

California

1997

Issued August 1999

EC97S54A-CA

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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

Helping You Make Informed Decisions

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



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U.S. Department of Commerce

William M. Daley,

Secretary

Robert L. Mallett,

Deputy Secretary

**Economics
and Statistics
Administration**

Robert J. Shapiro,

Under Secretary for
Economic Affairs

U.S. CENSUS BUREAU

Kenneth Prewitt,

Director



**Economics
and Statistics
Administration**

Robert J. Shapiro,
Under Secretary
for Economic Affairs



U.S. CENSUS BUREAU

Kenneth Prewitt,
Director

William G. Barron,
Deputy Director

Paula J. Schneider,
Principal Associate Director
for Programs

Frederick T. Knickerbocker,
Associate Director
for Economic Programs

Thomas L. Mesenbourg,
Assistant Director
for Economic Programs

Carole A. Ambler,
Chief, Service Sector
Statistics Division

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Introduction to the Economic Census

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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Professional, Scientific, and Technical Services

SCOPE

The Professional, Scientific, and Technical Services sector (sector 54) of the 1997 Economic Census covers establishments with payroll that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

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

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

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

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

GENERAL

A list of reports that provide statistics on sector 54 follows.

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CALIFORNIA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 78 635 | 89 555 691 | 35 258 615 | 7 916 100 | 805 856 | 18.3 | 9.2 |
| 541 | Professional, scientific, & technical services | 78 635 | 89 555 691 | 35 258 615 | 7 916 100 | 805 856 | 18.3 | 9.2 |
| 5411 | Legal services | 21 520 | 18 556 351 | 6 979 837 | 1 546 805 | 124 890 | 18.2 | 7.6 |
| 54111 | Offices of lawyers | 20 976 | 18 124 117 | 6 818 314 | 1 509 581 | 119 945 | 18.5 | 7.3 |
| 541110 | Offices of lawyers | 20 976 | 18 124 117 | 6 818 314 | 1 509 581 | 119 945 | 18.5 | 7.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 20 976 | 18 124 117 | 6 818 314 | 1 509 581 | 119 945 | 18.5 | 7.3 |
| 54119 | Other legal services | 544 | 432 234 | 161 523 | 37 224 | 4 945 | 7.1 | 20.5 |
| 541191 | Title abstract & settlement offices | 265 | 246 374 | 106 609 | 24 438 | 2 913 | 2.8 | 23.9 |
| 541199 | All other legal services | 279 | 185 860 | 54 914 | 12 786 | 2 032 | 12.9 | 16.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 766 | 13 277 990 | 6 083 591 | 1 361 459 | 242 857 | 13.1 | 6.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 766 | 13 277 990 | 6 083 591 | 1 361 459 | 242 857 | 13.1 | 6.3 |
| 541211 | Offices of certified public accountants | 7 045 | 5 502 245 | 2 033 956 | 435 076 | 47 900 | 20.8 | 6.2 |
| 541213 | Tax return preparation services | 1 849 | 325 967 | 105 351 | 34 172 | 13 636 | 48.4 | 6.4 |
| 541214 | Payroll services | 350 | 6 468 144 | 3 520 836 | 788 401 | 165 300 | 6 | 5.6 |
| 541219 | Other accounting services | 3 522 | 981 634 | 423 448 | 103 810 | 16 021 | 39.6 | 11.2 |
| 5413 | Architectural, engineering, & related services | 11 857 | 16 407 512 | 6 553 709 | 1 464 636 | 129 826 | 22.1 | 6.6 |
| 54131 | Architectural services | 2 789 | 2 482 256 | 106 074 | 188 793 | 18 911 | 23.6 | 3.7 |
| 541310 | Architectural services | 2 789 | 2 482 256 | 106 074 | 188 793 | 18 911 | 23.6 | 3.7 |
| 54133 | Engineering services | 7 389 | 12 449 433 | 5 036 040 | 1 133 793 | 93 595 | 22.3 | 7.2 |
| 541330 | Engineering services | 7 389 | 12 449 433 | 5 036 040 | 1 133 793 | 93 595 | 22.3 | 7.2 |
| 54134 | Drafting services | 193 | 85 265 | 38 258 | 7 554 | 1 249 | 18.6 | 8.5 |
| 541340 | Drafting services | 193 | 85 265 | 38 258 | 7 554 | 1 249 | 18.6 | 8.5 |
| 54135 | Building inspection services | 271 | 90 883 | 37 091 | 7 754 | 1 124 | 30.7 | 8.7 |
| 541350 | Building inspection services | 271 | 90 883 | 37 091 | 7 754 | 1 124 | 30.7 | 8.7 |
| 54136 | Geophysical surveying & mapping services | 41 | 14 280 | 4 788 | 1 007 | 164 | 36.7 | 5.1 |
| 541360 | Geophysical surveying & mapping services | 41 | 14 280 | 4 788 | 1 007 | 164 | 36.7 | 5.1 |
| 54137 | Surveying & mapping (except geophysical) services | 504 | 223 604 | 99 706 | 21 745 | 2 802 | 27.6 | 5.9 |
| 541370 | Surveying & mapping (except geophysical) services | 504 | 223 604 | 99 706 | 21 745 | 2 802 | 27.6 | 5.9 |
| 54138 | Testing laboratories | 670 | 1 061 791 | 428 752 | 103 990 | 11 981 | 14.5 | 5.7 |
| 541380 | Testing laboratories | 670 | 1 061 791 | 428 752 | 103 990 | 11 981 | 14.5 | 5.7 |
| 5414 | Specialized design services | 3 586 | 2 537 242 | 722 117 | 163 700 | 18 660 | 30.2 | 7.0 |
| 54141 | Interior design services | 1 122 | 791 655 | 171 073 | 37 970 | 5 169 | 34.9 | 7.7 |
| 541410 | Interior design services | 1 122 | 791 655 | 171 073 | 37 970 | 5 169 | 34.9 | 7.7 |
| 54142 | Industrial design services | 232 | 237 474 | 85 545 | 20 939 | 1 846 | 15.0 | 5.4 |
| 541420 | Industrial design services | 232 | 237 474 | 85 545 | 20 939 | 1 846 | 15.0 | 5.4 |
| 54143 | Graphic design services | 2 069 | 1 443 347 | 446 967 | 100 471 | 10 754 | 29.8 | 6.9 |
| 541430 | Graphic design services | 2 069 | 1 443 347 | 446 967 | 100 471 | 10 754 | 29.8 | 6.9 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 1 824 | 1 329 272 | 408 668 | 91 268 | 9 937 | 29.5 | 7.0 |
| 5414302 | Commercial art | 237 | 111 705 | 37 513 | 8 994 | 794 | 32.6 | 6.7 |
| 5414303 | Medical artists | 8 | 2 370 | 786 | 209 | 23 | 24.8 | 3 |
| 54149 | Other specialized design services | 163 | 64 766 | 18 532 | 4 320 | 891 | 35.9 | 5.7 |
| 541490 | Other specialized design services | 163 | 64 766 | 18 532 | 4 320 | 891 | 35.9 | 5.7 |
| 5415 | Computer systems design & related services | 9 720 | 15 784 522 | 6 238 135 | 1 406 374 | 101 494 | 15.7 | 13.2 |
| 54151 | Computer systems design & related services | 9 720 | 15 784 522 | 6 238 135 | 1 406 374 | 101 494 | 15.7 | 13.2 |
| 541511 | Custom computer programming services | 4 545 | 5 971 955 | 2 917 982 | 638 803 | 46 199 | 15.3 | 17.3 |
| 541512 | Computer systems design services | 3 985 | 7 767 865 | 2 753 168 | 616 773 | 43 270 | 17.4 | 10.2 |
| 5415121 | Computer systems integrators | 1 376 | 5 330 706 | 1 666 422 | 386 911 | 25 766 | 13.3 | 9.9 |
| 5415122 | Computer systems consultants (except systems integrators) | 2 609 | 2 437 159 | 1 086 746 | 229 862 | 17 504 | 26.4 | 11.0 |
| 541513 | Computer facilities management services | 185 | 1 343 118 | 301 425 | 94 509 | 7 108 | 1.5 | 12.8 |
| 541519 | Other computer related services | 1 005 | 701 584 | 265 560 | 56 289 | 4 917 | 28.0 | 11.3 |
| 5416 | Management, scientific, & technical consulting services | 9 596 | 8 219 392 | 3 330 783 | 713 398 | 61 974 | 26.6 | 11.6 |
| 54161 | Management consulting services | 7 289 | 6 665 451 | 2 738 421 | 587 221 | 49 474 | 24.1 | 11.6 |
| 541611 | Administrative management & general management consulting service | 3 252 | 3 781 485 | 1 601 679 | 350 173 | 25 557 | 17.2 | 11.9 |
| 541612 | Human resources & executive search consulting services | 1 802 | 1 381 447 | 666 089 | 139 102 | 13 151 | 31.5 | 10.0 |
| 5416121 | Actuarial consulting | 85 | 80 295 | 39 927 | 9 782 | 605 | 16.4 | 2.0 |
| 5416122 | Executive placement services | 938 | 748 307 | 385 661 | 78 327 | 7 109 | 29.7 | 10.8 |
| 5416123 | Human resources & personnel management consulting | 779 | 552 845 | 240 501 | 50 993 | 5 437 | 36.1 | 10.1 |
| 541613 | Marketing consulting services | 1 624 | 975 484 | 275 102 | 57 060 | 6 416 | 42.3 | 13.1 |
| 541614 | Process, physical distribution, & logistics consulting services | 294 | 336 572 | 123 743 | 24 431 | 2 455 | 13.3 | 6.7 |
| 541618 | Other management consulting services | 317 | 190 463 | 71 808 | 16 455 | 1 895 | 34.6 | 17.2 |
| 54162 | Environmental consulting services | 798 | 682 434 | 253 442 | 55 874 | 6 221 | 38.4 | 10.3 |
| 541620 | Environmental consulting services | 798 | 682 434 | 253 442 | 55 874 | 6 221 | 38.4 | 10.3 |
| 54169 | Other scientific & technical consulting services | 1 509 | 871 507 | 338 920 | 70 303 | 6 279 | 36.7 | 12.8 |
| 541690 | Other scientific & technical consulting services | 1 509 | 871 507 | 338 920 | 70 303 | 6 279 | 36.7 | 12.8 |
| 5417 | Scientific research & development services | 1 666 | 5 794 861 | 2 510 709 | 610 082 | 39 133 | 7.4 | 13.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 1 503 | 5 620 652 | 2 435 296 | 594 475 | 37 347 | 7.0 | 13.6 |
| 541710 | R&D in the physical, engineering, & life sciences | 1 503 | 5 620 652 | 2 435 296 | 594 475 | 37 347 | 7.0 | 13.6 |
| 5417101 | R&D in the physical & engineering sciences | 928 | 3 368 141 | 1 478 487 | 366 847 | 22 589 | 6.8 | 13.2 |
| 5417102 | Research & development in the life sciences | 575 | 2 252 511 | 956 809 | 227 628 | 14 758 | 7.4 | 14.1 |
| 54172 | Research & development in the social sciences & humanities | 163 | 174 209 | 75 413 | 15 607 | 1 786 | 20.2 | 24.1 |
| 541720 | R&D in the social sciences & humanities | 163 | 174 209 | 75 413 | 15 607 | 1 786 | 20.2 | 24.1 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CALIFORNIA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 4 755 | 7 034 011 | 2 217 519 | 513 808 | 61 745 | 18.3 | 9.6 |
| 54181 | Advertising agencies | 1 531 | 2 204 342 | 979 101 | 229 168 | 16 681 | 12.7 | 9.8 |
| 541810 | Advertising agencies | 1 531 | 2 204 342 | 979 101 | 229 168 | 16 681 | 12.7 | 9.8 |
| 54182 | Public relations agencies | 1 074 | 816 703 | 333 414 | 77 013 | 6 821 | 28.9 | 9.3 |
| 541820 | Public relations agencies | 1 074 | 816 703 | 333 414 | 77 013 | 6 821 | 28.9 | 9.3 |
| 54183 | Media buying services | 130 | 230 810 | 104 173 | 25 197 | 2 351 | 7.4 | 37.2 |
| 541830 | Media buying services | 130 | 230 810 | 104 173 | 25 197 | 2 351 | 7.4 | 37.2 |
| 54184 | Media representatives | 359 | 492 128 | 137 096 | 32 597 | 3 281 | 14.6 | 14.6 |
| 541840 | Media representatives | 359 | 492 128 | 137 096 | 32 597 | 3 281 | 14.6 | 14.6 |
| 5418401 | Radio & television advertising representatives | 151 | 218 963 | 85 636 | 20 590 | 2 008 | 14.2 | 18.1 |
| 5418402 | Publishers' advertising representatives | 208 | 273 165 | 51 460 | 12 007 | 1 273 | 15.0 | 11.8 |
| 54185 | Display advertising | 212 | 683 904 | 113 868 | 25 521 | 5 382 | 13.7 | 5.0 |
| 541850 | Display advertising | 212 | 683 904 | 113 868 | 25 521 | 5 382 | 13.7 | 5.0 |
| 5418501 | Display advertising (except outdoor) | 83 | 341 702 | 42 659 | 9 873 | 3 489 | 11.9 | 5.9 |
| 5418502 | Outdoor advertising services | 129 | 342 202 | 71 209 | 15 648 | 1 893 | 15.4 | 4.0 |
| 54186 | Direct mail advertising | 432 | 1 019 067 | 268 755 | 60 977 | 10 464 | 25.2 | 10.5 |
| 541860 | Direct mail advertising | 432 | 1 019 067 | 268 755 | 60 977 | 10 464 | 25.2 | 10.5 |
| 54187 | Advertising material distribution services | 76 | 138 024 | 23 200 | 5 160 | 3 240 | 16.1 | 6.0 |
| 541870 | Advertising material distribution services | 76 | 138 024 | 23 200 | 5 160 | 3 240 | 16.1 | 6.0 |
| 54189 | Other services related to advertising | 941 | 1 449 033 | 257 912 | 58 175 | 13 525 | 21.4 | 5.1 |
| 541890 | Other services related to advertising | 941 | 1 449 033 | 257 912 | 58 175 | 13 525 | 21.4 | 5.1 |
| 5418901 | Welcoming services | 13 | 2 132 | 704 | 145 | 45 | 10.8 | 6.1 |
| 5418902 | Advertising specialties goods distributor | 443 | 1 138 804 | 162 671 | 36 555 | 4 749 | 18.8 | 5.4 |
| 5418903 | Sign painting & lettering shop | 358 | 94 480 | 25 855 | 5 493 | 1 279 | 52.8 | 9.3 |
| 5418909 | All other advertising | 127 | 213 617 | 68 682 | 15 982 | 7 452 | 21.6 | 2.0 |
| 5419 | Other professional, scientific, & technical services | 3 169 | 1 943 810 | 622 215 | 135 838 | 25 277 | 25.7 | 14.0 |
| 54191 | Marketing research & public opinion polling | 524 | 933 789 | 335 883 | 73 578 | 12 362 | 18.3 | 18.6 |
| 541910 | Marketing research & public opinion polling | 524 | 933 789 | 335 883 | 73 578 | 12 362 | 18.3 | 18.6 |
| 54192 | Photographic services | 2 058 | 683 672 | 191 349 | 41 474 | 9 848 | 38.0 | 8.2 |
| 541921 | Photographic studios, portrait | 1 519 | 431 914 | 121 027 | 26 420 | 7 732 | 37.4 | 8.3 |
| 541922 | Commercial photography | 539 | 251 758 | 70 322 | 15 054 | 2 116 | 39.0 | 8.1 |
| 54193 | Translation & interpretation services | 187 | 85 850 | 26 742 | 5 724 | 917 | 25.5 | 9.2 |
| 541930 | Translation & interpretation services | 187 | 85 850 | 26 742 | 5 724 | 917 | 25.5 | 9.2 |
| 54199 | All other professional, scientific, & technical services | 400 | 240 499 | 68 241 | 15 062 | 2 150 | 19.8 | 14.6 |
| 541990 | All other professional, scientific, & technical services | 400 | 240 499 | 68 241 | 15 062 | 2 150 | 19.8 | 14.6 |

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 State: 1997

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Revenue (\$1,000) | Expenses (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of revenue— | |
|-------------------|--|-------------------------|-------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | | From administrative records ¹ | Estimated ² |
| CALIFORNIA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 792 | 2 243 079 | 2 106 496 | 846 554 | 198 557 | 20 376 | 7.2 | 6.5 |
| 541 | Professional, scientific, & technical services | 792 | 2 243 079 | 2 106 496 | 846 554 | 198 557 | 20 376 | 7.2 | 6.5 |
| 5411 | Legal services | 309 | 211 874 | 188 550 | 107 282 | 24 559 | 3 124 | 14.2 | 11.7 |
| 54111 | Offices of lawyers | 309 | 211 874 | 188 550 | 107 282 | 24 559 | 3 124 | 14.2 | 11.7 |
| 541110 | Offices of lawyers | 309 | 211 874 | 188 550 | 107 282 | 24 559 | 3 124 | 14.2 | 11.7 |
| 5411102 | Legal aid societies & similar legal services | 309 | 211 874 | 188 550 | 107 282 | 24 559 | 3 124 | 14.2 | 11.7 |
| 5417 | Scientific research & development services | 483 | 2 031 205 | 1 917 946 | 739 272 | 173 998 | 17 252 | 6.5 | 6.0 |
| 54171 | R&D in the physical, engineering, & life sciences | 371 | 1 725 609 | 1 630 909 | 618 492 | 144 574 | 14 620 | 4.6 | 6.2 |
| 541710 | R&D in the physical, engineering, & life sciences | 371 | 1 725 609 | 1 630 909 | 618 492 | 144 574 | 14 620 | 4.6 | 6.2 |
| 5417101 | R&D in the physical & engineering sciences | 129 | 922 457 | 870 418 | 289 126 | 70 102 | 6 398 | 3.1 | 3.9 |
| 5417102 | Research & development in the life sciences | 242 | 803 152 | 760 491 | 329 366 | 74 472 | 8 222 | 6.4 | 8.9 |
| 54172 | Research & development in the social sciences & humanities | 112 | 305 596 | 287 037 | 120 780 | 29 424 | 2 632 | 17.0 | 4.5 |
| 541720 | R&D in the social sciences & humanities | 112 | 305 596 | 287 037 | 120 780 | 29 424 | 2 632 | 17.0 | 4.5 |

