily engaged in performing electrical repair and maintenance services for motor vehicles.

8111184 Radiator Repair

Establishments primarily engaged in repairing, cleaning, and installing radiators and heater cores.

8111189 All Other Motor Vehicle Repair Shops

Establishments primarily engaged in specialized repair of individual auto components (except radiator repair; brake, front end, and wheel alignment; carburetor repair; and electrical repair, motor vehicle). Included are auto repair shops specializing in air conditioning, clutch, and valve repair.

81112 Automotive Body, Paint, Interior, and Glass Repair

This industry comprises establishments primarily engaged in providing one or more of the following: (1) repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; (2) painting automotive vehicle and trailer bodies; (3) replacing, repairing, and/or tinting automotive vehicle glass; and (4) customizing automobile, truck, and van interiors for the physically disabled or other customers with special requirements.

811121 Automotive Body, Paint, and Interior Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; and/or painting automotive vehicles and trailer bodies.

The data published with NAICS code 811121 are comprised of the following SIC industry:

7532 Top, Body, and Upholstery Repair Shops and Paint Shops

8111211 Paint or Body Repair Shops

Establishments primarily engaged in repairing or painting car, truck, and trailer bodies.

8111212 Van Conversion Services

Establishments primarily engaged in customizing automobiles, trucks, and vans. Adapting vehicles for the physically handicapped or other special requirements are also included.

8111213 Upholstery and Interior Repair Shops

Establishments primarily engaged in repairing and replacing motor vehicle upholstery and interiors.

811122 Automotive Glass Replacement Shops

This U.S. industry comprises establishments primarily engaged in replacing, repairing, and/or tinting automotive vehicle, such as passenger car, truck, and van, glass.

The data published with NAICS code 811122 are comprised of the following SIC industry:

7536 Automotive Glass Replacement Shops

81119 Other Automotive Repair and Maintenance

This industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; transmission repair; and body, paint, interior, and glass repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

811191 Automotive Oil Change and Lubrication Shops

This U.S. industry comprises establishments primarily engaged in changing motor oil and lubricating the chassis of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811191 are comprised of this part of the following SIC industry:

7549 (pt) Automotive Oil Change and Lubrication Shops

811192 Carwashes

This U.S. industry comprises establishments primarily engaged in cleaning, washing, and/or waxing automotive vehicles, such as passenger cars, trucks, and vans, and trailers.

The data published with NAICS code 811192 are comprised of the following SIC industry:

7542 Carwashes

811198 All Other Automotive Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; body, paint, interior, and glass repair; motor oil change and lubrication; and car washing) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

The data published with NAICS code 811198 are comprised of these parts of the following SIC industries:

7534 (pt) Tire Repair Shop

7549 (pt) Motor Vehicle Services, Except Repair and Carwashes (Except Lubrication and Towing)

8111981 Tire Repair Shops

Establishments primarily engaged in repairing motor vehicle tires.

8111982 All Other Motor Vehicle Services (Except Repair and Carwashes)

Establishments primarily engaged in providing motor vehicle services (except repair and maintenance and carwashes). Included are establishments providing rustproofing and undercoating services.

8112 Electronic and Precision Equipment Repair and Maintenance

This industry group comprises establishments primarily engaged in repairing electronic equipment, such as computers and communications equipment, and highly specialized precision instruments. Establishments in this industry group typically have staff skilled in repairing items having complex, electronic components.

81121 Electronic and Precision Equipment Repair and Maintenance

This industry comprises establishments primarily engaged in repairing and maintaining one or more of the following: (1) consumer electronic equipment; (2) computers; (3) office machines; (4) communication equipment; and (5) other electronic and precision equipment and instruments, without retailing these products as new. Establishments in this industry repair items, such as microscopes, radar and sonar equipment, televisions, stereos, video recorders, computers, fax machines, photocopying machines, two-way radios and other communications equipment, scientific instruments, and medical equipment.

811211 Consumer Electronics Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and maintaining consumer electronics, such as televisions, stereos, speakers, video recorders, CD players, radios, and cameras, without retailing new consumer electronics.