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. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BAKERSFIELD, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 753 | 525 744 | 224 617 | 52 498 | 6 296 | 22.1 | 15.2 |
| 541 | Professional, scientific, & technical services | 753 | 525 744 | 224 617 | 52 498 | 6 296 | 22.1 | 15.2 |
| 5411 | Legal services | 193 | 93 390 | 31 632 | 6 389 | 821 | 30.5 | 6.3 |
| 54111 | Offices of lawyers | 190 | 92 079 | 31 431 | 6 358 | 808 | 29.8 | 6.1 |
| 541110 | Offices of lawyers | 190 | 92 079 | 31 431 | 6 358 | 808 | 29.8 | 6.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 190 | 92 079 | 31 431 | 6 358 | 808 | 29.8 | 6.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 197 | 52 936 | 20 510 | 4 625 | 954 | 48.6 | 14.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 197 | 52 936 | 20 510 | 4 625 | 954 | 48.6 | 14.0 |
| 541211 | Offices of certified public accountants | 97 | 33 759 | 13 204 | 2 778 | 430 | 48.2 | 10.1 |
| 541213 | Tax return preparation services | 25 | 4 694 | 1 550 | 581 | 262 | 55.4 | 3.5 |
| 541219 | Other accounting services | 71 | 13 336 | 5 464 | 1 207 | 250 | 45.7 | 28.1 |
| 5413 | Architectural, engineering, & related services | 157 | 155 273 | 69 261 | 16 090 | 1 689 | 21.4 | 13.5 |
| 54131 | Architectural services | 18 | 9 551 | 4 197 | 681 | 90 | 36.7 | 11.0 |
| 541310 | Architectural services | 18 | 9 551 | 4 197 | 681 | 90 | 36.7 | 11.0 |
| 54133 | Engineering services | 103 | 119 057 | 52 387 | 12 634 | 1 177 | 20.6 | 15.2 |
| 541330 | Engineering services | 103 | 119 057 | 52 387 | 12 634 | 1 177 | 20.6 | 15.2 |
| 54137 | Surveying & mapping (except geophysical) services | 11 | 2 631 | 1 021 | 204 | 44 | 33.4 | 5.7 |
| 541370 | Surveying & mapping (except geophysical) services | 11 | 2 631 | 1 021 | 204 | 44 | 33.4 | 5.7 |
| 54138 | Testing laboratories | 18 | 21 923 | 11 007 | 2 405 | 351 | 18.1 | 7.8 |
| 541380 | Testing laboratories | 18 | 21 923 | 11 007 | 2 405 | 351 | 18.1 | 7.8 |
| 5414 | Specialized design services | 18 | 7 650 | 1 411 | 384 | 81 | 41.1 | 52.4 |
| 54143 | Graphic design services | 9 | 2 144 | 466 | 118 | 29 | 75.3 | 1.4 |
| 541430 | Graphic design services | 9 | 2 144 | 466 | 118 | 29 | 75.3 | 1.4 |
| 5415 | Computer systems design & related services | 53 | 144 567 | 71 689 | 17 203 | 1 845 | 4.4 | 21.3 |
| 54151 | Computer systems design & related services | 53 | 144 567 | 71 689 | 17 203 | 1 845 | 4.4 | 21.3 |
| 541511 | Custom computer programming services | 23 | 46 373 | 18 325 | 4 285 | 492 | 3.0 | 59.5 |
| 541512 | Computer systems design services | 22 | 94 616 | 52 179 | 12 702 | 1 327 | 4.7 | 1.5 |
| 5415121 | Computer systems integrators | 9 | D | D | D | g | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 13 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 68 | 39 611 | 18 397 | 4 987 | 422 | 34.3 | 20.0 |
| 54161 | Management consulting services | 36 | 19 782 | 12 599 | 3 686 | 253 | 29.9 | 5.4 |
| 541611 | Administrative management & general management consulting service | 21 | 13 684 | 10 178 | 3 046 | 188 | 28.1 | 1.1 |
| 54162 | Environmental consulting services | 15 | 9 114 | 2 793 | 659 | 106 | 63.4 | 33.7 |
| 541620 | Environmental consulting services | 15 | 9 114 | 2 793 | 659 | 106 | 63.4 | 33.7 |
| 54169 | Other scientific & technical consulting services | 17 | 10 715 | 3 005 | 642 | 63 | 17.7 | 35.5 |
| 541690 | Other scientific & technical consulting services | 17 | 10 715 | 3 005 | 642 | 63 | 17.7 | 35.5 |
| 5417 | Scientific research & development services | 6 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 6 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 6 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 27 | 10 850 | 2 959 | 610 | 157 | 17.8 | 17.2 |
| 54189 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 34 | D | D | D | c | D | D |
| 54192 | Photographic services | 29 | 6 058 | 1 775 | 399 | 131 | 36.5 | - |
| 541921 | Photographic studios, portrait | 27 | D | D | D | c | D | D |
| CHICO-PARADISE, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 308 | 130 717 | 44 961 | 10 068 | 1 513 | 44.9 | 8.5 |
| 541 | Professional, scientific, & technical services | 308 | 130 717 | 44 961 | 10 068 | 1 513 | 44.9 | 8.5 |
| 5411 | Legal services | 105 | 29 599 | 8 045 | 1 759 | 329 | 54.1 | 9.4 |
| 54111 | Offices of lawyers | 103 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 103 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 103 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 79 | 19 739 | 9 245 | 2 287 | 326 | 43.0 | 7.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 79 | 19 739 | 9 245 | 2 287 | 326 | 43.0 | 7.1 |
| 541211 | Offices of certified public accountants | 44 | 16 700 | 8 408 | 1 944 | 229 | 39.9 | 5.8 |
| 541213 | Tax return preparation services | 14 | 1 659 | 375 | 225 | 50 | 36.8 | 15.6 |
| 541219 | Other accounting services | 21 | 1 380 | 462 | 118 | 47 | 87.2 | 12.8 |
| 5413 | Architectural, engineering, & related services | 45 | 23 517 | 8 850 | 2 055 | 303 | 55.3 | 9.8 |
| 54133 | Engineering services | 28 | 18 795 | 7 093 | 1 677 | 235 | 55.2 | 11.8 |
| 541330 | Engineering services | 28 | 18 795 | 7 093 | 1 677 | 235 | 55.2 | 11.8 |
| 5414 | Specialized design services | 12 | 4 534 | 719 | 155 | 72 | 45.2 | .4 |
| 54141 | Interior design services | 5 | 3 379 | 474 | 107 | 60 | 27.0 | - |
| 541410 | Interior design services | 5 | 3 379 | 474 | 107 | 60 | 27.0 | - |
| 5415 | Computer systems design & related services | 21 | 36 445 | 12 883 | 2 722 | 274 | 28.1 | - |
| 54151 | Computer systems design & related services | 21 | 36 445 | 12 883 | 2 722 | 274 | 28.1 | - |
| 541511 | Custom computer programming services | 12 | 32 624 | 11 540 | 2 370 | 215 | 22.4 | - |
| 5416 | Management, scientific, & technical consulting services | 22 | 9 529 | 2 869 | 535 | 101 | 37.8 | 47.0 |
| 54161 | Management consulting services | 14 | 4 710 | 1 335 | 238 | 57 | 61.2 | 23.7 |
| 5418 | Advertising & related services | 13 | 5 002 | 1 448 | 353 | 56 | 75.5 | .6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| FRESNO, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 265 | 626 407 | 244 996 | 53 838 | 11 520 | 35.8 | 7.8 |
| 541 | Professional, scientific, & technical services | 1 265 | 626 407 | 244 996 | 53 838 | 11 520 | 35.8 | 7.8 |
| 5411 | Legal services | 429 | 231 487 | 95 379 | 20 786 | 2 237 | 26.6 | 5.5 |
| 54111 | Offices of lawyers | 413 | 223 262 | 92 175 | 19 930 | 2 116 | 27.5 | 5.2 |
| 541110 | Offices of lawyers | 413 | 223 262 | 92 175 | 19 930 | 2 116 | 27.5 | 5.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 413 | 223 262 | 92 175 | 19 930 | 2 116 | 27.5 | 5.2 |
| 54119 | Other legal services | 16 | 8 225 | 3 204 | 856 | 121 | 1.6 | 12.7 |
| 541191 | Title abstract & settlement offices | 4 | D | D | D | b | D | D |
| 541199 | All other legal services | 12 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 335 | 116 202 | 45 580 | 9 885 | 1 729 | 43.2 | 6.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 335 | 116 202 | 45 580 | 9 885 | 1 729 | 43.2 | 6.7 |
| 541211 | Offices of certified public accountants | 193 | 78 492 | 32 724 | 7 005 | 922 | 41.6 | 4.4 |
| 541213 | Tax return preparation services | 43 | 6 710 | 2 137 | 726 | 318 | 39.1 | 9.2 |
| 541219 | Other accounting services | 91 | 21 104 | 6 284 | 1 204 | 278 | 46.2 | 11.9 |
| 5413 | Architectural, engineering, & related services | 172 | 102 818 | 44 973 | 10 018 | 1 284 | 39.7 | 9.9 |
| 54131 | Architectural services | 47 | 22 748 | 9 272 | 2 066 | 252 | 42.1 | 3.0 |
| 541310 | Architectural services | 47 | 22 748 | 9 272 | 2 066 | 252 | 42.1 | 3.0 |
| 54133 | Engineering services | 90 | 59 700 | 27 095 | 6 018 | 725 | 45.0 | 12.5 |
| 541330 | Engineering services | 90 | 59 700 | 27 095 | 6 018 | 725 | 45.0 | 12.5 |
| 54137 | Surveying & mapping (except geophysical) services | 17 | 3 901 | 1 491 | 315 | 61 | 62.1 | 4.7 |
| 541370 | Surveying & mapping (except geophysical) services | 17 | 3 901 | 1 491 | 315 | 61 | 62.1 | 4.7 |
| 54138 | Testing laboratories | 11 | 15 095 | 6 764 | 1 543 | 228 | 10.7 | 12.1 |
| 541380 | Testing laboratories | 11 | 15 095 | 6 764 | 1 543 | 228 | 10.7 | 12.1 |
| 5414 | Specialized design services | 28 | 9 101 | 1 805 | 325 | 68 | 58.7 | 5.2 |
| 54141 | Interior design services | 11 | D | D | D | b | D | D |
| 541410 | Interior design services | 11 | D | D | D | b | D | D |
| 54143 | Graphic design services | 14 | 3 666 | 932 | 174 | 31 | 64.6 | .1 |
| 541430 | Graphic design services | 14 | 3 666 | 932 | 174 | 31 | 64.6 | .1 |
| 5415 | Computer systems design & related services | 56 | 53 095 | 17 038 | 3 770 | 404 | 25.2 | 3.8 |
| 54151 | Computer systems design & related services | 56 | 53 095 | 17 038 | 3 770 | 404 | 25.2 | 3.8 |
| 541511 | Custom computer programming services | 28 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 24 | 35 476 | 9 804 | 2 123 | 184 | 17.9 | 4.8 |
| 5415121 | Computer systems integrators | 11 | 23 961 | 6 277 | 1 402 | 78 | 10.4 | 1.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 13 | 11 515 | 3 527 | 721 | 106 | 33.3 | 12.9 |
| 5416 | Management, scientific, & technical consulting services | 110 | 63 821 | 19 196 | 4 022 | 799 | 58.7 | 18.4 |
| 54161 | Management consulting services | 74 | 54 674 | 16 240 | 3 291 | 704 | 57.4 | 21.1 |
| 541611 | Administrative management & general management consulting service | 37 | 40 739 | 9 955 | 1 961 | 516 | 62.2 | 25.3 |
| 541612 | Human resources & executive search consulting services | 16 | 7 103 | 3 950 | 923 | 139 | 32.4 | 4.3 |
| 5416122 | Executive placement services | 10 | D | D | D | c | D | D |
| 54169 | Other scientific & technical consulting services | 27 | 6 485 | 1 894 | 382 | 65 | 77.4 | — |
| 541690 | Other scientific & technical consulting services | 27 | 6 485 | 1 894 | 382 | 65 | 77.4 | — |
| 5418 | Advertising & related services | 66 | 33 084 | 14 293 | 3 513 | 4 517 | 23.7 | 8.0 |
| 54181 | Advertising agencies | 29 | 11 210 | 4 554 | 1 069 | 147 | 31.3 | 4.6 |
| 541810 | Advertising agencies | 29 | 11 210 | 4 554 | 1 069 | 147 | 31.3 | 4.6 |
| 54189 | Other services related to advertising | 18 | D | D | D | h | D | D |
| 541890 | Other services related to advertising | 18 | D | D | D | h | D | D |
| 5418909 | All other advertising | 4 | D | D | D | h | D | D |
| 5419 | Other professional, scientific, & technical services | 59 | 14 135 | 5 826 | 1 348 | 453 | 37.7 | 4.6 |
| 54192 | Photographic services | 44 | 8 208 | 2 446 | 523 | 170 | 35.3 | 5.3 |
| 541921 | Photographic studios, portrait | 43 | D | D | D | c | D | D |
| LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 35 753 | 44 285 710 | 17 310 048 | 3 904 084 | 449 814 | 17.2 | 7.9 |
| 541 | Professional, scientific, & technical services | 35 753 | 44 285 710 | 17 310 048 | 3 904 084 | 449 814 | 17.2 | 7.9 |
| 5411 | Legal services | 10 610 | 9 762 390 | 3 679 606 | 808 833 | 62 166 | 17.3 | 6.1 |
| 54111 | Offices of lawyers | 10 417 | 9 603 101 | 3 624 708 | 796 865 | 60 620 | 17.4 | 5.8 |
| 541110 | Offices of lawyers | 10 417 | 9 603 101 | 3 624 708 | 796 865 | 60 620 | 17.4 | 5.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 10 417 | 9 603 101 | 3 624 708 | 796 865 | 60 620 | 17.4 | 5.8 |
| 54119 | Other legal services | 193 | 159 289 | 54 898 | 11 968 | 1 546 | 9.9 | 24.4 |
| 541191 | Title abstract & settlement offices | 66 | 92 802 | 34 964 | 7 396 | 923 | 3.5 | 35.2 |
| 541199 | All other legal services | 127 | 66 487 | 19 934 | 4 572 | 623 | 18.8 | 9.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 207 | 9 766 902 | 4 741 090 | 1 059 499 | 198 728 | 9.1 | 6.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 207 | 9 766 902 | 4 741 090 | 1 059 499 | 198 728 | 9.1 | 6.0 |
| 541211 | Offices of certified public accountants | 3 527 | 2 979 265 | 1 078 935 | 231 814 | 24 255 | 19.3 | 7.2 |
| 541213 | Tax return preparation services | 770 | 151 470 | 51 249 | 15 841 | 6 369 | 48.3 | 5.5 |
| 541214 | Payroll services | 202 | 6 075 167 | 3 344 418 | 746 813 | 159 078 | .5 | 4.9 |
| 541219 | Other accounting services | 1 708 | 561 000 | 266 488 | 65 031 | 9 026 | 37.3 | 10.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5413 | Architectural, engineering, & related services | 4 875 | 7 157 974 | 2 782 477 | 627 337 | 56 031 | 20.9 | 6.7 |
| 54131 | Architectural services | 1 169 | 1 141 818 | 403 385 | 80 638 | 8 141 | 20.3 | 3.5 |
| 541310 | Architectural services | 1 169 | 1 141 818 | 403 385 | 80 638 | 8 141 | 20.3 | 3.5 |
| 54133 | Engineering services | 3 001 | 5 408 388 | 2 122 355 | 487 407 | 40 483 | 21.3 | 7.4 |
| 541330 | Engineering services | 3 001 | 5 408 388 | 2 122 355 | 487 407 | 40 483 | 21.3 | 7.4 |
| 54134 | Drafting services | 95 | 44 049 | 20 194 | 3 842 | 575 | 17.4 | 6.0 |
| 541340 | Drafting services | 95 | 44 049 | 20 194 | 3 842 | 575 | 17.4 | 6.0 |
| 54135 | Building inspection services | 111 | 37 488 | 14 290 | 3 239 | 448 | 29.0 | 14.6 |
| 541350 | Building inspection services | 111 | 37 488 | 14 290 | 3 239 | 448 | 29.0 | 14.6 |
| 54136 | Geophysical surveying & mapping services | 17 | 9 115 | 2 796 | 577 | 102 | 31.2 | 5.0 |
| 541360 | Geophysical surveying & mapping services | 17 | 9 115 | 2 796 | 577 | 102 | 31.2 | 5.0 |
| 54137 | Surveying & mapping (except geophysical) services | 185 | 108 356 | 50 372 | 11 230 | 1 370 | 23.3 | 2.6 |
| 541370 | Surveying & mapping (except geophysical) services | 185 | 108 356 | 50 372 | 11 230 | 1 370 | 23.3 | 2.6 |
| 54138 | Testing laboratories | 297 | 408 760 | 169 085 | 40 404 | 4 912 | 15.5 | 6.9 |
| 541380 | Testing laboratories | 297 | 408 760 | 169 085 | 40 404 | 4 912 | 15.5 | 6.9 |
| 5414 | Specialized design services | 1 854 | 1 386 070 | 394 457 | 88 307 | 10 659 | 29.6 | 6.9 |
| 54141 | Interior design services | 612 | 478 974 | 105 707 | 23 459 | 3 055 | 29.8 | 7.8 |
| 541410 | Interior design services | 612 | 478 974 | 105 707 | 23 459 | 3 055 | 29.8 | 7.8 |
| 54142 | Industrial design services | 118 | 104 485 | 38 934 | 9 689 | 846 | 20.3 | 1.4 |
| 541420 | Industrial design services | 118 | 104 485 | 38 934 | 9 689 | 846 | 20.3 | 1.4 |
| 54143 | Graphic design services | 1 021 | 763 511 | 238 018 | 52 611 | 6 201 | 30.5 | 7.2 |
| 541430 | Graphic design services | 1 021 | 763 511 | 238 018 | 52 611 | 6 201 | 30.5 | 7.2 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 900 | 685 584 | 208 959 | 45 275 | 5 724 | 31.3 | 7.4 |
| 5414302 | Commercial art | 120 | D | D | D | e | D | D |
| 54149 | Other specialized design services | 103 | 39 100 | 11 798 | 2 548 | 557 | 33.3 | 5.2 |
| 541490 | Other specialized design services | 103 | 39 100 | 11 798 | 2 548 | 557 | 33.3 | 5.2 |
| 5415 | Computer systems design & related services | 3 433 | 5 986 715 | 2 105 215 | 500 488 | 36 940 | 15.5 | 9.2 |
| 54151 | Computer systems design & related services | 3 433 | 5 986 715 | 2 105 215 | 500 488 | 36 940 | 15.5 | 9.2 |
| 541511 | Custom computer programming services | 1 497 | 1 720 473 | 829 008 | 179 601 | 14 083 | 20.0 | 12.9 |
| 541512 | Computer systems design services | 1 490 | 3 062 948 | 994 067 | 237 334 | 16 883 | 16.4 | 6.1 |
| 5415121 | Computer systems integrators | 578 | 2 355 618 | 713 351 | 174 256 | 11 220 | 9.4 | 5.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 912 | 707 330 | 280 716 | 63 078 | 5 663 | 39.8 | 8.9 |
| 541513 | Computer facilities management services | 87 | 872 783 | 176 993 | 60 775 | 4 079 | 1.4 | 13.2 |
| 541519 | Other computer related services | 359 | 330 511 | 105 147 | 22 778 | 1 895 | 20.7 | 7.7 |
| 5416 | Management, scientific, & technical consulting services | 4 264 | 3 710 725 | 1 415 300 | 306 924 | 28 017 | 28.4 | 13.7 |
| 54161 | Management consulting services | 3 319 | 3 065 229 | 1 177 100 | 256 747 | 22 882 | 26.2 | 14.1 |
| 541611 | Administrative management & general management consulting service | 1 493 | 1 744 695 | 674 088 | 149 253 | 11 722 | 20.7 | 16.5 |
| 541612 | Human resources & executive search consulting services | 785 | 620 352 | 302 491 | 64 456 | 6 249 | 34.6 | 9.3 |
| 5416121 | Actuarial consulting | 45 | 34 902 | 17 648 | 4 207 | 258 | 25.9 | 1.9 |
| 5416122 | Executive placement services | 425 | 316 078 | 160 887 | 33 429 | 2 887 | 34.1 | 10.6 |
| 5416123 | Human resources & personnel management consulting | 315 | 269 372 | 123 956 | 26 820 | 3 104 | 36.3 | 8.8 |
| 541613 | Marketing consulting services | 765 | 451 685 | 122 450 | 26 637 | 2 885 | 39.5 | 13.7 |
| 541614 | Process, physical distribution, & logistics consulting services | 136 | 176 268 | 53 186 | 10 992 | 1 297 | 11.7 | 5.6 |
| 541618 | Other management consulting services | 140 | 72 229 | 24 885 | 5 409 | 729 | 39.6 | 20.8 |
| 54162 | Environmental consulting services | 307 | 287 446 | 103 827 | 23 155 | 2 488 | 39.7 | 10.6 |
| 541620 | Environmental consulting services | 307 | 287 446 | 103 827 | 23 155 | 2 488 | 39.7 | 10.6 |
| 54169 | Other scientific & technical consulting services | 638 | 358 050 | 134 373 | 27 022 | 2 647 | 37.8 | 12.7 |
| 541690 | Other scientific & technical consulting services | 638 | 358 050 | 134 373 | 27 022 | 2 647 | 37.8 | 12.7 |
| 5417 | Scientific research & development services | 497 | 1 320 539 | 611 671 | 148 879 | 9 929 | 11.9 | 17.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 435 | 1 263 362 | 589 378 | 144 060 | 9 219 | 10.9 | 18.0 |
| 541710 | R&D in the physical, engineering, & life sciences | 435 | 1 263 362 | 589 378 | 144 060 | 9 219 | 10.9 | 18.0 |
| 5417101 | R&D in the physical & engineering sciences | 297 | 1 001 786 | 498 505 | 122 656 | 7 436 | 7.6 | 18.2 |
| 5417102 | Research & development in the life sciences | 138 | 261 576 | 90 873 | 21 404 | 1 783 | 23.6 | 17.3 |
| 54172 | Research & development in the social sciences & humanities | 62 | 57 177 | 22 293 | 4 819 | 710 | 33.1 | 9.7 |
| 541720 | R&D in the social sciences & humanities | 62 | 57 177 | 22 293 | 4 819 | 710 | 33.1 | 9.7 |
| 5418 | Advertising & related services | 2 477 | 4 137 001 | 1 239 886 | 289 288 | 33 312 | 17.7 | 8.4 |
| 54181 | Advertising agencies | 803 | 1 213 838 | 527 637 | 121 112 | 8 902 | 13.3 | 6.4 |
| 541810 | Advertising agencies | 803 | 1 213 838 | 527 637 | 121 112 | 8 902 | 13.3 | 6.4 |
| 54182 | Public relations agencies | 540 | 385 285 | 153 033 | 37 565 | 3 516 | 33.8 | 9.9 |
| 541820 | Public relations agencies | 540 | 385 285 | 153 033 | 37 565 | 3 516 | 33.8 | 9.9 |
| 54183 | Media buying services | 83 | 187 531 | 86 453 | 21 441 | 1 991 | 6.0 | 40.4 |
| 541830 | Media buying services | 83 | 187 531 | 86 453 | 21 441 | 1 991 | 6.0 | 40.4 |
| 54184 | Media representatives | 205 | 340 144 | 78 873 | 19 761 | 1 826 | 15.5 | 9.0 |
| 541840 | Media representatives | 205 | 340 144 | 78 873 | 19 761 | 1 826 | 15.5 | 9.0 |
| 5418401 | Radio & television advertising representatives | 81 | 121 992 | 45 857 | 11 573 | 1 063 | 20.4 | 12.3 |
| 5418402 | Publishers' advertising representatives | 124 | 218 152 | 33 016 | 8 188 | 763 | 12.7 | 7.1 |
| 54185 | Display advertising | 115 | 414 342 | 69 757 | 15 206 | 3 071 | 12.3 | 6.2 |
| 541850 | Display advertising | 115 | 414 342 | 69 757 | 15 206 | 3 071 | 12.3 | 6.2 |
| 5418501 | Display advertising (except outdoor) | 45 | 183 115 | 24 390 | 5 648 | 1 877 | 13.3 | 10.5 |
| 5418502 | Outdoor advertising services | 70 | 231 227 | 45 367 | 9 558 | 1 194 | 11.6 | 2.7 |
| 54186 | Direct mail advertising | 215 | 653 166 | 153 262 | 34 801 | 6 344 | 20.1 | 8.3 |
| 541860 | Direct mail advertising | 215 | 653 166 | 153 262 | 34 801 | 6 344 | 20.1 | 8.3 |
| 54187 | Advertising material distribution services | 47 | 109 471 | 16 869 | 4 116 | 2 783 | 17.2 | 1.7 |
| 541870 | Advertising material distribution services | 47 | 109 471 | 16 869 | 4 116 | 2 783 | 17.2 | 1.7 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services—Con. | | | | | | | |
| 54189 | Other services related to advertising | 469 | 833 224 | 154 002 | 35 286 | 4 879 | 21.0 | 5.2 |
| 541890 | Other services related to advertising | 469 | 833 224 | 154 002 | 35 286 | 4 879 | 21.0 | 5.2 |
| 5418902 | Advertising specialties goods distributor | 238 | 651 896 | 97 529 | 22 010 | 2 754 | 18.6 | 5.7 |
| 5418903 | Sign painting & lettering shop | 163 | 55 117 | 16 001 | 3 462 | 742 | 51.3 | 9.6 |
| 5418909 | All other advertising | 60 | 125 009 | 40 063 | 9 743 | 1 352 | 19.9 | .7 |
| 5419 | Other professional, scientific, & technical services | 1 536 | 1 057 394 | 340 346 | 74 529 | 14 032 | 23.7 | 11.5 |
| 54191 | Marketing research & public opinion polling | 247 | 500 252 | 180 094 | 39 948 | 6 983 | 14.3 | 13.3 |
| 541910 | Marketing research & public opinion polling | 247 | 500 252 | 180 094 | 39 948 | 6 983 | 14.3 | 13.3 |
| 54192 | Photographic services | 1 005 | 401 136 | 118 658 | 25 642 | 5 623 | 34.3 | 8.8 |
| 541921 | Photographic studios, portrait | 707 | 238 874 | 69 496 | 15 305 | 4 330 | 32.1 | 10.0 |
| 541922 | Commercial photography | 298 | 162 262 | 49 162 | 10 337 | 1 293 | 37.5 | 7.0 |
| 54193 | Translation & interpretation services | 93 | 33 975 | 10 312 | 2 158 | 389 | 32.0 | 2.0 |
| 541930 | Translation & interpretation services | 93 | 33 975 | 10 312 | 2 158 | 389 | 32.0 | 2.0 |
| 54199 | All other professional, scientific, & technical services | 191 | 122 031 | 31 282 | 6 781 | 1 037 | 25.0 | 16.0 |
| 541990 | All other professional, scientific, & technical services | 191 | 122 031 | 31 282 | 6 781 | 1 037 | 25.0 | 16.0 |
| | Los Angeles—Long Beach, CA PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 22 194 | 31 678 845 | 12 767 389 | 2 875 771 | 346 290 | 14.7 | 7.4 |
| 541 | Professional, scientific, & technical services | 22 194 | 31 678 845 | 12 767 389 | 2 875 771 | 346 290 | 14.7 | 7.4 |
| 5411 | Legal services | 7 077 | 7 472 837 | 2 832 087 | 623 039 | 45 110 | 15.3 | 5.5 |
| 54111 | Offices of lawyers | 6 961 | 7 382 662 | 2 801 279 | 616 108 | 44 145 | 15.3 | 5.4 |
| 541110 | Offices of lawyers | 6 961 | 7 382 662 | 2 801 279 | 616 108 | 44 145 | 15.3 | 5.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 6 961 | 7 382 662 | 2 801 279 | 616 108 | 44 145 | 15.3 | 5.4 |
| 54119 | Other legal services | 116 | 90 175 | 30 808 | 6 931 | 965 | 13.7 | 15.5 |
| 541191 | Title abstract & settlement offices | 30 | 45 520 | 17 466 | 3 904 | 533 | 5.7 | 18.1 |
| 541199 | All other legal services | 86 | 44 655 | 13 342 | 3 027 | 432 | 21.9 | 12.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 3 922 | 8 548 469 | 4 267 577 | 952 217 | 183 441 | 6.9 | 5.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 3 922 | 8 548 469 | 4 267 577 | 952 217 | 183 441 | 6.9 | 5.4 |
| 541211 | Offices of certified public accountants | 2 359 | 2 206 502 | 788 689 | 170 099 | 17 175 | 17.6 | 6.5 |
| 541213 | Tax return preparation services | 406 | 83 230 | 29 544 | 8 986 | 3 675 | 46.8 | 4.7 |
| 541214 | Payroll services | 156 | 5 878 398 | 3 257 477 | 725 887 | 156 778 | .5 | 4.7 |
| 541219 | Other accounting services | 1 001 | 380 339 | 191 867 | 47 245 | 5 813 | 35.2 | 9.8 |
| 5413 | Architectural, engineering, & related services | 2 521 | 3 684 520 | 1 451 220 | 326 512 | 30 248 | 18.4 | 8.9 |
| 54131 | Architectural services | 717 | 674 348 | 235 122 | 47 954 | 5 005 | 19.4 | 4.0 |
| 541310 | Architectural services | 717 | 674 348 | 235 122 | 47 954 | 5 005 | 19.4 | 4.0 |
| 54133 | Engineering services | 1 449 | 2 678 626 | 1 078 971 | 246 955 | 21 102 | 18.3 | 10.3 |
| 541330 | Engineering services | 1 449 | 2 678 626 | 1 078 971 | 246 955 | 21 102 | 18.3 | 10.3 |
| 54134 | Drafting services | 49 | 25 293 | 11 720 | 1 964 | 347 | 15.1 | 3.8 |
| 541340 | Drafting services | 49 | 25 293 | 11 720 | 1 964 | 347 | 15.1 | 3.8 |
| 54135 | Building inspection services | 68 | 22 990 | 7 077 | 1 670 | 275 | 38.7 | 16.3 |
| 541350 | Building inspection services | 68 | 22 990 | 7 077 | 1 670 | 275 | 38.7 | 16.3 |
| 54137 | Surveying & mapping (except geophysical) services | 68 | 26 622 | 12 657 | 3 002 | 344 | 21.7 | 1.2 |
| 541370 | Surveying & mapping (except geophysical) services | 68 | 26 622 | 12 657 | 3 002 | 344 | 21.7 | 1.2 |
| 54138 | Testing laboratories | 162 | 253 372 | 104 781 | 24 787 | 3 134 | 13.8 | 7.5 |
| 541380 | Testing laboratories | 162 | 253 372 | 104 781 | 24 787 | 3 134 | 13.8 | 7.5 |
| 5414 | Specialized design services | 1 319 | 1 004 828 | 308 435 | 68 372 | 8 156 | 29.1 | 8.1 |
| 54141 | Interior design services | 417 | 308 060 | 75 083 | 16 226 | 2 103 | 29.4 | 9.7 |
| 541410 | Interior design services | 417 | 308 060 | 75 083 | 16 226 | 2 103 | 29.4 | 9.7 |
| 54142 | Industrial design services | 68 | 59 657 | 22 094 | 5 469 | 490 | 23.7 | 1.4 |
| 541420 | Industrial design services | 68 | 59 657 | 22 094 | 5 469 | 490 | 23.7 | 1.4 |
| 54143 | Graphic design services | 755 | 609 776 | 203 770 | 45 148 | 5 178 | 29.3 | 8.1 |
| 541430 | Graphic design services | 755 | 609 776 | 203 770 | 45 148 | 5 178 | 29.3 | 8.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 661 | 538 554 | 176 263 | 38 165 | 4 753 | 30.3 | 8.4 |
| 5414302 | Commercial art | 94 | 71 222 | 27 507 | 6 983 | 425 | 21.8 | 5.5 |
| 54149 | Other specialized design services | 79 | 27 335 | 7 488 | 1 529 | 385 | 34.3 | 4.9 |
| 541490 | Other specialized design services | 79 | 27 335 | 7 488 | 1 529 | 385 | 34.3 | 4.9 |
| 5415 | Computer systems design & related services | 1 900 | 3 634 748 | 1 291 439 | 309 631 | 22 540 | 14.1 | 8.3 |
| 54151 | Computer systems design & related services | 1 900 | 3 634 748 | 1 291 439 | 309 631 | 22 540 | 14.1 | 8.3 |
| 541511 | Custom computer programming services | 812 | 949 114 | 460 771 | 98 159 | 7 854 | 17.6 | 14.7 |
| 541512 | Computer systems design services | 821 | 1 662 559 | 617 288 | 150 028 | 10 058 | 18.6 | 4.6 |
| 5415121 | Computer systems integrators | 307 | 1 280 184 | 465 427 | 115 516 | 6 954 | 10.1 | 3.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 514 | 382 375 | 151 861 | 34 512 | 3 104 | 46.9 | 8.7 |
| 541513 | Computer facilities management services | 55 | 785 804 | 140 043 | 45 929 | 3 375 | .2 | 9.2 |
| 541519 | Other computer related services | 212 | 237 271 | 73 337 | 15 515 | 1 253 | 13.8 | 6.1 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con. | | | | | | | |
| | Los Angeles—Long Beach, CA PMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 2 548 | 2 509 458 | 974 712 | 211 647 | 17 776 | 28.3 | 12.2 |
| 54161 | Management consulting services | 2 059 | 2 204 166 | 860 263 | 188 887 | 15 542 | 25.7 | 12.3 |
| 541611 | Administrative management & general management consulting service | 961 | 1 290 051 | 501 968 | 110 805 | 7 594 | 20.7 | 14.0 |
| 541612 | Human resources & executive search consulting services | 494 | 471 457 | 237 453 | 50 903 | 4 954 | 33.2 | 8.4 |
| 5416121 | Actuarial consulting | 30 | 25 994 | 13 393 | 3 343 | 206 | 21.5 | 2.5 |
| 5416122 | Executive placement services | 272 | 232 441 | 124 121 | 25 900 | 2 102 | 31.1 | 11.0 |
| 5416123 | Human resources & personnel management consulting | 192 | 213 022 | 99 939 | 21 660 | 2 646 | 36.9 | 6.4 |
| 541613 | Marketing consulting services | 450 | 281 357 | 77 040 | 17 237 | 1 773 | 38.8 | 11.3 |
| 541614 | Process, physical distribution, & logistics consulting services | 69 | 107 414 | 26 146 | 5 991 | 664 | 8.1 | 6.5 |
| 541618 | Other management consulting services | 85 | 53 887 | 17 656 | 3 951 | 557 | 43.7 | 21.9 |
| 54162 | Environmental consulting services | 131 | 122 007 | 44 327 | 9 652 | 1 080 | 57.5 | 6.3 |
| 541620 | Environmental consulting services | 131 | 122 007 | 44 327 | 9 652 | 1 080 | 57.5 | 6.3 |
| 54169 | Other scientific & technical consulting services | 358 | 183 285 | 70 122 | 13 108 | 1 154 | 41.4 | 15.0 |
| 541690 | Other scientific & technical consulting services | 358 | 183 285 | 70 122 | 13 108 | 1 154 | 41.4 | 15.0 |
| 5417 | Scientific research & development services | 279 | 896 403 | 430 677 | 103 653 | 6 560 | 11.0 | 11.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 236 | 859 343 | 416 441 | 100 630 | 6 256 | 9.7 | 11.6 |
| 541710 | R&D in the physical, engineering, & life sciences | 236 | 859 343 | 416 441 | 100 630 | 6 256 | 9.7 | 11.6 |
| 5417101 | R&D in the physical & engineering sciences | 162 | 746 940 | 380 822 | 92 916 | 5 471 | 5.9 | 12.4 |
| 5417102 | Research & development in the life sciences | 74 | 112 403 | 35 619 | 7 714 | 785 | 35.0 | 6.1 |
| 54172 | Research & development in the social sciences & humanities | 43 | 37 060 | 14 236 | 3 023 | 304 | 41.7 | 11.0 |
| 541720 | R&D in the social sciences & humanities | 43 | 37 060 | 14 236 | 3 023 | 304 | 41.7 | 11.0 |
| 5418 | Advertising & related services | 1 654 | 3 136 589 | 949 461 | 223 417 | 22 339 | 14.6 | 8.8 |
| 54181 | Advertising agencies | 516 | 942 608 | 416 896 | 96 079 | 6 751 | 9.5 | 7.0 |
| 541810 | Advertising agencies | 516 | 942 608 | 416 896 | 96 079 | 6 751 | 9.5 | 7.0 |
| 54182 | Public relations agencies | 426 | 310 656 | 129 229 | 32 467 | 2 687 | 28.8 | 9.9 |
| 541820 | Public relations agencies | 426 | 310 656 | 129 229 | 32 467 | 2 687 | 28.8 | 9.9 |
| 54183 | Media buying services | 63 | 165 241 | 76 476 | 19 463 | 1 576 | 6.2 | 42.7 |
| 541830 | Media buying services | 63 | 165 241 | 76 476 | 19 463 | 1 576 | 6.2 | 42.7 |
| 54184 | Media representatives | 150 | 292 534 | 65 919 | 16 761 | 1 396 | 10.7 | 7.8 |
| 541840 | Media representatives | 150 | 292 534 | 65 919 | 16 761 | 1 396 | 10.7 | 7.8 |
| 5418401 | Radio & television advertising representatives | 70 | 103 165 | 42 212 | 10 679 | 960 | 12.7 | 10.4 |
| 5418402 | Publishers' advertising representatives | 80 | 189 369 | 23 707 | 6 082 | 436 | 9.6 | 6.4 |
| 54185 | Display advertising | 65 | 288 524 | 47 687 | 10 246 | 1 658 | 13.1 | 1.7 |
| 541850 | Display advertising | 65 | 288 524 | 47 687 | 10 246 | 1 658 | 13.1 | 1.7 |
| 5418501 | Display advertising (except outdoor) | 29 | 99 530 | 13 430 | 3 133 | 907 | 21.1 | .3 |
| 5418502 | Outdoor advertising services | 36 | 188 994 | 34 257 | 7 113 | 751 | 8.8 | 2.5 |
| 54186 | Direct mail advertising | 123 | 392 279 | 94 330 | 21 723 | 4 164 | 17.3 | 11.4 |
| 541860 | Direct mail advertising | 123 | 392 279 | 94 330 | 21 723 | 4 164 | 17.3 | 11.4 |
| 54187 | Advertising material distribution services | 34 | 91 500 | 11 111 | 2 639 | 646 | 18.0 | 1.1 |
| 541870 | Advertising material distribution services | 34 | 91 500 | 11 111 | 2 639 | 646 | 18.0 | 1.1 |
| 54189 | Other services related to advertising | 277 | 653 247 | 107 813 | 24 039 | 3 461 | 17.7 | 5.3 |
| 541890 | Other services related to advertising | 277 | 653 247 | 107 813 | 24 039 | 3 461 | 17.7 | 5.3 |
| 5418902 | Advertising specialties goods distributor | 154 | 529 736 | 78 201 | 17 765 | 2 229 | 14.7 | 5.9 |
| 5418903 | Sign painting & lettering shop | 87 | 30 732 | 8 431 | 1 813 | 381 | 60.6 | 9.3 |
| 5418909 | All other advertising | 33 | 92 516 | 21 099 | 4 434 | 846 | 20.6 | .5 |
| 5419 | Other professional, scientific, & technical services | 974 | 790 993 | 261 781 | 57 283 | 10 120 | 21.2 | 11.3 |
| 54191 | Marketing research & public opinion polling | 177 | 427 331 | 158 259 | 35 168 | 5 938 | 11.6 | 13.2 |
| 541910 | Marketing research & public opinion polling | 177 | 427 331 | 158 259 | 35 168 | 5 938 | 11.6 | 13.2 |
| 54192 | Photographic services | 627 | 277 861 | 82 071 | 17 570 | 3 475 | 33.5 | 9.6 |
| 541921 | Photographic studios, portrait | 422 | 156 775 | 45 266 | 9 759 | 2 571 | 33.9 | 10.2 |
| 541922 | Commercial photography | 205 | 121 086 | 36 805 | 7 811 | 904 | 33.0 | 8.9 |
| 54193 | Translation & interpretation services | 59 | 23 421 | 7 049 | 1 427 | 245 | 30.9 | 2.0 |
| 541930 | Translation & interpretation services | 59 | 23 421 | 7 049 | 1 427 | 245 | 30.9 | 2.0 |
| 54199 | All other professional, scientific, & technical services | 111 | 62 380 | 14 402 | 3 118 | 462 | 28.5 | 10.0 |
| 541990 | All other professional, scientific, & technical services | 111 | 62 380 | 14 402 | 3 118 | 462 | 28.5 | 10.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con. | | | | | | | |
| | Orange County, CA PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 8 838 | 9 728 823 | 3 540 632 | 800 904 | 75 635 | 21.2 | 7.8 |
| 541 | Professional, scientific, & technical services | 8 838 | 9 728 823 | 3 540 632 | 800 904 | 75 635 | 21.2 | 7.8 |
| 5411 | Legal services | 2 279 | 1 727 271 | 649 140 | 142 762 | 12 131 | 21.5 | 8.0 |
| 54111 | Offices of lawyers | 2 237 | 1 666 862 | 628 176 | 138 457 | 11 673 | 22.2 | 6.9 |
| 541110 | Offices of lawyers | 2 237 | 1 666 862 | 628 176 | 138 457 | 11 673 | 22.2 | 6.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 2 237 | 1 666 862 | 628 176 | 138 457 | 11 673 | 22.2 | 6.9 |
| 54119 | Other legal services | 42 | 60 409 | 20 964 | 4 305 | 458 | 1.9 | 40.6 |
| 541191 | Title abstract & settlement offices | 23 | 41 452 | 14 880 | 2 876 | 315 | 1.0 | 58.8 |
| 541199 | All other legal services | 19 | 18 957 | 6 084 | 1 429 | 143 | 3.9 | .9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 1 323 | 938 368 | 372 982 | 83 267 | 10 295 | 19.7 | 10.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 1 323 | 938 368 | 372 982 | 83 267 | 10 295 | 19.7 | 10.5 |
| 541211 | Offices of certified public accountants | 747 | 609 653 | 229 349 | 47 969 | 5 216 | 20.5 | 9.5 |
| 541213 | Tax return preparation services | 169 | 32 965 | 11 744 | 3 388 | 1 211 | 42.7 | 8.5 |
| 541214 | Payroll services | 31 | 171 680 | 77 830 | 18 697 | 1 890 | .3 | 12.7 |
| 541219 | Other accounting services | 376 | 124 070 | 54 059 | 13 213 | 1 978 | 36.6 | 12.8 |
| 5413 | Architectural, engineering, & related services | 1 515 | 2 692 386 | 1 044 255 | 237 377 | 18 874 | 21.3 | 3.3 |
| 54131 | Architectural services | 335 | 393 123 | 141 271 | 27 132 | 2 538 | 19.0 | 2.6 |
| 541310 | Architectural services | 335 | 393 123 | 141 271 | 27 132 | 2 538 | 19.0 | 2.6 |
| 54133 | Engineering services | 992 | 2 131 163 | 827 824 | 192 774 | 14 505 | 21.8 | 3.3 |
| 541330 | Engineering services | 992 | 2 131 163 | 827 824 | 192 774 | 14 505 | 21.8 | 3.3 |
| 54134 | Drafting services | 34 | 16 045 | 7 976 | 1 801 | 207 | 16.5 | 10.2 |
| 541340 | Drafting services | 34 | 16 045 | 7 976 | 1 801 | 207 | 16.5 | 10.2 |
| 54135 | Building inspection services | 22 | D | D | D | b | D | D |
| 541350 | Building inspection services | 22 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 49 | 39 936 | 18 689 | 4 165 | 417 | 28.7 | 3.5 |
| 541370 | Surveying & mapping (except geophysical) services | 49 | 39 936 | 18 689 | 4 165 | 417 | 28.7 | 3.5 |
| 54138 | Testing laboratories | 81 | 103 867 | 44 750 | 10 764 | 1 119 | 18.5 | 4.9 |
| 541380 | Testing laboratories | 81 | 103 867 | 44 750 | 10 764 | 1 119 | 18.5 | 4.9 |
| 5414 | Specialized design services | 380 | 279 983 | 63 500 | 14 654 | 1 832 | 27.1 | 4.0 |
| 54141 | Interior design services | 132 | 117 971 | 23 285 | 5 642 | 668 | 25.0 | 4.7 |
| 541410 | Interior design services | 132 | 117 971 | 23 285 | 5 642 | 668 | 25.0 | 4.7 |
| 54142 | Industrial design services | 41 | D | D | D | c | D | D |
| 541420 | Industrial design services | 41 | D | D | D | c | D | D |
| 54143 | Graphic design services | 191 | 129 133 | 28 999 | 6 360 | 821 | 29.2 | 3.5 |
| 541430 | Graphic design services | 191 | 129 133 | 28 999 | 6 360 | 821 | 29.2 | 3.5 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 177 | 124 890 | 28 203 | 6 183 | 799 | 28.8 | 3.5 |
| 5414302 | Commercial art | 13 | D | D | D | a | D | D |
| 54149 | Other specialized design services | 16 | D | D | D | c | D | D |
| 541490 | Other specialized design services | 16 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 1 086 | 1 932 928 | 665 119 | 157 229 | 11 446 | 15.3 | 9.6 |
| 54151 | Computer systems design & related services | 1 086 | 1 932 928 | 665 119 | 157 229 | 11 446 | 15.3 | 9.6 |
| 541511 | Custom computer programming services | 488 | 588 369 | 295 176 | 65 244 | 4 933 | 21.9 | 11.4 |
| 541512 | Computer systems design services | 475 | 1 233 377 | 323 498 | 75 308 | 5 813 | 11.2 | 7.7 |
| 5415121 | Computer systems integrators | 204 | 961 478 | 215 472 | 51 036 | 3 630 | 6.4 | 7.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 271 | 271 899 | 108 026 | 24 272 | 2 183 | 28.1 | 9.0 |
| 541519 | Other computer related services | 104 | 73 485 | 26 029 | 6 061 | 499 | 31.0 | 13.7 |
| 5416 | Management, scientific, & technical consulting services | 1 189 | 907 815 | 340 346 | 73 743 | 7 340 | 28.1 | 12.0 |
| 54161 | Management consulting services | 897 | 662 188 | 249 967 | 54 468 | 5 358 | 26.9 | 12.9 |
| 541611 | Administrative management & general management consulting service | 379 | 343 736 | 135 191 | 30 744 | 2 919 | 20.7 | 11.5 |
| 541612 | Human resources & executive search consulting services | 225 | 124 734 | 53 281 | 11 175 | 1 056 | 39.1 | 13.0 |
| 5416121 | Actuarial consulting | 13 | D | D | D | b | D | D |
| 5416122 | Executive placement services | 116 | 68 034 | 28 788 | 5 862 | 599 | 44.3 | 10.9 |
| 5416123 | Human resources & personnel management consulting | 96 | D | D | D | e | D | D |
| 541613 | Marketing consulting services | 219 | 140 020 | 36 853 | 7 910 | 917 | 34.7 | 18.1 |
| 541614 | Process, physical distribution, & logistics consulting services | 38 | 40 175 | 19 579 | 3 495 | 383 | 16.5 | 7.3 |
| 541618 | Other management consulting services | 36 | 13 523 | 5 063 | 1 144 | 83 | 24.0 | 9.3 |
| 54162 | Environmental consulting services | 111 | 130 182 | 45 802 | 10 109 | 1 024 | 25.1 | 10.8 |
| 541620 | Environmental consulting services | 111 | 130 182 | 45 802 | 10 109 | 1 024 | 25.1 | 10.8 |
| 54169 | Other scientific & technical consulting services | 181 | 115 445 | 44 577 | 9 166 | 958 | 38.4 | 8.0 |
| 541690 | Other scientific & technical consulting services | 181 | 115 445 | 44 577 | 9 166 | 958 | 38.4 | 8.0 |
| 5417 | Scientific research & development services | 146 | 275 979 | 107 392 | 24 686 | 2 112 | 16.2 | 16.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 136 | 260 076 | 100 610 | 23 094 | 1 759 | 16.3 | 17.7 |
| 541710 | R&D in the physical, engineering, & life sciences | 136 | 260 076 | 100 610 | 23 094 | 1 759 | 16.3 | 17.7 |
| 5417101 | R&D in the physical & engineering sciences | 95 | 131 150 | 52 645 | 11 875 | 893 | 18.1 | 13.3 |
| 5417102 | Research & development in the life sciences | 41 | 128 926 | 47 965 | 11 219 | 866 | 14.6 | 22.1 |
| 54172 | Research & development in the social sciences & humanities | 10 | 15 903 | 6 782 | 1 592 | 353 | 13.4 | 1.0 |
| 541720 | R&D in the social sciences & humanities | 10 | 15 903 | 6 782 | 1 592 | 353 | 13.4 | 1.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con. | | | | | | | | |
| Orange County, CA PMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 578 | 780 256 | 241 886 | 54 834 | 8 966 | 25.9 | 7.3 |
| 54181 | Advertising agencies | 215 | 240 720 | 98 851 | 22 024 | 1 877 | 26.0 | 4.5 |
| 541810 | Advertising agencies | 215 | 240 720 | 98 851 | 22 024 | 1 877 | 26.0 | 4.5 |
| 54182 | Public relations agencies | 83 | 60 821 | 18 218 | 4 130 | 664 | 60.8 | 8.2 |
| 541820 | Public relations agencies | 83 | 60 821 | 18 218 | 4 130 | 664 | 60.8 | 8.2 |
| 54183 | Media buying services | 13 | 20 195 | 9 233 | 1 782 | 379 | 1.6 | 19.5 |
| 541830 | Media buying services | 13 | 20 195 | 9 233 | 1 782 | 379 | 1.6 | 19.5 |
| 54184 | Media representatives | 38 | 36 430 | 9 779 | 2 074 | 290 | 47.7 | 10.6 |
| 541840 | Media representatives | 38 | 36 430 | 9 779 | 2 074 | 290 | 47.7 | 10.6 |
| 5418401 | Radio & television advertising representatives | 6 | 16 739 | 2 574 | 522 | 54 | 69.8 | 14.8 |
| 5418402 | Publishers' advertising representatives | 32 | 19 691 | 7 205 | 1 552 | 236 | 28.9 | 7.0 |
| 54185 | Display advertising | 35 | 103 933 | 17 018 | 3 975 | 1 168 | 7.1 | 19.1 |
| 541850 | Display advertising | 35 | 103 933 | 17 018 | 3 975 | 1 168 | 7.1 | 19.1 |
| 5418501 | Display advertising (except outdoor) | 13 | D | D | D | f | D | D |
| 5418502 | Outdoor advertising services | 22 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 69 | 178 544 | 47 457 | 10 639 | 1 654 | 21.0 | 4.0 |
| 541860 | Direct mail advertising | 69 | 178 544 | 47 457 | 10 639 | 1 654 | 21.0 | 4.0 |
| 54187 | Advertising material distribution services | 8 | 11 469 | 4 570 | 1 121 | 2 065 | 19.2 | 1.5 |
| 541870 | Advertising material distribution services | 8 | 11 469 | 4 570 | 1 121 | 2 065 | 19.2 | 1.5 |
| 54189 | Other services related to advertising | 117 | 128 144 | 36 760 | 9 089 | 869 | 29.5 | 5.2 |
| 541890 | Other services related to advertising | 117 | 128 144 | 36 760 | 9 089 | 869 | 29.5 | 5.2 |
| 5418902 | Advertising specialties goods distributor | 54 | 85 133 | 14 358 | 3 150 | 310 | 33.0 | 5.4 |
| 5418903 | Sign painting & lettering shop | 42 | 17 318 | 5 856 | 1 272 | 255 | 28.2 | 10.0 |
| 5418909 | All other advertising | 18 | D | D | D | e | D | D |
| 5419 | Other professional, scientific, & technical services | 342 | 193 837 | 56 012 | 12 352 | 2 639 | 31.0 | 14.1 |
| 54191 | Marketing research & public opinion polling | 56 | 60 655 | 17 721 | 3 877 | 806 | 29.1 | 14.9 |
| 541910 | Marketing research & public opinion polling | 56 | 60 655 | 17 721 | 3 877 | 806 | 29.1 | 14.9 |
| 54192 | Photographic services | 214 | 80 336 | 22 668 | 5 038 | 1 314 | 37.7 | 5.9 |
| 541921 | Photographic studios, portrait | 152 | 54 071 | 15 299 | 3 344 | 1 045 | 30.8 | 8.6 |
| 541922 | Commercial photography | 62 | 26 265 | 7 369 | 1 694 | 269 | 51.9 | .5 |
| 54193 | Translation & interpretation services | 25 | 6 165 | 1 482 | 302 | 73 | 51.3 | 3.4 |
| 541930 | Translation & interpretation services | 25 | 6 165 | 1 482 | 302 | 73 | 51.3 | 3.4 |
| 54199 | All other professional, scientific, & technical services | 47 | 46 681 | 14 141 | 3 135 | 446 | 19.2 | 28.4 |
| 541990 | All other professional, scientific, & technical services | 47 | 46 681 | 14 141 | 3 135 | 446 | 19.2 | 28.4 |
| Riverside—San Bernardino, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 124 | 1 648 767 | 537 152 | 119 923 | 17 060 | 34.2 | 13.4 |
| 541 | Professional, scientific, & technical services | 3 124 | 1 648 767 | 537 152 | 119 923 | 17 060 | 34.2 | 13.4 |
| 5411 | Legal services | 886 | 390 563 | 133 965 | 29 941 | 3 476 | 30.9 | 8.1 |
| 54111 | Offices of lawyers | 863 | 385 874 | 132 547 | 29 608 | 3 406 | 30.8 | 8.1 |
| 541110 | Offices of lawyers | 863 | 385 874 | 132 547 | 29 608 | 3 406 | 30.8 | 8.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 863 | 385 874 | 132 547 | 29 608 | 3 406 | 30.8 | 8.1 |
| 54119 | Other legal services | 23 | 4 689 | 1 418 | 333 | 70 | 41.1 | 5.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 675 | 202 150 | 74 498 | 18 056 | 3 781 | 36.2 | 9.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 675 | 202 150 | 74 498 | 18 056 | 3 781 | 36.2 | 9.6 |
| 541211 | Offices of certified public accountants | 277 | 120 424 | 46 584 | 10 593 | 1 397 | 33.6 | 8.8 |
| 541213 | Tax return preparation services | 149 | 24 170 | 7 436 | 2 645 | 1 181 | 48.6 | 5.2 |
| 541219 | Other accounting services | 240 | 42 953 | 15 446 | 3 610 | 1 008 | 47.9 | 15.3 |
| 5413 | Architectural, engineering, & related services | 561 | 484 320 | 165 323 | 36 580 | 4 061 | 30.6 | 8.8 |
| 54131 | Architectural services | 82 | 53 701 | 18 334 | 3 772 | 417 | 34.5 | 2.0 |
| 541310 | Architectural services | 82 | 53 701 | 18 334 | 3 772 | 417 | 34.5 | 2.0 |
| 54133 | Engineering services | 355 | 376 898 | 125 573 | 27 960 | 2 921 | 30.4 | 10.2 |
| 541330 | Engineering services | 355 | 376 898 | 125 573 | 27 960 | 2 921 | 30.4 | 10.2 |
| 54134 | Drafting services | 11 | D | D | D | b | D | D |
| 541340 | Drafting services | 11 | D | D | D | b | D | D |
| 54135 | Building inspection services | 19 | 6 180 | 3 216 | 673 | 84 | 18.6 | 15.7 |
| 541350 | Building inspection services | 19 | 6 180 | 3 216 | 673 | 84 | 18.6 | 15.7 |
| 54137 | Surveying & mapping (except geophysical) services | 55 | 11 903 | 4 491 | 936 | 175 | 59.0 | 7.8 |
| 541370 | Surveying & mapping (except geophysical) services | 55 | 11 903 | 4 491 | 936 | 175 | 59.0 | 7.8 |
| 54138 | Testing laboratories | 36 | 30 693 | 12 392 | 2 973 | 412 | 17.6 | 2.9 |
| 541380 | Testing laboratories | 36 | 30 693 | 12 392 | 2 973 | 412 | 17.6 | 2.9 |
| 5414 | Specialized design services | 97 | 60 256 | 7 979 | 1 667 | 314 | 54.5 | 2.4 |
| 54141 | Interior design services | 47 | 40 630 | 4 358 | 902 | 168 | 51.3 | 1.1 |
| 541410 | Interior design services | 47 | 40 630 | 4 358 | 902 | 168 | 51.3 | 1.1 |
| 54143 | Graphic design services | 39 | 12 989 | 2 377 | 469 | 103 | 76.0 | 7.1 |
| 541430 | Graphic design services | 39 | 12 989 | 2 377 | 469 | 103 | 76.0 | 7.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 33 | 11 941 | 2 236 | 437 | 93 | 73.9 | 7.7 |
| 54149 | Other specialized design services | 8 | D | D | D | b | D | D |
| 541490 | Other specialized design services | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con. | | | | | | | |
| | Riverside—San Bernardino, CA PMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5415 | Computer systems design & related services | 235 | 140 275 | 49 155 | 10 963 | 1 228 | 48.6 | 26.1 |
| 54151 | Computer systems design & related services | 235 | 140 275 | 49 155 | 10 963 | 1 228 | 48.6 | 26.1 |
| 541511 | Custom computer programming services | 101 | 46 958 | 21 763 | 4 826 | 436 | 74.4 | 5.4 |
| 541512 | Computer systems design services | 102 | 51 285 | 13 033 | 2 494 | 362 | 49.8 | 9.6 |
| 5415121 | Computer systems integrators | 37 | 34 954 | 7 475 | 1 593 | 217 | 41.2 | 8.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 65 | 16 331 | 5 558 | 901 | 145 | 68.4 | 12.2 |
| 541519 | Other computer related services | 21 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 324 | 203 939 | 64 739 | 13 881 | 2 171 | 28.4 | 38.7 |
| 54161 | Management consulting services | 223 | 150 963 | 46 683 | 9 463 | 1 555 | 27.0 | 46.2 |
| 541611 | Administrative management & general management consulting service | 104 | 95 816 | 31 432 | 6 601 | 1 064 | 16.9 | 68.9 |
| 541612 | Human resources & executive search consulting services | 31 | 10 344 | 4 455 | 891 | 104 | 38.1 | 2.3 |
| 5416122 | Executive placement services | 18 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 12 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 62 | 20 719 | 5 126 | 832 | 116 | 73.8 | 17.0 |
| 541614 | Process, physical distribution, & logistics consulting services | 17 | 22 874 | 5 146 | 1 055 | 206 | 18.3 | .2 |
| 54162 | Environmental consulting services | 41 | 20 283 | 8 425 | 2 168 | 275 | 28.1 | 10.9 |
| 541620 | Environmental consulting services | 41 | 20 283 | 8 425 | 2 168 | 275 | 28.1 | 10.9 |
| 54169 | Other scientific & technical consulting services | 60 | 32 693 | 9 631 | 2 250 | 341 | 35.1 | 21.0 |
| 541690 | Other scientific & technical consulting services | 60 | 32 693 | 9 631 | 2 250 | 341 | 35.1 | 21.0 |
| 5417 | Scientific research & development services | 28 | 10 413 | 3 477 | 659 | 102 | 58.1 | 15.8 |
| 5418 | Advertising & related services | 160 | 117 666 | 26 673 | 5 723 | 1 137 | 39.7 | 6.9 |
| 54181 | Advertising agencies | 40 | 16 552 | 5 804 | 1 374 | 135 | 42.7 | 1.2 |
| 541810 | Advertising agencies | 40 | 16 552 | 5 804 | 1 374 | 135 | 42.7 | 1.2 |
| 54182 | Public relations agencies | 20 | 6 798 | 2 543 | 530 | 123 | 36.4 | 17.0 |
| 541820 | Public relations agencies | 20 | 6 798 | 2 543 | 530 | 123 | 36.4 | 17.0 |
| 54185 | Display advertising | 12 | 21 509 | 5 026 | 983 | 244 | 27.4 | 1.8 |
| 541850 | Display advertising | 12 | 21 509 | 5 026 | 983 | 244 | 27.4 | 1.8 |
| 5418502 | Outdoor advertising services | 10 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 14 | 32 777 | 6 537 | 1 141 | 249 | 46.6 | 3.3 |
| 541860 | Direct mail advertising | 14 | 32 777 | 6 537 | 1 141 | 249 | 46.6 | 3.3 |
| 54189 | Other services related to advertising | 54 | D | D | D | c | D | D |
| 541890 | Other services related to advertising | 54 | D | D | D | c | D | D |
| 5418902 | Advertising specialties goods distributor | 19 | 15 751 | 789 | 179 | 41 | 63.7 | — |
| 5418903 | Sign painting & lettering shop | 28 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 158 | 39 185 | 11 343 | 2 453 | 790 | 28.1 | 3.1 |
| 54192 | Photographic services | 121 | 24 102 | 7 055 | 1 516 | 530 | 27.9 | 3.3 |
| 541921 | Photographic studios, portrait | 103 | 20 249 | 6 210 | 1 364 | 496 | 22.3 | 2.8 |
| 541922 | Commercial photography | 18 | 3 853 | 845 | 152 | 34 | 57.3 | 5.6 |
| 54199 | All other professional, scientific, & technical services | 25 | 10 940 | 2 410 | 452 | 113 | 25.5 | — |
| 541990 | All other professional, scientific, & technical services | 25 | 10 940 | 2 410 | 452 | 113 | 25.5 | — |
| | Ventura, CA PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 597 | 1 229 275 | 464 875 | 107 486 | 10 829 | 25.9 | 13.6 |
| 541 | Professional, scientific, & technical services | 1 597 | 1 229 275 | 464 875 | 107 486 | 10 829 | 25.9 | 13.6 |
| 5411 | Legal services | 368 | 171 719 | 64 414 | 13 091 | 1 449 | 30.4 | 5.8 |
| 54111 | Offices of lawyers | 356 | 167 703 | 62 706 | 12 692 | 1 396 | 31.0 | 5.9 |
| 541110 | Offices of lawyers | 356 | 167 703 | 62 706 | 12 692 | 1 396 | 31.0 | 5.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 356 | 167 703 | 62 706 | 12 692 | 1 396 | 31.0 | 5.9 |
| 54119 | Other legal services | 12 | 4 016 | 1 708 | 399 | 53 | 7.3 | — |
| 541191 | Title abstract & settlement offices | 6 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 287 | 77 915 | 26 033 | 5 959 | 1 211 | 51.1 | 7.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 287 | 77 915 | 26 033 | 5 959 | 1 211 | 51.1 | 7.6 |
| 541211 | Offices of certified public accountants | 144 | 42 686 | 14 313 | 3 153 | 467 | 51.4 | 6.9 |
| 541213 | Tax return preparation services | 46 | 11 105 | 2 525 | 822 | 302 | 75.8 | 3.3 |
| 541219 | Other accounting services | 91 | 13 638 | 5 116 | 963 | 227 | 69.4 | 11.8 |
| 5413 | Architectural, engineering, & related services | 278 | 296 748 | 121 679 | 26 868 | 2 848 | 31.6 | 6.5 |
| 54131 | Architectural services | 35 | 20 646 | 8 658 | 1 780 | 181 | 37.1 | 7.1 |
| 541310 | Architectural services | 35 | 20 646 | 8 658 | 1 780 | 181 | 37.1 | 7.1 |
| 54133 | Engineering services | 205 | 221 701 | 89 987 | 19 718 | 1 955 | 36.0 | 6.5 |
| 541330 | Engineering services | 205 | 221 701 | 89 987 | 19 718 | 1 955 | 36.0 | 6.5 |
| 54137 | Surveying & mapping (except geophysical) services | 13 | 29 895 | 14 535 | 3 127 | 434 | 3.2 | .7 |
| 541370 | Surveying & mapping (except geophysical) services | 13 | 29 895 | 14 535 | 3 127 | 434 | 3.2 | .7 |
| 54138 | Testing laboratories | 18 | 20 828 | 7 162 | 1 880 | 247 | 18.3 | 15.4 |
| 541380 | Testing laboratories | 18 | 20 828 | 7 162 | 1 880 | 247 | 18.3 | 15.4 |
| 5414 | Specialized design services | 58 | 41 003 | 14 543 | 3 614 | 357 | 19.8 | 4.7 |
| 54141 | Interior design services | 16 | 12 313 | 2 981 | 689 | 116 | 11.8 | 12.6 |
| 541410 | Interior design services | 16 | 12 313 | 2 981 | 689 | 116 | 11.8 | 12.6 |
| 54142 | Industrial design services | 6 | 17 077 | 8 690 | 2 291 | 142 | — | — |
| 541420 | Industrial design services | 6 | 17 077 | 8 690 | 2 291 | 142 | — | — |
| 54143 | Graphic design services | 36 | 11 613 | 2 872 | 634 | 99 | 57.4 | 3.2 |
| 541430 | Graphic design services | 36 | 11 613 | 2 872 | 634 | 99 | 57.4 | 3.2 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 29 | 10 199 | 2 257 | 490 | 79 | 63.4 | 2.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con. | | | | | | | |
| | Ventura, CA PMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5415 | Computer systems design & related services | 212 | 278 764 | 99 502 | 22 665 | 1 726 | 19.1 | 8.9 |
| 54151 | Computer systems design & related services | 212 | 278 764 | 99 502 | 22 665 | 1 726 | 19.1 | 8.9 |
| 541511 | Custom computer programming services | 96 | 136 032 | 51 298 | 11 372 | 860 | 10.2 | 8.9 |
| 541512 | Computer systems design services | 92 | 115 727 | 40 248 | 9 504 | 650 | 26.3 | 10.5 |
| 5415121 | Computer systems integrators | 30 | 79 002 | 24 977 | 6 111 | 419 | 20.6 | 11.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 62 | 36 725 | 15 271 | 3 393 | 231 | 38.6 | 7.9 |
| 541519 | Other computer related services | 22 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 203 | 89 513 | 35 503 | 7 653 | 730 | 31.8 | 15.7 |
| 54161 | Management consulting services | 140 | 47 912 | 20 187 | 3 929 | 427 | 39.8 | 12.3 |
| 541611 | Administrative management & general management consulting service | 49 | 15 092 | 5 497 | 1 103 | 145 | 45.9 | 8.3 |
| 541612 | Human resources & executive search consulting services | 35 | 13 817 | 7 302 | 1 487 | 135 | 38.0 | 11.7 |
| 5416122 | Executive placement services | 19 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 34 | 9 589 | 3 431 | 658 | 79 | 55.5 | 11.0 |
| 541618 | Other management consulting services | 10 | 3 609 | 1 642 | 230 | 24 | 15.2 | 54.6 |
| 54162 | Environmental consulting services | 24 | 14 974 | 5 273 | 1 226 | 109 | 37.9 | 42.3 |
| 541620 | Environmental consulting services | 24 | 14 974 | 5 273 | 1 226 | 109 | 37.9 | 42.3 |
| 54169 | Other scientific & technical consulting services | 39 | 26 627 | 10 043 | 2 498 | 194 | 14.0 | 6.6 |
| 541690 | Other scientific & technical consulting services | 39 | 26 627 | 10 043 | 2 498 | 194 | 14.0 | 6.6 |
| 5417 | Scientific research & development services | 44 | 137 744 | 70 125 | 19 881 | 1 155 | 5.1 | 59.6 |
| 54171 | R&D in the physical, engineering, & life sciences | 41 | 135 265 | 69 373 | 19 722 | 1 126 | 4.7 | 59.7 |
| 541710 | R&D in the physical, engineering, & life sciences | 41 | 135 265 | 69 373 | 19 722 | 1 126 | 4.7 | 59.7 |
| 5417101 | R&D in the physical & engineering sciences | 28 | 118 413 | 63 076 | 17 338 | 1 014 | 4.1 | 60.6 |
| 5417102 | Research & development in the life sciences | 13 | 16 852 | 6 297 | 2 384 | 112 | 8.8 | 53.7 |
| 5418 | Advertising & related services | 85 | 102 490 | 21 866 | 5 314 | 870 | 23.9 | 5.6 |
| 54181 | Advertising agencies | 32 | 13 958 | 6 086 | 1 635 | 139 | 16.0 | 4.6 |
| 541810 | Advertising agencies | 32 | 13 958 | 6 086 | 1 635 | 139 | 16.0 | 4.6 |
| 54182 | Public relations agencies | 11 | 7 010 | 3 043 | 438 | 42 | 18.0 | 18.8 |
| 541820 | Public relations agencies | 11 | 7 010 | 3 043 | 438 | 42 | 18.0 | 18.8 |
| 54186 | Direct mail advertising | 9 | 49 566 | 4 938 | 1 298 | 277 | 22.4 | 2.7 |
| 541860 | Direct mail advertising | 9 | 49 566 | 4 938 | 1 298 | 277 | 22.4 | 2.7 |
| 54189 | Other services related to advertising | 21 | D | D | D | e | D | D |
| 541890 | Other services related to advertising | 21 | D | D | D | e | D | D |
| 5418902 | Advertising specialties goods distributor | 11 | 21 276 | 4 181 | 916 | 174 | 24.5 | 3.7 |
| 5419 | Other professional, scientific, & technical services | 62 | 33 379 | 11 210 | 2 441 | 483 | 34.7 | 10.7 |
| 54192 | Photographic services | 43 | 18 837 | 6 864 | 1 518 | 304 | 38.5 | 15.3 |
| 541921 | Photographic studios, portrait | 30 | 7 779 | 2 721 | 838 | 218 | 29.2 | 34.4 |
| 541922 | Commercial photography | 13 | 11 058 | 4 143 | 680 | 86 | 45.0 | 1.9 |
| 54193 | Translation & interpretation services | 6 | 3 754 | 1 494 | 350 | 62 | 4.9 | — |
| 541930 | Translation & interpretation services | 6 | 3 754 | 1 494 | 350 | 62 | 4.9 | — |
| | MERCED, CA MSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 138 | 41 038 | 15 813 | 3 624 | 668 | 38.9 | 11.2 |
| 541 | Professional, scientific, & technical services | 138 | 41 038 | 15 813 | 3 624 | 668 | 38.9 | 11.2 |
| 5411 | Legal services | 52 | 18 755 | 6 970 | 1 572 | 243 | 22.4 | 8.5 |
| 54111 | Offices of lawyers | 47 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 47 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 47 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 43 | 8 444 | 3 258 | 784 | 192 | 58.1 | 1.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 43 | 8 444 | 3 258 | 784 | 192 | 58.1 | 1.3 |
| 541211 | Offices of certified public accountants | 21 | 6 285 | 2 528 | 542 | 94 | 61.7 | .2 |
| 541213 | Tax return preparation services | 10 | 991 | 338 | 130 | 65 | 46.1 | — |
| 5413 | Architectural, engineering, & related services | 10 | 6 446 | 3 104 | 695 | 106 | 51.6 | 33.6 |
| 5418 | Advertising & related services | 9 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 7 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 7 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MODESTO, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 478 | 232 534 | 81 316 | 17 952 | 2 974 | 40.8 | 6.9 |
| 541 | Professional, scientific, & technical services | 478 | 232 534 | 81 316 | 17 952 | 2 974 | 40.8 | 6.9 |
| 5411 | Legal services | 154 | 73 276 | 25 569 | 5 524 | 721 | 39.6 | 3.5 |
| 54111 | Offices of lawyers | 149 | 72 494 | 25 308 | 5 472 | 704 | 39.9 | 2.8 |
| 541110 | Offices of lawyers | 149 | 72 494 | 25 308 | 5 472 | 704 | 39.9 | 2.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 149 | 72 494 | 25 308 | 5 472 | 704 | 39.9 | 2.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 119 | 54 341 | 21 420 | 5 209 | 947 | 31.5 | 4.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 119 | 54 341 | 21 420 | 5 209 | 947 | 31.5 | 4.1 |
| 541211 | Offices of certified public accountants | 63 | 26 231 | 8 943 | 2 227 | 347 | 50.0 | 1.3 |
| 541213 | Tax return preparation services | 15 | 3 284 | 1 258 | 480 | 175 | 24.5 | 19.0 |
| 541219 | Other accounting services | 36 | D | D | D | e | D | D |
| 5413 | Architectural, engineering, & related services | 81 | 65 400 | 23 589 | 4 840 | 684 | 50.2 | 11.8 |
| 54131 | Architectural services | 21 | 8 470 | 3 077 | 669 | 90 | 63.1 | 1.9 |
| 541310 | Architectural services | 21 | 8 470 | 3 077 | 669 | 90 | 63.1 | 1.9 |
| 54133 | Engineering services | 38 | 42 631 | 14 343 | 2 865 | 352 | 57.4 | 15.5 |
| 541330 | Engineering services | 38 | 42 631 | 14 343 | 2 865 | 352 | 57.4 | 15.5 |
| 54134 | Drafting services | 4 | 1 817 | 678 | 151 | 29 | 5.7 | — |
| 541340 | Drafting services | 4 | 1 817 | 678 | 151 | 29 | 5.7 | — |
| 54138 | Testing laboratories | 11 | 11 392 | 5 059 | 1 111 | 195 | 20.6 | 8.4 |
| 541380 | Testing laboratories | 11 | 11 392 | 5 059 | 1 111 | 195 | 20.6 | 8.4 |
| 5414 | Specialized design services | 20 | 8 416 | 1 575 | 365 | 54 | 60.4 | 6.7 |
| 54141 | Interior design services | 8 | D | D | D | b | D | D |
| 541410 | Interior design services | 8 | D | D | D | b | D | D |
| 54143 | Graphic design services | 9 | 2 545 | 507 | 108 | 25 | 66.0 | — |
| 541430 | Graphic design services | 9 | 2 545 | 507 | 108 | 25 | 66.0 | — |
| 5415 | Computer systems design & related services | 17 | 8 193 | 2 365 | 474 | 70 | 25.5 | 17.6 |
| 54151 | Computer systems design & related services | 17 | 8 193 | 2 365 | 474 | 70 | 25.5 | 17.6 |
| 541512 | Computer systems design services | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 32 | 7 076 | 2 625 | 629 | 85 | 49.2 | 1.6 |
| 54161 | Management consulting services | 23 | 4 073 | 1 545 | 355 | 55 | 52.7 | 2.7 |
| 5418 | Advertising & related services | 23 | 7 266 | 2 089 | 397 | 282 | 20.2 | 6.4 |
| 5419 | Other professional, scientific, & technical services | 24 | 5 196 | 1 294 | 314 | 109 | 24.3 | 16.3 |
| 54192 | Photographic services | 21 | 4 472 | 1 206 | 294 | 104 | 17.4 | 19.0 |
| 541921 | Photographic studios, portrait | 20 | D | D | D | c | D | D |
| REDDING, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 304 | 126 977 | 51 571 | 11 621 | 1 636 | 36.6 | 4.8 |
| 541 | Professional, scientific, & technical services | 304 | 126 977 | 51 571 | 11 621 | 1 636 | 36.6 | 4.8 |
| 5411 | Legal services | 110 | 45 365 | 16 354 | 3 528 | 449 | 32.6 | 3.3 |
| 54111 | Offices of lawyers | 105 | 43 284 | 15 517 | 3 304 | 417 | 34.1 | 1.0 |
| 541110 | Offices of lawyers | 105 | 43 284 | 15 517 | 3 304 | 417 | 34.1 | 1.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 105 | 43 284 | 15 517 | 3 304 | 417 | 34.1 | 1.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 83 | 17 413 | 6 678 | 1 579 | 316 | 48.1 | 10.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 83 | 17 413 | 6 678 | 1 579 | 316 | 48.1 | 10.0 |
| 541211 | Offices of certified public accountants | 38 | 10 961 | 4 415 | 1 016 | 152 | 44.7 | 6.2 |
| 541213 | Tax return preparation services | 15 | 1 807 | 508 | 135 | 53 | 48.9 | 2.2 |
| 541219 | Other accounting services | 29 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 56 | 43 640 | 21 601 | 4 977 | 577 | 32.7 | 3.2 |
| 54133 | Engineering services | 37 | 32 974 | 17 214 | 4 167 | 389 | 35.6 | 3.4 |
| 541330 | Engineering services | 37 | 32 974 | 17 214 | 4 167 | 389 | 35.6 | 3.4 |
| 54138 | Testing laboratories | 6 | 6 885 | 2 641 | 485 | 134 | 11.9 | .8 |
| 541380 | Testing laboratories | 6 | 6 885 | 2 641 | 485 | 134 | 11.9 | .8 |
| 5415 | Computer systems design & related services | 14 | 7 484 | 2 919 | 670 | 94 | 20.3 | 16.1 |
| 54151 | Computer systems design & related services | 14 | 7 484 | 2 919 | 670 | 94 | 20.3 | 16.1 |
| 5416 | Management, scientific, & technical consulting services | 20 | 7 684 | 2 748 | 610 | 86 | 52.8 | .7 |
| 54169 | Other scientific & technical consulting services | 4 | 3 829 | 1 453 | 266 | 23 | 20.1 | — |
| 541690 | Other scientific & technical consulting services | 4 | 3 829 | 1 453 | 266 | 23 | 20.1 | — |
| 5418 | Advertising & related services | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| 54192 | Photographic services | 8 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SACRAMENTO—YOLO, CA CMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 750 | 2 973 471 | 1 121 910 | 250 629 | 27 466 | 22.8 | 7.1 |
| 541 | Professional, scientific, & technical services | 3 750 | 2 973 471 | 1 121 910 | 250 629 | 27 466 | 22.8 | 7.1 |
| 5411 | Legal services | 1 228 | 745 358 | 271 722 | 60 369 | 6 238 | 22.7 | 7.5 |
| 54111 | Offices of lawyers | 1 154 | D | D | D | i | D | D |
| 541110 | Offices of lawyers | 1 154 | D | D | D | D | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 154 | D | D | D | i | D | D |
| 54119 | Other legal services | 74 | D | D | D | f | D | D |
| 541191 | Title abstract & settlement offices | 51 | D | D | D | e | D | D |
| 541199 | All other legal services | 23 | 35 603 | 4 292 | 994 | 185 | 3.0 | 12.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 596 | 224 335 | 83 349 | 19 550 | 3 225 | 30.5 | 6.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 596 | 224 335 | 83 349 | 19 550 | 3 225 | 30.5 | 6.5 |
| 541211 | Offices of certified public accountants | 332 | 168 522 | 63 035 | 14 023 | 1 720 | 30.2 | 4.2 |
| 541213 | Tax return preparation services | 97 | 14 908 | 5 436 | 1 927 | 728 | 32.7 | 11.5 |
| 541219 | Other accounting services | 156 | 23 556 | 7 722 | 1 818 | 448 | 52.8 | 24.1 |
| 5413 | Architectural, engineering, & related services | 609 | 824 098 | 321 952 | 72 880 | 6 897 | 22.7 | 5.1 |
| 54131 | Architectural services | 119 | D | D | D | g | D | D |
| 541310 | Architectural services | 119 | D | D | D | g | D | D |
| 54133 | Engineering services | 380 | 634 005 | 249 095 | 56 766 | 5 170 | 23.3 | 5.1 |
| 541330 | Engineering services | 380 | 634 005 | 249 095 | 56 766 | 5 170 | 23.3 | 5.1 |
| 54134 | Drafting services | 15 | D | D | D | b | D | D |
| 541340 | Drafting services | 15 | D | D | D | b | D | D |
| 54135 | Building inspection services | 20 | 5 300 | 1 975 | 308 | 72 | 38.4 | 6.7 |
| 541350 | Building inspection services | 20 | 5 300 | 1 975 | 308 | 72 | 38.4 | 6.7 |
| 54137 | Surveying & mapping (except geophysical) services | 35 | 10 958 | 4 572 | 964 | 137 | 41.9 | 1.4 |
| 541370 | Surveying & mapping (except geophysical) services | 35 | 10 958 | 4 572 | 964 | 137 | 41.9 | 1.4 |
| 54138 | Testing laboratories | 38 | 48 092 | 18 849 | 4 175 | 477 | 19.7 | 9.2 |
| 541380 | Testing laboratories | 38 | 48 092 | 18 849 | 4 175 | 477 | 19.7 | 9.2 |
| 5414 | Specialized design services | 110 | D | D | D | e | D | D |
| 54141 | Interior design services | 38 | 15 274 | 2 689 | 544 | 123 | 55.0 | 9.5 |
| 541410 | Interior design services | 38 | 15 274 | 2 689 | 544 | 123 | 55.0 | 9.5 |
| 54143 | Graphic design services | 67 | 24 055 | 5 483 | 1 178 | 190 | 39.5 | 3.7 |
| 541430 | Graphic design services | 67 | 24 055 | 5 483 | 1 178 | 190 | 39.5 | 3.7 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 59 | 22 956 | 5 193 | 1 133 | 179 | 40.2 | 3.9 |
| 5415 | Computer systems design & related services | 339 | 492 853 | 212 544 | 46 968 | 3 788 | 13.3 | 7.4 |
| 54151 | Computer systems design & related services | 339 | 492 853 | 212 544 | 46 968 | 3 788 | 13.3 | 7.4 |
| 541511 | Custom computer programming services | 144 | D | D | D | g | D | D |
| 541512 | Computer systems design services | 155 | D | D | D | g | D | D |
| 5415121 | Computer systems integrators | 62 | 159 343 | 48 425 | 11 023 | 919 | 7.4 | 11.8 |
| 5415122 | Computer systems consultants (except systems integrators) | 93 | D | D | D | f | D | D |
| 541519 | Other computer related services | 33 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 441 | 266 386 | 115 652 | 24 506 | 2 992 | 30.1 | 9.2 |
| 54161 | Management consulting services | 298 | 174 569 | 77 338 | 16 086 | 2 128 | 29.7 | 10.7 |
| 541611 | Administrative management & general management consulting service | 158 | 89 129 | 46 284 | 9 429 | 1 051 | 15.9 | 11.5 |
| 541612 | Human resources & executive search consulting services | 50 | 23 776 | 12 010 | 2 448 | 362 | 51.2 | 12.5 |
| 5416122 | Executive placement services | 20 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 28 | 10 321 | 5 718 | 964 | 111 | 34.5 | 9.3 |
| 541613 | Marketing consulting services | 56 | 23 797 | 6 443 | 1 300 | 258 | 71.4 | 10.7 |
| 541614 | Process, physical distribution, & logistics consulting services | 19 | 21 417 | 6 997 | 1 550 | 243 | 8.8 | 13.5 |
| 541618 | Other management consulting services | 15 | 16 450 | 5 604 | 1 359 | 214 | 40.4 | .4 |
| 54162 | Environmental consulting services | 65 | 57 319 | 24 068 | 5 477 | 572 | 25.0 | 7.0 |
| 541620 | Environmental consulting services | 65 | 57 319 | 24 068 | 5 477 | 572 | 25.0 | 7.0 |
| 54169 | Other scientific & technical consulting services | 78 | 34 498 | 14 246 | 2 943 | 292 | 40.8 | 5.5 |
| 541690 | Other scientific & technical consulting services | 78 | 34 498 | 14 246 | 2 943 | 292 | 40.8 | 5.5 |
| 5417 | Scientific research & development services | 53 | D | D | D | f | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 40 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 40 | D | D | D | f | D | D |
| 5417101 | R&D in the physical & engineering sciences | 23 | 49 564 | 15 986 | 3 276 | 325 | 21.9 | 5.2 |
| 5417102 | Research & development in the life sciences | 17 | D | D | D | e | D | D |
| 54172 | Research & development in the social sciences & humanities | 13 | D | D | D | c | D | D |
| 541720 | R&D in the social sciences & humanities | 13 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 246 | 199 103 | 63 928 | 15 097 | 2 368 | 26.6 | 11.8 |
| 54181 | Advertising agencies | 48 | D | D | D | c | D | D |
| 541810 | Advertising agencies | 48 | D | D | D | c | D | D |
| 54182 | Public relations agencies | 115 | D | D | D | e | D | D |
| 541820 | Public relations agencies | 115 | D | D | D | e | D | D |
| 54184 | Media representatives | 12 | 18 179 | 4 815 | 1 049 | 179 | 13.4 | 69.3 |
| 541840 | Media representatives | 12 | 18 179 | 4 815 | 1 049 | 179 | 13.4 | 69.3 |
| 5418402 | Publishers' advertising representatives | 9 | 17 747 | 4 669 | 1 029 | 173 | 13.2 | 71.0 |
| 54185 | Display advertising | 7 | D | D | D | c | D | D |
| 541850 | Display advertising | 7 | D | D | D | c | D | D |
| 5418502 | Outdoor advertising services | 4 | D | D | D | b | D | D |
| 54186 | Direct mail advertising | 20 | D | D | D | e | D | D |
| 541860 | Direct mail advertising | 20 | D | D | D | e | D | D |
| 54189 | Other services related to advertising | 31 | D | D | D | f | D | D |
| 541890 | Other services related to advertising | 31 | D | D | D | f | D | D |
| 5418902 | Advertising specialties goods distributor | 17 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 11 | 2 219 | 477 | 101 | 29 | 75.8 | 2.6 |
| 5418909 | All other advertising | 3 | D | D | D | f | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SACRAMENTO—YOLO, CA CMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5419 | Other professional, scientific, & technical services | 128 | D | D | D | f | D | D |
| 54191 | Marketing research & public opinion polling | 20 | 10 058 | 3 206 | 754 | 394 | 48.6 | 7.6 |
| 541910 | Marketing research & public opinion polling | 20 | 10 058 | 3 206 | 754 | 394 | 48.6 | 7.6 |
| 54192 | Photographic services | 84 | D | D | D | e | D | D |
| 541921 | Photographic studios, portrait | 74 | D | D | D | e | D | D |
| 541922 | Commercial photography | 10 | 3 028 | 521 | 97 | 33 | 66.6 | 7.0 |
| 54199 | All other professional, scientific, & technical services | 20 | 6 819 | 1 222 | 304 | 59 | 12.7 | 13.8 |
| 541990 | All other professional, scientific, & technical services | 20 | 6 819 | 1 222 | 304 | 59 | 12.7 | 13.8 |
| Sacramento, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 519 | 2 769 387 | 1 062 470 | 238 105 | 25 925 | 23.1 | 6.7 |
| 541 | Professional, scientific, & technical services | 3 519 | 2 769 387 | 1 062 470 | 238 105 | 25 925 | 23.1 | 6.7 |
| 5411 | Legal services | 1 183 | 733 494 | 268 060 | 59 594 | 6 096 | 22.5 | 7.6 |
| 54111 | Offices of lawyers | 1 112 | 662 872 | 247 786 | 54 864 | 5 487 | 24.7 | 6.4 |
| 541110 | Offices of lawyers | 1 112 | 662 872 | 247 786 | 54 864 | 5 487 | 24.7 | 6.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 112 | 662 872 | 247 786 | 54 864 | 5 487 | 24.7 | 6.4 |
| 54119 | Other legal services | 71 | 70 622 | 20 274 | 4 730 | 609 | 1.6 | 18.5 |
| 541191 | Title abstract & settlement offices | 48 | 35 019 | 15 982 | 3 736 | 424 | .3 | 24.8 |
| 541199 | All other legal services | 23 | 35 603 | 4 292 | 994 | 185 | 3.0 | 12.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 557 | 214 801 | 80 195 | 18 831 | 3 077 | 29.7 | 6.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 557 | 214 801 | 80 195 | 18 831 | 3 077 | 29.7 | 6.5 |
| 541211 | Offices of certified public accountants | 311 | 161 396 | 60 648 | 13 504 | 1 634 | 29.6 | 3.9 |
| 541213 | Tax return preparation services | 90 | 14 228 | 5 277 | 1 879 | 701 | 33.4 | 12.1 |
| 541219 | Other accounting services | 145 | 21 828 | 7 114 | 1 666 | 413 | 51.6 | 26.1 |
| 5413 | Architectural, engineering, & related services | 551 | 775 584 | 300 710 | 68 403 | 6 386 | 21.9 | 5.4 |
| 54131 | Architectural services | 108 | 120 069 | 45 197 | 10 175 | 964 | 17.5 | 3.9 |
| 541310 | Architectural services | 108 | 120 069 | 45 197 | 10 175 | 964 | 17.5 | 3.9 |
| 54133 | Engineering services | 347 | 606 033 | 235 795 | 54 042 | 4 882 | 22.2 | 5.3 |
| 541330 | Engineering services | 347 | 606 033 | 235 795 | 54 042 | 4 882 | 22.2 | 5.3 |
| 54134 | Drafting services | 13 | D | D | D | b | D | D |
| 541340 | Drafting services | 13 | D | D | D | b | D | D |
| 54135 | Building inspection services | 19 | D | D | D | b | D | D |
| 541350 | Building inspection services | 19 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 32 | D | D | D | c | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 32 | D | D | D | c | D | D |
| 54138 | Testing laboratories | 30 | 31 983 | 12 769 | 2 801 | 320 | 20.9 | 13.9 |
| 541380 | Testing laboratories | 30 | 31 983 | 12 769 | 2 801 | 320 | 20.9 | 13.9 |
| 5414 | Specialized design services | 104 | 40 418 | 8 125 | 1 689 | 308 | 47.1 | 5.7 |
| 54141 | Interior design services | 37 | D | D | D | c | D | D |
| 541410 | Interior design services | 37 | D | D | D | c | D | D |
| 54143 | Graphic design services | 62 | D | D | D | c | D | D |
| 541430 | Graphic design services | 62 | D | D | D | c | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 55 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 324 | 462 466 | 204 643 | 45 271 | 3 640 | 13.8 | 4.8 |
| 54151 | Computer systems design & related services | 324 | 462 466 | 204 643 | 45 271 | 3 640 | 13.8 | 4.8 |
| 541511 | Custom computer programming services | 141 | 180 021 | 100 263 | 21 890 | 1 518 | 17.1 | 3.7 |
| 541512 | Computer systems design services | 146 | 235 526 | 93 589 | 20 074 | 1 810 | 11.9 | 6.4 |
| 5415121 | Computer systems integrators | 59 | D | D | D | f | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 87 | D | D | D | f | D | D |
| 541519 | Other computer related services | 31 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 406 | 250 925 | 109 910 | 23 330 | 2 822 | 30.0 | 9.0 |
| 54161 | Management consulting services | 280 | 167 420 | 75 093 | 15 677 | 2 049 | 29.7 | 10.9 |
| 541611 | Administrative management & general management consulting service | 150 | D | D | D | g | D | D |
| 541612 | Human resources & executive search consulting services | 47 | 22 238 | 11 013 | 2 283 | 345 | 50.7 | 13.4 |
| 5416122 | Executive placement services | 19 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 26 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 53 | D | D | D | e | D | D |
| 541614 | Process, physical distribution, & logistics consulting services | 17 | D | D | D | c | D | D |
| 541618 | Other management consulting services | 13 | D | D | D | c | D | D |
| 54162 | Environmental consulting services | 53 | 50 536 | 21 250 | 4 849 | 506 | 23.8 | 4.8 |
| 541620 | Environmental consulting services | 53 | 50 536 | 21 250 | 4 849 | 506 | 23.8 | 4.8 |
| 54169 | Other scientific & technical consulting services | 73 | 32 969 | 13 567 | 2 804 | 267 | 40.9 | 5.7 |
| 541690 | Other scientific & technical consulting services | 73 | 32 969 | 13 567 | 2 804 | 267 | 40.9 | 5.7 |
| 5417 | Scientific research & development services | 42 | 79 595 | 22 267 | 4 739 | 542 | 22.1 | 3.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 30 | 54 166 | 17 727 | 3 664 | 407 | 29.2 | 4.2 |
| 541710 | R&D in the physical, engineering, & life sciences | 30 | 54 166 | 17 727 | 3 664 | 407 | 29.2 | 4.2 |
| 5417101 | R&D in the physical & engineering sciences | 21 | D | D | D | e | D | D |
| 54172 | Research & development in the social sciences & humanities | 12 | 25 429 | 4 540 | 1 075 | 135 | 7.0 | .9 |
| 541720 | R&D in the social sciences & humanities | 12 | 25 429 | 4 540 | 1 075 | 135 | 7.0 | .9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | SACRAMENTO—YOLO, CA CMSA—Con. | | | | | | | |
| | Sacramento, CA PMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 233 | 174 439 | 58 432 | 13 841 | 2 222 | 29.8 | 13.1 |
| 54181 | Advertising agencies | 46 | D | D | D | c | D | D |
| 541810 | Advertising agencies | 46 | D | D | D | c | D | D |
| 54182 | Public relations agencies | 112 | 69 880 | 27 595 | 6 793 | 459 | 29.7 | 7.4 |
| 541820 | Public relations agencies | 112 | 69 880 | 27 595 | 6 793 | 459 | 29.7 | 7.4 |
| 54184 | Media representatives | 10 | D | D | D | c | D | D |
| 541840 | Media representatives | 10 | D | D | D | c | D | D |
| 5418402 | Publishers' advertising representatives | 7 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 17 | 28 310 | 6 353 | 1 518 | 367 | 26.7 | 7.4 |
| 541860 | Direct mail advertising | 17 | 28 310 | 6 353 | 1 518 | 367 | 26.7 | 7.4 |
| 54189 | Other services related to advertising | 29 | D | D | D | f | D | D |
| 541890 | Other services related to advertising | 29 | D | D | D | f | D | D |
| 5418902 | Advertising specialties goods distributor | 16 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 10 | D | D | D | b | D | D |
| 5418909 | All other advertising | 3 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 119 | 37 665 | 10 128 | 2 407 | 832 | 36.8 | 7.3 |
| 54191 | Marketing research & public opinion polling | 19 | D | D | D | e | D | D |
| 541910 | Marketing research & public opinion polling | 19 | D | D | D | e | D | D |
| 54192 | Photographic services | 78 | D | D | D | e | D | D |
| 541921 | Photographic studios, portrait | 68 | D | D | D | e | D | D |
| 541922 | Commercial photography | 10 | 3 028 | 521 | 97 | 33 | 66.6 | 7.0 |
| 54199 | All other professional, scientific, & technical services | 19 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 19 | D | D | D | b | D | D |
| | Yolo, CA PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 231 | 204 084 | 59 440 | 12 524 | 1 541 | 17.6 | 11.7 |
| 541 | Professional, scientific, & technical services | 231 | 204 084 | 59 440 | 12 524 | 1 541 | 17.6 | 11.7 |
| 5411 | Legal services | 45 | 11 864 | 3 662 | 775 | 142 | 33.6 | .9 |
| 54111 | Offices of lawyers | 42 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 42 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 42 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 39 | 9 534 | 3 154 | 719 | 148 | 47.1 | 7.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 39 | 9 534 | 3 154 | 719 | 148 | 47.1 | 7.4 |
| 541211 | Offices of certified public accountants | 21 | 7 126 | 2 387 | 519 | 86 | 44.9 | 9.9 |
| 541219 | Other accounting services | 11 | 1 728 | 608 | 152 | 35 | 67.4 | — |
| 5413 | Architectural, engineering, & related services | 58 | 48 514 | 21 242 | 4 477 | 511 | 35.5 | .2 |
| 54133 | Engineering services | 33 | 27 972 | 13 300 | 2 724 | 288 | 46.6 | .2 |
| 541330 | Engineering services | 33 | 27 972 | 13 300 | 2 724 | 288 | 46.6 | .2 |
| 54138 | Testing laboratories | 8 | 16 109 | 6 080 | 1 374 | 157 | 17.4 | — |
| 541380 | Testing laboratories | 8 | 16 109 | 6 080 | 1 374 | 157 | 17.4 | — |
| 5415 | Computer systems design & related services | 15 | 30 387 | 7 901 | 1 697 | 148 | 4.5 | 46.7 |
| 54151 | Computer systems design & related services | 15 | 30 387 | 7 901 | 1 697 | 148 | 4.5 | 46.7 |
| 541511 | Custom computer programming services | 3 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 9 | D | D | D | b | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 35 | 15 461 | 5 742 | 1 176 | 170 | 31.9 | 13.1 |
| 54161 | Management consulting services | 18 | 7 149 | 2 245 | 409 | 79 | 29.1 | 6.4 |
| 54162 | Environmental consulting services | 12 | 6 783 | 2 818 | 628 | 66 | 33.5 | 23.1 |
| 541620 | Environmental consulting services | 12 | 6 783 | 2 818 | 628 | 66 | 33.5 | 23.1 |
| 5417 | Scientific research & development services | 11 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 10 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 10 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 8 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 13 | 24 664 | 5 496 | 1 256 | 146 | 4.0 | 2.4 |
| 54185 | Display advertising | 1 | D | D | D | b | D | D |
| 541850 | Display advertising | 1 | D | D | D | b | D | D |
| 5418502 | Outdoor advertising services | 1 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SALINAS, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 694 | 293 127 | 109 188 | 25 041 | 2 998 | 42.8 | 8.4 |
| 541 | Professional, scientific, & technical services | 694 | 293 127 | 109 188 | 25 041 | 2 998 | 42.8 | 8.4 |
| 5411 | Legal services | 211 | 85 941 | 30 425 | 6 731 | 785 | 37.6 | 2.2 |
| 54111 | Offices of lawyers | 206 | 84 686 | 30 099 | 6 665 | 767 | 37.9 | 1.5 |
| 541110 | Offices of lawyers | 206 | 84 686 | 30 099 | 6 665 | 767 | 37.9 | 1.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 206 | 84 686 | 30 099 | 6 665 | 767 | 37.9 | 1.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 128 | 41 723 | 18 716 | 4 324 | 704 | 36.4 | 12.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 128 | 41 723 | 18 716 | 4 324 | 704 | 36.4 | 12.8 |
| 541211 | Offices of certified public accountants | 72 | 31 244 | 15 171 | 3 327 | 366 | 35.8 | 8.6 |
| 541213 | Tax return preparation services | 30 | 6 620 | 2 110 | 718 | 252 | 22.4 | 24.8 |
| 541219 | Other accounting services | 24 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 105 | 44 985 | 18 660 | 4 167 | 466 | 59.5 | 7.3 |
| 54131 | Architectural services | 31 | 12 965 | 4 038 | 1 062 | 142 | 66.5 | 11.1 |
| 541310 | Architectural services | 31 | 12 965 | 4 038 | 1 062 | 142 | 66.5 | 11.1 |
| 54133 | Engineering services | 56 | 27 102 | 12 397 | 2 557 | 276 | 62.5 | 4.8 |
| 541330 | Engineering services | 56 | 27 102 | 12 397 | 2 557 | 276 | 62.5 | 4.8 |
| 5414 | Specialized design services | 21 | 7 100 | 1 432 | 294 | 56 | 78.5 | 20.9 |
| 54141 | Interior design services | 9 | 3 118 | 618 | 133 | 26 | 70.1 | 28.4 |
| 541410 | Interior design services | 9 | 3 118 | 618 | 133 | 26 | 70.1 | 28.4 |
| 54143 | Graphic design services | 12 | 3 982 | 814 | 161 | 30 | 85.0 | 15.0 |
| 541430 | Graphic design services | 12 | 3 982 | 814 | 161 | 30 | 85.0 | 15.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 11 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 59 | 48 300 | 19 474 | 4 748 | 385 | 29.7 | 19.1 |