The data published with NAICS code 811211 are comprised of this part of the following SIC industry:

7622 (pt) Stereo, Television, VCR, and Other Consumer Electronic Equipment Repair, (Except Computer)

811212 Computer and Office Machine Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and maintaining computers and office machines without retailing new computers and office machines, such as photocopying machines; and computer terminals, storage devices, printers; and CD-ROM drives.

The data published with NAICS code 811212 are comprised of these parts of the following SIC industries:

7378 Computer Maintenance and Repair

7629 (pt) Business and Office Machine Repair, Electrical (Except Computers)

7699 (pt) Typewriter Repair

8112121 Business and Office Machine Repair, Electrical (Except Computers)

Establishments primarily engaged in repairing and maintaining office machines (except facsimile machines, computers and computer peripheral equipment, and typewriters).

8112122 Typewriter Repair

Establishments primarily engaged in repairing typewriters.

8112123 Computer Maintenance and Repair

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

811213 Communication Equipment Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and maintaining communications equipment without retailing new communication equipment, such as telephones, fax machines, communications transmission equipment, and two-way radios.

The data published with NAICS code 811213 are comprised of these parts of the following SIC industries:

- 7622 (pt) Telecommunication Equipment Repair
- 7629 (pt) Telephone Set Repair

8112131 Telephone Set Repair

Establishments primarily engaged in the repair and maintenance of telephone sets.

8112132 Telecommunication Equipment Repair

Establishments primarily engaged in repairing and maintaining telecommunication equipment (except telephone set repair), such as fax machines and two-way radios.

811219 Other Electronic and Precision Equipment Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and maintaining (without retailing) electronic and precision equipment (except consumer electronics, computers and office machines, and communications equipment). Establishments in this industry repair and maintain equipment, such as medical diagnostic imaging equipment, measuring and surveying instruments, laboratory instruments, and radar and sonar equipment.

The data published with NAICS code 811219 are comprised of these parts of the following SIC industries:

- 7629 (pt) Electrical Equipment Repair and Maintenance, Including Medical Equipment

- 7699 (pt) Dental and Lab Instrument and Other Precision Equipment Repair (Except Typewriters)

8112191 Electrical Equipment Repair and Maintenance, Including Medical Equipment

Establishments primarily engaged in repairing and maintaining electrical medical precision equipment, such as medical diagnostic imaging equipment and measuring and surveying instruments.

8112199 Dental and Lab Instrument and Other Precision Equipment Repair (Except Typewriters)

Establishments primarily engaged in repair and maintenance of dental and laboratory instruments and nonelectrical medical and precision equipment.

8113 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

81131 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

811310 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment

(e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

The data published with NAICS code 811310 are comprised of these parts of the following SIC industries:

7623 (pt) Commercial Refrigeration Equipment Repair

7694 (pt) Armature Rewinding and Repair Shops

7699 (pt) Industrial and Farm Machinery and Equipment Repair

8113101 Industrial Machines and Equipment Repair

Establishments primarily engaged in repairing and maintaining industrial machinery and equipment. Establishments repairing farm machinery and equipment are also classified here.

8113102 Armature Rewinding and Repair Shops

Establishments primarily engaged in rewinding armature and repairing electric motors (except on a factory basis).

8113103 Commercial Refrigeration Equipment Repair

Establishments primarily engaged in repairing and maintaining commercial refrigeration equipment.

8114 Personal and Household Goods Repair and Maintenance

This NAICS industry group includes establishments classified in the following NAICS industries: 81141, Home and Garden Equipment and Appliance Repair and Maintenance; 81142, Reupholstery and Furniture Repair; 81143, Footwear and Leather Goods Repair; and 81149, Other Personal and Household Goods Repair and Maintenance.

81141 Home and Garden Equipment and Appliance Repair and Maintenance

This industry comprises establishments primarily engaged in repairing and servicing home and garden equipment and/or household-type appliances without retailing new equipment or appliances. Establishments in this industry repair and maintain items, such as lawnmowers, edgers, snow- and leaf-blowers, washing machines, clothes dryers, and refrigerators.