| 54151 | Computer systems design & related services | 59 | 48 300 | 19 474 | 4 748 | 385 | 29.7 | 19.1 |
| 541511 | Custom computer programming services | 30 | 24 872 | 10 753 | 2 864 | 216 | 37.6 | 18.4 |
| 541512 | Computer systems design services | 25 | 22 587 | 8 258 | 1 863 | 164 | 20.6 | 20.6 |
| 5415121 | Computer systems integrators | 11 | 18 818 | 6 722 | 1 630 | 142 | 14.6 | 21.8 |
| 5416 | Management, scientific, & technical consulting services | 93 | 27 489 | 8 622 | 1 685 | 254 | 57.7 | 6.2 |
| 54161 | Management consulting services | 74 | 20 466 | 7 328 | 1 384 | 223 | 56.0 | 7.4 |
| 541611 | Administrative management & general management consulting service | 37 | 9 237 | 4 781 | 946 | 172 | 46.6 | 12.8 |
| 541613 | Marketing consulting services | 21 | 7 917 | 1 429 | 317 | 27 | 53.2 | 4.2 |
| 54169 | Other scientific & technical consulting services | 12 | 5 124 | 938 | 225 | 14 | 51.7 | 1.0 |
| 541690 | Other scientific & technical consulting services | 12 | 5 124 | 938 | 225 | 14 | 51.7 | 1.0 |
| 5417 | Scientific research & development services | 12 | 9 665 | 4 341 | 1 379 | 63 | 27.8 | 1.3 |
| 5418 | Advertising & related services | 27 | 12 438 | 3 821 | 892 | 116 | 55.1 | 4.6 |
| 54189 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 7 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 38 | 15 486 | 3 697 | 821 | 169 | 38.7 | 6.3 |
| 54192 | Photographic services | 23 | 5 950 | 1 269 | 279 | 77 | 30.9 | 2.4 |
| 541921 | Photographic studios, portrait | 19 | 4 770 | 1 007 | 214 | 67 | 32.5 | 2.9 |
| 54193 | Translation & interpretation services | 3 | 2 916 | 599 | 133 | 19 | D | — |
| 541930 | Translation & interpretation services | 3 | 2 916 | 599 | 133 | 19 | D | — |
| 54199 | All other professional, scientific, & technical services | 6 | 3 406 | 1 103 | 238 | 45 | 18.6 | — |
| 541990 | All other professional, scientific, & technical services | 6 | 3 406 | 1 103 | 238 | 45 | 18.6 | — |
| SAN DIEGO, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 144 | 7 072 266 | 2 725 658 | 614 328 | 59 761 | 20.9 | 10.3 |
| 541 | Professional, scientific, & technical services | 7 144 | 7 072 266 | 2 725 658 | 614 328 | 59 761 | 20.9 | 10.3 |
| 5411 | Legal services | 1 968 | 1 423 755 | 520 177 | 113 608 | 10 186 | 23.0 | 16.6 |
| 54111 | Offices of lawyers | 1 927 | 1 394 935 | 508 216 | 110 732 | 9 711 | 23.3 | 16.6 |
| 541110 | Offices of lawyers | 1 927 | 1 394 935 | 508 216 | 110 732 | 9 711 | 23.3 | 16.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 927 | 1 394 935 | 508 216 | 110 732 | 9 711 | 23.3 | 16.6 |
| 54119 | Other legal services | 41 | 28 820 | 11 961 | 2 876 | 475 | 9.8 | 16.6 |
| 541191 | Title abstract & settlement offices | 19 | 12 165 | 5 494 | 1 337 | 187 | 8.4 | 6.8 |
| 541199 | All other legal services | 22 | 16 655 | 6 467 | 1 539 | 288 | 10.7 | 23.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 1 066 | 421 416 | 161 123 | 36 721 | 6 847 | 33.7 | 8.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 1 066 | 421 416 | 161 123 | 36 721 | 6 847 | 33.7 | 8.2 |
| 541211 | Offices of certified public accountants | 550 | 283 833 | 103 796 | 22 543 | 3 231 | 33.0 | 6.5 |
| 541213 | Tax return preparation services | 185 | 30 056 | 8 529 | 2 888 | 1 320 | 52.3 | 5.6 |
| 541214 | Payroll services | 23 | 50 843 | 29 286 | 6 694 | 1 314 | 2.6 | 6.7 |
| 541219 | Other accounting services | 308 | 56 684 | 19 512 | 4 596 | 982 | 55.0 | 19.5 |
| 5413 | Architectural, engineering, & related services | 1 221 | 1 304 187 | 558 851 | 122 741 | 11 470 | 26.9 | 8.3 |
| 54131 | Architectural services | 255 | 212 355 | 82 404 | 16 198 | 1 584 | 28.5 | 2.6 |
| 541310 | Architectural services | 255 | 212 355 | 82 404 | 16 198 | 1 584 | 28.5 | 2.6 |
| 54133 | Engineering services | 804 | 991 510 | 435 866 | 98 139 | 8 828 | 26.6 | 9.1 |
| 541330 | Engineering services | 804 | 991 510 | 435 866 | 98 139 | 8 828 | 26.6 | 9.1 |
| 54134 | Drafting services | 23 | 9 370 | 3 632 | 693 | 151 | 16.4 | 4.0 |
| 541340 | Drafting services | 23 | 9 370 | 3 632 | 693 | 151 | 16.4 | 4.0 |
| 54135 | Building inspection services | 32 | 15 963 | 6 444 | 1 262 | 187 | 39.7 | 8.6 |
| 541350 | Building inspection services | 32 | 15 963 | 6 444 | 1 262 | 187 | 39.7 | 8.6 |
| 54137 | Surveying & mapping (except geophysical) services | 43 | 26 152 | 11 144 | 2 397 | 251 | 18.5 | 5.4 |
| 541370 | Surveying & mapping (except geophysical) services | 43 | 26 152 | 11 144 | 2 397 | 251 | 18.5 | 5.4 |
| 54138 | Testing laboratories | 57 | 47 778 | 18 963 | 3 972 | 456 | 25.5 | 20.0 |
| 541380 | Testing laboratories | 57 | 47 778 | 18 963 | 3 972 | 456 | 25.5 | 20.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | SAN DIEGO, CA MSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 291 | 145 609 | 34 396 | 8 079 | 1 165 | 35.4 | 9.2 |
| 54141 | Interior design services | 110 | 67 618 | 12 864 | 2 980 | 446 | 36.3 | 6.8 |
| 541410 | Interior design services | 110 | 67 618 | 12 864 | 2 980 | 446 | 36.3 | 6.8 |
| 54142 | Industrial design services | 16 | 7 445 | 2 694 | 676 | 87 | 20.4 | 15.8 |
| 541420 | Industrial design services | 16 | 7 445 | 2 694 | 676 | 87 | 20.4 | 15.8 |
| 54143 | Graphic design services | 154 | 63 782 | 17 305 | 3 968 | 522 | 38.4 | 12.0 |
| 541430 | Graphic design services | 154 | 63 782 | 17 305 | 3 968 | 522 | 38.4 | 12.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 135 | 57 218 | 15 049 | 3 487 | 401 | 39.0 | 12.8 |
| 5414302 | Commercial art | 18 | D | D | D | c | D | D |
| 54149 | Other specialized design services | 11 | 6 764 | 1 533 | 455 | 110 | 16.4 | .8 |
| 541490 | Other specialized design services | 11 | 6 764 | 1 533 | 455 | 110 | 16.4 | .8 |
| 5415 | Computer systems design & related services | 731 | 1 114 459 | 443 098 | 99 480 | 8 789 | 12.8 | 10.3 |
| 54151 | Computer systems design & related services | 731 | 1 114 459 | 443 098 | 99 480 | 8 789 | 12.8 | 10.3 |
| 541511 | Custom computer programming services | 345 | 430 620 | 219 973 | 50 908 | 3 834 | 12.1 | 18.1 |
| 541512 | Computer systems design services | 289 | 525 495 | 158 836 | 34 019 | 3 469 | 15.4 | 3.2 |
| 5415121 | Computer systems integrators | 129 | 372 391 | 97 628 | 21 461 | 2 074 | 11.2 | 3.5 |
| 5415122 | Computer systems consultants (except systems integrators) | 160 | 153 104 | 61 208 | 12 558 | 1 395 | 25.5 | 2.5 |
| 541513 | Computer facilities management services | 27 | 113 493 | 46 888 | 10 844 | 1 000 | 1.4 | 15.4 |
| 541519 | Other computer related services | 70 | 44 851 | 17 401 | 3 709 | 486 | 18.8 | 5.7 |
| 5416 | Management, scientific, & technical consulting services | 889 | 538 122 | 195 889 | 41 690 | 4 168 | 40.8 | 8.5 |
| 54161 | Management consulting services | 672 | 410 652 | 147 087 | 30 809 | 3 075 | 41.8 | 7.5 |
| 541611 | Administrative management & general management consulting service | 297 | 155 262 | 63 728 | 14 031 | 1 425 | 35.9 | 9.8 |
| 541612 | Human resources & executive search consulting services | 155 | 98 446 | 42 161 | 8 162 | 845 | 39.0 | 8.5 |
| 5416122 | Executive placement services | 76 | 41 198 | 20 363 | 3 853 | 481 | 37.2 | 12.5 |
| 5416123 | Human resources & personnel management consulting | 67 | 49 625 | 17 342 | 3 272 | 302 | 43.6 | 5.0 |
| 541613 | Marketing consulting services | 161 | 117 198 | 26 808 | 5 502 | 487 | 59.7 | 4.8 |
| 541614 | Process, physical distribution, & logistics consulting services | 24 | 20 031 | 5 547 | 987 | 154 | 13.2 | .6 |
| 541618 | Other management consulting services | 35 | 19 715 | 8 843 | 2 127 | 164 | 23.9 | 8.6 |
| 54162 | Environmental consulting services | 66 | 56 597 | 21 663 | 4 665 | 616 | 44.9 | 22.1 |
| 541620 | Environmental consulting services | 66 | 56 597 | 21 663 | 4 665 | 616 | 44.9 | 22.1 |
| 54169 | Other scientific & technical consulting services | 151 | 70 873 | 27 139 | 6 216 | 477 | 32.3 | 3.4 |
| 541690 | Other scientific & technical consulting services | 151 | 70 873 | 27 139 | 6 216 | 477 | 32.3 | 3.4 |
| 5417 | Scientific research & development services | 287 | 1 517 986 | 641 083 | 154 636 | 10 523 | 4.1 | 6.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 270 | 1 494 938 | 624 600 | 152 561 | 10 170 | 4.1 | 5.9 |
| 541710 | R&D in the physical, engineering, & life sciences | 270 | 1 494 938 | 624 600 | 152 561 | 10 170 | 4.1 | 5.9 |
| 5417101 | R&D in the physical & engineering sciences | 160 | 914 534 | 351 656 | 90 721 | 6 169 | 3.5 | 5.6 |
| 5417102 | Research & development in the life sciences | 110 | 580 404 | 272 944 | 61 840 | 4 001 | 5.0 | 6.4 |
| 54172 | Research & development in the social sciences & humanities | 17 | 23 048 | 16 483 | 2 075 | 353 | 7.5 | 22.0 |
| 541720 | R&D in the social sciences & humanities | 17 | 23 048 | 16 483 | 2 075 | 353 | 7.5 | 22.0 |
| 5418 | Advertising & related services | 436 | 464 248 | 125 457 | 27 408 | 4 438 | 30.8 | 9.3 |
| 54181 | Advertising agencies | 144 | 95 683 | 37 628 | 8 434 | 980 | 33.4 | 5.8 |
| 541810 | Advertising agencies | 144 | 95 683 | 37 628 | 8 434 | 980 | 33.4 | 5.8 |
| 54182 | Public relations agencies | 71 | 36 597 | 13 212 | 2 788 | 342 | 43.2 | 9.6 |
| 541820 | Public relations agencies | 71 | 36 597 | 13 212 | 2 788 | 342 | 43.2 | 9.6 |
| 54184 | Media representatives | 30 | 38 481 | 15 716 | 3 467 | 423 | 16.3 | 12.4 |
| 541840 | Media representatives | 30 | 38 481 | 15 716 | 3 467 | 423 | 16.3 | 12.4 |
| 5418401 | Radio & television advertising representatives | 12 | 29 872 | 11 080 | 2 754 | 298 | 11.2 | 10.8 |
| 54185 | Display advertising | 22 | 71 253 | 6 308 | 1 364 | 807 | 11.0 | .2 |
| 541850 | Display advertising | 22 | 71 253 | 6 308 | 1 364 | 807 | 11.0 | .2 |
| 5418501 | Display advertising (except outdoor) | 10 | D | D | D | f | D | D |
| 5418502 | Outdoor advertising services | 12 | D | D | D | b | D | D |
| 54186 | Direct mail advertising | 44 | 77 011 | 20 295 | 4 486 | 682 | 48.1 | 14.5 |
| 541860 | Direct mail advertising | 44 | 77 011 | 20 295 | 4 486 | 682 | 48.1 | 14.5 |
| 54189 | Other services related to advertising | 107 | 131 374 | 26 751 | 5 982 | 1 046 | 31.0 | 11.7 |
| 541890 | Other services related to advertising | 107 | 131 374 | 26 751 | 5 982 | 1 046 | 31.0 | 11.7 |
| 5418902 | Advertising specialties goods distributor | 58 | 113 286 | 22 993 | 5 218 | 864 | 26.0 | 12.3 |
| 5418903 | Sign painting & lettering shop | 33 | 9 435 | 2 516 | 468 | 102 | 54.0 | 6.7 |
| 5418909 | All other advertising | 16 | 8 653 | 1 242 | 296 | 80 | 71.4 | 8.7 |
| 5419 | Other professional, scientific, & technical services | 255 | 142 484 | 45 584 | 9 965 | 2 175 | 27.1 | 26.8 |
| 54191 | Marketing research & public opinion polling | 38 | 68 935 | 25 283 | 5 562 | 1 208 | 28.7 | 40.2 |
| 541910 | Marketing research & public opinion polling | 38 | 68 935 | 25 283 | 5 562 | 1 208 | 28.7 | 40.2 |
| 54192 | Photographic services | 170 | 38 476 | 10 212 | 2 246 | 669 | 37.2 | 9.7 |
| 541921 | Photographic studios, portrait | 136 | 27 878 | 7 488 | 1 596 | 536 | 35.1 | 7.7 |
| 541922 | Commercial photography | 34 | 10 598 | 2 724 | 650 | 133 | 42.7 | 15.0 |
| 54193 | Translation & interpretation services | 14 | 5 264 | 1 116 | 282 | 46 | 24.1 | — |
| 541930 | Translation & interpretation services | 14 | 5 264 | 1 116 | 282 | 46 | 24.1 | — |
| 54199 | All other professional, scientific, & technical services | 33 | 29 809 | 8 973 | 1 875 | 252 | 11.0 | 22.4 |
| 541990 | All other professional, scientific, & technical services | 33 | 29 809 | 8 973 | 1 875 | 252 | 11.0 | 22.4 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 24 040 | 31 367 960 | 12 686 895 | 2 831 185 | 221 672 | 17.0 | 11.0 |
| 541 | Professional, scientific, & technical services | 24 040 | 31 367 960 | 12 686 895 | 2 831 185 | 221 672 | 17.0 | 11.0 |
| 5411 | Legal services | 5 252 | 5 589 435 | 2 144 909 | 485 901 | 36 310 | 14.9 | 8.4 |
| 541111 | Offices of lawyers | 5 113 | 5 457 989 | 2 089 894 | 472 838 | 34 683 | 15.1 | 8.1 |
| 541110 | Offices of lawyers | 5 113 | 5 457 989 | 2 089 894 | 472 838 | 34 683 | 15.1 | 8.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 5 113 | 5 457 989 | 2 089 894 | 472 838 | 34 683 | 15.1 | 8.1 |
| 54119 | Other legal services | 139 | 131 446 | 55 015 | 13 063 | 1 627 | 6.3 | 20.4 |
| 541191 | Title abstract & settlement offices | 72 | 73 575 | 33 378 | 7 997 | 842 | 1.7 | 21.0 |
| 541199 | All other legal services | 67 | 57 871 | 21 637 | 5 066 | 785 | 12.2 | 19.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 2 994 | 2 308 953 | 875 243 | 193 683 | 24 479 | 17.4 | 6.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 2 994 | 2 308 953 | 875 243 | 193 683 | 24 479 | 17.4 | 6.7 |
| 541211 | Offices of certified public accountants | 1 627 | 1 698 725 | 636 018 | 132 547 | 13 897 | 15.9 | 4.8 |
| 541213 | Tax return preparation services | 496 | 86 087 | 26 599 | 8 674 | 3 282 | 50.5 | 6.0 |
| 541214 | Payroll services | 81 | 298 166 | 125 531 | 30 004 | 3 892 | 1.5 | 16.0 |
| 541219 | Other accounting services | 790 | 225 975 | 87 095 | 22 458 | 3 408 | 36.7 | 9.1 |
| 5413 | Architectural, engineering, & related services | 3 796 | 6 274 957 | 2 540 584 | 563 676 | 46 033 | 20.0 | 6.0 |
| 54131 | Architectural services | 949 | 874 235 | 327 742 | 71 087 | 6 790 | 24.1 | 3.8 |
| 541310 | Architectural services | 949 | 874 235 | 327 742 | 71 087 | 6 790 | 24.1 | 3.8 |
| 54133 | Engineering services | 2 427 | 4 826 622 | 1 979 958 | 435 719 | 33 007 | 20.1 | 6.6 |
| 541330 | Engineering services | 2 427 | 4 826 622 | 1 979 958 | 435 719 | 33 007 | 20.1 | 6.6 |
| 54134 | Drafting services | 37 | 21 414 | 10 739 | 2 187 | 395 | 22.8 | 18.9 |
| 541340 | Drafting services | 37 | 21 414 | 10 739 | 2 187 | 395 | 22.8 | 18.9 |
| 54135 | Building inspection services | 77 | 25 459 | 12 653 | 2 630 | 345 | 23.1 | 1.5 |
| 541350 | Building inspection services | 77 | 25 459 | 12 653 | 2 630 | 345 | 23.1 | 1.5 |
| 54137 | Surveying & mapping (except geophysical) services | 113 | 54 355 | 24 325 | 5 252 | 646 | 22.6 | 13.7 |
| 541370 | Surveying & mapping (except geophysical) services | 113 | 54 355 | 24 325 | 5 252 | 646 | 22.6 | 13.7 |
| 54138 | Testing laboratories | 185 | 471 093 | 184 490 | 46 658 | 4 824 | 10.3 | 2.2 |
| 541380 | Testing laboratories | 185 | 471 093 | 184 490 | 46 658 | 4 824 | 10.3 | 2.2 |
| 5414 | Specialized design services | 1 121 | 857 009 | 260 232 | 60 233 | 5 657 | 27.5 | 6.6 |
| 54141 | Interior design services | 283 | 196 143 | 44 759 | 9 910 | 1 259 | 41.5 | 7.3 |
| 541410 | Interior design services | 283 | 196 143 | 44 759 | 9 910 | 1 259 | 41.5 | 7.3 |
| 54142 | Industrial design services | 84 | 86 417 | 30 874 | 7 731 | 649 | 11.9 | 7.2 |
| 541420 | Industrial design services | 84 | 86 417 | 30 874 | 7 731 | 649 | 11.9 | 7.2 |
| 54143 | Graphic design services | 714 | 558 011 | 179 645 | 41 316 | 3 542 | 24.6 | 6.1 |
| 541430 | Graphic design services | 714 | 558 011 | 179 645 | 41 316 | 3 542 | 24.6 | 6.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 637 | 533 348 | 173 732 | 40 101 | 3 352 | 23.2 | 5.8 |
| 5414302 | Commercial art | 73 | D | D | D | c | D | D |
| 5414303 | Medical artists | 4 | D | D | D | a | D | D |
| 54149 | Other specialized design services | 40 | 16 438 | 4 954 | 1 276 | 207 | 41.8 | 9.7 |
| 541490 | Other specialized design services | 40 | 16 438 | 4 954 | 1 276 | 207 | 41.8 | 9.7 |
| 5415 | Computer systems design & related services | 4 753 | 7 729 511 | 3 284 008 | 715 422 | 47 449 | 16.2 | 16.8 |
| 54151 | Computer systems design & related services | 4 753 | 7 729 511 | 3 284 008 | 715 422 | 47 449 | 16.2 | 16.8 |
| 541511 | Custom computer programming services | 2 363 | 3 474 211 | 1 700 177 | 370 932 | 25 130 | 13.0 | 19.4 |
| 541512 | Computer systems design services | 1 839 | 3 657 792 | 1 387 141 | 298 005 | 18 414 | 18.8 | 15.1 |
| 5415121 | Computer systems integrators | 517 | 2 256 965 | 722 559 | 160 448 | 9 722 | 17.7 | 16.1 |
| 5415122 | Computer systems consultants (except systems integrators) | 1 322 | 1 400 827 | 664 582 | 137 557 | 8 692 | 20.5 | 13.4 |
| 541513 | Computer facilities management services | 49 | 297 397 | 61 721 | 18 356 | 1 718 | 1.4 | 6.6 |
| 541519 | Other computer related services | 502 | 300 111 | 134 969 | 28 129 | 2 187 | 36.4 | 16.3 |
| 5416 | Management, scientific, & technical consulting services | 3 251 | 3 404 024 | 1 491 645 | 314 865 | 23 295 | 20.4 | 9.9 |
| 54161 | Management consulting services | 2 498 | 2 808 621 | 1 253 055 | 264 536 | 18 760 | 17.4 | 9.4 |
| 541611 | Administrative management & general management consulting service | 1 070 | 1 673 502 | 765 681 | 165 107 | 9 798 | 10.1 | 7.1 |
| 541612 | Human resources & executive search consulting services | 695 | 600 221 | 292 319 | 60 244 | 4 994 | 25.4 | 11.0 |
| 5416121 | Actuarial consulting | 21 | 36 277 | 17 363 | 4 423 | 264 | 3.5 | 6 |
| 5416122 | Executive placement services | 364 | 362 784 | 191 325 | 38 172 | 3 275 | 22.9 | 10.5 |
| 5416123 | Human resources & personnel management consulting | 310 | 201 160 | 83 631 | 17 649 | 1 455 | 33.9 | 13.7 |
| 541613 | Marketing consulting services | 533 | 349 976 | 110 859 | 21 960 | 2 554 | 36.1 | 15.7 |
| 541614 | Process, physical distribution, & logistics consulting services | 101 | 110 480 | 54 136 | 10 301 | 698 | 16.6 | 8.6 |
| 541618 | Other management consulting services | 99 | 74 442 | 30 060 | 6 924 | 716 | 28.9 | 21.3 |
| 54162 | Environmental consulting services | 243 | 227 553 | 87 380 | 18 701 | 1 987 | 35.0 | 7.0 |
| 541620 | Environmental consulting services | 243 | 227 553 | 87 380 | 18 701 | 1 987 | 35.0 | 7.0 |
| 54169 | Other scientific & technical consulting services | 510 | 367 850 | 151 210 | 31 628 | 2 548 | 34.8 | 15.2 |
| 541690 | Other scientific & technical consulting services | 510 | 367 850 | 151 210 | 31 628 | 2 548 | 34.8 | 15.2 |
| 5417 | Scientific research & development services | 699 | 2 639 290 | 1 154 665 | 283 570 | 16 509 | 6.4 | 15.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 635 | 2 573 074 | 1 123 706 | 276 276 | 15 952 | 6.1 | 15.1 |
| 541710 | R&D in the physical, engineering, & life sciences | 635 | 2 573 074 | 1 123 706 | 276 276 | 15 952 | 6.1 | 15.1 |
| 5417101 | R&D in the physical & engineering sciences | 367 | 1 284 414 | 566 968 | 139 212 | 7 818 | 7.5 | 15.5 |
| 5417102 | Research & development in the life sciences | 268 | 1 288 660 | 556 738 | 137 064 | 8 134 | 4.7 | 14.7 |
| 54172 | Research & development in the social sciences & humanities | 64 | 66 216 | 30 959 | 7 294 | 557 | 17.2 | 46.9 |
| 541720 | R&D in the social sciences & humanities | 64 | 66 216 | 30 959 | 7 294 | 557 | 17.2 | 46.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO-OAKLAND-SAN JOSE, CA CMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 1 273 | 1 943 072 | 734 613 | 170 637 | 15 588 | 16.4 | 12.7 |
| 54181 | Advertising agencies | 418 | 826 834 | 386 171 | 93 475 | 5 870 | 8.7 | 15.9 |
| 541810 | Advertising agencies | 418 | 826 834 | 386 171 | 93 475 | 5 870 | 8.7 | 15.9 |
| 54182 | Public relations agencies | 313 | 316 092 | 136 870 | 29 249 | 2 409 | 20.5 | 8.6 |
| 541820 | Public relations agencies | 313 | 316 092 | 136 870 | 29 249 | 2 409 | 20.5 | 8.6 |
| 54183 | Media buying services | 27 | 20 823 | 8 008 | 1 818 | 156 | 8.8 | 29.0 |
| 541830 | Media buying services | 27 | 20 823 | 8 008 | 1 818 | 156 | 8.8 | 29.0 |
| 54184 | Media representatives | 92 | 84 685 | 32 687 | 7 106 | 650 | 6.6 | 27.3 |
| 541840 | Media representatives | 92 | 84 685 | 32 687 | 7 106 | 650 | 6.6 | 27.3 |
| 5418401 | Radio & television advertising representatives | 46 | 59 764 | 24 893 | 5 351 | 500 | .3 | 35.0 |
| 5418402 | Publishers' advertising representatives | 46 | 24 921 | 7 794 | 1 755 | 150 | 21.8 | 8.7 |
| 54185 | Display advertising | 43 | 160 669 | 30 728 | 7 420 | 1 253 | 16.8 | 2.5 |
| 541850 | Display advertising | 43 | 160 669 | 30 728 | 7 420 | 1 253 | 16.8 | 2.5 |
| 5418501 | Display advertising (except outdoor) | 18 | 93 318 | 13 244 | 3 127 | 789 | 11.4 | .8 |
| 5418502 | Outdoor advertising services | 25 | 67 351 | 17 484 | 4 293 | 464 | 24.5 | 4.9 |
| 54186 | Direct mail advertising | 127 | 240 276 | 83 495 | 19 065 | 2 856 | 30.6 | 15.1 |
| 541860 | Direct mail advertising | 127 | 240 276 | 83 495 | 19 065 | 2 856 | 30.6 | 15.1 |
| 54187 | Advertising material distribution services | 11 | 20 220 | 2 775 | 572 | 106 | 8.9 | 29.9 |
| 541870 | Advertising material distribution services | 11 | 20 220 | 2 775 | 572 | 106 | 8.9 | 29.9 |
| 54189 | Other services related to advertising | 242 | 273 473 | 53 879 | 11 932 | 2 288 | 26.6 | 4.7 |
| 541890 | Other services related to advertising | 242 | 273 473 | 53 879 | 11 932 | 2 288 | 26.6 | 4.7 |
| 5418902 | Advertising specialties goods distributor | 103 | 194 278 | 33 206 | 7 689 | 858 | 26.4 | 4.7 |
| 5418903 | Sign painting & lettering shop | 97 | 18 373 | 4 570 | 970 | 244 | 59.2 | 6.2 |
| 5418909 | All other advertising | 37 | 59 892 | 15 808 | 3 199 | 1 172 | 17.4 | 4.5 |
| 5419 | Other professional, scientific, & technical services | 901 | 621 709 | 200 996 | 43 198 | 6 352 | 26.3 | 16.3 |
| 54191 | Marketing research & public opinion polling | 191 | 341 911 | 121 949 | 25 933 | 3 293 | 20.1 | 21.7 |
| 541910 | Marketing research & public opinion polling | 191 | 341 911 | 121 949 | 25 933 | 3 293 | 20.1 | 21.7 |
| 54192 | Photographic services | 540 | 171 322 | 42 604 | 9 086 | 2 162 | 46.5 | 8.3 |
| 541921 | Photographic studios, portrait | 368 | 102 769 | 26 457 | 5 524 | 1 565 | 50.5 | 6.7 |
| 541922 | Commercial photography | 172 | 68 553 | 16 147 | 3 562 | 597 | 40.4 | 10.8 |
| 54193 | Translation & interpretation services | 57 | 39 653 | 13 966 | 2 977 | 390 | 16.4 | 17.5 |
| 541930 | Translation & interpretation services | 57 | 39 653 | 13 966 | 2 977 | 390 | 16.4 | 17.5 |
| 54199 | All other professional, scientific, & technical services | 113 | 68 823 | 22 477 | 5 202 | 507 | 12.9 | 9.1 |
| 541990 | All other professional, scientific, & technical services | 113 | 68 823 | 22 477 | 5 202 | 507 | 12.9 | 9.1 |
| Oakland, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 345 | 6 362 785 | 2 518 419 | 556 287 | 49 557 | 20.3 | 11.7 |
| 541 | Professional, scientific, & technical services | 6 345 | 6 362 785 | 2 518 419 | 556 287 | 49 557 | 20.3 | 11.7 |
| 5411 | Legal services | 1 312 | 864 441 | 353 334 | 78 096 | 6 513 | 21.8 | 5.0 |
| 54111 | Offices of lawyers | 1 264 | 831 406 | 338 194 | 74 498 | 6 128 | 22.5 | 3.9 |
| 541110 | Offices of lawyers | 1 264 | 831 406 | 338 194 | 74 498 | 6 128 | 22.5 | 3.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 264 | 831 406 | 338 194 | 74 498 | 6 128 | 22.5 | 3.9 |
| 54119 | Other legal services | 48 | 33 035 | 15 140 | 3 598 | 385 | 3.1 | 31.8 |
| 541191 | Title abstract & settlement offices | 33 | 28 285 | 12 816 | 3 109 | 301 | 2.0 | 30.4 |
| 541199 | All other legal services | 15 | 4 750 | 2 324 | 489 | 84 | 9.8 | 40.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 871 | 441 663 | 182 821 | 41 916 | 5 590 | 24.9 | 5.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 871 | 441 663 | 182 821 | 41 916 | 5 590 | 24.9 | 5.4 |
| 541211 | Offices of certified public accountants | 464 | 239 361 | 95 581 | 20 680 | 2 508 | 29.2 | 6.7 |
| 541213 | Tax return preparation services | 158 | 24 887 | 7 386 | 2 604 | 1 132 | 53.2 | 5.2 |
| 541214 | Payroll services | 20 | 125 932 | 57 723 | 13 757 | 1 081 | .9 | 2.1 |
| 541219 | Other accounting services | 229 | 51 483 | 22 131 | 4 875 | 869 | 50.5 | 7.7 |
| 5413 | Architectural, engineering, & related services | 1 152 | 1 516 593 | 623 099 | 141 208 | 12 284 | 22.6 | 6.5 |
| 54131 | Architectural services | 232 | 152 853 | 56 119 | 11 870 | 1 279 | 33.3 | 6.4 |
| 541310 | Architectural services | 232 | 152 853 | 56 119 | 11 870 | 1 279 | 33.3 | 6.4 |
| 54133 | Engineering services | 760 | 1 172 683 | 482 416 | 108 507 | 8 752 | 22.4 | 6.5 |
| 541330 | Engineering services | 760 | 1 172 683 | 482 416 | 108 507 | 8 752 | 22.4 | 6.5 |
| 54134 | Drafting services | 22 | 13 988 | 6 453 | 1 346 | 330 | 23.1 | 24.4 |
| 541340 | Drafting services | 22 | 13 988 | 6 453 | 1 346 | 330 | 23.1 | 24.4 |
| 54135 | Building inspection services | 24 | 9 934 | 5 046 | 1 143 | 131 | 21.3 | .6 |
| 541350 | Building inspection services | 24 | 9 934 | 5 046 | 1 143 | 131 | 21.3 | .6 |
| 54137 | Surveying & mapping (except geophysical) services | 42 | 27 560 | 12 359 | 2 715 | 317 | 18.4 | 18.5 |
| 541370 | Surveying & mapping (except geophysical) services | 42 | 27 560 | 12 359 | 2 715 | 317 | 18.4 | 18.5 |
| 54138 | Testing laboratories | 69 | 138 525 | 60 234 | 15 524 | 1 454 | 13.4 | 2.9 |
| 541380 | Testing laboratories | 69 | 138 525 | 60 234 | 15 524 | 1 454 | 13.4 | 2.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con. | | | | | | | | |
| Oakland, CA PMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 201 | 118 063 | 34 498 | 7 617 | 955 | 32.3 | 11.3 |
| 54141 | Interior design services | 52 | 32 372 | 8 324 | 1 856 | 251 | 26.8 | 9.8 |
| 541410 | Interior design services | 52 | 32 372 | 8 324 | 1 856 | 251 | 26.8 | 9.8 |
| 54142 | Industrial design services | 14 | 7 427 | 2 595 | 503 | 62 | 8.2 | 6.8 |
| 541420 | Industrial design services | 14 | 7 427 | 2 595 | 503 | 62 | 8.2 | 6.8 |
| 54143 | Graphic design services | 128 | 75 911 | 22 955 | 5 085 | 578 | 36.2 | 11.7 |
| 541430 | Graphic design services | 128 | 75 911 | 22 955 | 5 085 | 578 | 36.2 | 11.7 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 115 | 71 297 | 21 738 | 4 865 | 539 | 34.6 | 12.1 |
| 5414302 | Commercial art | 13 | 4 614 | 1 217 | 220 | 39 | 61.9 | 5.1 |
| 54149 | Other specialized design services | 7 | 2 353 | 624 | 173 | 64 | 55.3 | 31.7 |
| 541490 | Other specialized design services | 7 | 2 353 | 624 | 173 | 64 | 55.3 | 31.7 |
| 5415 | Computer systems design & related services | 1 338 | 1 778 352 | 700 044 | 149 721 | 11 203 | 15.0 | 18.4 |
| 54151 | Computer systems design & related services | 1 338 | 1 778 352 | 700 044 | 149 721 | 11 203 | 15.0 | 18.4 |
| 541511 | Custom computer programming services | 639 | 728 429 | 369 761 | 79 255 | 5 737 | 13.9 | 25.2 |
| 541512 | Computer systems design services | 550 | 897 989 | 273 384 | 58 610 | 4 359 | 14.5 | 14.1 |
| 5415121 | Computer systems integrators | 147 | 639 522 | 164 922 | 37 854 | 2 775 | 6.0 | 13.9 |
| 5415122 | Computer systems consultants (except systems integrators) | 403 | 258 467 | 108 462 | 20 756 | 1 584 | 35.5 | 14.7 |
| 541513 | Computer facilities management services | 16 | 61 563 | 16 136 | 2 866 | 381 | 5.7 | 12.7 |
| 541519 | Other computer related services | 133 | 90 371 | 40 763 | 8 990 | 726 | 36.5 | 9.5 |
| 5416 | Management, scientific, & technical consulting services | 834 | 690 353 | 269 943 | 56 826 | 5 247 | 29.7 | 10.9 |
| 54161 | Management consulting services | 589 | 430 203 | 166 171 | 34 745 | 3 206 | 25.1 | 12.1 |
| 541611 | Administrative management & general management consulting service | 264 | 220 391 | 83 487 | 16 471 | 1 311 | 18.4 | 11.3 |
| 541612 | Human resources & executive search consulting services | 148 | 87 727 | 37 301 | 8 636 | 1 044 | 39.0 | 15.9 |
| 5416122 | Executive placement services | 70 | 50 334 | 22 069 | 5 119 | 638 | 28.9 | 21.3 |
| 5416123 | Human resources & personnel management consulting | 72 | 32 812 | 12 151 | 2 398 | 357 | 57.5 | 9.9 |
| 541613 | Marketing consulting services | 108 | 64 078 | 21 259 | 3 721 | 324 | 35.1 | 16.3 |
| 541614 | Process, physical distribution, & logistics consulting services | 38 | 38 550 | 16 200 | 4 070 | 337 | 12.0 | 4.3 |
| 541618 | Other management consulting services | 31 | 19 457 | 7 924 | 1 847 | 190 | 31.2 | 6.2 |
| 54162 | Environmental consulting services | 105 | 121 298 | 45 597 | 9 433 | 938 | 29.4 | 8.9 |
| 541620 | Environmental consulting services | 105 | 121 298 | 45 597 | 9 433 | 938 | 29.4 | 8.9 |
| 54169 | Other scientific & technical consulting services | 140 | 138 852 | 58 175 | 12 648 | 1 103 | 44.3 | 8.8 |
| 541690 | Other scientific & technical consulting services | 140 | 138 852 | 58 175 | 12 648 | 1 103 | 44.3 | 8.8 |
| 5417 | Scientific research & development services | 157 | 462 767 | 212 099 | 48 840 | 3 333 | 8.3 | 17.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 145 | 442 287 | 203 318 | 47 252 | 3 158 | 7.6 | 16.1 |
| 541710 | R&D in the physical, engineering, & life sciences | 145 | 442 287 | 203 318 | 47 252 | 3 158 | 7.6 | 16.1 |
| 5417101 | R&D in the physical & engineering sciences | 82 | 270 058 | 114 150 | 27 424 | 1 875 | 6.9 | 10.0 |
| 5417102 | Research & development in the life sciences | 63 | 172 229 | 89 168 | 19 828 | 1 283 | 8.6 | 25.7 |
| 54172 | Research & development in the social sciences & humanities | 12 | 20 480 | 8 781 | 1 588 | 175 | 24.9 | 37.9 |
| 541720 | R&D in the social sciences & humanities | 12 | 20 480 | 8 781 | 1 588 | 175 | 24.9 | 37.9 |
| 5418 | Advertising & related services | 266 | 351 080 | 99 835 | 22 468 | 2 915 | 20.0 | 9.4 |
| 54181 | Advertising agencies | 76 | 43 698 | 19 181 | 3 963 | 359 | 24.1 | 7.1 |
| 541810 | Advertising agencies | 76 | 43 698 | 19 181 | 3 963 | 359 | 24.1 | 7.1 |
| 54182 | Public relations agencies | 50 | 24 443 | 9 448 | 1 888 | 258 | 42.6 | 5.0 |
| 541820 | Public relations agencies | 50 | 24 443 | 9 448 | 1 888 | 258 | 42.6 | 5.0 |
| 54184 | Media representatives | 13 | 25 113 | 9 957 | 2 033 | 158 | 2.1 | 30.5 |
| 541840 | Media representatives | 13 | 25 113 | 9 957 | 2 033 | 158 | 2.1 | 30.5 |
| 5418401 | Radio & television advertising representatives | 4 | D | D | D | c | D | D |
| 54185 | Display advertising | 13 | 95 901 | 14 195 | 3 591 | 796 | 11.2 | .4 |
| 541850 | Display advertising | 13 | 95 901 | 14 195 | 3 591 | 796 | 11.2 | .4 |
| 5418501 | Display advertising (except outdoor) | 4 | D | D | D | f | D | D |
| 5418502 | Outdoor advertising services | 9 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 35 | 86 447 | 34 348 | 7 861 | 957 | 19.0 | 14.7 |
| 541860 | Direct mail advertising | 35 | 86 447 | 34 348 | 7 861 | 957 | 19.0 | 14.7 |
| 54189 | Other services related to advertising | 74 | D | D | D | e | D | D |
| 541890 | Other services related to advertising | 74 | D | D | D | e | D | D |
| 5418902 | Advertising specialties goods distributor | 28 | 52 262 | 7 322 | 1 860 | 159 | 31.6 | 3.0 |
| 5418903 | Sign painting & lettering shop | 30 | D | D | D | b | D | D |
| 5418909 | All other advertising | 16 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 214 | 139 473 | 42 746 | 9 595 | 1 517 | 21.0 | 36.4 |
| 54191 | Marketing research & public opinion polling | 45 | 83 971 | 25 925 | 5 997 | 731 | 14.3 | 53.1 |
| 541910 | Marketing research & public opinion polling | 45 | 83 971 | 25 925 | 5 997 | 731 | 14.3 | 53.1 |
| 54192 | Photographic services | 119 | 32 884 | 9 667 | 2 015 | 548 | 44.0 | 13.0 |
| 541921 | Photographic studios, portrait | 97 | 24 747 | 7 559 | 1 548 | 465 | 41.5 | 2.9 |
| 541922 | Commercial photography | 22 | 8 137 | 2 108 | 467 | 83 | 51.3 | 43.7 |
| 54193 | Translation & interpretation services | 17 | D | D | D | b | D | D |
| 541930 | Translation & interpretation services | 17 | D | D | D | b | D | D |
| 54199 | All other professional, scientific, & technical services | 33 | D | D | D | c | D | D |
| 541990 | All other professional, scientific, & technical services | 33 | D | D | D | c | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con. | | | | | | | | |
| San Francisco, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 8 849 | 13 133 617 | 5 174 869 | 1 161 346 | 87 847 | 14.4 | 8.9 |
| 541 | Professional, scientific, & technical services | 8 849 | 13 133 617 | 5 174 869 | 1 161 346 | 87 847 | 14.4 | 8.9 |
| 5411 | Legal services | 2 219 | 3 219 136 | 1 186 502 | 270 651 | 19 726 | 12.3 | 6.9 |
| 54111 | Offices of lawyers | 2 180 | 3 167 810 | 1 164 731 | 265 475 | 19 042 | 12.4 | 6.8 |
| 541110 | Offices of lawyers | 2 180 | 3 167 810 | 1 164 731 | 265 475 | 19 042 | 12.4 | 6.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 2 180 | 3 167 810 | 1 164 731 | 265 475 | 19 042 | 12.4 | 6.8 |
| 54119 | Other legal services | 39 | 51 326 | 21 771 | 5 176 | 684 | 7.3 | 13.4 |
| 541191 | Title abstract & settlement offices | 12 | 18 413 | 8 488 | 1 951 | 199 | 3.9 | 12.7 |
| 541199 | All other legal services | 27 | 32 913 | 13 283 | 3 225 | 485 | 9.2 | 13.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 1 010 | 1 207 472 | 437 257 | 93 253 | 11 015 | 12.6 | 7.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 1 010 | 1 207 472 | 437 257 | 93 253 | 11 015 | 12.6 | 7.3 |
| 541211 | Offices of certified public accountants | 583 | 1 027 492 | 364 559 | 73 826 | 7 148 | 10.6 | 4.0 |
| 541213 | Tax return preparation services | 143 | 25 053 | 7 441 | 2 418 | 874 | 55.7 | 8.3 |
| 541214 | Payroll services | 35 | 73 740 | 30 728 | 7 379 | 1 779 | 3.0 | 54.3 |
| 541219 | Other accounting services | 249 | 81 187 | 34 529 | 9 630 | 1 214 | 33.1 | 5.5 |
| 5413 | Architectural, engineering, & related services | 1 081 | 2 013 376 | 715 517 | 162 629 | 12 975 | 17.0 | 4.4 |
| 54131 | Architectural services | 467 | 521 153 | 199 248 | 44 379 | 4 037 | 20.1 | 2.8 |
| 541310 | Architectural services | 467 | 521 153 | 199 248 | 44 379 | 4 037 | 20.1 | 2.8 |
| 54133 | Engineering services | 543 | 1 423 308 | 487 882 | 112 007 | 8 290 | 16.1 | 5.0 |
| 541330 | Engineering services | 543 | 1 423 308 | 487 882 | 112 007 | 8 290 | 16.1 | 5.0 |
| 54134 | Drafting services | 7 | D | D | D | b | D | D |
| 541340 | Drafting services | 7 | D | D | D | b | D | D |
| 54135 | Building inspection services | 15 | 4 809 | 1 943 | 314 | 68 | 18.1 | — |
| 541350 | Building inspection services | 15 | 4 809 | 1 943 | 314 | 68 | 18.1 | — |
| 54137 | Surveying & mapping (except geophysical) services | 22 | 10 288 | 4 706 | 1 002 | 105 | 19.6 | 20.5 |
| 541370 | Surveying & mapping (except geophysical) services | 22 | 10 288 | 4 706 | 1 002 | 105 | 19.6 | 20.5 |
| 54138 | Testing laboratories | 24 | 50 303 | 19 859 | 4 506 | 443 | 10.0 | 1.7 |
| 541380 | Testing laboratories | 24 | 50 303 | 19 859 | 4 506 | 443 | 10.0 | 1.7 |
| 5414 | Specialized design services | 537 | 465 239 | 146 552 | 34 367 | 2 871 | 26.9 | 4.8 |
| 54141 | Interior design services | 149 | 125 618 | 29 229 | 6 357 | 765 | 40.8 | 5.0 |
| 541410 | Interior design services | 149 | 125 618 | 29 229 | 6 357 | 765 | 40.8 | 5.0 |
| 54142 | Industrial design services | 20 | 12 867 | 5 075 | 1 144 | 83 | 22.7 | 12.5 |
| 541420 | Industrial design services | 20 | 12 867 | 5 075 | 1 144 | 83 | 22.7 | 12.5 |
| 54143 | Graphic design services | 346 | 318 209 | 110 454 | 26 457 | 1 935 | 20.9 | 4.3 |
| 541430 | Graphic design services | 346 | 318 209 | 110 454 | 26 457 | 1 935 | 20.9 | 4.3 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 304 | 304 047 | 107 294 | 25 836 | 1 832 | 19.5 | 3.6 |
| 5414302 | Commercial art | 40 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 22 | 8 545 | 1 794 | 409 | 88 | 51.3 | 7.7 |
| 541490 | Other specialized design services | 22 | 8 545 | 1 794 | 409 | 88 | 51.3 | 7.7 |
| 5415 | Computer systems design & related services | 1 496 | 2 419 602 | 1 032 148 | 224 241 | 14 963 | 14.7 | 15.0 |
| 54151 | Computer systems design & related services | 1 496 | 2 419 602 | 1 032 148 | 224 241 | 14 963 | 14.7 | 15.0 |
| 541511 | Custom computer programming services | 765 | 1 027 885 | 508 078 | 106 317 | 7 281 | 11.9 | 19.9 |
| 541512 | Computer systems design services | 552 | 1 087 133 | 447 029 | 97 757 | 6 160 | 18.7 | 12.9 |
| 5415121 | Computer systems integrators | 136 | 550 676 | 189 163 | 41 387 | 2 819 | 21.2 | 18.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 416 | 536 457 | 257 866 | 56 370 | 3 341 | 16.1 | 7.7 |
| 541513 | Computer facilities management services | 21 | D | D | D | f | D | D |
| 541519 | Other computer related services | 158 | D | D | D | f | D | D |
| 5416 | Management, scientific, & technical consulting services | 1 326 | 1 946 455 | 874 749 | 190 208 | 11 974 | 13.3 | 8.9 |
| 54161 | Management consulting services | 1 084 | 1 761 683 | 799 681 | 173 971 | 10 756 | 12.0 | 7.8 |
| 541611 | Administrative management & general management consulting service | 477 | 1 183 474 | 544 252 | 120 119 | 6 382 | 5.6 | 6.4 |
| 541612 | Human resources & executive search consulting services | 323 | 372 551 | 185 268 | 38 343 | 2 809 | 20.5 | 10.3 |
| 5416121 | Actuarial consulting | 9 | 27 162 | 11 422 | 2 825 | 178 | 1.0 | .8 |
| 5416122 | Executive placement services | 170 | 219 274 | 120 666 | 23 931 | 1 818 | 21.1 | 7.6 |
| 5416123 | Human resources & personnel management consulting | 144 | 126 115 | 53 180 | 11 587 | 813 | 23.6 | 17.2 |
| 541613 | Marketing consulting services | 229 | 158 333 | 48 958 | 10 348 | 1 184 | 36.2 | 4.8 |
| 541614 | Process, physical distribution, & logistics consulting services | 25 | 13 665 | 7 487 | 2 078 | 100 | 36.7 | 8.2 |
| 541618 | Other management consulting services | 30 | 33 660 | 13 716 | 3 083 | 281 | 19.7 | 42.6 |
| 54162 | Environmental consulting services | 60 | 56 294 | 22 983 | 5 160 | 488 | 31.9 | 4.7 |
| 541620 | Environmental consulting services | 60 | 56 294 | 22 983 | 5 160 | 488 | 31.9 | 4.7 |
| 54169 | Other scientific & technical consulting services | 182 | 128 478 | 52 085 | 11 077 | 730 | 23.3 | 26.0 |
| 541690 | Other scientific & technical consulting services | 182 | 128 478 | 52 085 | 11 077 | 730 | 23.3 | 26.0 |
| 5417 | Scientific research & development services | 173 | 474 208 | 236 916 | 55 263 | 3 405 | 5.2 | 23.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 154 | 460 060 | 229 102 | 52 407 | 3 223 | 4.6 | 23.3 |
| 541710 | R&D in the physical, engineering, & life sciences | 154 | 460 060 | 229 102 | 52 407 | 3 223 | 4.6 | 23.3 |
| 5417101 | R&D in the physical & engineering sciences | 70 | 109 936 | 44 265 | 9 480 | 594 | 8.5 | 44.8 |
| 5417102 | Research & development in the life sciences | 84 | 350 124 | 184 837 | 42 927 | 2 629 | 3.3 | 16.5 |
| 54172 | Research & development in the social sciences & humanities | 19 | 14 148 | 7 814 | 2 856 | 182 | 25.8 | 24.3 |
| 541720 | R&D in the social sciences & humanities | 19 | 14 148 | 7 814 | 2 856 | 182 | 25.8 | 24.3 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con. | | | | | | | | |
| San Francisco, CA PMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 597 | 1 095 061 | 457 281 | 110 773 | 8 105 | 13.7 | 6.7 |
| 54181 | Advertising agencies | 204 | 560 293 | 284 762 | 71 543 | 4 151 | 6.2 | 2.6 |
| 541810 | Advertising agencies | 204 | 560 293 | 284 762 | 71 543 | 4 151 | 6.2 | 2.6 |
| 54182 | Public relations agencies | 170 | 201 943 | 86 709 | 19 251 | 1 433 | 18.8 | 7.8 |
| 541820 | Public relations agencies | 170 | 201 943 | 86 709 | 19 251 | 1 433 | 18.8 | 7.8 |
| 54183 | Media buying services | 17 | 16 604 | 6 679 | 1 524 | 125 | 2.8 | 36.4 |
| 541830 | Media buying services | 17 | 16 604 | 6 679 | 1 524 | 125 | 2.8 | 36.4 |
| 54184 | Media representatives | 60 | 45 907 | 17 343 | 4 058 | 341 | 7.7 | 24.7 |
| 541840 | Media representatives | 60 | 45 907 | 17 343 | 4 058 | 341 | 7.7 | 24.7 |
| 5418401 | Radio & television advertising representatives | 32 | 28 669 | 11 847 | 2 870 | 245 | — | 34.0 |
| 5418402 | Publishers' advertising representatives | 28 | 17 238 | 5 496 | 1 188 | 96 | 20.4 | 9.4 |
| 54185 | Display advertising | 14 | 50 050 | 12 021 | 2 833 | 295 | 11.9 | 7.2 |
| 541850 | Display advertising | 14 | 50 050 | 12 021 | 2 833 | 295 | 11.9 | 7.2 |
| 5418501 | Display advertising (except outdoor) | 6 | D | D | D | D | D | D |
| 5418502 | Outdoor advertising services | 8 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 50 | 94 243 | 28 074 | 6 530 | 1 120 | 39.3 | 16.0 |
| 541860 | Direct mail advertising | 50 | 94 243 | 28 074 | 6 530 | 1 120 | 39.3 | 16.0 |
| 54187 | Advertising material distribution services | 4 | D | D | D | b | D | D |
| 541870 | Advertising material distribution services | 4 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 78 | D | D | D | f | D | D |
| 541890 | Other services related to advertising | 78 | D | D | D | f | D | D |
| 5418902 | Advertising specialties goods distributor | 39 | 72 781 | 12 542 | 3 226 | 439 | 27.7 | 6.3 |
| 5418903 | Sign painting & lettering shop | 24 | D | D | D | b | D | D |
| 5418909 | All other advertising | 13 | 37 943 | 6 877 | 1 302 | 109 | 19.1 | 5.3 |
| 5419 | Other professional, scientific, & technical services | 410 | 293 068 | 87 947 | 19 961 | 2 813 | 30.1 | 11.4 |
| 54191 | Marketing research & public opinion polling | 87 | 146 466 | 50 251 | 11 574 | 1 583 | 25.0 | 12.2 |
| 541910 | Marketing research & public opinion polling | 87 | 146 466 | 50 251 | 11 574 | 1 583 | 25.0 | 12.2 |
| 54192 | Photographic services | 255 | 92 215 | 19 500 | 4 235 | 868 | 47.8 | 8.7 |
| 541921 | Photographic studios, portrait | 136 | 43 596 | 9 105 | 1 941 | 486 | 58.1 | 10.7 |
| 541922 | Commercial photography | 119 | 48 619 | 10 395 | 2 294 | 382 | 38.6 | 6.8 |
| 54193 | Translation & interpretation services | 21 | 21 265 | 7 677 | 1 625 | 190 | 13.0 | 29.6 |
| 541930 | Translation & interpretation services | 21 | 21 265 | 7 677 | 1 625 | 190 | 13.0 | 29.6 |
| 54199 | All other professional, scientific, & technical services | 47 | 33 122 | 10 519 | 2 527 | 172 | 14.8 | 4.4 |
| 541990 | All other professional, scientific, & technical services | 47 | 33 122 | 10 519 | 2 527 | 172 | 14.8 | 4.4 |
| San Jose, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 338 | 10 440 647 | 4 424 096 | 984 803 | 71 612 | 15.8 | 13.6 |
| 541 | Professional, scientific, & technical services | 6 338 | 10 440 647 | 4 424 096 | 984 803 | 71 612 | 15.8 | 13.6 |
| 5411 | Legal services | 1 105 | 1 285 943 | 526 058 | 120 682 | 8 020 | 12.2 | 15.0 |
| 54111 | Offices of lawyers | 1 065 | 1 244 867 | 510 392 | 116 971 | 7 541 | 12.4 | 15.0 |
| 541110 | Offices of lawyers | 1 065 | 1 244 867 | 510 392 | 116 971 | 7 541 | 12.4 | 15.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 065 | 1 244 867 | 510 392 | 116 971 | 7 541 | 12.4 | 15.0 |
| 54119 | Other legal services | 40 | 41 076 | 15 666 | 3 711 | 479 | 7.7 | 14.0 |
| 541191 | Title abstract & settlement offices | 21 | D | D | D | e | D | D |
| 541199 | All other legal services | 19 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 645 | 550 933 | 215 180 | 48 503 | 6 038 | 14.7 | 6.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 645 | 550 933 | 215 180 | 48 503 | 6 038 | 14.7 | 6.8 |
| 541211 | Offices of certified public accountants | 352 | 359 224 | 150 314 | 31 778 | 3 323 | 15.4 | 5.8 |
| 541213 | Tax return preparation services | 124 | 25 162 | 8 458 | 2 580 | 889 | 42.6 | 6.2 |
| 541214 | Payroll services | 15 | 92 288 | 32 222 | 7 677 | 894 | .3 | 5.5 |
| 541219 | Other accounting services | 154 | 74 259 | 24 186 | 6 468 | 932 | 19.8 | 13.6 |
| 5413 | Architectural, engineering, & related services | 1 105 | 2 417 761 | 1 066 321 | 229 832 | 17 601 | 18.4 | 6.7 |
| 54131 | Architectural services | 142 | 136 180 | 48 897 | 10 033 | 925 | 23.2 | 4.3 |
| 541310 | Architectural services | 142 | 136 180 | 48 897 | 10 033 | 925 | 23.2 | 4.3 |
| 54133 | Engineering services | 846 | 2 006 744 | 914 972 | 194 308 | 13 898 | 19.5 | 7.6 |
| 541330 | Engineering services | 846 | 2 006 744 | 914 972 | 194 308 | 13 898 | 19.5 | 7.6 |
| 54134 | Drafting services | 7 | D | D | D | b | D | D |
| 541340 | Drafting services | 7 | D | D | D | b | D | D |
| 54135 | Building inspection services | 24 | D | D | D | b | D | D |
| 541350 | Building inspection services | 24 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 15 | 6 294 | 2 555 | 506 | 73 | 26.2 | .1 |
| 541370 | Surveying & mapping (except geophysical) services | 15 | 6 294 | 2 555 | 506 | 73 | 26.2 | .1 |
| 54138 | Testing laboratories | 69 | 258 005 | 93 885 | 23 854 | 2 583 | 6.9 | 1.6 |
| 541380 | Testing laboratories | 69 | 258 005 | 93 885 | 23 854 | 2 583 | 6.9 | 1.6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO-OAKLAND-SAN JOSE, CA CMSA—Con. | | | | | | | | |
| San Jose, CA PMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 285 | 221 405 | 69 814 | 15 965 | 1 489 | 24.7 | 5.8 |
| 54141 | Interior design services | 57 | 26 976 | 5 457 | 1 243 | 169 | 60.9 | 6.0 |
| 541410 | Interior design services | 57 | 26 976 | 5 457 | 1 243 | 169 | 60.9 | 6.0 |
| 54142 | Industrial design services | 40 | 59 245 | 21 665 | 5 630 | 431 | 9.5 | 1.7 |
| 541420 | Industrial design services | 40 | 59 245 | 21 665 | 5 630 | 431 | 9.5 | 1.7 |
| 54143 | Graphic design services | 181 | 130 233 | 40 323 | 8 450 | 842 | 24.5 | 7.9 |
| 541430 | Graphic design services | 181 | 130 233 | 40 323 | 8 450 | 842 | 24.5 | 7.9 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 166 | 125 576 | 38 954 | 8 124 | 802 | 23.5 | 8.1 |
| 5414302 | Commercial art | 13 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 7 | 4 951 | 2 369 | 642 | 47 | 16.1 | — |
| 541490 | Other specialized design services | 7 | 4 951 | 2 369 | 642 | 47 | 16.1 | — |
| 5415 | Computer systems design & related services | 1 655 | 3 109 507 | 1 371 262 | 298 202 | 19 195 | 18.0 | 18.3 |
| 54151 | Computer systems design & related services | 1 655 | 3 109 507 | 1 371 262 | 298 202 | 19 195 | 18.0 | 18.3 |
| 541511 | Custom computer programming services | 834 | 1 627 876 | 775 597 | 175 179 | 11 400 | 11.6 | 17.0 |
| 541512 | Computer systems design services | 641 | 1 367 199 | 543 374 | 110 400 | 6 681 | 24.5 | 19.2 |
| 5415121 | Computer systems integrators | 205 | 794 961 | 262 004 | 53 700 | 3 194 | 29.9 | 19.5 |
| 5415122 | Computer systems consultants (except systems integrators) | 436 | 572 238 | 281 370 | 56 700 | 3 487 | 16.9 | 18.7 |
| 541519 | Other computer related services | 171 | 96 039 | 45 447 | 9 126 | 620 | 36.5 | 23.0 |
| 5416 | Management, scientific, & technical consulting services | 755 | 627 423 | 294 974 | 56 717 | 4 584 | 25.9 | 11.9 |
| 54161 | Management consulting services | 584 | 516 522 | 248 719 | 47 466 | 3 742 | 24.2 | 12.1 |
| 541611 | Administrative management & general management consulting service | 225 | 229 392 | 121 181 | 24 484 | 1 609 | 19.4 | 6.8 |
| 541612 | Human resources & executive search consulting services | 165 | 114 832 | 57 728 | 11 079 | 861 | 26.0 | 9.8 |
| 5416122 | Executive placement services | 96 | 77 644 | 40 317 | 7 538 | 608 | 20.1 | 13.0 |
| 5416123 | Human resources & personnel management consulting | 64 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 146 | 102 958 | 33 224 | 6 246 | 838 | 36.8 | 28.7 |
| 541614 | Process, physical distribution, & logistics consulting services | 25 | 50 901 | 29 198 | 3 877 | 227 | 11.2 | 12.3 |
| 541618 | Other management consulting services | 23 | 18 439 | 7 388 | 1 780 | 207 | 37.7 | .3 |
| 54162 | Environmental consulting services | 41 | 32 474 | 12 806 | 2 809 | 317 | 45.5 | 6.4 |
| 541620 | Environmental consulting services | 41 | 32 474 | 12 806 | 2 809 | 317 | 45.5 | 6.4 |
| 54169 | Other scientific & technical consulting services | 130 | 78 427 | 33 449 | 6 442 | 525 | 28.9 | 12.5 |
| 541690 | Other scientific & technical consulting services | 130 | 78 427 | 33 449 | 6 442 | 525 | 28.9 | 12.5 |
| 5417 | Scientific research & development services | 318 | 1 638 148 | 662 325 | 170 816 | 9 143 | 5.5 | 13.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 290 | 1 608 735 | 648 740 | 168 160 | 8 960 | 5.5 | 12.8 |
| 541710 | R&D in the physical, engineering, & life sciences | 290 | 1 608 735 | 648 740 | 168 160 | 8 960 | 5.5 | 12.8 |
| 5417101 | R&D in the physical & engineering sciences | 182 | 876 863 | 375 374 | 95 855 | 4 988 | 6.7 | 13.7 |
| 5417102 | Research & development in the life sciences | 108 | 731 872 | 273 366 | 72 305 | 3 972 | 4.0 | 11.7 |
| 54172 | Research & development in the social sciences & humanities | 28 | 29 413 | 13 585 | 2 656 | 183 | 6.4 | 62.7 |
| 541720 | R&D in the social sciences & humanities | 28 | 29 413 | 13 585 | 2 656 | 183 | 6.4 | 62.7 |
| 5418 | Advertising & related services | 296 | 429 602 | 154 957 | 31 982 | 3 900 | 16.7 | 31.2 |
| 54181 | Advertising agencies | 100 | 196 439 | 70 673 | 15 007 | 1 079 | 12.1 | 57.7 |
| 541810 | Advertising agencies | 100 | 196 439 | 70 673 | 15 007 | 1 079 | 12.1 | 57.7 |
| 54182 | Public relations agencies | 72 | 79 183 | 37 134 | 7 429 | 618 | 11.8 | 10.8 |
| 541820 | Public relations agencies | 72 | 79 183 | 37 134 | 7 429 | 618 | 11.8 | 10.8 |
| 54184 | Media representatives | 12 | 8 347 | 3 444 | 558 | 103 | 4.9 | — |
| 541840 | Media representatives | 12 | 8 347 | 3 444 | 558 | 103 | 4.9 | — |
| 54185 | Display advertising | 9 | 8 223 | 2 712 | 541 | 120 | 85.6 | — |
| 541850 | Display advertising | 9 | 8 223 | 2 712 | 541 | 120 | 85.6 | — |
| 54186 | Direct mail advertising | 28 | 50 949 | 19 308 | 4 211 | 687 | 23.1 | 16.0 |
| 541860 | Direct mail advertising | 28 | 50 949 | 19 308 | 4 211 | 687 | 23.1 | 16.0 |
| 54189 | Other services related to advertising | 64 | 79 452 | 19 637 | 3 814 | 1 226 | 21.3 | 3.7 |
| 541890 | Other services related to advertising | 64 | 79 452 | 19 637 | 3 814 | 1 226 | 21.3 | 3.7 |
| 5418902 | Advertising specialties goods distributor | 28 | 63 365 | 12 458 | 2 434 | 222 | 20.1 | 4.3 |
| 5418903 | Sign painting & lettering shop | 29 | 5 776 | 1 529 | 304 | 81 | 64.1 | 3.4 |
| 5418909 | All other advertising | 6 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 174 | 159 925 | 63 205 | 12 104 | 1 642 | 19.6 | 9.1 |
| 54191 | Marketing research & public opinion polling | 47 | 104 234 | 44 035 | 7 894 | 931 | 15.1 | 11.3 |
| 541910 | Marketing research & public opinion polling | 47 | 104 234 | 44 035 | 7 894 | 931 | 15.1 | 11.3 |
| 54192 | Photographic services | 91 | 29 963 | 9 543 | 2 115 | 481 | 43.4 | 1.3 |
| 541921 | Photographic studios, portrait | 70 | 20 969 | 6 338 | 1 425 | 387 | 49.6 | 1.5 |
| 541922 | Commercial photography | 20 | 8 994 | 3 205 | 690 | 94 | 28.9 | .7 |
| 54193 | Translation & interpretation services | 16 | 13 303 | 4 924 | 1 048 | 118 | 14.2 | 2.9 |
| 541930 | Translation & interpretation services | 16 | 13 303 | 4 924 | 1 048 | 118 | 14.2 | 2.9 |
| 54199 | All other professional, scientific, & technical services | 20 | 12 425 | 4 703 | 1 047 | 112 | 5.5 | 15.8 |
| 541990 | All other professional, scientific, & technical services | 20 | 12 425 | 4 703 | 1 047 | 112 | 5.5 | 15.8 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con. | | | | | | | | |
| Santa Cruz—Watsonville, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 678 | 384 102 | 132 068 | 27 652 | 3 073 | 39.0 | 11.0 |
| 541 | Professional, scientific, & technical services | 678 | 384 102 | 132 068 | 27 652 | 3 073 | 39.0 | 11.0 |
| 5411 | Legal services | 140 | 46 508 | 17 194 | 3 620 | 449 | 47.1 | 4.1 |
| 54111 | Offices of lawyers | 139 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 139 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 139 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 102 | 19 918 | 7 043 | 1 695 | 283 | 68.2 | 4.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 102 | 19 918 | 7 043 | 1 695 | 283 | 68.2 | 4.9 |
| 541211 | Offices of certified public accountants | 53 | 13 696 | 4 661 | 1 116 | 165 | 62.4 | 4.4 |
| 541213 | Tax return preparation services | 13 | 1 177 | 221 | 61 | 16 | 85.0 | — |
| 541219 | Other accounting services | 35 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 118 | 58 413 | 23 733 | 5 136 | 535 | 54.8 | 11.1 |
| 54131 | Architectural services | 26 | 7 291 | 2 217 | 486 | 63 | 81.6 | 4.3 |
| 541310 | Architectural services | 26 | 7 291 | 2 217 | 486 | 63 | 81.6 | 4.3 |
| 54133 | Engineering services | 76 | 45 723 | 18 985 | 4 105 | 394 | 52.1 | 13.4 |
| 541330 | Engineering services | 76 | 45 723 | 18 985 | 4 105 | 394 | 52.1 | 13.4 |
| 54137 | Surveying & mapping (except geophysical) services | 8 | 1 922 | 822 | 158 | 21 | 55.8 | — |
| 541370 | Surveying & mapping (except geophysical) services | 8 | 1 922 | 822 | 158 | 21 | 55.8 | — |
| 5414 | Specialized design services | 30 | 12 770 | 2 842 | 787 | 84 | 42.6 | 31.3 |
| 54141 | Interior design services | 6 | 5 502 | 915 | 291 | 39 | 29.3 | 50.5 |
| 541410 | Interior design services | 6 | 5 502 | 915 | 291 | 39 | 29.3 | 50.5 |
| 54143 | Graphic design services | 20 | 5 267 | 977 | 171 | 28 | 72.7 | 19.3 |
| 541430 | Graphic design services | 20 | 5 267 | 977 | 171 | 28 | 72.7 | 19.3 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 18 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 117 | 156 062 | 53 873 | 10 751 | 889 | 28.7 | 10.5 |
| 54151 | Computer systems design & related services | 117 | 156 062 | 53 873 | 10 751 | 889 | 28.7 | 10.5 |
| 541511 | Custom computer programming services | 57 | 46 808 | 22 899 | 4 257 | 376 | 56.5 | 19.6 |
| 541512 | Computer systems design services | 37 | 95 805 | 25 830 | 5 761 | 447 | 8.9 | 6.4 |
| 5415121 | Computer systems integrators | 9 | D | D | D | e | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 28 | D | D | D | c | D | D |
| 541519 | Other computer related services | 23 | 13 449 | 5 144 | 733 | 66 | 73.5 | 8.8 |
| 5416 | Management, scientific, & technical consulting services | 99 | 37 810 | 13 590 | 2 696 | 402 | 48.8 | 14.8 |
| 54161 | Management consulting services | 72 | 29 185 | 10 019 | 2 011 | 255 | 41.1 | 17.2 |
| 541611 | Administrative management & general management consulting service | 24 | 11 323 | 3 773 | 740 | 77 | 35.7 | 20.5 |
| 541612 | Human resources & executive search consulting services | 19 | 6 540 | 2 716 | 406 | 70 | 69.5 | 30.5 |
| 541613 | Marketing consulting services | 19 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 14 | 5 862 | 2 656 | 499 | 122 | 75.1 | 3.7 |
| 541620 | Environmental consulting services | 14 | 5 862 | 2 656 | 499 | 122 | 75.1 | 3.7 |
| 5417 | Scientific research & development services | 21 | 32 954 | 7 681 | 1 526 | 208 | 6.5 | 8.4 |
| 54171 | R&D in the physical, engineering, & life sciences | 19 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 19 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 7 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 31 | 13 878 | 4 534 | 1 035 | 147 | 46.7 | 30.8 |
| 54189 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 20 | 5 789 | 1 578 | 406 | 76 | 88.5 | .1 |
| 54192 | Photographic services | 13 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 9 | D | D | D | b | D | D |
| Santa Rosa, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 171 | 565 809 | 239 068 | 53 038 | 5 682 | 37.7 | 6.3 |
| 541 | Professional, scientific, & technical services | 1 171 | 565 809 | 239 068 | 53 038 | 5 682 | 37.7 | 6.3 |
| 5411 | Legal services | 326 | 118 976 | 42 114 | 8 796 | 1 076 | 37.1 | 5.8 |
| 54111 | Offices of lawyers | 318 | 113 703 | 39 943 | 8 271 | 1 006 | 38.6 | 2.8 |
| 541110 | Offices of lawyers | 318 | 113 703 | 39 943 | 8 271 | 1 006 | 38.6 | 2.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 318 | 113 703 | 39 943 | 8 271 | 1 006 | 38.6 | 2.8 |
| 54119 | Other legal services | 8 | 5 273 | 2 171 | 525 | 70 | 3.4 | 70.5 |
| 541191 | Title abstract & settlement offices | 4 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 208 | 56 380 | 21 001 | 5 328 | 880 | 49.5 | 3.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 208 | 56 380 | 21 001 | 5 328 | 880 | 49.5 | 3.5 |
| 541211 | Offices of certified public accountants | 109 | 39 389 | 13 099 | 3 335 | 473 | 50.6 | 2.4 |
| 541213 | Tax return preparation services | 24 | 3 781 | 1 347 | 373 | 129 | 47.6 | 1.1 |
| 541219 | Other accounting services | 68 | 8 275 | 2 489 | 628 | 154 | 70.4 | 11.0 |
| 5413 | Architectural, engineering, & related services | 204 | 142 350 | 58 796 | 12 873 | 1 376 | 38.7 | 6.5 |
| 54131 | Architectural services | 53 | 36 838 | 14 057 | 2 986 | 352 | 30.6 | 2.9 |
| 541310 | Architectural services | 53 | 36 838 | 14 057 | 2 986 | 352 | 30.6 | 2.9 |
| 54133 | Engineering services | 119 | 92 529 | 38 513 | 8 416 | 830 | 42.3 | 8.3 |
| 541330 | Engineering services | 119 | 92 529 | 38 513 | 8 416 | 830 | 42.3 | 8.3 |
| 54135 | Building inspection services | 6 | D | D | D | b | D | D |
| 541350 | Building inspection services | 6 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 19 | 4 750 | 2 010 | 446 | 64 | 40.0 | 4.9 |
| 541370 | Surveying & mapping (except geophysical) services | 19 | 4 750 | 2 010 | 446 | 64 | 40.0 | 4.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con. | | | | | | | | |
| Santa Rosa, CA PMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 48 | 32 642 | 4 474 | 1 040 | 141 | 24.0 | 10.6 |
| 54141 | Interior design services | 11 | D | D | D | a | D | D |
| 541410 | Interior design services | 11 | D | D | D | a | D | D |
| 54143 | Graphic design services | 30 | 24 806 | 3 829 | 922 | 111 | 15.9 | 1.5 |
| 541430 | Graphic design services | 30 | 24 806 | 3 829 | 922 | 111 | 15.9 | 1.5 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 26 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 106 | 65 908 | 34 823 | 8 293 | 524 | 23.6 | 6.6 |
| 54151 | Computer systems design & related services | 106 | 65 908 | 34 823 | 8 293 | 524 | 23.6 | 6.6 |
| 541511 | Custom computer programming services | 48 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 41 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 26 | D | D | D | b | D | D |
| 541519 | Other computer related services | 15 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 152 | 69 868 | 28 782 | 5 983 | 720 | 48.1 | 9.2 |
| 54161 | Management consulting services | 107 | 48 495 | 21 218 | 4 402 | 503 | 38.3 | 12.8 |
| 541611 | Administrative management & general management consulting service | 48 | 18 983 | 8 184 | 2 033 | 196 | 36.6 | .3 |
| 541612 | Human resources & executive search consulting services | 27 | 16 429 | 8 670 | 1 687 | 183 | 35.6 | .4 |
| 5416122 | Executive placement services | 14 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 12 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 23 | 11 929 | 4 027 | 640 | 119 | 38.8 | 51.0 |
| 54162 | Environmental consulting services | 16 | 6 321 | 2 373 | 607 | 98 | 91.8 | 3.8 |
| 541620 | Environmental consulting services | 16 | 6 321 | 2 373 | 607 | 98 | 91.8 | 3.8 |
| 54169 | Other scientific & technical consulting services | 29 | 15 052 | 5 191 | 974 | 119 | 61.2 | — |
| 541690 | Other scientific & technical consulting services | 29 | 15 052 | 5 191 | 974 | 119 | 61.2 | — |
| 5417 | Scientific research & development services | 21 | 21 959 | 30 617 | 6 154 | 342 | 43.6 | 2.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 18 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 18 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 14 | 18 381 | 29 116 | 5 815 | 303 | 33.0 | 2.8 |
| 5418 | Advertising & related services | 56 | 43 004 | 15 190 | 3 897 | 447 | 29.9 | 4.3 |
| 54181 | Advertising agencies | 17 | 22 937 | 10 318 | 2 777 | 239 | 9.2 | — |
| 541810 | Advertising agencies | 17 | 22 937 | 10 318 | 2 777 | 239 | 9.2 | — |
| 54182 | Public relations agencies | 12 | D | D | D | b | D | D |
| 541820 | Public relations agencies | 12 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 15 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 15 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 7 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 50 | 14 722 | 3 271 | 674 | 176 | 46.9 | 6.8 |
| 54192 | Photographic services | 35 | 6 603 | 1 532 | 278 | 114 | 54.9 | 8.5 |
| 541921 | Photographic studios, portrait | 30 | 5 488 | 1 353 | 239 | 93 | 56.0 | 1.7 |
| Vallejo—Fairfield—Napa, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 659 | 481 000 | 198 375 | 48 059 | 3 901 | 25.2 | 7.0 |
| 541 | Professional, scientific, & technical services | 659 | 481 000 | 198 375 | 48 059 | 3 901 | 25.2 | 7.0 |
| 5411 | Legal services | 150 | 54 431 | 19 707 | 4 056 | 526 | 44.7 | 3.4 |
| 54111 | Offices of lawyers | 147 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 147 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 147 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 158 | 32 587 | 11 941 | 2 988 | 673 | 50.7 | 11.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 158 | 32 587 | 11 941 | 2 988 | 673 | 50.7 | 11.0 |
| 541211 | Offices of certified public accountants | 66 | 19 563 | 7 804 | 1 812 | 280 | 39.5 | 13.7 |
| 541213 | Tax return preparation services | 34 | 6 027 | 1 746 | 638 | 242 | 44.9 | 3.4 |
| 541219 | Other accounting services | 55 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 136 | 126 464 | 53 118 | 11 998 | 1 262 | 29.0 | 6.8 |
| 54131 | Architectural services | 29 | 19 920 | 7 204 | 1 333 | 134 | 29.2 | 9.0 |
| 541310 | Architectural services | 29 | 19 920 | 7 204 | 1 333 | 134 | 29.2 | 9.0 |
| 54133 | Engineering services | 83 | 85 635 | 37 190 | 8 376 | 843 | 30.5 | 6.5 |
| 541330 | Engineering services | 83 | 85 635 | 37 190 | 8 376 | 843 | 30.5 | 6.5 |
| 54137 | Surveying & mapping (except geophysical) services | 7 | 3 541 | 1 873 | 425 | 66 | 16.1 | — |
| 541370 | Surveying & mapping (except geophysical) services | 7 | 3 541 | 1 873 | 425 | 66 | 16.1 | — |
| 54138 | Testing laboratories | 13 | 16 854 | 6 785 | 1 846 | 215 | 23.0 | 7.4 |
| 541380 | Testing laboratories | 13 | 16 854 | 6 785 | 1 846 | 215 | 23.0 | 7.4 |
| 5414 | Specialized design services | 20 | 6 890 | 2 052 | 457 | 117 | 66.6 | 7.3 |
| 54143 | Graphic design services | 9 | 3 585 | 1 107 | 231 | 48 | 100.0 | — |
| 541430 | Graphic design services | 9 | 3 585 | 1 107 | 231 | 48 | 100.0 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 8 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 41 | 200 080 | 91 858 | 24 214 | 675 | 4.2 | 7.1 |
| 54151 | Computer systems design & related services | 41 | 200 080 | 91 858 | 24 214 | 675 | 4.2 | 7.1 |
| 541512 | Computer systems design services | 18 | D | D | D | f | D | D |
| 5415121 | Computer systems integrators | 5 | D | D | D | f | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con. | | | | | | | | |
| Vallejo—Fairfield—Napa, CA PMSA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 85 | 32 115 | 9 607 | 2 435 | 368 | 53.6 | 4.7 |
| 54161 | Management consulting services | 62 | 22 533 | 7 247 | 1 941 | 298 | 59.7 | 6.5 |
| 541611 | Administrative management & general management consulting service | 32 | 9 939 | 4 804 | 1 260 | 223 | 70.9 | 2.9 |
| 54162 | Environmental consulting services | 7 | 5 304 | 965 | 193 | 24 | 18.7 | — |
| 541620 | Environmental consulting services | 7 | 5 304 | 965 | 193 | 24 | 18.7 | — |
| 54169 | Other scientific & technical consulting services | 16 | 4 278 | 1 395 | 301 | 46 | 64.7 | 1.1 |
| 541690 | Other scientific & technical consulting services | 16 | 4 278 | 1 395 | 301 | 46 | 64.7 | 1.1 |
| 5417 | Scientific research & development services | 9 | 9 254 | 5 027 | 971 | 78 | 29.8 | 13.3 |
| 5418 | Advertising & related services | 27 | 10 447 | 2 816 | 482 | 74 | 76.1 | 1.8 |
| 54182 | Public relations agencies | 6 | 4 958 | 1 839 | 293 | 32 | 94.8 | 3.7 |
| 541820 | Public relations agencies | 6 | 4 958 | 1 839 | 293 | 32 | 94.8 | 3.7 |
| 54189 | Other services related to advertising | 6 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 33 | 8 732 | 2 249 | 458 | 128 | 31.0 | 21.2 |
| 54192 | Photographic services | 27 | D | D | D | c | D | D |
| 541921 | Photographic studios, portrait | 25 | D | D | D | c | D | D |
| SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 529 | 212 158 | 76 650 | 16 150 | 2 292 | 42.2 | 7.0 |
| 541 | Professional, scientific, & technical services | 529 | 212 158 | 76 650 | 16 150 | 2 292 | 42.2 | 7.0 |
| 5411 | Legal services | 167 | 59 937 | 22 622 | 4 664 | 561 | 33.0 | 5.0 |
| 54111 | Offices of lawyers | 166 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 166 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 166 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 106 | 21 754 | 8 393 | 1 827 | 364 | 58.9 | 3.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 106 | 21 754 | 8 393 | 1 827 | 364 | 58.9 | 3.7 |
| 541211 | Offices of certified public accountants | 47 | 14 495 | 6 013 | 1 210 | 200 | 47.2 | 2.9 |
| 541213 | Tax return preparation services | 17 | 1 972 | 467 | 144 | 52 | 98.3 | 1.7 |
| 541219 | Other accounting services | 42 | 5 287 | 1 913 | 473 | 112 | 76.1 | 6.7 |
| 5413 | Architectural, engineering, & related services | 95 | 68 166 | 25 417 | 5 469 | 706 | 41.9 | 5.9 |
| 54131 | Architectural services | 22 | 14 001 | 5 173 | 1 118 | 126 | 23.9 | 4.8 |
| 541310 | Architectural services | 22 | 14 001 | 5 173 | 1 118 | 126 | 23.9 | 4.8 |
| 54133 | Engineering services | 58 | 48 051 | 17 883 | 3 812 | 504 | 45.7 | 5.9 |
| 541330 | Engineering services | 58 | 48 051 | 17 883 | 3 812 | 504 | 45.7 | 5.9 |
| 54137 | Surveying & mapping (except geophysical) services | 9 | 2 051 | 775 | 145 | 25 | 35.1 | — |
| 541370 | Surveying & mapping (except geophysical) services | 9 | 2 051 | 775 | 145 | 25 | 35.1 | — |
| 5414 | Specialized design services | 19 | 5 924 | 735 | 171 | 57 | 89.5 | 1.9 |
| 54143 | Graphic design services | 8 | 3 783 | 394 | 92 | 25 | 98.9 | — |
| 541430 | Graphic design services | 8 | 3 783 | 394 | 92 | 25 | 98.9 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 7 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 40 | 20 461 | 8 524 | 1 722 | 203 | 21.0 | 8.8 |
| 54151 | Computer systems design & related services | 40 | 20 461 | 8 524 | 1 722 | 203 | 21.0 | 8.8 |
| 541511 | Custom computer programming services | 21 | 13 994 | 6 620 | 1 317 | 152 | 14.8 | 11.9 |
| 5416 | Management, scientific, & technical consulting services | 47 | 12 680 | 4 870 | 1 036 | 164 | 85.4 | 7.9 |
| 54161 | Management consulting services | 25 | 5 512 | 2 057 | 408 | 54 | 82.6 | 11.7 |
| 54162 | Environmental consulting services | 13 | 4 382 | 1 665 | 381 | 68 | 93.3 | 6.7 |
| 541620 | Environmental consulting services | 13 | 4 382 | 1 665 | 381 | 68 | 93.3 | 6.7 |
| 5418 | Advertising & related services | 31 | 16 238 | 3 898 | 876 | 163 | 33.4 | 17.6 |
| 54189 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 15 | 2 801 | 740 | 164 | 31 | 42.0 | 4.6 |
| 54192 | Photographic services | 11 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 10 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 981 | 711 216 | 270 632 | 58 660 | 6 344 | 27.5 | 11.6 |
| 541 | Professional, scientific, & technical services | 981 | 711 216 | 270 632 | 58 660 | 6 344 | 27.5 | 11.6 |
| 5411 | Legal services | 256 | 131 803 | 39 797 | 7 964 | 991 | 33.4 | 4.8 |
| 54111 | Offices of lawyers | 250 | 130 299 | 39 331 | 7 850 | 979 | 33.4 | 4.7 |
| 541110 | Offices of lawyers | 250 | 130 299 | 39 331 | 7 850 | 979 | 33.4 | 4.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 250 | 130 299 | 39 331 | 7 850 | 979 | 33.4 | 4.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 159 | 54 489 | 21 685 | 5 071 | 823 | 33.5 | 4.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 159 | 54 489 | 21 685 | 5 071 | 823 | 33.5 | 4.6 |
| 541211 | Offices of certified public accountants | 85 | 41 568 | 16 799 | 3 896 | 476 | 27.6 | 4.2 |
| 541213 | Tax return preparation services | 19 | 2 410 | 709 | 211 | 114 | 53.3 | .7 |
| 541219 | Other accounting services | 52 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 197 | 162 117 | 65 973 | 14 684 | 1 471 | 33.3 | 3.1 |
| 54131 | Architectural services | 58 | 27 878 | 10 523 | 2 164 | 270 | 46.5 | 2.3 |
| 541310 | Architectural services | 58 | 27 878 | 10 523 | 2 164 | 270 | 46.5 | 2.3 |
| 54133 | Engineering services | 118 | 122 624 | 50 054 | 11 277 | 1 029 | 29.4 | 2.3 |
| 541330 | Engineering services | 118 | 122 624 | 50 054 | 11 277 | 1 029 | 29.4 | 2.3 |
| 54137 | Surveying & mapping (except geophysical) services | 10 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 10 | D | D | D | b | D | D |
| 54138 | Testing laboratories | 8 | 7 166 | 3 069 | 753 | 108 | 25.0 | 20.9 |
| 541380 | Testing laboratories | 8 | 7 166 | 3 069 | 753 | 108 | 25.0 | 20.9 |
| 5414 | Specialized design services | 45 | 50 989 | 14 789 | 3 210 | 338 | 24.0 | 4.0 |
| 54141 | Interior design services | 15 | D | D | D | b | D | D |
| 541410 | Interior design services | 15 | D | D | D | b | D | D |
| 54142 | Industrial design services | 3 | D | D | D | c | D | D |
| 541420 | Industrial design services | 3 | D | D | D | c | D | D |
| 54143 | Graphic design services | 26 | 8 896 | 1 848 | 401 | 71 | 61.3 | 15.0 |
| 541430 | Graphic design services | 26 | 8 896 | 1 848 | 401 | 71 | 61.3 | 15.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 23 | 8 444 | 1 786 | 396 | 69 | 62.2 | 15.8 |
| 5415 | Computer systems design & related services | 97 | 96 853 | 42 257 | 9 242 | 873 | 29.9 | 20.6 |
| 54151 | Computer systems design & related services | 97 | 96 853 | 42 257 | 9 242 | 873 | 29.9 | 20.6 |
| 541511 | Custom computer programming services | 34 | 16 164 | 6 674 | 1 393 | 167 | 35.6 | 39.9 |
| 541512 | Computer systems design services | 48 | 67 430 | 30 868 | 6 635 | 565 | 31.5 | 5.3 |
| 5415121 | Computer systems integrators | 23 | 46 807 | 21 979 | 4 525 | 329 | 37.2 | 2.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 25 | 20 623 | 8 889 | 2 110 | 236 | 18.4 | 11.2 |
| 5416 | Management, scientific, & technical consulting services | 109 | 43 326 | 18 440 | 4 035 | 542 | 41.1 | 6.2 |
| 54161 | Management consulting services | 77 | 29 983 | 13 766 | 2 859 | 412 | 39.4 | 6.6 |
| 541611 | Administrative management & general management consulting service | 37 | 14 611 | 6 888 | 1 393 | 105 | 34.9 | 7.1 |
| 541612 | Human resources & executive search consulting services | 15 | 7 283 | 4 678 | 966 | 253 | 19.2 | 5.4 |
| 5416123 | Human resources & personnel management consulting | 5 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 20 | 5 945 | 1 481 | 269 | 41 | 79.3 | 9.5 |
| 54162 | Environmental consulting services | 21 | 10 807 | 4 203 | 1 079 | 113 | 37.3 | 6.5 |
| 541620 | Environmental consulting services | 21 | 10 807 | 4 203 | 1 079 | 113 | 37.3 | 6.5 |
| 5417 | Scientific research & development services | 50 | 130 767 | 50 950 | 11 281 | 926 | 7.7 | 33.0 |
| 54171 | R&D in the physical, engineering, & life sciences | 46 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 46 | D | D | D | f | D | D |
| 5417101 | R&D in the physical & engineering sciences | 36 | 87 457 | 33 132 | 7 929 | 532 | 9.3 | 6.7 |
| 5417102 | Research & development in the life sciences | 10 | D | D | D | e | D | D |
| 5418 | Advertising & related services | 32 | 30 221 | 14 453 | 2 694 | 280 | 15.7 | 1.0 |
| 54183 | Media buying services | 2 | D | D | D | b | D | D |
| 541830 | Media buying services | 2 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 8 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 36 | 10 651 | 2 288 | 479 | 100 | 52.3 | 7.4 |
| 54192 | Photographic services | 23 | 6 939 | 1 337 | 282 | 69 | 41.6 | 2.4 |
| 541921 | Photographic studios, portrait | 17 | 3 184 | 410 | 79 | 49 | 67.1 | 5.2 |
| 541922 | Commercial photography | 6 | 3 755 | 927 | 203 | 20 | 20.1 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| STOCKTON-LODI, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 575 | 277 673 | 111 202 | 25 844 | 3 531 | 32.4 | 9.6 |
| 541 | Professional, scientific, & technical services | 575 | 277 673 | 111 202 | 25 844 | 3 531 | 32.4 | 9.6 |
| 5411 | Legal services | 194 | 90 758 | 36 602 | 7 779 | 923 | 31.8 | 6.7 |
| 541111 | Offices of lawyers | 184 | 83 775 | 32 585 | 6 883 | 809 | 34.3 | 6.8 |
| 541110 | Offices of lawyers | 184 | 83 775 | 32 585 | 6 883 | 809 | 34.3 | 6.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 184 | 83 775 | 32 585 | 6 883 | 809 | 34.3 | 6.8 |
| 54119 | Other legal services | 10 | 6 983 | 4 017 | 896 | 114 | 1.6 | 6.3 |
| 541191 | Title abstract & settlement offices | 8 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 133 | 60 046 | 26 911 | 6 583 | 1 119 | 28.9 | 6.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 133 | 60 046 | 26 911 | 6 583 | 1 119 | 28.9 | 6.4 |
| 541211 | Offices of certified public accountants | 81 | 34 844 | 14 121 | 3 089 | 434 | 32.7 | 3.6 |
| 541213 | Tax return preparation services | 16 | 3 581 | 1 409 | 595 | 245 | 28.2 | 1.3 |
| 541219 | Other accounting services | 33 | 13 777 | 6 039 | 1 729 | 306 | 36.0 | 1.3 |
| 5413 | Architectural, engineering, & related services | 89 | 48 780 | 15 833 | 3 673 | 492 | 55.8 | 9.9 |
| 54131 | Architectural services | 23 | 7 562 | 2 213 | 426 | 80 | 68.8 | 2.5 |
| 541310 | Architectural services | 23 | 7 562 | 2 213 | 426 | 80 | 68.8 | 2.5 |
| 54133 | Engineering services | 48 | 32 603 | 11 206 | 2 496 | 337 | 57.8 | 13.8 |
| 541330 | Engineering services | 48 | 32 603 | 11 206 | 2 496 | 337 | 57.8 | 13.8 |
| 54135 | Building inspection services | 6 | D | D | D | a | D | D |
| 541350 | Building inspection services | 6 | D | D | D | a | D | D |
| 5414 | Specialized design services | 9 | 1 963 | 334 | 56 | 13 | 77.7 | 7.5 |
| 5415 | Computer systems design & related services | 30 | 19 348 | 6 825 | 1 627 | 137 | 25.8 | 30.4 |
| 54151 | Computer systems design & related services | 30 | 19 348 | 6 825 | 1 627 | 137 | 25.8 | 30.4 |
| 541512 | Computer systems design services | 18 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 13 | 5 875 | 2 623 | 586 | 56 | 28.1 | 63.9 |
| 5416 | Management, scientific, & technical consulting services | 59 | 41 612 | 19 325 | 4 871 | 475 | 14.1 | 4.4 |
| 54161 | Management consulting services | 44 | 37 637 | 17 956 | 4 548 | 442 | 12.1 | 2.3 |
| 541611 | Administrative management & general management consulting service | 26 | 22 283 | 12 291 | 3 526 | 312 | 11.4 | 2.2 |
| 541612 | Human resources & executive search consulting services | 10 | 8 221 | 2 462 | 597 | 86 | 10.5 | 2.2 |
| 5416123 | Human resources & personnel management consulting | 8 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 19 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 35 | D | D | D | e | D | D |
| 54192 | Photographic services | 27 | 5 138 | 1 659 | 357 | 112 | 52.5 | - |
| 541921 | Photographic studios, portrait | 25 | D | D | D | c | D | D |
| VISALIA-TULARE-PORTERVILLE, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 335 | 265 602 | 44 963 | 9 819 | 1 788 | 18.5 | 9.5 |
| 541 | Professional, scientific, & technical services | 335 | 265 602 | 44 963 | 9 819 | 1 788 | 18.5 | 9.5 |
| 5411 | Legal services | 86 | 31 151 | 8 307 | 1 903 | 316 | 50.1 | 8.8 |
| 541111 | Offices of lawyers | 84 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 84 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 84 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 104 | 32 511 | 12 328 | 2 963 | 582 | 35.6 | 15.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 104 | 32 511 | 12 328 | 2 963 | 582 | 35.6 | 15.4 |
| 541211 | Offices of certified public accountants | 66 | 24 321 | 9 177 | 2 228 | 285 | 34.9 | 6.7 |
| 541213 | Tax return preparation services | 12 | 1 231 | 412 | 112 | 72 | 57.8 | 2.3 |
| 541219 | Other accounting services | 24 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 58 | 27 176 | 11 583 | 2 560 | 360 | 50.9 | 10.9 |
| 54131 | Architectural services | 15 | 7 675 | 2 747 | 581 | 94 | 30.9 | 17.3 |
| 541310 | Architectural services | 15 | 7 675 | 2 747 | 581 | 94 | 30.9 | 17.3 |
| 54133 | Engineering services | 28 | 14 735 | 6 624 | 1 434 | 185 | 68.3 | 4.0 |
| 541330 | Engineering services | 28 | 14 735 | 6 624 | 1 434 | 185 | 68.3 | 4.0 |
| 5414 | Specialized design services | 8 | D | D | D | a | D | D |
| 54143 | Graphic design services | 7 | D | D | D | a | D | D |
| 541430 | Graphic design services | 7 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 13 | 8 999 | 2 869 | 621 | 75 | 12.7 | 81.2 |
| 54151 | Computer systems design & related services | 13 | 8 999 | 2 869 | 621 | 75 | 12.7 | 81.2 |
| 5416 | Management, scientific, & technical consulting services | 22 | D | D | D | b | D | D |
| 54161 | Management consulting services | 17 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 17 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 23 | D | D | D | c | D | D |
| 54192 | Photographic services | 15 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 13 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| YUBA CITY, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 143 | 37 253 | 14 274 | 3 277 | 572 | 55.6 | 4.2 |
| 541 | Professional, scientific, & technical services | 143 | 37 253 | 14 274 | 3 277 | 572 | 55.6 | 4.2 |
| 5411 | Legal services | 56 | 16 129 | 5 543 | 1 170 | 207 | 50.4 | 4.8 |
| 54111 | Offices of lawyers | 54 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 54 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 54 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 43 | 9 783 | 4 055 | 965 | 167 | 51.4 | 1.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 43 | 9 783 | 4 055 | 965 | 167 | 51.4 | 1.6 |
| 541211 | Offices of certified public accountants | 22 | 7 392 | 3 300 | 749 | 109 | 37.6 | .4 |
| 541213 | Tax return preparation services | 9 | 1 096 | 366 | 121 | 34 | 87.3 | 11.0 |
| 541219 | Other accounting services | 12 | 1 295 | 389 | 95 | 24 | 100.0 | — |
| 5413 | Architectural, engineering, & related services | 16 | 4 883 | 2 115 | 463 | 65 | 69.1 | 5.5 |
| 5419 | Other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| 54192 | Photographic services | 8 | 1 453 | 540 | 115 | 37 | 39.8 | 8.4 |
| AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 445 | 375 838 | 123 921 | 27 482 | 5 011 | 52.1 | 8.9 |
| 541 | Professional, scientific, & technical services | 1 445 | 375 838 | 123 921 | 27 482 | 5 011 | 52.1 | 8.9 |
| 5411 | Legal services | 449 | 127 822 | 36 178 | 8 325 | 1 407 | 46.1 | 8.3 |
| 54111 | Offices of lawyers | 414 | D | D | D | g | D | D |
| 541110 | Offices of lawyers | 414 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 414 | D | D | D | g | D | D |
| 54119 | Other legal services | 35 | D | D | D | e | D | D |
| 541191 | Title abstract & settlement offices | 31 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 374 | 67 003 | 24 007 | 5 904 | 1 355 | 63.8 | 5.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 374 | 67 003 | 24 007 | 5 904 | 1 355 | 63.8 | 5.2 |
| 541211 | Offices of certified public accountants | 180 | 45 728 | 17 369 | 4 138 | 753 | 60.6 | 4.9 |
| 541213 | Tax return preparation services | 76 | 7 391 | 1 899 | 664 | 245 | 71.5 | 4.7 |
| 541219 | Other accounting services | 115 | 13 518 | 4 582 | 1 074 | 342 | 70.1 | 6.9 |
| 5413 | Architectural, engineering, & related services | 275 | 93 095 | 38 886 | 8 311 | 1 192 | 52.7 | 7.0 |
| 54131 | Architectural services | 40 | 12 775 | 4 473 | 998 | 144 | 54.0 | 11.5 |
| 541310 | Architectural services | 40 | 12 775 | 4 473 | 998 | 144 | 54.0 | 11.5 |
| 54133 | Engineering services | 156 | 62 281 | 28 344 | 5 889 | 766 | 53.2 | 6.2 |
| 541330 | Engineering services | 156 | 62 281 | 28 344 | 5 889 | 766 | 53.2 | 6.2 |
| 54137 | Surveying & mapping (except geophysical) services | 53 | 6 765 | 2 386 | 508 | 143 | 63.3 | 5.5 |
| 541370 | Surveying & mapping (except geophysical) services | 53 | 6 765 | 2 386 | 508 | 143 | 63.3 | 5.5 |
| 54138 | Testing laboratories | 14 | 8 080 | 2 819 | 718 | 107 | 37.7 | 9.0 |
| 541380 | Testing laboratories | 14 | 8 080 | 2 819 | 718 | 107 | 37.7 | 9.0 |
| 5414 | Specialized design services | 23 | D | D | D | b | D | D |
| 54141 | Interior design services | 5 | D | D | D | b | D | D |
| 541410 | Interior design services | 5 | D | D | D | b | D | D |
| 54143 | Graphic design services | 16 | D | D | D | b | D | D |
| 541430 | Graphic design services | 16 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 12 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 58 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 58 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 27 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 151 | D | D | D | e | D | D |
| 54161 | Management consulting services | 99 | D | D | D | e | D | D |
| 541611 | Administrative management & general management consulting service | 37 | D | D | D | c | D | D |
| 541612 | Human resources & executive search consulting services | 26 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 24 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 25 | D | D | D | c | D | D |
| 541620 | Environmental consulting services | 25 | D | D | D | c | D | D |
| 54169 | Other scientific & technical consulting services | 27 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 27 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 48 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 12 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 12 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 46 | D | D | D | c | D | D |
| 54192 | Photographic services | 34 | D | D | D | c | D | D |
| 541921 | Photographic studios, portrait | 30 | D | D | D | c | D | D |