811411 Home and Garden Equipment Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and servicing home and garden equipment without retailing new home and garden equipment, such as lawnmowers, handheld power tools, edgers, snow- and leaf-blowers, and trimmers.

The data published with NAICS code 811411 are comprised of these parts of the following SIC industries:

7629 (pt) Electric Tools and Other Household Equipment Repair

7699 (pt) Home and Garden Equipment Repair and Maintenance

8114111 Home and Garden Equipment Repair and Maintenance (Except Consumer Equipment Repair)

Establishments primarily engaged in the repair and maintenance of lawnmowers, saws, and other tools; and knife and tool sharpening.

8114112 Consumer Equipment Repair (Except Computer, Television, VCR, and Stereo)

Establishments primarily engaged in repairing and maintaining consumer equipment (except appliance repair and home and garden repair).

811412 Appliance Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and servicing household appliances without retailing new appliances, such as refrigerators, stoves, washing machines, clothes dryers, and room air-conditioners.

The data published with NAICS code 811412 are comprised of these parts of the following SIC industries:

7623 (pt) Refrigeration and Air-Conditioning Service and Repair Shops, (Except Commercial)

7629 (pt) Electric Appliance and Washing Machine Repair

7699 (pt) Nonelectrical Appliances and Other Nonelectrical Equipment Repair

8114121 Electric Appliance and Washing Machine Repair

Establishments primarily engaged in repairing and maintaining household appliances, washing machines, and electric razors.

8114122 Refrigeration and Air-Conditioning Service and Repair Shops (Except Commercial)

Establishments primarily engaged in repairing and maintaining household refrigeration and air-conditioning equipment. Establishments repairing equipment in which the gas is compressed by means of electric motors are also included here.

8114129 Nonelectrical Appliances and Other Nonelectronic Equipment Repair

Establishments primarily engaged in repairing and maintaining gas appliances, sewing machines, and other nonelectronic equipment.

81142 Reupholstery and Furniture Repair

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

811420 Reupholstery and Furniture Repair

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

The data published with NAICS code 811420 are comprised of the following SIC industry:

7641 Reupholstery and Furniture Repair

81143 Footwear and Leather Goods Repair

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

811430 Footwear and Leather Goods Repair

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

The data published with NAICS code 811430 are comprised of these parts of the following SIC industries:

7251 Shoe Repair Shops and Shoeshine Parlors

7699 (pt) Leather Goods, Luggage, and Pocketbook Repair

8114301 Leather Goods, Luggage, and Pocketbook Repair

Establishments primarily engaged in repairing luggage, handbags, briefcases, and other leather goods (except footwear). Establishments in this industry may repair similar items made of materials, such as plastics or other synthetics.

8114302 Shoe Repair Shops and Shoeshine Parlors

Establishments primarily engaged in repairing footwear.

81149 Other Personal and Household Goods Repair and Maintenance

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods).

Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

811490 Other Personal and Household Goods Repair and Maintenance

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods).

Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

The data published with NAICS code 811490 are comprised of these parts of the following SIC industries:

3732 (pt) Boat Repair

7219 (pt) Garment Repair and Alteration Services

7631 Watch, Clock, and Jewelry Repair

7692 Welding Repair

7699 (pt) All Other Repair and Related Services

8114901 Watch, Clock, and Jewelry Repair

Establishments primarily engaged in repairing watches, clocks, and jewelry.

8114902 Boat Repair

Establishments primarily engaged in the repair of boats.

8114903 Welding Repair

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

8114904 Garment Repair and Alteration Services

Establishments primarily engaged in altering and repairing garments.

8114909 All Other Repair and Related Services

Establishments primarily engaged in repairing and maintaining personal or household goods (except home and garden equipment and appliances, furniture, and footwear and leather goods).