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Revenue (\$1,000) | Expenses (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of revenue— | |
|---|--|-------------------------|-------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | | From administrative records ¹ | Estimated ² |
| BAKERSFIELD, CA MSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 3 | 1 338 | 1 345 | 752 | 163 | 25 | — | 20.7 |
| 541 | Professional, scientific, & technical services | 3 | 1 338 | 1 345 | 752 | 163 | 25 | — | 20.7 |
| CHICO-PARADISE, CA MSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 2 | D | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 2 | D | D | D | D | a | D | D |
| 5417 | Scientific research & development services | 1 | D | D | D | D | a | D | D |
| FRESNO, CA MSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 5 | 2 263 | 2 343 | 1 318 | 329 | 36 | — | — |
| 541 | Professional, scientific, & technical services | 5 | 2 263 | 2 343 | 1 318 | 329 | 36 | — | — |
| LOS ANGELES-RIVERSIDE-ORANGE COUNTY, CA CMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 250 | 522 330 | 486 189 | 227 835 | 51 203 | 5 845 | 10.8 | 9.8 |
| 541 | Professional, scientific, & technical services | 250 | 522 330 | 486 189 | 227 835 | 51 203 | 5 845 | 10.8 | 9.8 |
| 5411 | Legal services | 124 | 93 366 | 81 211 | 49 558 | 10 966 | 1 360 | 19.6 | 12.1 |
| 54111 | Offices of lawyers | 124 | 93 366 | 81 211 | 49 558 | 10 966 | 1 360 | 19.6 | 12.1 |
| 541110 | Offices of lawyers | 124 | 93 366 | 81 211 | 49 558 | 10 966 | 1 360 | 19.6 | 12.1 |
| 5411102 | Legal aid societies & similar legal services | 124 | 93 366 | 81 211 | 49 558 | 10 966 | 1 360 | 19.6 | 12.1 |
| 5417 | Scientific research & development services | 126 | 428 964 | 404 978 | 178 277 | 40 237 | 4 485 | 8.8 | 9.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 101 | D | D | D | D | h | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 101 | D | D | D | D | h | D | D |
| 5417101 | R&D in the physical & engineering sciences | 35 | D | D | D | D | e | D | D |
| 5417102 | Research & development in the life sciences | 66 | 234 094 | 208 867 | 90 936 | 20 822 | 2 739 | 5.0 | 12.4 |
| 54172 | Research & development in the social sciences & humanities | 25 | D | D | D | D | g | D | D |
| 541720 | R&D in the social sciences & humanities | 25 | D | D | D | D | g | D | D |
| Los Angeles-Long Beach, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 173 | 449 458 | 424 314 | 202 101 | 45 939 | 5 301 | 10.2 | 5.1 |
| 541 | Professional, scientific, & technical services | 173 | 449 458 | 424 314 | 202 101 | 45 939 | 5 301 | 10.2 | 5.1 |
| 5411 | Legal services | 93 | 81 855 | 70 412 | 43 368 | 9 811 | 1 180 | 19.6 | 9.1 |
| 54111 | Offices of lawyers | 93 | 81 855 | 70 412 | 43 368 | 9 811 | 1 180 | 19.6 | 9.1 |
| 541110 | Offices of lawyers | 93 | 81 855 | 70 412 | 43 368 | 9 811 | 1 180 | 19.6 | 9.1 |
| 5411102 | Legal aid societies & similar legal services | 93 | 81 855 | 70 412 | 43 368 | 9 811 | 1 180 | 19.6 | 9.1 |
| 5417 | Scientific research & development services | 80 | 367 603 | 353 902 | 158 733 | 36 128 | 4 121 | 8.2 | 4.2 |
| 54171 | R&D in the physical, engineering, & life sciences | 62 | 232 830 | 218 113 | 95 022 | 21 645 | 2 918 | 5.3 | 6.3 |
| 541710 | R&D in the physical, engineering, & life sciences | 62 | 232 830 | 218 113 | 95 022 | 21 645 | 2 918 | 5.3 | 6.3 |
| 5417101 | R&D in the physical & engineering sciences | 17 | 35 052 | 36 513 | 14 466 | 3 318 | 360 | 6.4 | 4.6 |
| 5417102 | Research & development in the life sciences | 45 | 197 778 | 181 600 | 80 556 | 18 327 | 2 558 | 5.0 | 6.6 |
| 54172 | Research & development in the social sciences & humanities | 18 | 134 773 | 135 789 | 63 711 | 14 483 | 1 203 | 13.2 | .6 |
| 541720 | R&D in the social sciences & humanities | 18 | 134 773 | 135 789 | 63 711 | 14 483 | 1 203 | 13.2 | .6 |
| Orange County, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 45 | 57 761 | 46 941 | 18 980 | 4 005 | 336 | 8.7 | 36.5 |
| 541 | Professional, scientific, & technical services | 45 | 57 761 | 46 941 | 18 980 | 4 005 | 336 | 8.7 | 36.5 |
| 5411 | Legal services | 13 | 7 162 | 6 843 | 3 889 | 638 | 101 | 17.4 | 19.0 |
| 54111 | Offices of lawyers | 13 | 7 162 | 6 843 | 3 889 | 638 | 101 | 17.4 | 19.0 |
| 541110 | Offices of lawyers | 13 | 7 162 | 6 843 | 3 889 | 638 | 101 | 17.4 | 19.0 |
| 5411102 | Legal aid societies & similar legal services | 13 | 7 162 | 6 843 | 3 889 | 638 | 101 | 17.4 | 19.0 |
| 5417 | Scientific research & development services | 32 | 50 599 | 40 098 | 15 091 | 3 367 | 235 | 7.4 | 38.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 27 | D | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 27 | D | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 15 | 33 916 | 24 413 | 9 245 | 2 243 | 146 | .3 | 47.0 |
| 54172 | Research & development in the social sciences & humanities | 5 | D | D | D | D | b | D | D |
| 541720 | R&D in the social sciences & humanities | 5 | D | D | D | D | b | D | D |
| Riverside-San Bernardino, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 19 | 6 021 | 6 024 | 2 712 | 612 | 98 | 40.1 | 40.5 |
| 541 | Professional, scientific, & technical services | 19 | 6 021 | 6 024 | 2 712 | 612 | 98 | 40.1 | 40.5 |
| 5411 | Legal services | 13 | 3 031 | 2 795 | 1 696 | 366 | 59 | 10.1 | 80.5 |
| 54111 | Offices of lawyers | 13 | 3 031 | 2 795 | 1 696 | 366 | 59 | 10.1 | 80.5 |
| 541110 | Offices of lawyers | 13 | 3 031 | 2 795 | 1 696 | 366 | 59 | 10.1 | 80.5 |
| 5411102 | Legal aid societies & similar legal services | 13 | 3 031 | 2 795 | 1 696 | 366 | 59 | 10.1 | 80.5 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Revenue (\$1,000) | Expenses (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of revenue— | |
|--|--|-------------------------|-------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | | From administrative records ¹ | Estimated ² |
| LOS ANGELES—RIVERSIDE—ORANGE COUNTY, CA CMSA—Con. | | | | | | | | | |
| Ventura, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 13 | 9 090 | 8 910 | 4 042 | 647 | 110 | 29.9 | 52.3 |
| 541 | Professional, scientific, & technical services | 13 | 9 090 | 8 910 | 4 042 | 647 | 110 | 29.9 | 52.3 |
| 5417 | Scientific research & development services | 8 | 7 772 | 7 749 | 3 437 | 496 | 90 | 26.4 | 61.2 |
| MERCED, CA MSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 2 | D | D | D | D | a | D | D |
| MODESTO, CA MSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 2 | D | D | D | D | a | D | D |
| REDDING, CA MSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 3 | D | D | D | D | b | D | D |
| SACRAMENTO—YOLO, CA CMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 49 | 44 869 | 41 292 | 19 066 | 4 361 | 496 | 15.4 | 12.6 |
| 541 | Professional, scientific, & technical services | 49 | 44 869 | 41 292 | 19 066 | 4 361 | 496 | 15.4 | 12.6 |
| 5411 | Legal services | 29 | D | D | D | D | e | D | D |
| 54111 | Offices of lawyers | 29 | D | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 29 | D | D | D | D | e | D | D |
| 5411102 | Legal aid societies & similar legal services | 29 | D | D | D | D | e | D | D |
| 5417 | Scientific research & development services | 20 | D | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 11 | D | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 11 | D | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 6 | D | D | D | D | c | D | D |
| Sacramento, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 40 | 34 216 | 31 809 | 15 511 | 3 560 | 421 | 17.4 | 14.8 |
| 541 | Professional, scientific, & technical services | 40 | 34 216 | 31 809 | 15 511 | 3 560 | 421 | 17.4 | 14.8 |
| 5411 | Legal services | 27 | 21 551 | 19 339 | 10 234 | 2 360 | 277 | 14.7 | 21.1 |
| 54111 | Offices of lawyers | 27 | 21 551 | 19 339 | 10 234 | 2 360 | 277 | 14.7 | 21.1 |
| 541110 | Offices of lawyers | 27 | 21 551 | 19 339 | 10 234 | 2 360 | 277 | 14.7 | 21.1 |
| 5411102 | Legal aid societies & similar legal services | 27 | 21 551 | 19 339 | 10 234 | 2 360 | 277 | 14.7 | 21.1 |
| 5417 | Scientific research & development services | 13 | 12 665 | 12 470 | 5 277 | 1 200 | 144 | 22.0 | 4.2 |
| Yolo, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 9 | 10 653 | 9 483 | 3 555 | 801 | 75 | 8.9 | 5.6 |
| 541 | Professional, scientific, & technical services | 9 | 10 653 | 9 483 | 3 555 | 801 | 75 | 8.9 | 5.6 |
| 5417 | Scientific research & development services | 7 | D | D | D | D | b | D | D |
| SALINAS, CA MSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 13 | D | D | D | D | c | D | D |
| 541 | Professional, scientific, & technical services | 13 | D | D | D | D | c | D | D |
| 5417 | Scientific research & development services | 8 | D | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 6 | D | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 6 | D | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 3 | D | D | D | D | c | D | D |
| SAN DIEGO, CA MSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 110 | 554 560 | 552 669 | 237 130 | 54 547 | 6 875 | 3.7 | 1.6 |
| 541 | Professional, scientific, & technical services | 110 | 554 560 | 552 669 | 237 130 | 54 547 | 6 875 | 3.7 | 1.6 |
| 5411 | Legal services | 19 | 14 762 | 13 839 | 7 715 | 1 786 | 237 | 16.3 | 6.3 |
| 54111 | Offices of lawyers | 19 | 14 762 | 13 839 | 7 715 | 1 786 | 237 | 16.3 | 6.3 |
| 541110 | Offices of lawyers | 19 | 14 762 | 13 839 | 7 715 | 1 786 | 237 | 16.3 | 6.3 |
| 5411102 | Legal aid societies & similar legal services | 19 | 14 762 | 13 839 | 7 715 | 1 786 | 237 | 16.3 | 6.3 |
| 5417 | Scientific research & development services | 91 | 539 798 | 538 830 | 229 415 | 52 761 | 6 638 | 3.4 | 1.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 84 | 530 342 | 519 993 | 218 752 | 49 700 | 6 475 | 3.1 | 1.5 |
| 541710 | R&D in the physical, engineering, & life sciences | 84 | 530 342 | 519 993 | 218 752 | 49 700 | 6 475 | 3.1 | 1.5 |
| 5417101 | R&D in the physical & engineering sciences | 13 | 159 144 | 176 279 | 70 610 | 16 222 | 2 989 | .6 | .9 |
| 5417102 | Research & development in the life sciences | 71 | 371 198 | 343 714 | 148 142 | 33 478 | 3 486 | 4.1 | 1.8 |
| 54172 | Research & development in the social sciences & humanities | 7 | 9 456 | 18 837 | 10 663 | 3 061 | 163 | 22.7 | — |
| 541720 | R&D in the social sciences & humanities | 7 | 9 456 | 18 837 | 10 663 | 3 061 | 163 | 22.7 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Revenue (\$1,000) | Expenses (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of revenue— | |
|--|--|-------------------------|-------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 301 | 1 037 806 | 952 984 | 330 086 | 81 679 | 6 275 | 6.8 | 6.5 |
| 541 | Professional, scientific, & technical services | 301 | 1 037 806 | 952 984 | 330 086 | 81 679 | 6 275 | 6.8 | 6.5 |
| 5411 | Legal services | 92 | 69 368 | 61 542 | 32 478 | 7 655 | 1 001 | 7.7 | 9.6 |
| 54111 | Offices of lawyers | 92 | 69 368 | 61 542 | 32 478 | 7 655 | 1 001 | 7.7 | 9.6 |
| 541110 | Offices of lawyers | 92 | 69 368 | 61 542 | 32 478 | 7 655 | 1 001 | 7.7 | 9.6 |
| 5411102 | Legal aid societies & similar legal services | 92 | 69 368 | 61 542 | 32 478 | 7 655 | 1 001 | 7.7 | 9.6 |
| 5417 | Scientific research & development services | 209 | 968 438 | 891 442 | 297 608 | 74 024 | 5 274 | 6.8 | 6.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 146 | D | D | D | D | h | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 146 | D | D | D | D | h | D | D |
| 5417101 | R&D in the physical & engineering sciences | 61 | D | D | D | D | h | D | D |
| 5417102 | Research & development in the life sciences | 85 | 156 246 | 168 811 | 74 770 | 17 398 | 1 540 | 12.8 | 15.8 |
| 54172 | Research & development in the social sciences & humanities | 63 | D | D | D | D | g | D | D |
| 541720 | R&D in the social sciences & humanities | 63 | D | D | D | D | g | D | D |
| Oakland, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 80 | 92 381 | 83 666 | 36 237 | 8 503 | 990 | 21.3 | 14.3 |
| 541 | Professional, scientific, & technical services | 80 | 92 381 | 83 666 | 36 237 | 8 503 | 990 | 21.3 | 14.3 |
| 5411 | Legal services | 23 | 10 352 | 10 445 | 5 646 | 1 173 | 182 | 10.3 | 22.2 |
| 54111 | Offices of lawyers | 23 | 10 352 | 10 445 | 5 646 | 1 173 | 182 | 10.3 | 22.2 |
| 541110 | Offices of lawyers | 23 | 10 352 | 10 445 | 5 646 | 1 173 | 182 | 10.3 | 22.2 |
| 5411102 | Legal aid societies & similar legal services | 23 | 10 352 | 10 445 | 5 646 | 1 173 | 182 | 10.3 | 22.2 |
| 5417 | Scientific research & development services | 57 | 82 029 | 73 221 | 30 591 | 7 330 | 808 | 22.7 | 13.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 36 | 61 618 | 54 646 | 23 264 | 5 452 | 549 | 17.9 | 15.6 |
| 541710 | R&D in the physical, engineering, & life sciences | 36 | 61 618 | 54 646 | 23 264 | 5 452 | 549 | 17.9 | 15.6 |
| 5417101 | R&D in the physical & engineering sciences | 15 | D | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 21 | D | D | D | D | e | D | D |
| 54172 | Research & development in the social sciences & humanities | 21 | 20 411 | 18 575 | 7 327 | 1 878 | 259 | 37.1 | 6.2 |
| 541720 | R&D in the social sciences & humanities | 21 | 20 411 | 18 575 | 7 327 | 1 878 | 259 | 37.1 | 6.2 |
| San Francisco, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 125 | 392 072 | 342 489 | 171 678 | 40 094 | 3 290 | 6.7 | 6.5 |
| 541 | Professional, scientific, & technical services | 125 | 392 072 | 342 489 | 171 678 | 40 094 | 3 290 | 6.7 | 6.5 |
| 5411 | Legal services | 50 | 53 980 | 46 197 | 24 271 | 5 880 | 715 | 5.0 | 7.8 |
| 54111 | Offices of lawyers | 50 | 53 980 | 46 197 | 24 271 | 5 880 | 715 | 5.0 | 7.8 |
| 541110 | Offices of lawyers | 50 | 53 980 | 46 197 | 24 271 | 5 880 | 715 | 5.0 | 7.8 |
| 5411102 | Legal aid societies & similar legal services | 50 | 53 980 | 46 197 | 24 271 | 5 880 | 715 | 5.0 | 7.8 |
| 5417 | Scientific research & development services | 75 | 338 092 | 296 292 | 147 407 | 34 214 | 2 575 | 7.0 | 6.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 52 | 258 923 | 235 845 | 125 310 | 28 264 | 2 076 | 6.2 | 5.3 |
| 541710 | R&D in the physical, engineering, & life sciences | 52 | 258 923 | 235 845 | 125 310 | 28 264 | 2 076 | 6.2 | 5.3 |
| 5417101 | R&D in the physical & engineering sciences | 18 | D | D | D | D | g | D | D |
| 5417102 | Research & development in the life sciences | 34 | D | D | D | D | f | D | D |
| 54172 | Research & development in the social sciences & humanities | 23 | 79 169 | 60 447 | 22 097 | 5 950 | 499 | 9.5 | 9.3 |
| 541720 | R&D in the social sciences & humanities | 23 | 79 169 | 60 447 | 22 097 | 5 950 | 499 | 9.5 | 9.3 |
| San Jose, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 77 | 523 757 | 499 552 | 113 906 | 31 104 | 1 828 | 4.5 | 5.4 |
| 541 | Professional, scientific, & technical services | 77 | 523 757 | 499 552 | 113 906 | 31 104 | 1 828 | 4.5 | 5.4 |
| 5411 | Legal services | 10 | 3 702 | 3 526 | 1 818 | 426 | 71 | 33.7 | 3.1 |
| 54111 | Offices of lawyers | 10 | 3 702 | 3 526 | 1 818 | 426 | 71 | 33.7 | 3.1 |
| 541110 | Offices of lawyers | 10 | 3 702 | 3 526 | 1 818 | 426 | 71 | 33.7 | 3.1 |
| 5411102 | Legal aid societies & similar legal services | 10 | 3 702 | 3 526 | 1 818 | 426 | 71 | 33.7 | 3.1 |
| 5417 | Scientific research & development services | 67 | 520 055 | 496 026 | 112 088 | 30 678 | 1 757 | 4.3 | 5.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 51 | 484 428 | 466 916 | 103 942 | 28 666 | 1 508 | 1.9 | 5.1 |
| 541710 | R&D in the physical, engineering, & life sciences | 51 | 484 428 | 466 916 | 103 942 | 28 666 | 1 508 | 1.9 | 5.1 |
| 5417101 | R&D in the physical & engineering sciences | 25 | D | D | D | D | g | D | D |
| 5417102 | Research & development in the life sciences | 26 | D | D | D | D | e | D | D |
| 54172 | Research & development in the social sciences & humanities | 16 | 35 627 | 29 110 | 8 146 | 2 012 | 249 | 36.7 | 10.5 |
| 541720 | R&D in the social sciences & humanities | 16 | 35 627 | 29 110 | 8 146 | 2 012 | 249 | 36.7 | 10.5 |
| Santa Cruz—Watsonville, CA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 7 | D | D | D | D | c | D | D |
| 541 | Professional, scientific, & technical services | 7 | D | D | D | D | c | D | D |
| 5417 | Scientific research & development services | 3 | D | D | D | D | b | D | D |
| 54172 | Research & development in the social sciences & humanities | 1 | D | D | D | D | b | D | D |
| 541720 | R&D in the social sciences & humanities | 1 | D | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Revenue (\$1,000) | Expenses (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of revenue— | |
|------------|---|-------------------------|-------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | | From administrative records ¹ | Estimated ² |
| | SAN FRANCISCO—OAKLAND—SAN JOSE, CA CMSA—Con. | | | | | | | | |
| | Santa Rosa, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 8 | D | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 8 | D | D | D | D | a | D | D |
| | Vallejo—Fairfield—Napa, CA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 4 | D | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 4 | D | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 3 | D | D | D | D | b | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 3 | D | D | D | D | b | D | D |
| 541710 | R&D in the physical, engineering, & life sciences ... | 3 | D | D | D | D | b | D | D |
| 5417102 | Research & development in the life sciences | 2 | D | D | D | D | b | D | D |
| | SAN LUIS OBISPO—ATASCADERO—PASO ROBLES, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 6 | 1 783 | 1 787 | 888 | 194 | 34 | 23.7 | 19.3 |
| 541 | Professional, scientific, & technical services | 6 | 1 783 | 1 787 | 888 | 194 | 34 | 23.7 | 19.3 |
| | SANTA BARBARA—SANTA MARIA—LOMPOC, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 22 | 16 970 | 15 914 | 8 133 | 1 986 | 211 | 21.7 | .2 |
| 541 | Professional, scientific, & technical services | 22 | 16 970 | 15 914 | 8 133 | 1 986 | 211 | 21.7 | .2 |
| 5417 | Scientific research & development services | 15 | 15 334 | 14 374 | 7 330 | 1 799 | 180 | 24.0 | — |
| 54171 | R&D in the physical, engineering, & life sciences | 9 | 13 760 | 12 768 | 6 727 | 1 681 | 119 | 20.2 | — |
| 541710 | R&D in the physical, engineering, & life sciences ... | 9 | 13 760 | 12 768 | 6 727 | 1 681 | 119 | 20.2 | — |
| | STOCKTON—LODI, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 3 | D | D | D | D | a | D | D |
| | VISALIA—TULARE—PORTERVILLE, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 1 | D | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 1 | D | D | D | D | a | D | D |
| | YUBA CITY, CA MSA | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 1 | D | D | D | D | a | D | D |
| | AREA OUTSIDE CALIFORNIA METROPOLITAN AREAS | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 19 | 14 302 | 13 426 | 5 701 | 1 456 | 323 | 13.4 | 1.7 |
| 541 | Professional, scientific, & technical services | 19 | 14 302 | 13 426 | 5 701 | 1 456 | 323 | 13.4 | 1.7 |
| 5417 | Scientific research & development services | 8 | 12 790 | 11 873 | 4 652 | 1 224 | 287 | 12.4 | — |