812 Personal and Laundry Services

Industries in the Personal and Laundry Services subsector group establishments that provide personal and laundry services to individuals, households, and businesses. Services performed include: personal care services; death care services; laundry and drycleaning services; and a

wide range of other personal services, such as pet care (except veterinary) services, photofinishing services, temporary parking services, and dating services.

The Personal and Laundry Services subsector is by no means all-inclusive of the services that could be termed personal services (i.e., those provided to individuals rather than businesses). There are many other subsectors, as well as sectors, that provide services to persons. Establishments providing legal, accounting, tax preparation, architectural, portrait photography, and similar professional services are classified in Sector 54, Professional, Scientific, and Technical Services; those providing job placement, travel arrangement, home security, interior and exterior house cleaning, exterminating, lawn and garden care, and similar support services are classified in Sector 56, Administrative and Support, Waste Management and Remediation Services; those providing health and social services are classified in Sector 62, Health Care and Social Assistance; those providing amusement and recreation services are classified in Sector 71, Arts, Entertainment and Recreation; those providing educational instruction are classified in Sector 61, Educational Services; those providing repair services are classified in Subsector 811, Repair and Maintenance; and those providing spiritual, civic, and advocacy services are classified in Subsector 813, Religious, Grantmaking, Civic, Professional, and Similar Organizations.

8121 Personal Care Services

This industry group comprises establishments, such as barber and beauty shops, that provide appearance care services to individual consumers.

81211 Hair, Nail, and Skin Care Services

This industry comprises establishments primarily engaged in one or more of the following: (1) providing hair care services; (2) providing nail care services; and (3) providing facials or applying makeup (except permanent makeup).

812111 Barber Shops

This U.S. industry comprises establishments known as barber shops or men's hair stylist shops primarily engaged in cutting, trimming, and styling boys' and men's hair; and/or shaving and trimming men's beards.

The data published with NAICS code 812111 are comprised of this part of the following SIC industry:

7241 (pt) Barber Shops

812112 Beauty Salons

This U.S. industry comprises establishments (except those known as barber shops or men's hair stylist shops) primarily engaged in one or more of the following: (1) cutting, trimming, shampooing, weaving, coloring, waving, or styling hair; (2) providing facials; and (3) applying makeup (except permanent makeup).

The data published with NAICS code 812112 are comprised of this part of the following SIC industry:

7231 (pt) Beauty Shops

812113 Nail Salons

This U.S. industry comprises establishments primarily engaged in providing nail care services, such as manicures, pedicures, and nail extensions.

The data published with NAICS code 812113 are comprised of this part of the following SIC industry:

7231 (pt) Nail Salons

81219 Other Personal Care Services

This industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, or nonpermanent makeup services).

812191 Diet and Weight Reducing Centers

This U.S. industry comprises establishments primarily engaged in providing nonmedical services to assist clients in attaining or maintaining a desired weight. The sale of weight reduction products, such as food supplements, may be an integral component of the program. These services typically include individual or group counseling, menu and exercise planning, and weight and body measurement monitoring.

The data published with NAICS code 812191 are comprised of this part of the following SIC industry:

7299 (pt) Diet and Weight Reducing Services

812199 Other Personal Care Services

This U.S. industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, nonpermanent makeup, or nonmedical diet and weight reducing services).

The data published with NAICS code 812199 are comprised of this part of the following SIC industry:

7299 (pt) Other Personal Care Services

8122 Death Care Services

This NAICS industry group includes establishments classified in the following NAICS industries: 81221, Funeral Homes and Funeral Services; and 81222, Cemeteries and Crematories.

81221 Funeral Homes and Funeral Services

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

812210 Funeral Homes and Funeral Services

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

The data published with NAICS code 812210 are comprised of these parts of the following SIC industries:

- 7261 (pt) Funeral Homes
- 7261 (pt) Other Funeral Services (Except Funeral Homes and Crematories)

8122101 Funeral Homes

Establishments primarily engaged in providing services, such as preparing the dead for burial, providing facilities for wakes, arranging transportation for the dead, and conducting funerals. The sale of caskets and related merchandise is often an integral part of the service provided by establishments in this industry. Independent funeral directors and embalmers are included in this industry.