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 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ALAMEDA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 667 | 3 875 301 | 1 498 283 | 335 218 | 30 441 | 20.0 | 11.1 |
| 541 | Professional, scientific, & technical services | 3 667 | 3 875 301 | 1 498 283 | 335 218 | 30 441 | 20.0 | 11.1 |
| 5411 | Legal services | 776 | 552 097 | 228 279 | 51 852 | 4 070 | 20.3 | 5.2 |
| 54111 | Offices of lawyers | 746 | 530 877 | 219 295 | 49 832 | 3 837 | 21.0 | 3.9 |
| 541110 | Offices of lawyers | 746 | 530 877 | 219 295 | 49 832 | 3 837 | 21.0 | 3.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 746 | 530 877 | 219 295 | 49 832 | 3 837 | 21.0 | 3.9 |
| 54119 | Other legal services | 30 | 21 220 | 8 984 | 2 020 | 233 | 3.4 | 36.5 |
| 541191 | Title abstract & settlement offices | 19 | 17 261 | 7 090 | 1 616 | 164 | 2.7 | 35.6 |
| 541199 | All other legal services | 11 | 3 959 | 1 894 | 404 | 69 | 6.7 | 40.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 460 | 205 396 | 85 037 | 19 997 | 2 864 | 27.8 | 6.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 460 | 205 396 | 85 037 | 19 997 | 2 864 | 27.8 | 6.4 |
| 541211 | Offices of certified public accountants | 231 | 122 710 | 47 270 | 10 119 | 1 250 | 30.6 | 7.6 |
| 541213 | Tax return preparation services | 94 | 16 742 | 4 969 | 1 948 | 870 | 46.4 | 2.7 |
| 541214 | Payroll services | 9 | D | D | D | e | D | D |
| 541219 | Other accounting services | 126 | D | D | D | e | D | D |
| 5413 | Architectural, engineering, & related services | 676 | 785 359 | 342 498 | 79 779 | 6 984 | 25.7 | 7.6 |
| 54131 | Architectural services | 158 | 109 905 | 37 482 | 8 265 | 915 | 29.7 | 8.0 |
| 541310 | Architectural services | 158 | 109 905 | 37 482 | 8 265 | 915 | 29.7 | 8.0 |
| 54133 | Engineering services | 428 | 529 206 | 241 657 | 55 841 | 4 481 | 28.3 | 8.5 |
| 541330 | Engineering services | 428 | 529 206 | 241 657 | 55 841 | 4 481 | 28.3 | 8.5 |
| 54134 | Drafting services | 9 | 8 227 | 3 399 | 758 | 77 | 17.9 | — |
| 541340 | Drafting services | 9 | 8 227 | 3 399 | 758 | 77 | 17.9 | — |
| 54135 | Building inspection services | 8 | D | D | D | b | D | D |
| 541350 | Building inspection services | 8 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 26 | 20 607 | 8 866 | 2 034 | 237 | 19.5 | 24.8 |
| 541370 | Surveying & mapping (except geophysical) services | 26 | 20 607 | 8 866 | 2 034 | 237 | 19.5 | 24.8 |
| 54138 | Testing laboratories | 45 | 114 142 | 49 640 | 12 601 | 1 214 | 11.8 | .8 |
| 541380 | Testing laboratories | 45 | 114 142 | 49 640 | 12 601 | 1 214 | 11.8 | .8 |
| 5414 | Specialized design services | 129 | 77 142 | 25 537 | 5 478 | 666 | 29.8 | 7.4 |
| 54141 | Interior design services | 23 | 12 545 | 4 797 | 1 120 | 112 | 16.1 | 11.9 |
| 541410 | Interior design services | 23 | 12 545 | 4 797 | 1 120 | 112 | 16.1 | 11.9 |
| 54142 | Industrial design services | 10 | D | D | D | b | D | D |
| 541420 | Industrial design services | 10 | D | D | D | b | D | D |
| 54143 | Graphic design services | 91 | 55 516 | 17 681 | 3 738 | 438 | 34.6 | 5.6 |
| 541430 | Graphic design services | 91 | 55 516 | 17 681 | 3 738 | 438 | 34.6 | 5.6 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 81 | D | D | D | e | D | D |
| 5414302 | Commercial art | 10 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 797 | 1 158 394 | 404 792 | 86 007 | 7 021 | 14.9 | 16.4 |
| 54151 | Computer systems design & related services | 797 | 1 158 394 | 404 792 | 86 007 | 7 021 | 14.9 | 16.4 |
| 541511 | Custom computer programming services | 394 | 404 241 | 204 361 | 44 340 | 3 399 | 17.0 | 19.3 |
| 541512 | Computer systems design services | 317 | 676 821 | 174 366 | 36 103 | 3 005 | 11.8 | 15.7 |
| 5415121 | Computer systems integrators | 93 | 529 007 | 106 606 | 23 336 | 2 082 | 4.1 | 15.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 224 | 147 814 | 67 760 | 12 767 | 923 | 39.4 | 16.2 |
| 541519 | Other computer related services | 76 | 47 336 | 18 932 | 4 479 | 393 | 46.3 | 11.1 |
| 5416 | Management, scientific, & technical consulting services | 444 | 410 206 | 155 020 | 33 233 | 3 094 | 30.6 | 11.3 |
| 54161 | Management consulting services | 290 | 232 424 | 84 789 | 17 704 | 1 770 | 21.2 | 12.3 |
| 541611 | Administrative management & general management consulting service | 126 | 107 912 | 39 444 | 7 653 | 700 | 18.2 | 8.9 |
| 541612 | Human resources & executive search consulting services | 64 | 42 937 | 16 696 | 3 753 | 494 | 27.8 | 19.8 |
| 5416122 | Executive placement services | 34 | 29 903 | 11 871 | 2 990 | 385 | 17.2 | 27.6 |
| 5416123 | Human resources & personnel management consulting | 28 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 59 | 42 694 | 13 420 | 2 205 | 168 | 24.5 | 19.0 |
| 541614 | Process, physical distribution, & logistics consulting services | 22 | 28 602 | 11 393 | 3 053 | 276 | 12.0 | 4.3 |
| 541618 | Other management consulting services | 19 | 10 279 | 3 836 | 1 040 | 132 | 35.8 | 11.7 |
| 54162 | Environmental consulting services | 65 | 79 117 | 32 016 | 6 996 | 658 | 30.7 | 12.2 |
| 541620 | Environmental consulting services | 65 | 79 117 | 32 016 | 6 996 | 658 | 30.7 | 12.2 |
| 54169 | Other scientific & technical consulting services | 89 | 98 665 | 38 215 | 8 533 | 666 | 52.6 | 8.0 |
| 541690 | Other scientific & technical consulting services | 89 | 98 665 | 38 215 | 8 533 | 666 | 52.6 | 8.0 |
| 5417 | Scientific research & development services | 103 | 372 009 | 167 575 | 38 483 | 2 622 | 8.1 | 14.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 95 | 355 567 | 160 659 | 37 367 | 2 490 | 7.4 | 13.5 |
| 541710 | R&D in the physical, engineering, & life sciences | 95 | 355 567 | 160 659 | 37 367 | 2 490 | 7.4 | 13.5 |
| 5417101 | R&D in the physical & engineering sciences | 52 | 226 063 | 98 473 | 23 701 | 1 622 | 6.5 | 5.9 |
| 5417102 | Research & development in the life sciences | 43 | 129 504 | 62 186 | 13 666 | 868 | 9.0 | 26.7 |
| 54172 | Research & development in the social sciences & humanities | 8 | 16 442 | 6 916 | 1 116 | 132 | 22.3 | 46.7 |
| 541720 | R&D in the social sciences & humanities | 8 | 16 442 | 6 916 | 1 116 | 132 | 22.3 | 46.7 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ALAMEDA COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 149 | 249 152 | 69 816 | 16 110 | 2 244 | 13.1 | 6.5 |
| 54181 | Advertising agencies | 42 | 16 583 | 6 367 | 1 293 | 162 | 35.6 | 4.0 |
| 541810 | Advertising agencies | 42 | 16 583 | 6 367 | 1 293 | 162 | 35.6 | 4.0 |
| 54182 | Public relations agencies | 19 | 11 757 | 5 080 | 1 070 | 114 | 35.4 | 1.7 |
| 541820 | Public relations agencies | 19 | 11 757 | 5 080 | 1 070 | 114 | 35.4 | 1.7 |
| 54184 | Media representatives | 10 | 24 290 | 9 545 | 1 943 | 152 | — | 31.6 |
| 541840 | Media representatives | 10 | 24 290 | 9 545 | 1 943 | 152 | — | 31.6 |
| 5418401 | Radio & television advertising representatives | 4 | D | D | D | c | D | D |
| 54185 | Display advertising | 8 | 90 599 | 12 744 | 3 275 | 746 | 9.7 | — |
| 541850 | Display advertising | 8 | 90 599 | 12 744 | 3 275 | 746 | 9.7 | — |
| 5418501 | Display advertising (except outdoor) | 1 | D | D | D | f | D | D |
| 5418502 | Outdoor advertising services | 7 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 18 | 55 105 | 26 392 | 6 112 | 779 | 17.2 | .4 |
| 541860 | Direct mail advertising | 18 | 55 105 | 26 392 | 6 112 | 779 | 17.2 | .4 |
| 54189 | Other services related to advertising | 49 | D | D | D | e | D | D |
| 541890 | Other services related to advertising | 49 | D | D | D | e | D | D |
| 5418902 | Advertising specialties goods distributor | 18 | 32 026 | 5 198 | 1 371 | 106 | 2.3 | 5.0 |
| 5418903 | Sign painting & lettering shop | 19 | D | D | D | b | D | D |
| 5418909 | All other advertising | 12 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 133 | 65 546 | 19 729 | 4 279 | 876 | 33.8 | 25.1 |
| 54191 | Marketing research & public opinion polling | 22 | 24 644 | 7 285 | 1 645 | 303 | 33.8 | 43.3 |
| 541910 | Marketing research & public opinion polling | 22 | 24 644 | 7 285 | 1 645 | 303 | 33.8 | 43.3 |
| 54192 | Photographic services | 80 | 25 830 | 7 701 | 1 649 | 408 | 44.6 | 15.8 |
| 541921 | Photographic studios, portrait | 64 | 18 539 | 5 868 | 1 217 | 339 | 43.2 | 3.7 |
| 541922 | Commercial photography | 16 | 7 291 | 1 833 | 432 | 69 | 48.0 | 46.4 |
| 54193 | Translation & interpretation services | 13 | 3 770 | 1 123 | 230 | 67 | 24.0 | 4.4 |
| 541930 | Translation & interpretation services | 13 | 3 770 | 1 123 | 230 | 67 | 24.0 | 4.4 |
| 54199 | All other professional, scientific, & technical services | 18 | 11 302 | 3 620 | 755 | 98 | 12.5 | 13.7 |
| 541990 | All other professional, scientific, & technical services | 18 | 11 302 | 3 620 | 755 | 98 | 12.5 | 13.7 |
| ALPINE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| AMADOR COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 50 | 9 290 | 2 707 | 621 | 119 | 77.2 | 13.4 |
| 541 | Professional, scientific, & technical services | 50 | 9 290 | 2 707 | 621 | 119 | 77.2 | 13.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 633 | 563 | 129 | 39 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 633 | 563 | 129 | 39 | 100.0 | — |
| 5413 | Architectural, engineering, & related services | 10 | 3 130 | 1 111 | 289 | 33 | 61.1 | 25.5 |
| BUTTE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 308 | 130 717 | 44 961 | 10 068 | 1 513 | 44.9 | 8.5 |
| 541 | Professional, scientific, & technical services | 308 | 130 717 | 44 961 | 10 068 | 1 513 | 44.9 | 8.5 |
| 5411 | Legal services | 105 | 29 599 | 8 045 | 1 759 | 329 | 54.1 | 9.4 |
| 54111 | Offices of lawyers | 103 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 103 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 103 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 79 | 19 739 | 9 245 | 2 287 | 326 | 43.0 | 7.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 79 | 19 739 | 9 245 | 2 287 | 326 | 43.0 | 7.1 |
| 541211 | Offices of certified public accountants | 44 | 16 700 | 8 408 | 1 944 | 229 | 39.9 | 5.8 |
| 541213 | Tax return preparation services | 14 | 1 659 | 375 | 225 | 50 | 36.8 | 15.6 |
| 541219 | Other accounting services | 21 | 1 380 | 462 | 118 | 47 | 87.2 | 12.8 |
| 5413 | Architectural, engineering, & related services | 45 | 23 517 | 8 850 | 2 055 | 303 | 55.3 | 9.8 |
| 54133 | Engineering services | 28 | 18 795 | 7 093 | 1 677 | 235 | 55.2 | 11.8 |
| 541330 | Engineering services | 28 | 18 795 | 7 093 | 1 677 | 235 | 55.2 | 11.8 |
| 5414 | Specialized design services | 12 | 4 534 | 719 | 155 | 72 | 45.2 | .4 |
| 54141 | Interior design services | 5 | 3 379 | 474 | 107 | 60 | 27.0 | — |
| 541410 | Interior design services | 5 | 3 379 | 474 | 107 | 60 | 27.0 | — |
| 5415 | Computer systems design & related services | 21 | 36 445 | 12 883 | 2 722 | 274 | 28.1 | — |
| 54151 | Computer systems design & related services | 21 | 36 445 | 12 883 | 2 722 | 274 | 28.1 | — |
| 541511 | Custom computer programming services | 12 | 32 624 | 11 540 | 2 370 | 215 | 22.4 | — |
| 5416 | Management, scientific, & technical consulting services | 22 | 9 529 | 2 869 | 535 | 101 | 37.8 | 47.0 |
| 54161 | Management consulting services | 14 | 4 710 | 1 335 | 238 | 57 | 61.2 | 23.7 |
| 5418 | Advertising & related services | 13 | 5 002 | 1 448 | 353 | 56 | 75.5 | .6 |
| CALAVERAS COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 55 | 13 093 | 4 530 | 1 008 | 177 | 70.8 | 11.9 |
| 541 | Professional, scientific, & technical services | 55 | 13 093 | 4 530 | 1 008 | 177 | 70.8 | 11.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 099 | 466 | 125 | 32 | 60.1 | 3.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 099 | 466 | 125 | 32 | 60.1 | 3.5 |
| 5413 | Architectural, engineering, & related services | 21 | 7 619 | 2 771 | 598 | 89 | 71.9 | 11.5 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| COLUSA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 19 | 2 618 | 553 | 133 | 37 | 42.1 | 19.0 |
| 541 | Professional, scientific, & technical services | 19 | 2 618 | 553 | 133 | 37 | 42.1 | 19.0 |
| CONTRA COSTA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 678 | 2 487 484 | 1 020 136 | 221 069 | 19 116 | 20.7 | 12.6 |
| 541 | Professional, scientific, & technical services | 2 678 | 2 487 484 | 1 020 136 | 221 069 | 19 116 | 20.7 | 12.6 |
| 5411 | Legal services | 536 | 312 344 | 125 055 | 26 244 | 2 443 | 24.4 | 4.6 |
| 54111 | Offices of lawyers | 518 | 300 529 | 118 899 | 24 666 | 2 291 | 25.2 | 3.9 |
| 541110 | Offices of lawyers | 518 | 300 529 | 118 899 | 24 666 | 2 291 | 25.2 | 3.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 518 | 300 529 | 118 899 | 24 666 | 2 291 | 25.2 | 3.9 |
| 54119 | Other legal services | 18 | 11 815 | 6 156 | 1 578 | 152 | 2.6 | 23.4 |
| 541191 | Title abstract & settlement offices | 14 | 11 024 | 5 726 | 1 493 | 137 | .9 | 22.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 411 | 236 267 | 97 784 | 21 919 | 2 726 | 22.5 | 4.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 411 | 236 267 | 97 784 | 21 919 | 2 726 | 22.5 | 4.5 |
| 541211 | Offices of certified public accountants | 233 | 116 651 | 48 311 | 10 561 | 1 258 | 27.6 | 5.7 |
| 541213 | Tax return preparation services | 64 | 8 145 | 2 417 | 656 | 262 | 67.4 | 10.5 |
| 541214 | Payroll services | 11 | D | D | D | f | D | D |
| 541219 | Other accounting services | 103 | D | D | D | f | D | D |
| 5413 | Architectural, engineering, & related services | 476 | 731 234 | 280 601 | 61 429 | 5 300 | 19.3 | 5.4 |
| 54131 | Architectural services | 74 | 42 948 | 18 637 | 3 605 | 364 | 42.5 | 2.4 |
| 541310 | Architectural services | 74 | 42 948 | 18 637 | 3 605 | 364 | 42.5 | 2.4 |
| 54133 | Engineering services | 332 | 643 477 | 240 759 | 52 666 | 4 271 | 17.6 | 5.0 |
| 541330 | Engineering services | 332 | 643 477 | 240 759 | 52 666 | 4 271 | 17.6 | 5.0 |
| 54134 | Drafting services | 13 | 5 761 | 3 054 | 588 | 253 | 30.5 | 59.2 |
| 541340 | Drafting services | 13 | 5 761 | 3 054 | 588 | 253 | 30.5 | 59.2 |
| 54135 | Building inspection services | 16 | D | D | D | b | D | D |
| 541350 | Building inspection services | 16 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 16 | 6 953 | 3 493 | 681 | 80 | 15.3 | — |
| 541370 | Surveying & mapping (except geophysical) services | 16 | 6 953 | 3 493 | 681 | 80 | 15.3 | — |
| 54138 | Testing laboratories | 24 | 24 383 | 10 594 | 2 923 | 240 | 21.0 | 13.0 |
| 541380 | Testing laboratories | 24 | 24 383 | 10 594 | 2 923 | 240 | 21.0 | 13.0 |
| 5414 | Specialized design services | 72 | 40 921 | 8 961 | 2 139 | 289 | 36.8 | 18.4 |
| 54141 | Interior design services | 29 | 19 827 | 3 527 | 736 | 139 | 33.6 | 8.5 |
| 541410 | Interior design services | 29 | 19 827 | 3 527 | 736 | 139 | 33.6 | 8.5 |
| 54143 | Graphic design services | 37 | 20 395 | 5 274 | 1 347 | 140 | 40.7 | 28.1 |
| 541430 | Graphic design services | 37 | 20 395 | 5 274 | 1 347 | 140 | 40.7 | 28.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 34 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 541 | 619 958 | 295 252 | 63 714 | 4 182 | 15.3 | 22.1 |
| 54151 | Computer systems design & related services | 541 | 619 958 | 295 252 | 63 714 | 4 182 | 15.3 | 22.1 |
| 541511 | Custom computer programming services | 245 | 324 188 | 165 400 | 34 915 | 2 338 | 10.0 | 32.6 |
| 541512 | Computer systems design services | 233 | 221 168 | 99 018 | 22 507 | 1 354 | 22.4 | 9.2 |
| 5415121 | Computer systems integrators | 54 | 110 515 | 58 316 | 14 518 | 693 | 14.7 | 5.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 179 | 110 653 | 40 702 | 7 989 | 661 | 30.2 | 12.7 |
| 541519 | Other computer related services | 57 | 43 035 | 21 831 | 4 511 | 333 | 25.7 | 7.8 |
| 5416 | Management, scientific, & technical consulting services | 390 | 280 147 | 114 923 | 23 593 | 2 153 | 28.5 | 10.3 |
| 54161 | Management consulting services | 299 | 197 779 | 81 382 | 17 041 | 1 436 | 29.7 | 11.9 |
| 541611 | Administrative management & general management consulting service | 138 | 112 479 | 44 043 | 8 818 | 611 | 18.5 | 13.6 |
| 541612 | Human resources & executive search consulting services | 84 | 44 790 | 20 605 | 4 883 | 550 | 49.6 | 12.2 |
| 5416122 | Executive placement services | 36 | 20 431 | 10 198 | 2 129 | 253 | 45.9 | 12.1 |
| 5416123 | Human resources & personnel management consulting | 44 | D | D | D | e | D | D |
| 541613 | Marketing consulting services | 49 | 21 384 | 7 839 | 1 516 | 156 | 56.3 | 10.9 |
| 541614 | Process, physical distribution, & logistics consulting services | 16 | 9 948 | 4 807 | 1 017 | 61 | 11.7 | 4.3 |
| 541618 | Other management consulting services | 12 | 9 178 | 4 088 | 807 | 58 | 26.0 | — |
| 54162 | Environmental consulting services | 40 | 42 181 | 13 581 | 2 437 | 280 | 27.0 | 2.8 |
| 541620 | Environmental consulting services | 40 | 42 181 | 13 581 | 2 437 | 280 | 27.0 | 2.8 |
| 54169 | Other scientific & technical consulting services | 51 | 40 187 | 19 960 | 4 115 | 437 | 24.0 | 10.6 |
| 541690 | Other scientific & technical consulting services | 51 | 40 187 | 19 960 | 4 115 | 437 | 24.0 | 10.6 |
| 5417 | Scientific research & development services | 54 | 90 758 | 44 524 | 10 357 | 711 | 9.5 | 25.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 50 | 86 720 | 42 659 | 9 885 | 668 | 8.3 | 27.0 |
| 541710 | R&D in the physical, engineering, & life sciences | 50 | 86 720 | 42 659 | 9 885 | 668 | 8.3 | 27.0 |
| 5417101 | R&D in the physical & engineering sciences | 30 | 43 995 | 15 677 | 3 723 | 253 | 9.2 | 31.1 |
| 5417102 | Research & development in the life sciences | 20 | 42 725 | 26 982 | 6 162 | 415 | 7.3 | 22.8 |
| 5418 | Advertising & related services | 117 | 101 928 | 30 019 | 6 358 | 671 | 36.8 | 16.4 |
| 54181 | Advertising agencies | 34 | 27 115 | 12 814 | 2 670 | 197 | 17.1 | 9.0 |
| 541810 | Advertising agencies | 34 | 27 115 | 12 814 | 2 670 | 197 | 17.1 | 9.0 |
| 54182 | Public relations agencies | 31 | 12 686 | 4 368 | 818 | 144 | 49.2 | 8.0 |
| 541820 | Public relations agencies | 31 | 12 686 | 4 368 | 818 | 144 | 49.2 | 8.0 |
| 54186 | Direct mail advertising | 17 | 31 342 | 7 956 | 1 749 | 178 | 22.0 | 40.0 |
| 541860 | Direct mail advertising | 17 | 31 342 | 7 956 | 1 749 | 178 | 22.0 | 40.0 |
| 54189 | Other services related to advertising | 25 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 25 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 10 | 20 236 | 2 124 | 489 | 53 | 77.9 | — |
| 5418903 | Sign painting & lettering shop | 11 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CONTRA COSTA COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5419 | Other professional, scientific, & technical services | 81 | 73 927 | 23 017 | 5 316 | 641 | 9.7 | 46.3 |
| 54191 | Marketing research & public opinion polling | 23 | 59 327 | 18 640 | 4 352 | 428 | 6.2 | 57.2 |
| 541910 | Marketing research & public opinion polling | 23 | 59 327 | 18 640 | 4 352 | 428 | 6.2 | 57.2 |
| 54192 | Photographic services | 39 | 7 054 | 1 966 | 366 | 140 | 41.8 | 3.0 |
| 541921 | Photographic studios, portrait | 33 | 6 208 | 1 691 | 331 | 126 | 36.6 | .7 |
| 54199 | All other professional, scientific, & technical services | 15 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 15 | D | D | D | b | D | D |
| DEL NORTE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 33 | 5 953 | 1 803 | 376 | 88 | 62.8 | 5.8 |
| 541 | Professional, scientific, & technical services | 33 | 5 953 | 1 803 | 376 | 88 | 62.8 | 5.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 202 | 286 | 65 | 23 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 202 | 286 | 65 | 23 | 100.0 | — |
| 5413 | Architectural, engineering, & related services | 5 | 1 407 | 502 | 121 | 23 | 94.0 | 6.0 |
| EL DORADO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 262 | 165 947 | 74 394 | 14 388 | 1 478 | 25.6 | 14.3 |
| 541 | Professional, scientific, & technical services | 262 | 165 947 | 74 394 | 14 388 | 1 478 | 25.6 | 14.3 |
| 5411 | Legal services | 69 | 23 976 | 7 415 | 1 688 | 239 | 32.1 | 19.9 |
| 54111 | Offices of lawyers | 59 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 59 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 59 | D | D | D | c | D | D |
| 54119 | Other legal services | 10 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 9 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 49 | 7 210 | 2 619 | 596 | 140 | 71.6 | 6.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 49 | 7 210 | 2 619 | 596 | 140 | 71.6 | 6.4 |
| 541211 | Offices of certified public accountants | 29 | 5 428 | 2 139 | 475 | 92 | 75.6 | 1.8 |
| 5413 | Architectural, engineering, & related services | 44 | 28 486 | 11 306 | 2 329 | 230 | 48.4 | 5.5 |
| 54131 | Architectural services | 7 | 4 781 | 1 466 | 261 | 27 | 11.0 | 5.3 |
| 541310 | Architectural services | 7 | 4 781 | 1 466 | 261 | 27 | 11.0 | 5.3 |
| 54133 | Engineering services | 28 | 15 509 | 6 783 | 1 296 | 150 | 81.2 | 6.7 |
| 541330 | Engineering services | 28 | 15 509 | 6 783 | 1 296 | 150 | 81.2 | 6.7 |
| 54138 | Testing laboratories | 3 | D | D | D | b | D | D |
| 541380 | Testing laboratories | 3 | D | D | D | b | D | D |
| 5414 | Specialized design services | 7 | 1 926 | 258 | 55 | 13 | 39.7 | 8.4 |
| 5415 | Computer systems design & related services | 34 | 69 675 | 41 579 | 7 244 | 518 | 6.4 | 2.7 |
| 54151 | Computer systems design & related services | 34 | 69 675 | 41 579 | 7 244 | 518 | 6.4 | 2.7 |
| 541511 | Custom computer programming services | 18 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 15 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 13 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 33 | 15 323 | 6 887 | 1 449 | 153 | 38.5 | 6.5 |
| 54161 | Management consulting services | 19 | 9 907 | 4 536 | 1 056 | 110 | 39.0 | 2.4 |
| 54162 | Environmental consulting services | 8 | 4 225 | 1 798 | 350 | 35 | 37.9 | — |
| 541620 | Environmental consulting services | 8 | 4 225 | 1 798 | 350 | 35 | 37.9 | — |
| 5418 | Advertising & related services | 8 | D | D | D | c | D | D |
| 54184 | Media representatives | 2 | D | D | D | b | D | D |
| 541840 | Media representatives | 2 | D | D | D | b | D | D |
| 5418402 | Publishers' advertising representatives | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 13 | D | D | D | b | D | D |
| 54192 | Photographic services | 10 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 9 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| FRESNO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 184 | 584 093 | 234 302 | 51 483 | 11 156 | 35.8 | 6.9 |
| 541 | Professional, scientific, & technical services | 1 184 | 584 093 | 234 302 | 51 483 | 11 156 | 35.8 | 6.9 |
| 5411 | Legal services | 408 | 223 465 | 92 791 | 20 217 | 2 137 | 24.9 | 5.2 |
| 54111 | Offices of lawyers | 392 | 215 240 | 89 587 | 19 361 | 2 016 | 25.8 | 4.9 |
| 541110 | Offices of lawyers | 392 | 215 240 | 89 587 | 19 361 | 2 016 | 25.8 | 4.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 392 | 215 240 | 89 587 | 19 361 | 2 016 | 25.8 | 4.9 |
| 54119 | Other legal services | 16 | 8 225 | 3 204 | 856 | 121 | 1.6 | 12.7 |
| 541191 | Title abstract & settlement offices | 4 | D | D | D | b | D | D |
| 541199 | All other legal services | 12 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 311 | 112 481 | 44 574 | 9 604 | 1 657 | 42.1 | 6.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 311 | 112 481 | 44 574 | 9 604 | 1 657 | 42.1 | 6.5 |
| 541211 | Offices of certified public accountants | 184 | 75 725 | 31 934 | 6 789 | 884 | 40.2 | 4.3 |
| 541213 | Tax return preparation services | 33 | 5 955 | 1 992 | 672 | 291 | 35.5 | 6.8 |
| 541219 | Other accounting services | 86 | 20 905 | 6 213 | 1 193 | 271 | 45.8 | 11.8 |
| 5413 | Architectural, engineering, & related services | 155 | 97 322 | 42 555 | 9 404 | 1 208 | 38.8 | 8.5 |
| 54131 | Architectural services | 45 | D | D | D | c | D | D |
| 541310 | Architectural services | 45 | D | D | D | c | D | D |
| 54133 | Engineering services | 81 | 57 335 | 25 868 | 5 728 | 696 | 42.9 | 12.9 |
| 541330 | Engineering services | 81 | 57 335 | 25 868 | 5 728 | 696 | 42.9 | 12.9 |
| 54137 | Surveying & mapping (except geophysical) services | 13 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 13 | D | D | D | b | D | D |
| 54138 | Testing laboratories | 10 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 10 | D | D | D | c | D | D |
| 5414 | Specialized design services | 25 | D | D | D | b | D | D |
| 54141 | Interior design services | 11 | D | D | D | b | D | D |
| 541410 | Interior design services | 11 | D | D | D | b | D | D |
| 54143 | Graphic design services | 12 | D | D | D | b | D | D |
| 541430 | Graphic design services | 12 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 52 | D | D | D | e | D | D |
| 54151 | Computer systems design & related services | 52 | D | D | D | e | D | D |
| 541511 | Custom computer programming services | 26 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 22 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 12 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 103 | 57 398 | 16 646 | 3 653 | 757 | 64.4 | 11.3 |
| 54161 | Management consulting services | 68 | D | D | D | f | D | D |
| 541611 | Administrative management & general management consulting service | 34 | D | D | D | e | D | D |
| 541612 | Human resources & executive search consulting services | 14 | D | D | D | c | D | D |
| 5416122 | Executive placement services | 8 | D | D | D | c | D | D |
| 54169 | Other scientific & technical consulting services | 27 | 6 485 | 1 894 | 382 | 65 | 77.4 | — |
| 541690 | Other scientific & technical consulting services | 27 | 6 485 | 1 894 | 382 | 65 | 77.4 | — |
| 5418 | Advertising & related services | 64 | D | D | D | h | D | D |
| 54181 | Advertising agencies | 29 | 11 210 | 4 554 | 1 069 | 147 | 31.3 | 4.6 |
| 541810 | Advertising agencies | 29 | 11 210 | 4 554 | 1 069 | 147 | 31.3 | 4.6 |
| 54189 | Other services related to advertising | 17 | D | D | D | h | D | D |
| 541890 | Other services related to advertising | 17 | D | D | D | h | D | D |
| 5418909 | All other advertising | 4 | D | D | D | h | D | D |
| 5419 | Other professional, scientific, & technical services | 57 | D | D | D | e | D | D |
| 54192 | Photographic services | 42 | D | D | D | c | D | D |
| 541921 | Photographic studios, portrait | 41 | D | D | D | c | D | D |
| GLENN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 32 | 6 233 | 1 585 | 364 | 108 | 75.5 | 3.1 |
| 541 | Professional, scientific, & technical services | 32 | 6 233 | 1 585 | 364 | 108 | 75.5 | 3.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 2 237 | 784 | 193 | 68 | 50.7 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 2 237 | 784 | 193 | 68 | 50.7 | — |
| 541219 | Other accounting services | 7 | 1 310 | 570 | 129 | 50 | 21.3 | — |
| HUMBOLDT COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 205 | 65 907 | 23 533 | 5 389 | 981 | 45.9 | 7.1 |
| 541 | Professional, scientific, & technical services | 205 | 65 907 | 23 533 | 5 389 | 981 | 45.9 | 7.1 |
| 5411 | Legal services | 74 | 24 204 | 6 086 | 1 471 | 255 | 51.0 | 2.9 |
| 54111 | Offices of lawyers | 69 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 69 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 69 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 48 | 12 382 | 4 353 | 1 095 | 224 | 54.6 | 4.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 48 | 12 382 | 4 353 | 1 095 | 224 | 54.6 | 4.3 |
| 541211 | Offices of certified public accountants | 29 | 10 033 | 3 574 | 869 | 166 | 46.2 | 3.0 |
| 541219 | Other accounting services | 11 | 1 535 | 645 | 183 | 41 | 89.4 | 10.6 |
| 5413 | Architectural, engineering, & related services | 39 | 18 941 | 9 431 | 2 159 | 285 | 28.6 | 11.6 |
| 54133 | Engineering services | 24 | 14 085 | 7 303 | 1 625 | 205 | 30.7 | 11.8 |
| 541330 | Engineering services | 24 | 14 085 | 7 303 | 1 625 | 205 | 30.7 | 11.8 |
| 5414 | Specialized design services | 4 | 1 447 | 467 | 47 | 30 | 33.9 | 4.7 |
| 5416 | Management, scientific, & technical consulting services | 16 | 3 159 | 1 137 | 224 | 79 | 85.0 | 3.1 |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| IMPERIAL COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 113 | 46 191 | 15 759 | 3 392 | 519 | 45.2 | 11.3 |
| 541 | Professional, scientific, & technical services | 113 | 46 191 | 15 759 | 3 392 | 519 | 45.2 | 11.3 |
| 5411 | Legal services | 37 | 20 997 | 4 998 | 1 303 | 161 | 45.5 | 13.7 |
| 54111 | Offices of lawyers | 37 | 20 997 | 4 998 | 1 303 | 161 | 45.5 | 13.7 |
| 541110 | Offices of lawyers | 37 | 20 997 | 4 998 | 1 303 | 161 | 45.5 | 13.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 37 | 20 997 | 4 998 | 1 303 | 161 | 45.5 | 13.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 6 906 | 2 904 | 678 | 133 | 49.1 | 12.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 6 906 | 2 904 | 678 | 133 | 49.1 | 12.1 |
| 541211 | Offices of certified public accountants | 15 | 4 842 | 2 340 | 494 | 71 | 37.5 | 11.3 |
| 541213 | Tax return preparation services | 7 | 912 | 262 | 96 | 29 | 60.4 | 17.7 |
| 5413 | Architectural, engineering, & related services | 18 | 10 129 | 5 557 | 950 | 126 | 61.0 | .8 |
| 5418 | Advertising & related services | 7 | 5 304 | 1 310 | 293 | 61 | 5.9 | 10.3 |
| INYO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 32 | 5 789 | 2 047 | 474 | 101 | 69.3 | 1.2 |
| 541 | Professional, scientific, & technical services | 32 | 5 789 | 2 047 | 474 | 101 | 69.3 | 1.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 027 | 869 | 207 | 43 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 027 | 869 | 207 | 43 | 100.0 | — |
| KERN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 753 | 525 744 | 224 617 | 52 498 | 6 296 | 22.1 | 15.2 |
| 541 | Professional, scientific, & technical services | 753 | 525 744 | 224 617 | 52 498 | 6 296 | 22.1 | 15.2 |
| 5411 | Legal services | 193 | 93 390 | 31 632 | 6 389 | 821 | 30.5 | 6.3 |
| 54111 | Offices of lawyers | 190 | 92 079 | 31 431 | 6 358 | 808 | 29.8 | 6.1 |
| 541110 | Offices of lawyers | 190 | 92 079 | 31 431 | 6 358 | 808 | 29.8 | 6.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 190 | 92 079 | 31 431 | 6 358 | 808 | 29.8 | 6.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 197 | 52 936 | 20 510 | 4 625 | 954 | 48.6 | 14.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 197 | 52 936 | 20 510 | 4 625 | 954 | 48.6 | 14.0 |
| 541211 | Offices of certified public accountants | 97 | 33 759 | 13 204 | 2 778 | 430 | 48.2 | 10.1 |
| 541213 | Tax return preparation services | 25 | 4 694 | 1 550 | 581 | 262 | 55.4 | 3.5 |
| 541219 | Other accounting services | 71 | 13 336 | 5 464 | 1 207 | 250 | 45.7 | 28.1 |
| 5413 | Architectural, engineering, & related services | 157 | 155 273 | 69 261 | 16 090 | 1 689 | 21.4 | 13.5 |
| 54131 | Architectural services | 18 | 9 551 | 4 197 | 681 | 90 | 36.7 | 11.0 |
| 541310 | Architectural services | 18 | 9 551 | 4 197 | 681 | 90 | 36.7 | 11.0 |
| 54133 | Engineering services | 103 | 119 057 | 52 387 | 12 634 | 1 177 | 20.6 | 15.2 |
| 541330 | Engineering services | 103 | 119 057 | 52 387 | 12 634 | 1 177 | 20.6 | 15.2 |
| 54137 | Surveying & mapping (except geophysical) services | 11 | 2 631 | 1 021 | 204 | 44 | 33.4 | 5.7 |
| 541370 | Surveying & mapping (except geophysical) services | 11 | 2 631 | 1 021 | 204 | 44 | 33.4 | 5.7 |
| 54138 | Testing laboratories | 18 | 21 923 | 11 007 | 2 405 | 351 | 18.1 | 7.8 |
| 541380 | Testing laboratories | 18 | 21 923 | 11 007 | 2 405 | 351 | 18.1 | 7.8 |
| 5414 | Specialized design services | 18 | 7 650 | 1 411 | 384 | 81 | 41.1 | 52.4 |
| 54143 | Graphic design services | 9 | 2 144 | 466 | 118 | 29 | 75.3 | 1.4 |
| 541430 | Graphic design services | 9 | 2 144 | 466 | 118 | 29 | 75.3 | 1.4 |
| 5415 | Computer systems design & related services | 53 | 144 567 | 71 689 | 17 203 | 1 845 | 4.4 | 21.3 |
| 54151 | Computer systems design & related services | 53 | 144 567 | 71 689 | 17 203 | 1 845 | 4.4 | 21.3 |
| 541511 | Custom computer programming services | 23 | 46 373 | 18 325 | 4 285 | 492 | 3.0 | 59.5 |
| 541512 | Computer systems design services | 22 | 94 616 | 52 179 | 12 702 | 1 327 | 4.7 | 1.5 |
| 5415121 | Computer systems integrators | 9 | D | D | D | g | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 13 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 68 | 39 611 | 18 397 | 4 987 | 422 | 34.3 | 20.0 |
| 54161 | Management consulting services | 36 | 19 782 | 12 599 | 3 686 | 253 | 29.9 | 5.4 |
| 541611 | Administrative management & general management consulting service | 21 | 13 684 | 10 178 | 3 046 | 188 | 28.1 | 1.1 |
| 54162 | Environmental consulting services | 15 | 9 114 | 2 793 | 659 | 106 | 63.4 | 33.7 |
| 541620 | Environmental consulting services | 15 | 9 114 | 2 793 | 659 | 106 | 63.4 | 33.7 |
| 54169 | Other scientific & technical consulting services | 17 | 10 715 | 3 005 | 642 | 63 | 17.7 | 35.5 |
| 541690 | Other scientific & technical consulting services | 17 | 10 715 | 3 005 | 642 | 63 | 17.7 | 35.5 |
| 5417 | Scientific research & development services | 6 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 6 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 6 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 27 | 10 850 | 2 959 | 610 | 157 | 17.8 | 17.2 |
| 54189 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 34 | D | D | D | c | D | D |
| 54192 | Photographic services | 29 | 6 058 | 1 775 | 399 | 131 | 36.5 | — |
| 541921 | Photographic studios, portrait | 27 | D | D | D | c | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| KINGS COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 74 | 26 785 | 8 551 | 1 940 | 358 | 42.8 | 15.2 |
| 541 | Professional, scientific, & technical services | 74 | 26 785 | 8 551 | 1 940 | 358 | 42.8 | 15.2 |
| 5411 | Legal services | 25 | 11 940 | 3 589 | 805 | 132 | 24.0 | 25.6 |
| 54111 | Offices of lawyers | 23 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 23 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 23 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 5 036 | 1 690 | 460 | 104 | 70.6 | 2.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 5 036 | 1 690 | 460 | 104 | 70.6 | 2.9 |
| 541211 | Offices of certified public accountants | 13 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 9 | 4 674 | 1 868 | 399 | 52 | 73.2 | — |
| LAKE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 58 | 10 588 | 3 441 | 832 | 159 | 56.6 | 10.5 |
| 541 | Professional, scientific, & technical services | 58 | 10 588 | 3 441 | 832 | 159 | 56.6 | 10.5 |
| 5411 | Legal services | 13 | 3 301 | 1 147 | 297 | 50 | 43.3 | 3.7 |
| 54111 | Offices of lawyers | 11 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 11 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 2 884 | 956 | 242 | 47 | 62.7 | 8.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 2 884 | 956 | 242 | 47 | 62.7 | 8.7 |
| 5413 | Architectural, engineering, & related services | 13 | 2 593 | 926 | 179 | 34 | 65.3 | 4.1 |
| LASSEN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 22 | 4 888 | 1 545 | 390 | 89 | 76.9 | .2 |
| 541 | Professional, scientific, & technical services | 22 | 4 888 | 1 545 | 390 | 89 | 76.9 | .2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 776 | 597 | 161 | 40 | 95.6 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 776 | 597 | 161 | 40 | 95.6 | — |
| LOS ANGELES COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 22 194 | 31 678 845 | 12 767 389 | 2 875 771 | 346 290 | 14.7 | 7.4 |
| 541 | Professional, scientific, & technical services | 22 194 | 31 678 845 | 12 767 389 | 2 875 771 | 346 290 | 14.7 | 7.4 |
| 5411 | Legal services | 7 077 | 7 472 837 | 2 832 087 | 623 039 | 45 110 | 15.3 | 5.5 |
| 54111 | Offices of lawyers | 6 961 | 7 382 662 | 2 801 279 | 616 108 | 44 145 | 15.3 | 5.4 |
| 541110 | Offices of lawyers | 6 961 | 7 382 662 | 2 801 279 | 616 108 | 44 145 | 15.3 | 5.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 6 961 | 7 382 662 | 2 801 279 | 616 108 | 44 145 | 15.3 | 5.4 |
| 54119 | Other legal services | 116 | 90 175 | 30 808 | 6 931 | 965 | 13.7 | 15.5 |
| 541191 | Title abstract & settlement offices | 30 | 45 520 | 17 466 | 3 904 | 533 | 5.7 | 18.1 |
| 541199 | All other legal services | 86 | 44 655 | 13 342 | 3 027 | 432 | 21.9 | 12.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 3 922 | 8 548 469 | 4 267 577 | 952 217 | 183 441 | 6.9 | 5.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 3 922 | 8 548 469 | 4 267 577 | 952 217 | 183 441 | 6.9 | 5.4 |
| 541211 | Offices of certified public accountants | 2 359 | 2 206 502 | 788 689 | 170 099 | 17 175 | 17.6 | 6.5 |
| 541213 | Tax return preparation services | 406 | 83 230 | 29 544 | 8 986 | 3 675 | 46.8 | 4.7 |
| 541214 | Payroll services | 156 | 5 878 398 | 3 257 477 | 725 887 | 156 778 | .5 | 4.7 |
| 541219 | Other accounting services | 1 001 | 380 339 | 191 867 | 47 245 | 5 813 | 35.2 | 9.8 |
| 5413 | Architectural, engineering, & related services | 2 521 | 3 684 520 | 1 451 220 | 326 512 | 30 248 | 18.4 | 8.9 |
| 54131 | Architectural services | 717 | 674 348 | 235 122 | 47 954 | 5 005 | 19.4 | 4.0 |
| 541310 | Architectural services | 717 | 674 348 | 235 122 | 47 954 | 5 005 | 19.4 | 4.0 |
| 54133 | Engineering services | 1 449 | 2 678 626 | 1 078 971 | 246 955 | 21 102 | 18.3 | 10.3 |
| 541330 | Engineering services | 1 449 | 2 678 626 | 1 078 971 | 246 955 | 21 102 | 18.3 | 10.3 |
| 54134 | Drafting services | 49 | 25 293 | 11 720 | 1 964 | 347 | 15.1 | 3.8 |
| 541340 | Drafting services | 49 | 25 293 | 11 720 | 1 964 | 347 | 15.1 | 3.8 |
| 54135 | Building inspection services | 68 | 22 990 | 7 077 | 1 670 | 275 | 38.7 | 16.3 |
| 541350 | Building inspection services | 68 | 22 990 | 7 077 | 1 670 | 275 | 38.7 | 16.3 |
| 54137 | Surveying & mapping (except geophysical) services | 68 | 26 622 | 12 657 | 3 002 | 344 | 21.7 | 1.2 |
| 541370 | Surveying & mapping (except geophysical) services | 68 | 26 622 | 12 657 | 3 002 | 344 | 21.7 | 1.2 |
| 54138 | Testing laboratories | 162 | 253 372 | 104 781 | 24 787 | 3 134 | 13.8 | 7.5 |
| 541380 | Testing laboratories | 162 | 253 372 | 104 781 | 24 787 | 3 134 | 13.8 | 7.5 |
| 5414 | Specialized design services | 1 319 | 1 004 828 | 308 435 | 68 372 | 8 156 | 29.1 | 8.1 |
| 54141 | Interior design services | 417 | 308 060 | 75 083 | 16 226 | 2 103 | 29.4 | 9.7 |
| 541410 | Interior design services | 417 | 308 060 | 75 083 | 16 226 | 2 103 | 29.4 | 9.7 |
| 54142 | Industrial design services | 68 | 59 657 | 22 094 | 5 469 | 490 | 23.7 | 1.4 |
| 541420 | Industrial design services | 68 | 59 657 | 22 094 | 5 469 | 490 | 23.7 | 1.4 |
| 54143 | Graphic design services | 755 | 609 776 | 203 770 | 45 148 | 5 178 | 29.3 | 8.1 |
| 541430 | Graphic design services | 755 | 609 776 | 203 770 | 45 148 | 5 178 | 29.3 | 8.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 661 | 538 554 | 176 263 | 38 165 | 4 753 | 30.3 | 8.4 |
| 5414302 | Commercial art | 94 | 71 222 | 27 507 | 6 983 | 425 | 21.8 | 5.5 |
| 54149 | Other specialized design services | 79 | 27 335 | 7 488 | 1 529 | 385 | 34.3 | 4.9 |
| 541490 | Other specialized design services | 79 | 27 335 | 7 488 | 1 529 | 385 | 34.3 | 4.9 |
| 5415 | Computer systems design & related services | 1 900 | 3 634 748 | 1 291 439 | 309 631 | 22 540 | 14.1 | 8.3 |
| 54151 | Computer systems design & related services | 1 900 | 3 634 748 | 1 291 439 | 309 631 | 22 540 | 14.1 | 8.3 |
| 541511 | Custom computer programming services | 812 | 949 114 | 460 771 | 98 159 | 7 854 | 17.6 | 14.7 |
| 541512 | Computer systems design services | 821 | 1 662 559 | 617 288 | 150 028 | 10 058 | 18.6 | 4.6 |
| 5415121 | Computer systems integrators | 307 | 1 280 184 | 465 427 | 115 516 | 6 954 | 10.1 | 3.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 514 | 382 375 | 151 861 | 34 512 | 3 104 | 46.9 | 8.7 |
| 541513 | Computer facilities management services | 55 | 785 804 | 140 043 | 45 929 | 3 375 | .2 | 9.2 |
| 541519 | Other computer related services | 212 | 237 271 | 73 337 | 15 515 | 1 253 | 13.8 | 6.1 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LOS ANGELES COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 2 548 | 2 509 458 | 974 712 | 211 647 | 17 776 | 28.3 | 12.2 |
| 54161 | Management consulting services | 2 059 | 2 204 166 | 860 263 | 188 887 | 15 542 | 25.7 | 12.3 |
| 541611 | Administrative management & general management consulting service | 961 | 1 290 051 | 501 968 | 110 805 | 7 594 | 20.7 | 14.0 |
| 541612 | Human resources & executive search consulting services | 494 | 471 457 | 237 453 | 50 903 | 4 954 | 33.2 | 8.4 |
| 5416121 | Actuarial consulting | 30 | 25 994 | 13 393 | 3 343 | 206 | 21.5 | 2.5 |
| 5416122 | Executive placement services | 272 | 232 441 | 124 121 | 25 900 | 2 102 | 31.1 | 11.0 |
| 5416123 | Human resources & personnel management consulting | 192 | 213 022 | 99 939 | 21 660 | 2 646 | 36.9 | 6.4 |
| 541613 | Marketing consulting services | 450 | 281 357 | 77 040 | 17 237 | 1 773 | 38.8 | 11.3 |
| 541614 | Process, physical distribution, & logistics consulting services | 69 | 107 414 | 26 146 | 5 991 | 664 | 8.1 | 6.5 |
| 541618 | Other management consulting services | 85 | 53 887 | 17 656 | 3 951 | 557 | 43.7 | 21.9 |
| 54162 | Environmental consulting services | 131 | 122 007 | 44 327 | 9 652 | 1 080 | 57.5 | 6.3 |
| 541620 | Environmental consulting services | 131 | 122 007 | 44 327 | 9 652 | 1 080 | 57.5 | 6.3 |
| 54169 | Other scientific & technical consulting services | 358 | 183 285 | 70 122 | 13 108 | 1 154 | 41.4 | 15.0 |
| 541690 | Other scientific & technical consulting services | 358 | 183 285 | 70 122 | 13 108 | 1 154 | 41.4 | 15.0 |
| 5417 | Scientific research & development services | 279 | 896 403 | 430 677 | 103 653 | 6 560 | 11.0 | 11.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 236 | 859 343 | 416 441 | 100 630 | 6 256 | 9.7 | 11.6 |
| 541710 | R&D in the physical, engineering, & life sciences | 236 | 859 343 | 416 441 | 100 630 | 6 256 | 9.7 | 11.6 |
| 5417101 | R&D in the physical & engineering sciences | 162 | 746 940 | 380 822 | 92 916 | 5 471 | 5.9 | 12.4 |
| 5417102 | Research & development in the life sciences | 74 | 112 403 | 35 619 | 7 714 | 785 | 35.0 | 6.1 |
| 54172 | Research & development in the social sciences & humanities | 43 | 37 060 | 14 236 | 3 023 | 304 | 41.7 | 11.0 |
| 541720 | R&D in the social sciences & humanities | 43 | 37 060 | 14 236 | 3 023 | 304 | 41.7 | 11.0 |
| 5418 | Advertising & related services | 1 654 | 3 136 589 | 949 461 | 223 417 | 22 339 | 14.6 | 8.8 |
| 54181 | Advertising agencies | 516 | 942 608 | 416 896 | 96 079 | 6 751 | 9.5 | 7.0 |
| 541810 | Advertising agencies | 516 | 942 608 | 416 896 | 96 079 | 6 751 | 9.5 | 7.0 |
| 54182 | Public relations agencies | 426 | 310 656 | 129 229 | 32 467 | 2 687 | 28.8 | 9.9 |
| 541820 | Public relations agencies | 426 | 310 656 | 129 229 | 32 467 | 2 687 | 28.8 | 9.9 |
| 54183 | Media buying services | 63 | 165 241 | 76 476 | 19 463 | 1 576 | 6.2 | 42.7 |
| 541830 | Media buying services | 63 | 165 241 | 76 476 | 19 463 | 1 576 | 6.2 | 42.7 |
| 54184 | Media representatives | 150 | 292 534 | 65 919 | 16 761 | 1 396 | 10.7 | 7.8 |
| 541840 | Media representatives | 150 | 292 534 | 65 919 | 16 761 | 1 396 | 10.7 | 7.8 |
| 5418401 | Radio & television advertising representatives | 70 | 103 165 | 42 212 | 10 679 | 960 | 12.7 | 10.4 |
| 5418402 | Publishers' advertising representatives | 80 | 189 369 | 23 707 | 6 082 | 436 | 9.6 | 6.4 |
| 54185 | Display advertising | 65 | 288 524 | 47 687 | 10 246 | 1 658 | 13.1 | 1.7 |
| 541850 | Display advertising | 65 | 288 524 | 47 687 | 10 246 | 1 658 | 13.1 | 1.7 |
| 5418501 | Display advertising (except outdoor) | 29 | 99 530 | 13 430 | 3 133 | 907 | 21.1 | .3 |
| 5418502 | Outdoor advertising services | 36 | 188 994 | 34 257 | 7 113 | 751 | 8.8 | 2.5 |
| 54186 | Direct mail advertising | 123 | 392 279 | 94 330 | 21 723 | 4 164 | 17.3 | 11.4 |
| 541860 | Direct mail advertising | 123 | 392 279 | 94 330 | 21 723 | 4 164 | 17.3 | 11.4 |
| 54187 | Advertising material distribution services | 34 | 91 500 | 11 111 | 2 639 | 646 | 18.0 | 1.1 |
| 541870 | Advertising material distribution services | 34 | 91 500 | 11 111 | 2 639 | 646 | 18.0 | 1.1 |
| 54189 | Other services related to advertising | 277 | 653 247 | 107 813 | 24 039 | 3 461 | 17.7 | 5.3 |
| 541890 | Other services related to advertising | 277 | 653 247 | 107 813 | 24 039 | 3 461 | 17.7 | 5.3 |
| 5418902 | Advertising specialties goods distributor | 154 | 529 736 | 78 201 | 17 765 | 2 229 | 14.7 | 5.9 |
| 5418903 | Sign painting & lettering shop | 87 | 30 732 | 8 431 | 1 813 | 381 | 60.6 | 9.3 |
| 5418909 | All other advertising | 33 | 92 516 | 21 099 | 4 434 | 846 | 20.6 | .5 |
| 5419 | Other professional, scientific, & technical services | 974 | 790 993 | 261 781 | 57 283 | 10 120 | 21.2 | 11.3 |
| 54191 | Marketing research & public opinion polling | 177 | 427 331 | 158 259 | 35 168 | 5 938 | 11.6 | 13.2 |
| 541910 | Marketing research & public opinion polling | 177 | 427 331 | 158 259 | 35 168 | 5 938 | 11.6 | 13.2 |
| 54192 | Photographic services | 627 | 277 861 | 82 071 | 17 570 | 3 475 | 33.5 | 9.6 |
| 541921 | Photographic studios, portrait | 422 | 156 775 | 45 266 | 9 759 | 2 571 | 33.9 | 10.2 |
| 541922 | Commercial photography | 205 | 121 086 | 36 805 | 7 811 | 904 | 33.0 | 8.9 |
| 54193 | Translation & interpretation services | 59 | 23 421 | 7 049 | 1 427 | 245 | 30.9 | 2.0 |
| 541930 | Translation & interpretation services | 59 | 23 421 | 7 049 | 1 427 | 245 | 30.9 | 2.0 |
| 54199 | All other professional, scientific, & technical services | 111 | 62 380 | 14 402 | 3 118 | 462 | 28.5 | 10.0 |
| 541990 | All other professional, scientific, & technical services | 111 | 62 380 | 14 402 | 3 118 | 462 | 28.5 | 10.0 |
| MADERA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 81 | 42 314 | 10 694 | 2 355 | 364 | 35.7 | 20.4 |
| 541 | Professional, scientific, & technical services | 81 | 42 314 | 10 694 | 2 355 | 364 | 35.7 | 20.4 |
| 5411 | Legal services | 21 | 8 022 | 2 588 | 569 | 100 | 72.1 | 12.1 |
| 54111 | Offices of lawyers | 21 | 8 022 | 2 588 | 569 | 100 | 72.1 | 12.1 |
| 541110 | Offices of lawyers | 21 | 8 022 | 2 588 | 569 | 100 | 72.1 | 12.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 21 | 8 022 | 2 588 | 569 | 100 | 72.1 | 12.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 3 721 | 1 006 | 281 | 72 | 77.5 | 12.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 3 721 | 1 006 | 281 | 72 | 77.5 | 12.1 |
| 5413 | Architectural, engineering, & related services | 17 | 5 496 | 2 418 | 614 | 76 | 55.9 | 34.4 |
| 5415 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 2 | D | D | D | b | D | D |
| 5415121 | Computer systems integrators | 1 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 7 | 6 423 | 2 550 | 369 | 42 | 7.3 | 81.3 |
| 54161 | Management consulting services | 6 | D | D | D | b | D | D |
| 541611 | Administrative management & general management consulting service | 3 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MARIN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 495 | 881 810 | 344 445 | 72 278 | 7 487 | 34.4 | 7.4 |
| 541 | Professional, scientific, & technical services | 1 495 | 881 810 | 344 445 | 72 278 | 7 487 | 34.4 | 7.4 |
| 5411 | Legal services | 324 | 135 739 | 44 205 | 9 764 | 1 088 | 43.7 | 6.0 |
| 54111 | Offices of lawyers | 316 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 316 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 316 | D | D | D | f | D | D |
| 54119 | Other legal services | 8 | D | D | D | c | D | D |
| 541191 | Title abstract & settlement offices | 5 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 192 | 71 047 | 29 655 | 6 560 | 1 664 | 43.7 | 7.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 192 | 71 047 | 29 655 | 6 560 | 1 664 | 43.7 | 7.0 |
| 541211 | Offices of certified public accountants | 108 | 41 355 | 17 215 | 3 759 | 444 | 51.7 | 1.7 |
| 541213 | Tax return preparation services | 25 | 5 262 | 1 227 | 370 | 124 | 78.0 | 18.7 |
| 541219 | Other accounting services | 53 | 19 853 | 8 802 | 1 987 | 311 | 27.4 | 4.7 |
| 5413 | Architectural, engineering, & related services | 190 | 122 006 | 48 956 | 10 516 | 1 044 | 37.6 | 9.9 |
| 54131 | Architectural services | 84 | 28 029 | 8 491 | 1 561 | 219 | 56.2 | 5.5 |
| 541310 | Architectural services | 84 | 28 029 | 8 491 | 1 561 | 219 | 56.2 | 5.5 |
| 54133 | Engineering services | 91 | 85 188 | 36 460 | 8 257 | 743 | 33.1 | 12.4 |
| 541330 | Engineering services | 91 | 85 188 | 36 460 | 8 257 | 743 | 33.1 | 12.4 |
| 54138 | Testing laboratories | 5 | 6 850 | 3 311 | 589 | 64 | 16.8 | — |
| 541380 | Testing laboratories | 5 | 6 850 | 3 311 | 589 | 64 | 16.8 | — |
| 5414 | Specialized design services | 85 | 40 667 | 9 596 | 2 283 | 293 | 42.7 | 9.1 |
| 54141 | Interior design services | 23 | 13 341 | 2 305 | 503 | 60 | 49.2 | 4.6 |
| 541410 | Interior design services | 23 | 13 341 | 2 305 | 503 | 60 | 49.2 | 4.6 |
| 54143 | Graphic design services | 54 | 23 192 | 5 938 | 1 479 | 174 | 36.3 | 13.0 |
| 541430 | Graphic design services | 54 | 23 192 | 5 938 | 1 479 | 174 | 36.3 | 13.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 42 | D | D | D | c | D | D |
| 5414302 | Commercial art | 12 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 5 | 2 565 | 937 | 223 | 44 | 80.3 | 1.8 |
| 541490 | Other specialized design services | 5 | 2 565 | 937 | 223 | 44 | 80.3 | 1.8 |
| 5415 | Computer systems design & related services | 266 | 215 942 | 111 226 | 23 329 | 1 607 | 28.7 | 10.8 |
| 54151 | Computer systems design & related services | 266 | 215 942 | 111 226 | 23 329 | 1 607 | 28.7 | 10.8 |
| 541511 | Custom computer programming services | 145 | 122 675 | 72 405 | 15 135 | 1 079 | 27.2 | 11.3 |
| 541512 | Computer systems design services | 97 | 80 344 | 33 244 | 7 025 | 447 | 30.0 | 9.0 |
| 5415121 | Computer systems integrators | 23 | 41 659 | 16 512 | 3 707 | 229 | 11.0 | 8.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 74 | 38 685 | 16 732 | 3 318 | 218 | 50.6 | 9.4 |
| 541519 | Other computer related services | 23 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 302 | 215 477 | 72 469 | 13 793 | 1 003 | 31.0 | 3.4 |
| 54161 | Management consulting services | 236 | 182 494 | 59 316 | 11 173 | 789 | 28.4 | 3.2 |
| 541611 | Administrative management & general management consulting service | 107 | 120 046 | 38 526 | 6 537 | 452 | 13.6 | 1.8 |
| 541612 | Human resources & executive search consulting services | 70 | 34 145 | 13 786 | 2 912 | 207 | 54.9 | 9.0 |
| 5416122 | Executive placement services | 36 | 18 161 | 8 361 | 1 775 | 107 | 44.3 | 16.7 |
| 5416123 | Human resources & personnel management consulting | 34 | 15 984 | 5 425 | 1 137 | 100 | 66.9 | .3 |
| 541613 | Marketing consulting services | 51 | 26 607 | 6 469 | 1 673 | 121 | 57.3 | 2.1 |
| 54162 | Environmental consulting services | 15 | 9 819 | 3 775 | 777 | 77 | 55.4 | .1 |
| 541620 | Environmental consulting services | 15 | 9 819 | 3 775 | 777 | 77 | 55.4 | .1 |
| 54169 | Other scientific & technical consulting services | 51 | 23 164 | 9 378 | 1 843 | 137 | 41.8 | 6.2 |
| 541690 | Other scientific & technical consulting services | 51 | 23 164 | 9 378 | 1 843 | 137 | 41.8 | 6.2 |
| 5418 | Advertising & related services | 71 | 50 008 | 19 192 | 4 246 | 558 | 20.1 | 3.0 |
| 54181 | Advertising agencies | 24 | 15 175 | 7 791 | 1 804 | 239 | 16.7 | 7.4 |
| 541810 | Advertising agencies | 24 | 15 175 | 7 791 | 1 804 | 239 | 16.7 | 7.4 |
| 54182 | Public relations agencies | 17 | 8 090 | 2 046 | 418 | 41 | 52.7 | 1.8 |
| 541820 | Public relations agencies | 17 | 8 090 | 2 046 | 418 | 41 | 52.7 | 1.8 |
| 54186 | Direct mail advertising | 11 | 13 368 | 4 632 | 1 049 | 170 | 14.3 | .9 |
| 541860 | Direct mail advertising | 11 | 13 368 | 4 632 | 1 049 | 170 | 14.3 | .9 |
| 54189 | Other services related to advertising | 13 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 13 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 47 | 24 904 | 6 886 | 1 420 | 192 | 35.1 | 4.1 |
| 54191 | Marketing research & public opinion polling | 11 | 14 171 | 4 454 | 957 | 96 | 20.8 | 6.5 |
| 541910 | Marketing research & public opinion polling | 11 | 14 171 | 4 454 | 957 | 96 | 20.8 | 6.5 |
| 54192 | Photographic services | 28 | 7 781 | 1 544 | 315 | 70 | 63.2 | — |
| 541921 | Photographic studios, portrait | 18 | 4 034 | 973 | 196 | 46 | 68.0 | — |
| 541922 | Commercial photography | 10 | 3 747 | 571 | 119 | 24 | 57.9 | — |
| MARIPOSA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 19 | 2 928 | 909 | 183 | 32 | 90.0 | 1.1 |
| 541 | Professional, scientific, & technical services | 19 | 2 928 | 909 | 183 | 32 | 90.0 | 1.1 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MENDOCINO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 169 | 33 708 | 11 647 | 2 414 | 477 | 57.7 | 7.5 |
| 541 | Professional, scientific, & technical services | 169 | 33 708 | 11 647 | 2 414 | 477 | 57.7 | 7.5 |
| 5411 | Legal services | 52 | 12 880 | 4 216 | 893 | 153 | 47.7 | 4.1 |
| 54111 | Offices of lawyers | 48 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 48 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 48 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 42 | 7 320 | 2 198 | 495 | 132 | 64.7 | 3.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 42 | 7 320 | 2 198 | 495 | 132 | 64.7 | 3.8 |
| 541213 | Tax return preparation services | 10 | 1 357 | 372 | 119 | 34 | 79.4 | — |
| 541219 | Other accounting services | 13 | 2 752 | 837 | 150 | 43 | 42.4 | 4.9 |
| 5413 | Architectural, engineering, & related services | 25 | 6 846 | 3 049 | 578 | 90 | 62.4 | 5.6 |
| 5416 | Management, scientific, & technical consulting services | 23 | 3 226 | 1 249 | 264 | 40 | 62.9 | 16.9 |
| MERCED COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 138 | 41 038 | 15 813 | 3 624 | 668 | 38.9 | 11.2 |
| 541 | Professional, scientific, & technical services | 138 | 41 038 | 15 813 | 3 624 | 668 | 38.9 | 11.2 |
| 5411 | Legal services | 52 | 18 755 | 6 970 | 1 572 | 243 | 22.4 | 8.5 |
| 54111 | Offices of lawyers | 47 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 47 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 47 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 43 | 8 444 | 3 258 | 784 | 192 | 58.1 | 1.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 43 | 8 444 | 3 258 | 784 | 192 | 58.1 | 1.3 |