8122102 Other Funeral Services

Establishments primarily engaged in providing funeral services (except funeral homes and crematories).

81222 Cemeteries and Crematories

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

812220 Cemeteries and Crematories

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

The data published with NAICS code 812220 are comprised of these parts of the following SIC industries:

- 6531 (pt) Cemetery Management
- 6553 Cemetery Subdividers and Developers
- 7261 (pt) Crematories

8122201 Crematories

Establishments primarily engaged in cremating bodies and presenting the ashes to a family member or other appropriate person.

8122202 Cemetery and Mausoleum Operators

Establishments primarily engaged in operating cemeteries and mausoleums and/or primarily engaged in subdividing real property into cemetery lots and in developing it for resale on their own account.

8122203 Animal Cemetery Operators

Establishments primarily engaged in subdividing real property into lots to be used for animal burial.

8122204 Cemetery Management

Establishments primarily engaged in the management of a cemetery (or cemeteries) on a fee or contract basis.

8123 Drycleaning and Laundry Services

This NAICS industry group includes establishments classified in the following NAICS industries: 81231, Coin-Operated Laundries and Drycleaners; and 81232, Drycleaning and Laundry Services (except Coin-Operated); and 81233, Linen and Uniform Supply.

81231 Coin-Operated Laundries and Drycleaners

This industry comprises (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

812310 Coin-Operated Laundries and Drycleaners

This industry comprises (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

The data published with NAICS code 812310 are comprised of the following SIC industry:

- 7215 Coin-Operated Laundries and Drycleaning

8123101 Coin-Operated Laundry Routes

Establishments primarily engaged in installing and operating coin-operated laundry equipment in apartments, dormitories, and similar locations.

8123102 Coin-Operated Laundries and Drycleaning Stores

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and drycleaning equipment for use on the premises. Laundry in these establishments is always done in individual machines, usually by the customer.

81232 Drycleaning and Laundry Services (Except Coin-Operated)

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); (3) providing dropoff and pickup sites for laundries and/or drycleaners; and (4) providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

812320 Drycleaning and Laundry Services (Except Coin-Operated)

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); (3) providing dropoff and pickup sites for laundries and/or drycleaners; and (4) providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

The data published with NAICS code 812320 are comprised of these parts of the following SIC industries:

- 7211 Laundries, Family and Commercial
- 7212 Garment Pressing and Agents for Laundries and Drycleaners
- 7216 Drycleaning Plants
- 7219 (pt) All Other Laundry and Garment Services

8123201 Laundries, Family and Commercial

Establishments primarily engaged in operating mechanical laundries, except coin-operated or self-service laundries.

8123202 Drycleaning Plants

Establishments primarily engaged in operating drycleaning plants, except rug cleaning.

8123203 Garment Pressing and Agents for Laundries

Establishments primarily engaged in providing dropoff and pickup sites for laundries and drycleaners. Establishments in this industry act as intermediaries between customers who dropoff their garments and the drycleaning plants who do the cleaning work. Establishments in this industry may provide pressing and finishing work.

8123204 All Other Laundry and Garment Services

Establishments primarily engaged in providing laundry and garment services (except laundries, drycleaning plants, garment pressing and agents for laundries).

81233 Linen and Uniform Supply

This industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as uniforms, gowns and coats, table linens, bed linens, towels, clean room apparel, and treated mops or shop towels.

812331 Linen Supply

This U.S. industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as table and bed linens; towels; diapers; and uniforms, gowns, or coats of the type used by doctors, nurses, barbers, beauticians, and waitresses.

The data published with NAICS code 812331 are comprised of these parts of the following SIC industries:

- 7213 Linen Supply
- 7219 (pt) Diaper Service

8123311 Linen Supply

Establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as table and bed linens; towels; uniforms; or gowns and coats used by doctors, nurses, barbers, beauticians, and waitresses.

8123312 Diaper Service

Establishments primarily engaged in furnishing diaper services. These establishments may deliver, pickup, and clean the diapers.

812332 Industrial Launderers

This U.S. industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; dust control items, such as treated mops, rugs, mats, dust tool covers, cloths, and shop or wiping towels.

The data published with NAICS code 812332 are comprised of the following SIC industry:

- 7218 Industrial Launderers

8129 Other Personal Services

This industry group comprises establishments primarily engaged in providing personal services (except personal care services, death care services, or drycleaning and laundry services).

81292 Photofinishing

This industry comprises establishments primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

812921 Photofinishing Laboratories (Except One-Hour)

This U.S. industry comprises establishments (except those known as “one-hour” photofinishing labs) primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

The data published with NAICS code 812921 are comprised of this part of the following SIC industry:

7384 (pt) Photofinishing Laboratories, (Except One-Hour)

812922 One-Hour Photofinishing

This U.S. industry comprises establishments known as “one-hour” photofinishing labs primarily engaged in developing film and/or making photographic slides, prints, and enlargements on a short turnaround or while-you-wait basis.

The data published with NAICS code 812922 are comprised of this part of the following SIC industry:

7384 (pt) One-Hour Photofinishing

81293 Parking Lots and Garages

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

812930 Parking Lots and Garages

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

The data published with NAICS code 812930 are comprised of the following SIC industry:

7521 Parking Lots and Garages

81299 All Other Personal Services

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

812990 All Other Personal Services

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

The data published with NAICS code 812990 are comprised of these parts of the following SIC industries:

4899 (pt) Pay Telephone Operators

7299 (pt) Dating Services

7299 (pt) All Other Miscellaneous Personal Services

7389 (pt) Bail Bonding Services

8129901 Bail Bonding Services

Establishments primarily engaged in providing bail bonding services.

8129902 Dating Services

Establishments primarily engaged in providing dating services for their clients.

8129903 Pay Telephone Operators

Establishments primarily engaged in installing and operating pay phones.

8129909 All Other Miscellaneous Personal Services

Establishments primarily engaged in providing miscellaneous personal services, such as buyers clubs and shopping services.

813 Religious, Grantmaking, Civic, Professional, and Similar Organizations

Industries in the Religious, Grantmaking, Civic, Professional, and Similar Organizations subsector group establishments that organize and promote religious activities; support various causes through grantmaking; advocate various social and political causes; and promote and defend the interests of their members.

The industry groups within the subsector are defined in terms of their activities, such as establishments that provide funding for specific causes or for a variety of charitable causes; establishments that advocate and actively promote causes and beliefs for the public good; and establishments that have an active membership structure to promote causes and represent the interests of their members. Establishments in this subsector may publish newsletters, books, and periodicals, for distribution to their members.

8132 Grantmaking and Giving Services

This industry comprises (1) establishments known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

81321 Grantmaking and Giving Services

This industry comprises (1) establishments known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

813211 Grantmaking Foundations

This U.S. industry comprises establishments known as grantmaking foundations or charitable trusts. Establishments in this industry award grants from trust funds based on a competitive selection process or the preferences of the foundation managers and grantors; or fund a single entity, such as a museum or university.

The data published with NAICS code 813211 are comprised of the following SIC industry:

6732 Grantmaking Foundations

813212 Voluntary Health Organizations

This U.S. industry comprises establishments primarily engaged in raising funds for health related research, such as disease (e.g., heart, cancer, diabetes) prevention, health education, and patient services.

The data published with NAICS code 813212 are comprised of this part of the following SIC industry:

8399 (pt) Voluntary Health Organizations

813219 Other Grantmaking and Giving Services

This U.S. industry comprises establishments (except voluntary health organizations) primarily engaged in raising funds for a wide range of social welfare activities, such as educational, scientific, cultural, and health.

The data published with NAICS code 813219 are comprised of this part of the following SIC industry:

8399 (pt) Other Grantmaking and Giving Services,
(Except Foundations)

8133 Social Advocacy Organizations

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

81331 Social Advocacy Organizations

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

813311 Human Rights Organizations

This U.S. industry comprises establishments primarily engaged in promoting causes associated with human rights either for a broad or specific constituency. Establishments in this industry address issues, such as protecting and promoting the broad constitutional rights and civil liberties of individuals and those suffering from neglect, abuse, or exploitation; promoting the interests of specific groups, such as children, women, senior citizens, or persons with disabilities; improving relations between racial, ethnic, and cultural groups; and promoting voter education and registration. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813311 are comprised of this part of the following SIC industry:

8399 (pt) Human Right Organizations

813312 Environment, Conservation, and Wildlife Organizations

This U.S. industry comprises establishments primarily engaged in promoting the preservation and protection of the environment and wildlife. Establishments in this industry address issues, such as clean air and water; global warming; conserving and developing natural resources, including land, plant, water, and energy resources; and protecting and preserving wildlife and endangered species. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813312 are comprised of these parts of the following SIC industries:

8399 (pt) Environment, Conservation, and Wildlife
Organizations

8699 (pt) Humane Societies

8133121 Humane Societies

Establishments primarily engaged in promoting the protection and proper care of animals. These establishments may solicit contributions and offer memberships to support their activities.

8133122 Other Environment, Conservation, and Wildlife Organizations

Establishments primarily engaged in promoting the preservation and protection of the environment and wildlife. These establishments are concerned with issues, such as clean air and water; reducing and preventing exposure to radiation, hazardous wastes, and toxic substances; global warming; conserving and developing natural resources, including land, plant, water, and energy resources; and protecting and preserving wildlife and endangered species. These organizations may solicit contributions and offer memberships to support their activities but the primary focus is the advocacy of beliefs and causes intended to benefit a broad constituency.

813319 Other Social Advocacy Organizations

This U.S. industry comprises establishments primarily engaged in social advocacy (except human rights and environmental protection, conservation, and wildlife preservation). Establishments in this industry address issues, such as peace and international understanding; community action (excluding civic organizations); or advancing social causes, such as firearms safety, drunk driving prevention, drug abuse awareness. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813319 are comprised of this part of the following SIC industry:

8399 (pt) Other Social Advocacy Organizations

8134 Civic and Social Organizations

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

81341 Civic and Social Organizations

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

813410 Civic and Social Organizations

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

The data published with NAICS code 813410 are comprised of these parts of the following SIC industries:

8641 (pt) Civic and Social Organizations With Restaurants and Bars

8641 (pt) Civic and Social Organizations Without Restaurants and Bars

8699 (pt) Farm Granges With Restaurants and Bars

8699 (pt) Farm Granges Without Restaurants and Bars

For the 1997 Economic Census, scouting and related youth development organizations are classified in 624110.

8134101 Civic and Social Organizations With Restaurants and Bars

Establishments primarily engaged in promoting the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

81341011 Farm Granges With Restaurants and Bars

Establishments known as Farm Granges primarily operating on a membership basis for the promotion of the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

81341012 Other Civic and Social Organizations (Except Farm Granges) With Restaurants and Bars

Establishments primarily engaged in promoting the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

8134102 Civic and Social Organizations Without Restaurants and Bars

Establishments primarily engaged in promoting the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

81341021 Farm Granges Without Restaurants and Bars

Establishments known as Farm Granges primarily operating on a membership basis for the promotion of the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

81341022 Other Civic and Social Organizations (Except Farm Granges) Without Restaurants and Bars

Establishments primarily engaged in promoting the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

8139 Business, Professional, Labor, Political, and Similar Organizations

This industry group comprises establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations, and civic and social organizations). Examples of establishments in this industry are business associations, professional organizations, labor unions, and political organizations.

81391 Business Associations

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new products and services; develop market statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals for distribution to their members.

813910 Business Associations

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new products and services; develop market statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals for distribution to their members.

The data published with NAICS code 813910 are comprised of these parts of the following SIC industries:

8611 Business Associations

8699 (pt) Farm Bureaus

8139101 Farm Bureaus

Establishments of membership organizations, known as Farm Bureaus, primarily engaged in promoting the business interests of their members.

8139102 Business Associations (Except Farm Bureaus)

Establishments of membership organizations primarily engaged in promoting the business interests of their members (except Farm Bureaus). These establishments may conduct research on new products and services, develop market statistics, sponsor quality and certification standards, lobby public officials, or publish newsletters, books, or periodicals, for distribution to their members.

81392 Professional Organizations

This industry comprises establishments primarily engaged in promoting the professional interests of their members and the profession as a whole. These establishments may conduct research; develop statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals, for distribution to their members.

813920 Professional Organizations

This industry comprises establishments primarily engaged in promoting the professional interests of their members and the profession as a whole. These establishments may conduct research; develop statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals, for distribution to their members.

The data published with NAICS code 813920 are comprised of the following SIC industry:

8621 Professional Organizations

81399 Other Similar Organizations (Except Business, Professional, Labor, and Political Organizations)

This industry comprises establishments (except religious organizations, social advocacy organizations, civic

and social organizations, business associations, professional organizations, labor unions, and political organizations) primarily engaged in promoting the interest of their members.

813990 Other Similar Organizations (Except Business, Professional, Labor, and Political Organizations)

This industry comprises establishments (except religious organizations, social advocacy organizations, civic and social organizations, business associations, professional organizations, labor unions, and political organizations) primarily engaged in promoting the interest of their members.

The data published with NAICS code 813990 are comprised of these parts of the following SIC industries:

6531 (pt) Condominium, Cooperative Housing, and Home Owner's Associations

8641 (pt) Home Owner's and Condominium Associations (Not Providing Property Management)

8699 (pt) Other Similar Organizations

8139901 Other Similar Membership Organizations

Establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations; labor unions; political organizations; and condominium, cooperative housing and home owners associations).

8139902 Home Owner's and Condominium Associations (Not Providing Property Management)

Establishments formed on the behalf of individual real estate owners or tenants which arrange and organize civic and social functions.

8139903 Condominium or Cooperative Owners Associations (Engaged in Property Management)

Establishments formed, on behalf of individual real estate owners, to make collective decisions based on the wishes of individual owners. The establishments in this industry may conduct activities, such as provide overall management, publish a telephone directory of the owners, sponsor seasonal events for the owners, establish and collect funds to operate the project, enforce rules and regulations, and settle differences of opinion among residents.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

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

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

ESTABLISHMENT AND FIRM SIZE CATEGORIES

The Establishment and Firm Size report represents a recompilation of data collected in the 1997 Economic Census for the Other Services (except Public Administration) Sector and is divided into three categories: establishment size, firm size and legal form of organization.

Establishment size. Only establishments which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the establishment size tables. An establishment is classified as "operated for the entire year" if it operated 10 months or more during the year. Data for establishments which reported that they were in operation fewer than 10 months are separately summarized as "not operated for the entire year."

Firm size. Only firms which operated for the entire year have been classified into the various receipt/revenue and

employment size groups used in the firm size tables. A firm may be either a single establishment (single unit) firm or a multiestablishment (multiunit) firm. A single unit firm is a firm with only one establishment engaged in economic activities. A multiunit firm is a firm with two establishments or more engaged in economic activities. A multiunit firm may, however, operate only one establishment classified in service industries. Firm size groups are based on aggregate data for all establishments operated by the same firm in the kind-of-business classification, group, or total for which data are presented. For example, a firm operates two service establishments: an automotive body

shop (NAICS 811121) and an automotive glass replacement shop (NAICS 811122). At each of the two most detailed levels of classification, each of the establishments is a single unit operated by a multiunit firm. At the repair and maintenance major group level (NAICS 811), it is a two-establishment multiunit firm. A firm is considered to have "operated for the entire year" if any of its establishments at that NAICS level operated 10 months or more during the year. Data for firms which reported that none of their establishments operated 10 months or more are separately summarized as "not operated entire year."

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