| 541211 | Offices of certified public accountants | 21 | 6 285 | 2 528 | 542 | 94 | 61.7 | .2 |
| 541213 | Tax return preparation services | 10 | 991 | 338 | 130 | 65 | 46.1 | — |
| 5413 | Architectural, engineering, & related services | 10 | 6 446 | 3 104 | 695 | 106 | 51.6 | 33.6 |
| 5418 | Advertising & related services | 9 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 7 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 7 | D | D | D | b | D | D |
| MODOC COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 | 947 | 280 | 65 | 23 | 55.2 | .8 |
| 541 | Professional, scientific, & technical services | 6 | 947 | 280 | 65 | 23 | 55.2 | .8 |
| MONO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 26 | 9 975 | 3 697 | 853 | 115 | 37.4 | 7.1 |
| 541 | Professional, scientific, & technical services | 26 | 9 975 | 3 697 | 853 | 115 | 37.4 | 7.1 |
| 5411 | Legal services | 8 | 4 412 | 1 490 | 303 | 34 | 14.3 | 9.4 |
| 54111 | Offices of lawyers | 7 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 7 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 7 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 977 | 317 | 80 | 16 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 977 | 317 | 80 | 16 | 100.0 | — |
| 5413 | Architectural, engineering, & related services | 5 | 1 956 | 982 | 232 | 25 | 90.3 | 7.0 |
| MONTEREY COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 694 | 293 127 | 109 188 | 25 041 | 2 998 | 42.8 | 8.4 |
| 541 | Professional, scientific, & technical services | 694 | 293 127 | 109 188 | 25 041 | 2 998 | 42.8 | 8.4 |
| 5411 | Legal services | 211 | 85 941 | 30 425 | 6 731 | 785 | 37.6 | 2.2 |
| 54111 | Offices of lawyers | 206 | 84 686 | 30 099 | 6 665 | 767 | 37.9 | 1.5 |
| 541110 | Offices of lawyers | 206 | 84 686 | 30 099 | 6 665 | 767 | 37.9 | 1.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 206 | 84 686 | 30 099 | 6 665 | 767 | 37.9 | 1.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 128 | 41 723 | 18 716 | 4 324 | 704 | 36.4 | 12.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 128 | 41 723 | 18 716 | 4 324 | 704 | 36.4 | 12.8 |
| 541211 | Offices of certified public accountants | 72 | 31 124 | 15 171 | 3 327 | 366 | 35.8 | 8.6 |
| 541213 | Tax return preparation services | 30 | 6 620 | 2 110 | 718 | 252 | 22.4 | 24.8 |
| 541219 | Other accounting services | 24 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 105 | 44 985 | 18 660 | 4 167 | 466 | 59.5 | 7.3 |
| 54131 | Architectural services | 31 | 12 965 | 4 038 | 1 062 | 142 | 66.5 | 11.1 |
| 541310 | Architectural services | 31 | 12 965 | 4 038 | 1 062 | 142 | 66.5 | 11.1 |
| 54133 | Engineering services | 56 | 27 102 | 12 397 | 2 557 | 276 | 62.5 | 4.8 |
| 541330 | Engineering services | 56 | 27 102 | 12 397 | 2 557 | 276 | 62.5 | 4.8 |
| 5414 | Specialized design services | 21 | 7 100 | 1 432 | 294 | 56 | 78.5 | 20.9 |
| 54141 | Interior design services | 9 | 3 118 | 618 | 133 | 26 | 70.1 | 28.4 |
| 541410 | Interior design services | 9 | 3 118 | 618 | 133 | 26 | 70.1 | 28.4 |
| 54143 | Graphic design services | 12 | 3 982 | 814 | 161 | 30 | 85.0 | 15.0 |
| 541430 | Graphic design services | 12 | 3 982 | 814 | 161 | 30 | 85.0 | 15.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 11 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 59 | 48 300 | 19 474 | 4 748 | 385 | 29.7 | 19.1 |
| 54151 | Computer systems design & related services | 59 | 48 300 | 19 474 | 4 748 | 385 | 29.7 | 19.1 |
| 541511 | Custom computer programming services | 30 | 24 872 | 10 753 | 2 864 | 216 | 37.6 | 18.4 |
| 541512 | Computer systems design services | 25 | 22 587 | 8 258 | 1 863 | 164 | 20.6 | 20.6 |
| 5415121 | Computer systems integrators | 11 | 18 818 | 6 722 | 1 630 | 142 | 14.6 | 21.8 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MONTEREY COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 93 | 27 489 | 8 622 | 1 685 | 254 | 57.7 | 6.2 |
| 54161 | Management consulting services | 74 | 20 466 | 7 328 | 1 384 | 223 | 56.0 | 7.4 |
| 541611 | Administrative management & general management consulting service | 37 | 9 237 | 4 781 | 946 | 172 | 46.6 | 12.8 |
| 541613 | Marketing consulting services | 21 | 7 917 | 1 429 | 317 | 27 | 53.2 | 4.2 |
| 54169 | Other scientific & technical consulting services | 12 | 5 124 | 938 | 225 | 14 | 51.7 | 1.0 |
| 541690 | Other scientific & technical consulting services | 12 | 5 124 | 938 | 225 | 14 | 51.7 | 1.0 |
| 5417 | Scientific research & development services | 12 | 9 665 | 4 341 | 1 379 | 63 | 27.8 | 1.3 |
| 5418 | Advertising & related services | 27 | 12 438 | 3 821 | 892 | 116 | 55.1 | 4.6 |
| 54189 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 7 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 38 | 15 486 | 3 697 | 821 | 169 | 38.7 | 6.3 |
| 54192 | Photographic services | 23 | 5 950 | 1 269 | 279 | 77 | 30.9 | 2.4 |
| 541921 | Photographic studios, portrait | 19 | 4 770 | 1 007 | 214 | 67 | 32.5 | 2.9 |
| 54193 | Translation & interpretation services | 3 | 2 916 | 599 | 133 | 19 | D | — |
| 541930 | Translation & interpretation services | 3 | 2 916 | 599 | 133 | 19 | D | — |
| 54199 | All other professional, scientific, & technical services | 6 | 3 406 | 1 103 | 238 | 45 | 18.6 | — |
| 541990 | All other professional, scientific, & technical services | 6 | 3 406 | 1 103 | 238 | 45 | 18.6 | — |
| NAPA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 268 | 301 694 | 132 161 | 32 365 | 1 752 | 18.9 | 6.8 |
| 541 | Professional, scientific, & technical services | 268 | 301 694 | 132 161 | 32 365 | 1 752 | 18.9 | 6.8 |
| 5411 | Legal services | 58 | 21 345 | 9 426 | 1 734 | 198 | 36.9 | 2.8 |
| 54111 | Offices of lawyers | 58 | 21 345 | 9 426 | 1 734 | 198 | 36.9 | 2.8 |
| 541110 | Offices of lawyers | 58 | 21 345 | 9 426 | 1 734 | 198 | 36.9 | 2.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 58 | 21 345 | 9 426 | 1 734 | 198 | 36.9 | 2.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 58 | 16 447 | 6 407 | 1 455 | 225 | 48.9 | 8.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 58 | 16 447 | 6 407 | 1 455 | 225 | 48.9 | 8.7 |
| 541211 | Offices of certified public accountants | 25 | 11 635 | 4 818 | 1 056 | 137 | 33.7 | 10.2 |
| 541213 | Tax return preparation services | 9 | 1 444 | 438 | 129 | 29 | 55.3 | 12.7 |
| 541219 | Other accounting services | 21 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 62 | 47 719 | 20 268 | 3 907 | 448 | 41.3 | 6.6 |
| 54131 | Architectural services | 17 | 15 912 | 5 961 | 1 083 | 90 | 33.1 | — |
| 541310 | Architectural services | 17 | 15 912 | 5 961 | 1 083 | 90 | 33.1 | — |
| 54133 | Engineering services | 34 | 23 074 | 10 978 | 2 025 | 269 | 53.0 | 11.4 |
| 541330 | Engineering services | 34 | 23 074 | 10 978 | 2 025 | 269 | 53.0 | 11.4 |
| 54137 | Surveying & mapping (except geophysical) services | 3 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 3 | D | D | D | b | D | D |
| 54138 | Testing laboratories | 6 | 6 265 | 1 999 | 518 | 63 | 28.3 | 8.4 |
| 541380 | Testing laboratories | 6 | 6 265 | 1 999 | 518 | 63 | 28.3 | 8.4 |
| 5414 | Specialized design services | 11 | D | D | D | b | D | D |
| 54143 | Graphic design services | 5 | D | D | D | b | D | D |
| 541430 | Graphic design services | 5 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 15 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 15 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 9 | D | D | D | f | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 36 | D | D | D | c | D | D |
| 54161 | Management consulting services | 26 | 10 205 | 4 612 | 1 381 | 146 | 70.9 | 2.5 |
| 541611 | Administrative management & general management consulting service | 18 | 6 617 | 3 975 | 1 059 | 124 | 68.7 | 3.2 |
| 54169 | Other scientific & technical consulting services | 8 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 8 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 12 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 13 | D | D | D | b | D | D |
| 54192 | Photographic services | 13 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 11 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| NEVADA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 220 | 60 273 | 21 426 | 4 798 | 724 | 53.2 | 5.9 |
| 541 | Professional, scientific, & technical services | 220 | 60 273 | 21 426 | 4 798 | 724 | 53.2 | 5.9 |
| 5411 | Legal services | 67 | 17 966 | 6 004 | 1 382 | 206 | 47.1 | 2.2 |
| 54111 | Offices of lawyers | 58 | 14 107 | 4 112 | 896 | 141 | 60.0 | 1.2 |
| 541110 | Offices of lawyers | 58 | 14 107 | 4 112 | 896 | 141 | 60.0 | 1.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 58 | 14 107 | 4 112 | 896 | 141 | 60.0 | 1.2 |
| 54119 | Other legal services | 9 | 3 859 | 1 892 | 486 | 65 | — | 5.9 |
| 541191 | Title abstract & settlement offices | 8 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 6 493 | 2 472 | 625 | 132 | 47.5 | 9.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 6 493 | 2 472 | 625 | 132 | 47.5 | 9.1 |
| 541211 | Offices of certified public accountants | 18 | 4 472 | 1 801 | 430 | 69 | 37.1 | 10.0 |
| 541213 | Tax return preparation services | 10 | 983 | 310 | 110 | 38 | 47.3 | 7.3 |
| 5413 | Architectural, engineering, & related services | 46 | 16 643 | 6 312 | 1 477 | 194 | 47.3 | 6.2 |
| 54133 | Engineering services | 27 | 10 754 | 4 353 | 1 016 | 120 | 54.5 | 9.6 |
| 541330 | Engineering services | 27 | 10 754 | 4 353 | 1 016 | 120 | 54.5 | 9.6 |
| 5414 | Specialized design services | 4 | 2 857 | 344 | 81 | 18 | 100.0 | — |
| 54143 | Graphic design services | 3 | D | D | D | a | D | D |
| 541430 | Graphic design services | 3 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 33 | 8 228 | 3 317 | 709 | 92 | 82.2 | 3.7 |
| 54161 | Management consulting services | 29 | 6 820 | 3 045 | 659 | 86 | 80.6 | 2.3 |
| 5418 | Advertising & related services | 8 | 3 103 | 657 | 70 | 28 | 42.5 | .3 |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| ORANGE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 8 838 | 9 728 823 | 3 540 632 | 800 904 | 75 635 | 21.2 | 7.8 |
| 541 | Professional, scientific, & technical services | 8 838 | 9 728 823 | 3 540 632 | 800 904 | 75 635 | 21.2 | 7.8 |
| 5411 | Legal services | 2 279 | 1 727 271 | 649 140 | 142 762 | 12 131 | 21.5 | 8.0 |
| 54111 | Offices of lawyers | 2 237 | 1 666 862 | 628 176 | 138 457 | 11 673 | 22.2 | 6.9 |
| 541110 | Offices of lawyers | 2 237 | 1 666 862 | 628 176 | 138 457 | 11 673 | 22.2 | 6.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 2 237 | 1 666 862 | 628 176 | 138 457 | 11 673 | 22.2 | 6.9 |
| 54119 | Other legal services | 42 | 60 409 | 20 964 | 4 305 | 458 | 1.9 | 40.6 |
| 541191 | Title abstract & settlement offices | 23 | 41 452 | 14 880 | 2 876 | 315 | 1.0 | 58.8 |
| 541199 | All other legal services | 19 | 18 957 | 6 084 | 1 429 | 143 | 3.9 | .9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 1 323 | 938 368 | 372 982 | 83 267 | 10 295 | 19.7 | 10.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 1 323 | 938 368 | 372 982 | 83 267 | 10 295 | 19.7 | 10.5 |
| 541211 | Offices of certified public accountants | 747 | 609 653 | 229 349 | 47 969 | 5 216 | 20.5 | 9.5 |
| 541213 | Tax return preparation services | 169 | 32 965 | 11 744 | 3 388 | 1 211 | 42.7 | 8.5 |
| 541214 | Payroll services | 31 | 171 680 | 77 830 | 18 697 | 1 890 | .3 | 12.7 |
| 541219 | Other accounting services | 376 | 124 070 | 54 059 | 13 213 | 1 978 | 36.6 | 12.8 |
| 5413 | Architectural, engineering, & related services | 1 515 | 2 692 386 | 1 044 255 | 237 377 | 18 874 | 21.3 | 3.3 |
| 54131 | Architectural services | 335 | 393 123 | 141 271 | 27 132 | 2 538 | 19.0 | 2.6 |
| 541310 | Architectural services | 335 | 393 123 | 141 271 | 27 132 | 2 538 | 19.0 | 2.6 |
| 54133 | Engineering services | 992 | 2 131 163 | 827 824 | 192 774 | 14 505 | 21.8 | 3.3 |
| 541330 | Engineering services | 992 | 2 131 163 | 827 824 | 192 774 | 14 505 | 21.8 | 3.3 |
| 54134 | Drafting services | 34 | 16 045 | 7 976 | 1 801 | 207 | 16.5 | 10.2 |
| 541340 | Drafting services | 34 | 16 045 | 7 976 | 1 801 | 207 | 16.5 | 10.2 |
| 54135 | Building inspection services | 22 | D | D | D | b | D | D |
| 541350 | Building inspection services | 22 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 49 | 39 936 | 18 689 | 4 165 | 417 | 28.7 | 3.5 |
| 541370 | Surveying & mapping (except geophysical) services | 49 | 39 936 | 18 689 | 4 165 | 417 | 28.7 | 3.5 |
| 54138 | Testing laboratories | 81 | 103 867 | 44 750 | 10 764 | 1 119 | 18.5 | 4.9 |
| 541380 | Testing laboratories | 81 | 103 867 | 44 750 | 10 764 | 1 119 | 18.5 | 4.9 |
| 5414 | Specialized design services | 380 | 279 983 | 63 500 | 14 654 | 1 832 | 27.1 | 4.0 |
| 54141 | Interior design services | 132 | 117 971 | 23 285 | 5 642 | 668 | 25.0 | 4.7 |
| 541410 | Interior design services | 132 | 117 971 | 23 285 | 5 642 | 668 | 25.0 | 4.7 |
| 54142 | Industrial design services | 41 | D | D | D | c | D | D |
| 541420 | Industrial design services | 41 | D | D | D | c | D | D |
| 54143 | Graphic design services | 191 | 129 133 | 28 999 | 6 360 | 821 | 29.2 | 3.5 |
| 541430 | Graphic design services | 191 | 129 133 | 28 999 | 6 360 | 821 | 29.2 | 3.5 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 177 | 124 890 | 28 203 | 6 183 | 799 | 28.8 | 3.5 |
| 5414302 | Commercial art | 13 | D | D | D | a | D | D |
| 54149 | Other specialized design services | 16 | D | D | D | c | D | D |
| 541490 | Other specialized design services | 16 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 1 086 | 1 932 928 | 665 119 | 157 229 | 11 446 | 15.3 | 9.6 |
| 54151 | Computer systems design & related services | 1 086 | 1 932 928 | 665 119 | 157 229 | 11 446 | 15.3 | 9.6 |
| 541511 | Custom computer programming services | 488 | 588 369 | 295 176 | 65 244 | 4 933 | 21.9 | 11.4 |
| 541512 | Computer systems design services | 475 | 1 233 377 | 323 498 | 75 308 | 5 813 | 11.2 | 7.7 |
| 5415121 | Computer systems integrators | 204 | 961 478 | 215 472 | 51 036 | 3 630 | 6.4 | 7.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 271 | 271 899 | 108 026 | 24 272 | 2 183 | 28.1 | 9.0 |
| 541519 | Other computer related services | 104 | 73 485 | 26 029 | 6 061 | 499 | 31.0 | 13.7 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | ORANGE COUNTY, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 1 189 | 907 815 | 340 346 | 73 743 | 7 340 | 28.1 | 12.0 |
| 54161 | Management consulting services | 897 | 662 188 | 249 967 | 54 468 | 5 358 | 26.9 | 12.9 |
| 541611 | Administrative management & general management consulting service | 379 | 343 736 | 135 191 | 30 744 | 2 919 | 20.7 | 11.5 |
| 541612 | Human resources & executive search consulting services | 225 | 124 734 | 53 281 | 11 175 | 1 056 | 39.1 | 13.0 |
| 5416121 | Actuarial consulting | 13 | D | D | D | b | D | D |
| 5416122 | Executive placement services | 116 | 68 034 | 28 788 | 5 862 | 599 | 44.3 | 10.9 |
| 5416123 | Human resources & personnel management consulting | 96 | D | D | D | e | D | D |
| 541613 | Marketing consulting services | 219 | 140 020 | 36 853 | 7 910 | 917 | 34.7 | 18.1 |
| 541614 | Process, physical distribution, & logistics consulting services | 38 | 40 175 | 19 579 | 3 495 | 383 | 16.5 | 7.3 |
| 541618 | Other management consulting services | 36 | 13 523 | 5 063 | 1 144 | 83 | 24.0 | 9.3 |
| 54162 | Environmental consulting services | 111 | 130 182 | 45 802 | 10 109 | 1 024 | 25.1 | 10.8 |
| 541620 | Environmental consulting services | 111 | 130 182 | 45 802 | 10 109 | 1 024 | 25.1 | 10.8 |
| 54169 | Other scientific & technical consulting services | 181 | 115 445 | 44 577 | 9 166 | 958 | 38.4 | 8.0 |
| 541690 | Other scientific & technical consulting services | 181 | 115 445 | 44 577 | 9 166 | 958 | 38.4 | 8.0 |
| 5417 | Scientific research & development services | 146 | 275 979 | 107 392 | 24 686 | 2 112 | 16.2 | 16.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 136 | 260 076 | 100 610 | 23 094 | 1 759 | 16.3 | 17.7 |
| 541710 | R&D in the physical, engineering, & life sciences | 136 | 260 076 | 100 610 | 23 094 | 1 759 | 16.3 | 17.7 |
| 5417101 | R&D in the physical & engineering sciences | 95 | 131 150 | 52 645 | 11 875 | 893 | 18.1 | 13.3 |
| 5417102 | Research & development in the life sciences | 41 | 128 926 | 47 965 | 11 219 | 866 | 14.6 | 22.1 |
| 54172 | Research & development in the social sciences & humanities | 10 | 15 903 | 6 782 | 1 592 | 353 | 13.4 | 1.0 |
| 541720 | R&D in the social sciences & humanities | 10 | 15 903 | 6 782 | 1 592 | 353 | 13.4 | 1.0 |
| 5418 | Advertising & related services | 578 | 780 256 | 241 886 | 54 834 | 8 966 | 25.9 | 7.3 |
| 54181 | Advertising agencies | 215 | 240 720 | 98 851 | 22 024 | 1 877 | 26.0 | 4.5 |
| 541810 | Advertising agencies | 215 | 240 720 | 98 851 | 22 024 | 1 877 | 26.0 | 4.5 |
| 54182 | Public relations agencies | 83 | 60 821 | 18 218 | 4 130 | 664 | 60.8 | 8.2 |
| 541820 | Public relations agencies | 83 | 60 821 | 18 218 | 4 130 | 664 | 60.8 | 8.2 |
| 54183 | Media buying services | 13 | 20 195 | 9 233 | 1 782 | 379 | 1.6 | 19.5 |
| 541830 | Media buying services | 13 | 20 195 | 9 233 | 1 782 | 379 | 1.6 | 19.5 |
| 54184 | Media representatives | 38 | 36 430 | 9 779 | 2 074 | 290 | 47.7 | 10.6 |
| 541840 | Media representatives | 38 | 36 430 | 9 779 | 2 074 | 290 | 47.7 | 10.6 |
| 5418401 | Radio & television advertising representatives | 6 | 16 739 | 2 574 | 522 | 54 | 69.8 | 14.8 |
| 5418402 | Publishers' advertising representatives | 32 | 19 691 | 7 205 | 1 552 | 236 | 28.9 | 7.0 |
| 54185 | Display advertising | 35 | 103 933 | 17 018 | 3 975 | 1 168 | 7.1 | 19.1 |
| 541850 | Display advertising | 35 | 103 933 | 17 018 | 3 975 | 1 168 | 7.1 | 19.1 |
| 5418501 | Display advertising (except outdoor) | 13 | D | D | D | f | D | D |
| 5418502 | Outdoor advertising services | 22 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 69 | 178 544 | 47 457 | 10 639 | 1 654 | 21.0 | 4.0 |
| 541860 | Direct mail advertising | 69 | 178 544 | 47 457 | 10 639 | 1 654 | 21.0 | 4.0 |
| 54187 | Advertising material distribution services | 8 | 11 469 | 4 570 | 1 121 | 2 065 | 19.2 | 1.5 |
| 541870 | Advertising material distribution services | 8 | 11 469 | 4 570 | 1 121 | 2 065 | 19.2 | 1.5 |
| 54189 | Other services related to advertising | 117 | 128 144 | 36 760 | 9 089 | 869 | 29.5 | 5.2 |
| 541890 | Other services related to advertising | 117 | 128 144 | 36 760 | 9 089 | 869 | 29.5 | 5.2 |
| 5418902 | Advertising specialties goods distributor | 54 | 85 133 | 14 358 | 3 150 | 310 | 33.0 | 5.4 |
| 5418903 | Sign painting & lettering shop | 42 | 17 318 | 5 856 | 1 272 | 255 | 28.2 | 10.0 |
| 5418909 | All other advertising | 18 | D | D | D | e | D | D |
| 5419 | Other professional, scientific, & technical services | 342 | 193 837 | 56 012 | 12 352 | 2 639 | 31.0 | 14.1 |
| 54191 | Marketing research & public opinion polling | 56 | 60 655 | 17 721 | 3 877 | 806 | 29.1 | 14.9 |
| 541910 | Marketing research & public opinion polling | 56 | 60 655 | 17 721 | 3 877 | 806 | 29.1 | 14.9 |
| 54192 | Photographic services | 214 | 80 336 | 22 668 | 5 038 | 1 314 | 37.7 | 5.9 |
| 541921 | Photographic studios, portrait | 152 | 54 071 | 15 299 | 3 344 | 1 045 | 30.8 | 8.6 |
| 541922 | Commercial photography | 62 | 26 265 | 7 369 | 1 694 | 269 | 51.9 | .5 |
| 54193 | Translation & interpretation services | 25 | 6 165 | 1 482 | 302 | 73 | 51.3 | 3.4 |
| 541930 | Translation & interpretation services | 25 | 6 165 | 1 482 | 302 | 73 | 51.3 | 3.4 |
| 54199 | All other professional, scientific, & technical services | 47 | 46 681 | 14 141 | 3 135 | 446 | 19.2 | 28.4 |
| 541990 | All other professional, scientific, & technical services | 47 | 46 681 | 14 141 | 3 135 | 446 | 19.2 | 28.4 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| PLACER COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 526 | 259 967 | 95 904 | 22 077 | 2 488 | 44.8 | 5.0 |
| 541 | Professional, scientific, & technical services | 526 | 259 967 | 95 904 | 22 077 | 2 488 | 44.8 | 5.0 |
| 5411 | Legal services | 142 | 42 319 | 11 743 | 2 415 | 381 | 45.2 | 7.5 |
| 541110 | Offices of lawyers | 133 | D | D | D | e | D | D |
| 5411110 | Offices of lawyers (except legal aid societies) | 133 | D | D | D | e | D | D |
| 54119 | Other legal services | 9 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 9 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 104 | 19 233 | 7 293 | 1 909 | 356 | 62.6 | 5.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 104 | 19 233 | 7 293 | 1 909 | 356 | 62.6 | 5.3 |
| 541211 | Offices of certified public accountants | 51 | 11 826 | 4 138 | 985 | 150 | 72.6 | 6.5 |
| 541213 | Tax return preparation services | 18 | 2 139 | 466 | 252 | 53 | 60.2 | 4.0 |
| 541219 | Other accounting services | 33 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 103 | 83 954 | 30 060 | 6 811 | 672 | 55.3 | 4.6 |
| 54131 | Architectural services | 18 | 8 705 | 3 119 | 663 | 79 | 37.9 | 5.4 |
| 541310 | Architectural services | 18 | 8 705 | 3 119 | 663 | 79 | 37.9 | 5.4 |
| 54133 | Engineering services | 66 | 69 882 | 25 014 | 5 736 | 528 | 59.8 | 4.4 |
| 541330 | Engineering services | 66 | 69 882 | 25 014 | 5 736 | 528 | 59.8 | 4.4 |
| 54137 | Surveying & mapping (except geophysical) services | 9 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 9 | D | D | D | b | D | D |
| 5414 | Specialized design services | 16 | 5 682 | 789 | 180 | 37 | 74.2 | .3 |
| 54141 | Interior design services | 9 | D | D | D | b | D | D |
| 541410 | Interior design services | 9 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 61 | 50 496 | 24 111 | 5 576 | 463 | 18.2 | 1.6 |
| 54151 | Computer systems design & related services | 61 | 50 496 | 24 111 | 5 576 | 463 | 18.2 | 1.6 |
| 541511 | Custom computer programming services | 23 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 27 | D | D | D | e | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 18 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 64 | 44 975 | 15 851 | 3 539 | 428 | 45.5 | 7.0 |
| 54161 | Management consulting services | 43 | 35 543 | 12 003 | 2 614 | 352 | 45.0 | 7.3 |
| 541611 | Administrative management & general management consulting service | 19 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 11 | 8 253 | 2 886 | 565 | 110 | 90.2 | 9.8 |
| 541614 | Process, physical distribution, & logistics consulting services | 4 | D | D | D | c | D | D |
| 541618 | Other management consulting services | 5 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 4 | 4 090 | 1 524 | 427 | 36 | 46.2 | — |
| 541620 | Environmental consulting services | 4 | 4 090 | 1 524 | 427 | 36 | 46.2 | — |
| 54169 | Other scientific & technical consulting services | 17 | 5 342 | 2 324 | 498 | 40 | 48.1 | 9.9 |
| 541690 | Other scientific & technical consulting services | 17 | 5 342 | 2 324 | 498 | 40 | 48.1 | 9.9 |
| 5418 | Advertising & related services | 18 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 13 | D | D | D | b | D | D |
| PLUMAS COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 44 | 7 304 | 1 897 | 415 | 102 | 55.7 | 7.9 |
| 541 | Professional, scientific, & technical services | 44 | 7 304 | 1 897 | 415 | 102 | 55.7 | 7.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 924 | 378 | 105 | 30 | 94.7 | 5.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 924 | 378 | 105 | 30 | 94.7 | 5.3 |
| 5413 | Architectural, engineering, & related services | 10 | 2 163 | 509 | 115 | 22 | 50.6 | 1.2 |
| RIVERSIDE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 642 | 904 937 | 277 427 | 61 290 | 8 798 | 31.1 | 17.4 |
| 541 | Professional, scientific, & technical services | 1 642 | 904 937 | 277 427 | 61 290 | 8 798 | 31.1 | 17.4 |
| 5411 | Legal services | 468 | 208 573 | 69 023 | 15 490 | 1 755 | 30.9 | 9.5 |
| 54111 | Offices of lawyers | 458 | 207 238 | 68 707 | 15 418 | 1 732 | 30.6 | 9.5 |
| 541110 | Offices of lawyers | 458 | 207 238 | 68 707 | 15 418 | 1 732 | 30.6 | 9.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 458 | 207 238 | 68 707 | 15 418 | 1 732 | 30.6 | 9.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 355 | 92 656 | 33 416 | 7 878 | 1 807 | 38.6 | 12.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 355 | 92 656 | 33 416 | 7 878 | 1 807 | 38.6 | 12.4 |
| 541211 | Offices of certified public accountants | 147 | 54 972 | 20 784 | 4 641 | 634 | 36.7 | 10.3 |
| 541213 | Tax return preparation services | 60 | 10 322 | 3 178 | 1 145 | 527 | 38.8 | 6.6 |
| 541219 | Other accounting services | 142 | D | D | D | f | D | D |
| 5413 | Architectural, engineering, & related services | 275 | 253 380 | 74 626 | 16 189 | 1 848 | 33.1 | 6.0 |
| 54131 | Architectural services | 48 | 19 231 | 7 057 | 1 273 | 176 | 54.2 | 2.1 |
| 541310 | Architectural services | 48 | 19 231 | 7 057 | 1 273 | 176 | 54.2 | 2.1 |
| 54133 | Engineering services | 175 | 209 183 | 57 977 | 12 628 | 1 303 | 32.2 | 6.2 |
| 541330 | Engineering services | 175 | 209 183 | 57 977 | 12 628 | 1 303 | 32.2 | 6.2 |
| 54135 | Building inspection services | 5 | 1 432 | 685 | 91 | 32 | 45.3 | 54.7 |
| 541350 | Building inspection services | 5 | 1 432 | 685 | 91 | 32 | 45.3 | 54.7 |
| 54137 | Surveying & mapping (except geophysical) services | 27 | 5 817 | 2 119 | 485 | 98 | 44.3 | 7.4 |
| 541370 | Surveying & mapping (except geophysical) services | 27 | 5 817 | 2 119 | 485 | 98 | 44.3 | 7.4 |
| 54138 | Testing laboratories | 15 | 15 330 | 6 110 | 1 556 | 214 | 16.5 | 4.6 |
| 541380 | Testing laboratories | 15 | 15 330 | 6 110 | 1 556 | 214 | 16.5 | 4.6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| RIVERSIDE COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 62 | 43 585 | 5 749 | 1 176 | 187 | 41.7 | 1.7 |
| 54141 | Interior design services | 31 | 29 113 | 2 928 | 565 | 81 | 37.4 | .7 |
| 541410 | Interior design services | 31 | 29 113 | 2 928 | 565 | 81 | 37.4 | .7 |
| 54143 | Graphic design services | 25 | 9 640 | 1 776 | 343 | 68 | 71.4 | 5.8 |
| 541430 | Graphic design services | 25 | 9 640 | 1 776 | 343 | 68 | 71.4 | 5.8 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 20 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 6 | 4 832 | 1 045 | 268 | 38 | 7.6 | — |
| 541490 | Other specialized design services | 6 | 4 832 | 1 045 | 268 | 38 | 7.6 | — |
| 5415 | Computer systems design & related services | 126 | 80 509 | 25 992 | 5 853 | 701 | 30.4 | 37.1 |
| 54151 | Computer systems design & related services | 126 | 80 509 | 25 992 | 5 853 | 701 | 30.4 | 37.1 |
| 541511 | Custom computer programming services | 58 | 18 791 | 8 608 | 1 827 | 189 | 59.0 | 3.6 |
| 541512 | Computer systems design services | 49 | 29 772 | 6 844 | 1 304 | 182 | 40.0 | 9.7 |
| 5415121 | Computer systems integrators | 13 | 19 980 | 3 633 | 829 | 113 | 32.3 | 5.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 36 | 9 792 | 3 211 | 475 | 69 | 55.7 | 19.2 |
| 5416 | Management, scientific, & technical consulting services | 178 | 144 635 | 47 864 | 10 355 | 1 497 | 22.1 | 51.8 |
| 54161 | Management consulting services | 121 | 105 511 | 34 776 | 7 184 | 1 017 | 19.0 | 65.0 |
| 541611 | Administrative management & general management consulting service | 53 | 79 511 | 25 908 | 5 416 | 806 | 10.1 | 81.7 |
| 541612 | Human resources & executive search consulting services | 17 | 5 946 | 2 382 | 653 | 36 | 44.0 | 3.3 |
| 541613 | Marketing consulting services | 37 | 11 614 | 3 395 | 579 | 58 | 60.3 | 29.6 |
| 541614 | Process, physical distribution, & logistics consulting services | 9 | D | D | D | c | D | D |
| 54162 | Environmental consulting services | 20 | 11 409 | 5 187 | 1 318 | 189 | 22.9 | 4.0 |
| 541620 | Environmental consulting services | 20 | 11 409 | 5 187 | 1 318 | 189 | 22.9 | 4.0 |
| 54169 | Other scientific & technical consulting services | 37 | 27 715 | 7 901 | 1 853 | 291 | 33.6 | 21.0 |
| 541690 | Other scientific & technical consulting services | 37 | 27 715 | 7 901 | 1 853 | 291 | 33.6 | 21.0 |
| 5418 | Advertising & related services | 98 | 63 323 | 15 074 | 3 188 | 651 | 24.2 | 6.7 |
| 54181 | Advertising agencies | 24 | 9 655 | 3 602 | 928 | 87 | 26.7 | 1.9 |
| 541810 | Advertising agencies | 24 | 9 655 | 3 602 | 928 | 87 | 26.7 | 1.9 |
| 54182 | Public relations agencies | 13 | 5 067 | 2 035 | 414 | 84 | 22.6 | 21.2 |
| 541820 | Public relations agencies | 13 | 5 067 | 2 035 | 414 | 84 | 22.6 | 21.2 |
| 54185 | Display advertising | 7 | 14 196 | 3 305 | 593 | 212 | 17.7 | — |
| 541850 | Display advertising | 7 | 14 196 | 3 305 | 593 | 212 | 17.7 | — |
| 5418502 | Outdoor advertising services | 6 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 34 | 17 319 | 2 231 | 435 | 134 | 36.1 | 3.9 |
| 541890 | Other services related to advertising | 34 | 17 319 | 2 231 | 435 | 134 | 36.1 | 3.9 |
| 5418902 | Advertising specialties goods distributor | 13 | 9 897 | 431 | 100 | 30 | 42.3 | — |
| 5418903 | Sign painting & lettering shop | 16 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 68 | 15 127 | 4 903 | 1 021 | 331 | 33.8 | 6.1 |
| 54192 | Photographic services | 52 | 10 042 | 2 902 | 614 | 225 | 33.3 | 4.9 |
| 541921 | Photographic studios, portrait | 46 | 7 847 | 2 379 | 513 | 210 | 32.0 | 3.8 |
| 541922 | Commercial photography | 6 | 2 195 | 523 | 101 | 15 | 37.9 | 8.6 |
| 54199 | All other professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| SACRAMENTO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 731 | 2 343 473 | 892 172 | 201 640 | 21 959 | 20.6 | 6.4 |
| 541 | Professional, scientific, & technical services | 2 731 | 2 343 473 | 892 172 | 201 640 | 21 959 | 20.6 | 6.4 |
| 5411 | Legal services | 972 | 667 199 | 248 902 | 55 491 | 5 476 | 20.7 | 7.1 |
| 54111 | Offices of lawyers | 920 | 608 909 | 233 490 | 51 916 | 5 008 | 22.5 | 5.8 |
| 541110 | Offices of lawyers | 920 | 608 909 | 233 490 | 51 916 | 5 008 | 22.5 | 5.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 920 | 608 909 | 233 490 | 51 916 | 5 008 | 22.5 | 5.8 |
| 54119 | Other legal services | 52 | 58 290 | 15 412 | 3 575 | 468 | 2.0 | 20.6 |
| 541191 | Title abstract & settlement offices | 30 | D | D | D | e | D | D |
| 541199 | All other legal services | 22 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 404 | 188 358 | 70 283 | 16 326 | 2 581 | 24.8 | 6.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 404 | 188 358 | 70 283 | 16 326 | 2 581 | 24.8 | 6.6 |
| 541211 | Offices of certified public accountants | 231 | 144 142 | 54 371 | 12 044 | 1 392 | 24.3 | 3.8 |
| 541213 | Tax return preparation services | 66 | 11 531 | 4 637 | 1 577 | 624 | 29.5 | 12.3 |
| 541219 | Other accounting services | 99 | D | D | D | e | D | D |
| 5413 | Architectural, engineering, & related services | 404 | 663 144 | 259 344 | 59 263 | 5 484 | 16.6 | 5.5 |
| 54131 | Architectural services | 83 | 106 583 | 40 612 | 9 251 | 858 | 16.1 | 3.7 |
| 541310 | Architectural services | 83 | 106 583 | 40 612 | 9 251 | 858 | 16.1 | 3.7 |
| 54133 | Engineering services | 253 | 520 642 | 203 998 | 47 010 | 4 204 | 15.4 | 5.4 |
| 541330 | Engineering services | 253 | 520 642 | 203 998 | 47 010 | 4 204 | 15.4 | 5.4 |
| 54135 | Building inspection services | 16 | D | D | D | b | D | D |
| 541350 | Building inspection services | 16 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 19 | 6 439 | 2 668 | 585 | 77 | 49.9 | 2.4 |
| 541370 | Surveying & mapping (except geophysical) services | 19 | 6 439 | 2 668 | 585 | 77 | 49.9 | 2.4 |
| 54138 | Testing laboratories | 21 | 22 404 | 9 307 | 1 950 | 252 | 27.4 | 17.6 |
| 541380 | Testing laboratories | 21 | 22 404 | 9 307 | 1 950 | 252 | 27.4 | 17.6 |
| 5414 | Specialized design services | 81 | 32 810 | 7 078 | 1 454 | 258 | 42.8 | 6.5 |
| 54141 | Interior design services | 25 | D | D | D | b | D | D |
| 541410 | Interior design services | 25 | D | D | D | b | D | D |
| 54143 | Graphic design services | 52 | 21 587 | 5 133 | 1 080 | 166 | 36.6 | 3.6 |
| 541430 | Graphic design services | 52 | 21 587 | 5 133 | 1 080 | 166 | 36.6 | 3.6 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 46 | D | D | D | c | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | SACRAMENTO COUNTY, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5415 | Computer systems design & related services | 229 | 342 295 | 138 953 | 32 451 | 2 659 | 14.7 | 5.7 |
| 54151 | Computer systems design & related services | 229 | 342 295 | 138 953 | 32 451 | 2 659 | 14.7 | 5.7 |
| 541511 | Custom computer programming services | 100 | 119 667 | 61 960 | 14 264 | 1 048 | 21.3 | 4.8 |
| 541512 | Computer systems design services | 104 | 177 815 | 66 883 | 15 018 | 1 317 | 12.0 | 7.6 |
| 5415121 | Computer systems integrators | 48 | 124 656 | 40 889 | 9 268 | 772 | 8.4 | 9.2 |
| 5415122 | Computer systems consultants (except systems integrators) | 56 | 53 159 | 25 994 | 5 750 | 545 | 20.2 | 3.7 |
| 541519 | Other computer related services | 20 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 309 | 190 627 | 87 172 | 18 342 | 2 241 | 25.7 | 9.7 |
| 54161 | Management consulting services | 218 | 121 970 | 58 554 | 12 007 | 1 587 | 24.5 | 12.6 |
| 541611 | Administrative management & general management consulting service | 123 | 77 124 | 41 649 | 8 341 | 927 | 14.5 | 12.0 |
| 541612 | Human resources & executive search consulting services | 40 | 18 903 | 9 255 | 1 951 | 314 | 48.7 | 15.8 |
| 5416122 | Executive placement services | 15 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 23 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 36 | 13 028 | 3 154 | 658 | 133 | 55.8 | 11.4 |
| 541618 | Other management consulting services | 7 | D | D | D | c | D | D |
| 54162 | Environmental consulting services | 41 | 42 221 | 17 928 | 4 072 | 435 | 20.3 | 5.8 |
| 541620 | Environmental consulting services | 41 | 42 221 | 17 928 | 4 072 | 435 | 20.3 | 5.8 |
| 54169 | Other scientific & technical consulting services | 50 | 26 436 | 10 690 | 2 263 | 219 | 39.7 | 2.3 |
| 541690 | Other scientific & technical consulting services | 50 | 26 436 | 10 690 | 2 263 | 219 | 39.7 | 2.3 |
| 5417 | Scientific research & development services | 32 | 76 082 | 20 879 | 4 553 | 528 | 19.4 | 2.8 |
| 54171 | R&D in the physical, engineering, & life sciences | 21 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 21 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 15 | D | D | D | e | D | D |
| 54172 | Research & development in the social sciences & humanities | 11 | D | D | D | c | D | D |
| 541720 | R&D in the social sciences & humanities | 11 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 207 | 151 582 | 50 753 | 11 733 | 1 995 | 31.8 | 6.2 |
| 54181 | Advertising agencies | 37 | 25 147 | 10 046 | 2 282 | 221 | 22.7 | 3.1 |
| 541810 | Advertising agencies | 37 | 25 147 | 10 046 | 2 282 | 221 | 22.7 | 3.1 |
| 54182 | Public relations agencies | 107 | 66 504 | 25 374 | 5 832 | 441 | 30.2 | 6.9 |
| 541820 | Public relations agencies | 107 | 66 504 | 25 374 | 5 832 | 441 | 30.2 | 6.9 |
| 54186 | Direct mail advertising | 15 | D | D | D | e | D | D |
| 541860 | Direct mail advertising | 15 | D | D | D | e | D | D |
| 54189 | Other services related to advertising | 26 | D | D | D | f | D | D |
| 541890 | Other services related to advertising | 26 | D | D | D | f | D | D |
| 5418902 | Advertising specialties goods distributor | 14 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 9 | D | D | D | b | D | D |
| 5418909 | All other advertising | 3 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 93 | 31 376 | 8 808 | 2 027 | 737 | 34.2 | 6.1 |
| 54192 | Photographic services | 60 | 15 715 | 4 782 | 1 046 | 308 | 35.9 | 1.4 |
| 541921 | Photographic studios, portrait | 51 | D | D | D | e | D | D |
| 541922 | Commercial photography | 9 | D | D | D | b | D | D |
| 54199 | All other professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| | SAN BENITO COUNTY, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 51 | 13 769 | 5 223 | 1 044 | 151 | 30.4 | 18.9 |
| 541 | Professional, scientific, & technical services | 51 | 13 769 | 5 223 | 1 044 | 151 | 30.4 | 18.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 3 771 | 1 730 | 389 | 53 | 30.6 | 11.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 3 771 | 1 730 | 389 | 53 | 30.6 | 11.9 |
| 5413 | Architectural, engineering, & related services | 9 | 3 828 | 1 607 | 298 | 36 | 35.4 | 4.6 |
| 5418 | Advertising & related services | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN BERNARDINO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 482 | 743 830 | 259 725 | 58 633 | 8 262 | 38.1 | 8.6 |
| 541 | Professional, scientific, & technical services | 1 482 | 743 830 | 259 725 | 58 633 | 8 262 | 38.1 | 8.6 |
| 5411 | Legal services | 418 | 181 990 | 64 942 | 14 451 | 1 721 | 30.9 | 6.5 |
| 54111 | Offices of lawyers | 405 | 178 636 | 63 840 | 14 190 | 1 674 | 31.0 | 6.6 |
| 541110 | Offices of lawyers | 405 | 178 636 | 63 840 | 14 190 | 1 674 | 31.0 | 6.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 405 | 178 636 | 63 840 | 14 190 | 1 674 | 31.0 | 6.6 |
| 54119 | Other legal services | 13 | 3 354 | 1 102 | 261 | 47 | 26.5 | 3.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 320 | 109 494 | 41 082 | 10 178 | 1 974 | 34.1 | 7.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 320 | 109 494 | 41 082 | 10 178 | 1 974 | 34.1 | 7.1 |
| 541211 | Offices of certified public accountants | 130 | 65 452 | 25 800 | 5 952 | 763 | 31.0 | 7.6 |
| 541213 | Tax return preparation services | 89 | 13 848 | 4 258 | 1 500 | 654 | 56.0 | 4.2 |
| 541219 | Other accounting services | 98 | D | D | D | e | D | D |
| 5413 | Architectural, engineering, & related services | 286 | 230 940 | 90 697 | 20 391 | 2 213 | 27.9 | 11.8 |
| 54131 | Architectural services | 34 | 34 470 | 11 277 | 2 499 | 241 | 23.6 | 2.0 |
| 541310 | Architectural services | 34 | 34 470 | 11 277 | 2 499 | 241 | 23.6 | 2.0 |
| 54133 | Engineering services | 180 | 167 715 | 67 596 | 15 332 | 1 618 | 28.2 | 15.2 |
| 541330 | Engineering services | 180 | 167 715 | 67 596 | 15 332 | 1 618 | 28.2 | 15.2 |
| 54134 | Drafting services | 7 | D | D | D | a | D | D |
| 541340 | Drafting services | 7 | D | D | D | a | D | D |
| 54135 | Building inspection services | 14 | 4 748 | 2 531 | 582 | 52 | 10.5 | 4.0 |
| 541350 | Building inspection services | 14 | 4 748 | 2 531 | 582 | 52 | 10.5 | 4.0 |
| 54137 | Surveying & mapping (except geophysical) services | 28 | 6 086 | 2 372 | 451 | 77 | 73.0 | 8.1 |
| 541370 | Surveying & mapping (except geophysical) services | 28 | 6 086 | 2 372 | 451 | 77 | 73.0 | 8.1 |
| 54138 | Testing laboratories | 21 | 15 363 | 6 282 | 1 417 | 198 | 18.8 | 1.2 |
| 541380 | Testing laboratories | 21 | 15 363 | 6 282 | 1 417 | 198 | 18.8 | 1.2 |
| 5414 | Specialized design services | 35 | 16 671 | 2 230 | 491 | 127 | 87.9 | 4.2 |
| 54141 | Interior design services | 16 | 11 517 | 1 430 | 337 | 87 | 86.5 | 2.1 |
| 541410 | Interior design services | 16 | 11 517 | 1 430 | 337 | 87 | 86.5 | 2.1 |
| 54143 | Graphic design services | 14 | 3 349 | 601 | 126 | 35 | 89.1 | 10.9 |
| 541430 | Graphic design services | 14 | 3 349 | 601 | 126 | 35 | 89.1 | 10.9 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 13 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 109 | 59 766 | 23 163 | 5 110 | 527 | 73.1 | 11.2 |
| 54151 | Computer systems design & related services | 109 | 59 766 | 23 163 | 5 110 | 527 | 73.1 | 11.2 |
| 541511 | Custom computer programming services | 43 | 28 167 | 13 155 | 2 999 | 247 | 84.8 | 6.6 |
| 541512 | Computer systems design services | 53 | 21 513 | 6 189 | 1 190 | 180 | 63.5 | 9.4 |
| 5415121 | Computer systems integrators | 24 | 14 974 | 3 842 | 764 | 104 | 53.1 | 12.8 |
| 5415122 | Computer systems consultants (except systems integrators) | 29 | 6 539 | 2 347 | 426 | 76 | 87.3 | 1.6 |
| 5416 | Management, scientific, & technical consulting services | 146 | 59 304 | 16 875 | 3 526 | 674 | 43.9 | 6.7 |
| 54161 | Management consulting services | 102 | 45 452 | 11 907 | 2 279 | 538 | 45.7 | 2.6 |
| 541611 | Administrative management & general management consulting service | 51 | 16 305 | 5 524 | 1 185 | 258 | 49.7 | 6.2 |
| 541612 | Human resources & executive search consulting services | 14 | 4 398 | 2 073 | 238 | 68 | 30.0 | .9 |
| 541613 | Marketing consulting services | 25 | 9 105 | 1 731 | 253 | 58 | 91.0 | .9 |
| 541614 | Process, physical distribution, & logistics consulting services | 8 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 21 | 8 874 | 3 238 | 850 | 86 | 34.9 | 19.9 |
| 541620 | Environmental consulting services | 21 | 8 874 | 3 238 | 850 | 86 | 34.9 | 19.9 |
| 54169 | Other scientific & technical consulting services | 23 | 4 978 | 1 730 | 397 | 50 | 43.6 | 20.6 |
| 541690 | Other scientific & technical consulting services | 23 | 4 978 | 1 730 | 397 | 50 | 43.6 | 20.6 |
| 5417 | Scientific research & development services | 16 | 7 264 | 2 697 | 519 | 81 | 51.7 | 19.6 |
| 5418 | Advertising & related services | 62 | 54 343 | 11 599 | 2 535 | 486 | 57.7 | 7.2 |
| 54186 | Direct mail advertising | 5 | D | D | D | c | D | D |
| 541860 | Direct mail advertising | 5 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 20 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 20 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 12 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 90 | 24 058 | 6 440 | 1 432 | 459 | 24.6 | 1.3 |
| 54192 | Photographic services | 69 | 14 060 | 4 153 | 902 | 305 | 24.0 | 2.1 |
| 541921 | Photographic studios, portrait | 57 | 12 402 | 3 831 | 851 | 286 | 16.1 | 2.2 |
| 54199 | All other professional, scientific, & technical services | 14 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 14 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN DIEGO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 144 | 7 072 266 | 2 725 658 | 614 328 | 59 761 | 20.9 | 10.3 |
| 541 | Professional, scientific, & technical services | 7 144 | 7 072 266 | 2 725 658 | 614 328 | 59 761 | 20.9 | 10.3 |
| 5411 | Legal services | 1 968 | 1 423 755 | 520 177 | 113 608 | 10 186 | 23.0 | 16.6 |
| 54111 | Offices of lawyers | 1 927 | 1 394 935 | 508 216 | 110 732 | 9 711 | 23.3 | 16.6 |
| 541110 | Offices of lawyers | 1 927 | 1 394 935 | 508 216 | 110 732 | 9 711 | 23.3 | 16.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 927 | 1 394 935 | 508 216 | 110 732 | 9 711 | 23.3 | 16.6 |
| 54119 | Other legal services | 41 | 28 820 | 11 961 | 2 876 | 475 | 9.8 | 16.6 |
| 541191 | Title abstract & settlement offices | 19 | 12 165 | 5 494 | 1 337 | 187 | 8.4 | 6.8 |
| 541199 | All other legal services | 22 | 16 655 | 6 467 | 1 539 | 288 | 10.7 | 23.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 1 066 | 421 416 | 161 123 | 36 721 | 6 847 | 33.7 | 8.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 1 066 | 421 416 | 161 123 | 36 721 | 6 847 | 33.7 | 8.2 |
| 541211 | Offices of certified public accountants | 550 | 283 833 | 103 796 | 22 543 | 3 231 | 33.0 | 6.5 |
| 541213 | Tax return preparation services | 185 | 30 056 | 8 529 | 2 888 | 1 320 | 52.3 | 5.6 |
| 541214 | Payroll services | 23 | 50 843 | 29 286 | 6 694 | 1 314 | 2.6 | 6.7 |
| 541219 | Other accounting services | 308 | 56 684 | 19 512 | 4 596 | 982 | 55.0 | 19.5 |
| 5413 | Architectural, engineering, & related services | 1 221 | 1 304 187 | 558 851 | 122 741 | 11 470 | 26.9 | 8.3 |
| 54131 | Architectural services | 255 | 212 355 | 82 404 | 16 198 | 1 584 | 28.5 | 2.6 |
| 541310 | Architectural services | 255 | 212 355 | 82 404 | 16 198 | 1 584 | 28.5 | 2.6 |
| 54133 | Engineering services | 804 | 991 510 | 435 866 | 98 139 | 8 828 | 26.6 | 9.1 |
| 541330 | Engineering services | 804 | 991 510 | 435 866 | 98 139 | 8 828 | 26.6 | 9.1 |
| 54134 | Drafting services | 23 | 9 370 | 3 632 | 693 | 151 | 16.4 | 4.0 |
| 541340 | Drafting services | 23 | 9 370 | 3 632 | 693 | 151 | 16.4 | 4.0 |
| 54135 | Building inspection services | 32 | 15 963 | 6 444 | 1 262 | 187 | 39.7 | 8.6 |
| 541350 | Building inspection services | 32 | 15 963 | 6 444 | 1 262 | 187 | 39.7 | 8.6 |
| 54137 | Surveying & mapping (except geophysical) services | 43 | 26 152 | 11 144 | 2 397 | 251 | 18.5 | 5.4 |
| 541370 | Surveying & mapping (except geophysical) services | 43 | 26 152 | 11 144 | 2 397 | 251 | 18.5 | 5.4 |
| 54138 | Testing laboratories | 57 | 47 778 | 18 963 | 3 972 | 456 | 25.5 | 20.0 |
| 541380 | Testing laboratories | 57 | 47 778 | 18 963 | 3 972 | 456 | 25.5 | 20.0 |
| 5414 | Specialized design services | 291 | 145 609 | 34 396 | 8 079 | 1 165 | 35.4 | 9.2 |
| 54141 | Interior design services | 110 | 67 618 | 12 864 | 2 980 | 446 | 36.3 | 6.8 |
| 541410 | Interior design services | 110 | 67 618 | 12 864 | 2 980 | 446 | 36.3 | 6.8 |
| 54142 | Industrial design services | 16 | 7 445 | 2 694 | 676 | 87 | 20.4 | 15.8 |
| 541420 | Industrial design services | 16 | 7 445 | 2 694 | 676 | 87 | 20.4 | 15.8 |
| 54143 | Graphic design services | 154 | 63 782 | 17 305 | 3 968 | 522 | 38.4 | 12.0 |
| 541430 | Graphic design services | 154 | 63 782 | 17 305 | 3 968 | 522 | 38.4 | 12.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 135 | 57 218 | 15 049 | 3 487 | 401 | 39.0 | 12.8 |
| 5414302 | Commercial art | 18 | D | D | D | c | D | D |
| 54149 | Other specialized design services | 11 | 6 764 | 1 533 | 455 | 110 | 16.4 | .8 |
| 541490 | Other specialized design services | 11 | 6 764 | 1 533 | 455 | 110 | 16.4 | .8 |
| 5415 | Computer systems design & related services | 731 | 1 114 459 | 443 098 | 99 480 | 8 789 | 12.8 | 10.3 |
| 54151 | Computer systems design & related services | 731 | 1 114 459 | 443 098 | 99 480 | 8 789 | 12.8 | 10.3 |
| 541511 | Custom computer programming services | 345 | 430 620 | 219 973 | 50 908 | 3 834 | 12.1 | 18.1 |
| 541512 | Computer systems design services | 289 | 525 495 | 158 836 | 34 019 | 3 469 | 15.4 | 3.2 |
| 5415121 | Computer systems integrators | 129 | 372 391 | 97 628 | 21 461 | 2 074 | 11.2 | 3.5 |
| 5415122 | Computer systems consultants (except systems integrators) | 160 | 153 104 | 61 208 | 12 558 | 1 395 | 25.5 | 2.5 |
| 541513 | Computer facilities management services | 27 | 113 493 | 46 888 | 10 844 | 1 000 | 1.4 | 15.4 |
| 541519 | Other computer related services | 70 | 44 851 | 17 401 | 3 709 | 486 | 18.8 | 5.7 |
| 5416 | Management, scientific, & technical consulting services | 889 | 538 122 | 195 889 | 41 690 | 4 168 | 40.8 | 8.5 |
| 54161 | Management consulting services | 672 | 410 652 | 147 087 | 30 809 | 3 075 | 41.8 | 7.5 |
| 541611 | Administrative management & general management consulting service | 297 | 155 262 | 63 728 | 14 031 | 1 425 | 35.9 | 9.8 |
| 541612 | Human resources & executive search consulting services | 155 | 98 446 | 42 161 | 8 162 | 845 | 39.0 | 8.5 |
| 5416122 | Executive placement services | 76 | 41 198 | 20 363 | 3 853 | 481 | 37.2 | 12.5 |
| 5416123 | Human resources & personnel management consulting | 67 | 49 625 | 17 342 | 3 272 | 302 | 43.6 | 5.0 |
| 541613 | Marketing consulting services | 161 | 117 198 | 26 808 | 5 502 | 487 | 59.7 | 4.8 |
| 541614 | Process, physical distribution, & logistics consulting services | 24 | 20 031 | 5 547 | 987 | 154 | 13.2 | .6 |
| 541618 | Other management consulting services | 35 | 19 715 | 8 843 | 2 127 | 164 | 23.9 | 8.6 |
| 54162 | Environmental consulting services | 66 | 56 597 | 21 663 | 4 665 | 616 | 44.9 | 22.1 |
| 541620 | Environmental consulting services | 66 | 56 597 | 21 663 | 4 665 | 616 | 44.9 | 22.1 |
| 54169 | Other scientific & technical consulting services | 151 | 70 873 | 27 139 | 6 216 | 477 | 32.3 | 3.4 |
| 541690 | Other scientific & technical consulting services | 151 | 70 873 | 27 139 | 6 216 | 477 | 32.3 | 3.4 |
| 5417 | Scientific research & development services | 287 | 1 517 986 | 641 083 | 154 636 | 10 523 | 4.1 | 6.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 270 | 1 494 938 | 624 600 | 152 561 | 10 170 | 4.1 | 5.9 |
| 541710 | R&D in the physical, engineering, & life sciences | 270 | 1 494 938 | 624 600 | 152 561 | 10 170 | 4.1 | 5.9 |
| 5417101 | R&D in the physical & engineering sciences | 160 | 914 534 | 351 656 | 90 721 | 6 169 | 3.5 | 5.6 |
| 5417102 | Research & development in the life sciences | 110 | 580 404 | 272 944 | 61 840 | 4 001 | 5.0 | 6.4 |
| 54172 | Research & development in the social sciences & humanities | 17 | 23 048 | 16 483 | 2 075 | 353 | 7.5 | 22.0 |
| 541720 | R&D in the social sciences & humanities | 17 | 23 048 | 16 483 | 2 075 | 353 | 7.5 | 22.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN DIEGO COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 436 | 464 248 | 125 457 | 27 408 | 4 438 | 30.8 | 9.3 |
| 54181 | Advertising agencies | 144 | 95 683 | 37 628 | 8 434 | 980 | 33.4 | 5.8 |
| 541810 | Advertising agencies | 144 | 95 683 | 37 628 | 8 434 | 980 | 33.4 | 5.8 |
| 54182 | Public relations agencies | 71 | 36 597 | 13 212 | 2 788 | 342 | 43.2 | 9.6 |
| 541820 | Public relations agencies | 71 | 36 597 | 13 212 | 2 788 | 342 | 43.2 | 9.6 |
| 54184 | Media representatives | 30 | 38 481 | 15 716 | 3 467 | 423 | 16.3 | 12.4 |
| 541840 | Media representatives | 30 | 38 481 | 15 716 | 3 467 | 423 | 16.3 | 12.4 |
| 5418401 | Radio & television advertising representatives | 12 | 29 872 | 11 080 | 2 754 | 298 | 11.2 | 10.8 |
| 54185 | Display advertising | 22 | 71 253 | 6 308 | 1 364 | 807 | 11.0 | .2 |
| 541850 | Display advertising | 22 | 71 253 | 6 308 | 1 364 | 807 | 11.0 | .2 |
| 5418501 | Display advertising (except outdoor) | 10 | D | D | D | f | D | D |
| 5418502 | Outdoor advertising services | 12 | D | D | D | b | D | D |
| 54186 | Direct mail advertising | 44 | 77 011 | 20 295 | 4 486 | 682 | 48.1 | 14.5 |
| 541860 | Direct mail advertising | 44 | 77 011 | 20 295 | 4 486 | 682 | 48.1 | 14.5 |
| 54189 | Other services related to advertising | 107 | 131 374 | 26 751 | 5 982 | 1 046 | 31.0 | 11.7 |
| 541890 | Other services related to advertising | 107 | 131 374 | 26 751 | 5 982 | 1 046 | 31.0 | 11.7 |
| 5418902 | Advertising specialties goods distributor | 58 | 113 286 | 22 993 | 5 218 | 864 | 26.0 | 12.3 |
| 5418903 | Sign painting & lettering shop | 33 | 9 435 | 2 516 | 468 | 102 | 54.0 | 6.7 |
| 5418909 | All other advertising | 16 | 8 653 | 1 242 | 296 | 80 | 71.4 | 8.7 |
| 5419 | Other professional, scientific, & technical services | 255 | 142 484 | 45 584 | 9 965 | 2 175 | 27.1 | 26.8 |
| 54191 | Marketing research & public opinion polling | 38 | 68 935 | 25 283 | 5 562 | 1 208 | 28.7 | 40.2 |
| 541910 | Marketing research & public opinion polling | 38 | 68 935 | 25 283 | 5 562 | 1 208 | 28.7 | 40.2 |
| 54192 | Photographic services | 170 | 38 476 | 10 212 | 2 246 | 669 | 37.2 | 9.7 |
| 541921 | Photographic studios, portrait | 136 | 27 878 | 7 488 | 1 596 | 536 | 35.1 | 7.7 |
| 541922 | Commercial photography | 34 | 10 598 | 2 724 | 650 | 133 | 42.7 | 15.0 |
| 54193 | Translation & interpretation services | 14 | 5 264 | 1 116 | 282 | 46 | 24.1 | — |
| 541930 | Translation & interpretation services | 14 | 5 264 | 1 116 | 282 | 46 | 24.1 | — |
| 54199 | All other professional, scientific, & technical services | 33 | 29 809 | 8 973 | 1 875 | 252 | 11.0 | 22.4 |
| 541990 | All other professional, scientific, & technical services | 33 | 29 809 | 8 973 | 1 875 | 252 | 11.0 | 22.4 |
| SAN FRANCISCO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 984 | 9 016 562 | 3 517 444 | 797 527 | 58 942 | 11.6 | 8.5 |
| 541 | Professional, scientific, & technical services | 4 984 | 9 016 562 | 3 517 444 | 797 527 | 58 942 | 11.6 | 8.5 |
| 5411 | Legal services | 1 504 | 2 703 911 | 989 525 | 228 030 | 15 955 | 10.0 | 7.4 |
| 54111 | Offices of lawyers | 1 483 | 2 671 160 | 976 117 | 224 803 | 15 499 | 10.0 | 7.3 |
| 541110 | Offices of lawyers | 1 483 | 2 671 160 | 976 117 | 224 803 | 15 499 | 10.0 | 7.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 483 | 2 671 160 | 976 117 | 224 803 | 15 499 | 10.0 | 7.3 |
| 54119 | Other legal services | 21 | 32 751 | 13 408 | 3 227 | 456 | 5.6 | 19.8 |
| 541199 | All other legal services | 18 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 474 | 1 009 621 | 356 031 | 75 515 | 7 674 | 7.0 | 6.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 474 | 1 009 621 | 356 031 | 75 515 | 7 674 | 7.0 | 6.2 |
| 541211 | Offices of certified public accountants | 294 | 891 542 | 307 575 | 61 849 | 5 759 | 6.1 | 2.6 |
| 541213 | Tax return preparation services | 61 | 10 596 | 3 207 | 1 033 | 360 | 51.1 | 2.5 |
| 541214 | Payroll services | 17 | 59 613 | 24 315 | 6 111 | 877 | .7 | 62.2 |
| 541219 | Other accounting services | 102 | 47 870 | 20 934 | 6 522 | 678 | 22.6 | 5.1 |
| 5413 | Architectural, engineering, & related services | 628 | 1 564 371 | 537 940 | 122 749 | 9 681 | 13.9 | 4.0 |
| 54131 | Architectural services | 315 | 444 409 | 170 949 | 37 791 | 3 401 | 15.8 | 2.6 |
| 541310 | Architectural services | 315 | 444 409 | 170 949 | 37 791 | 3 401 | 15.8 | 2.6 |
| 54133 | Engineering services | 285 | 1 097 069 | 357 252 | 82 821 | 6 002 | 13.1 | 4.5 |
| 541330 | Engineering services | 285 | 1 097 069 | 357 252 | 82 821 | 6 002 | 13.1 | 4.5 |
| 54135 | Building inspection services | 9 | D | D | D | b | D | D |
| 541350 | Building inspection services | 9 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 7 | 6 382 | 3 067 | 686 | 63 | 11.5 | 30.0 |
| 541370 | Surveying & mapping (except geophysical) services | 7 | 6 382 | 3 067 | 686 | 63 | 11.5 | 30.0 |
| 54138 | Testing laboratories | 8 | 12 128 | 4 771 | 1 145 | 152 | 16.9 | .9 |
| 541380 | Testing laboratories | 8 | 12 128 | 4 771 | 1 145 | 152 | 16.9 | .9 |
| 5414 | Specialized design services | 372 | 340 038 | 103 930 | 22 360 | 2 127 | 26.1 | 4.0 |
| 54141 | Interior design services | 94 | 96 789 | 24 190 | 5 117 | 589 | 34.9 | 4.0 |
| 541410 | Interior design services | 94 | 96 789 | 24 190 | 5 117 | 589 | 34.9 | 4.0 |
| 54142 | Industrial design services | 11 | 6 683 | 2 980 | 601 | 38 | 21.7 | 4.4 |
| 541420 | Industrial design services | 11 | 6 683 | 2 980 | 601 | 38 | 21.7 | 4.4 |
| 54143 | Graphic design services | 254 | 231 601 | 76 127 | 16 501 | 1 468 | 22.3 | 3.9 |
| 541430 | Graphic design services | 254 | 231 601 | 76 127 | 16 501 | 1 468 | 22.3 | 3.9 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 226 | 221 823 | 73 910 | 16 071 | 1 396 | 20.9 | 3.4 |
| 5414302 | Commercial art | 26 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 13 | 4 965 | 633 | 141 | 32 | 40.3 | 5.0 |
| 541490 | Other specialized design services | 13 | 4 965 | 633 | 141 | 32 | 40.3 | 5.0 |
| 5415 | Computer systems design & related services | 669 | 1 016 629 | 462 896 | 100 791 | 6 766 | 10.0 | 21.5 |
| 54151 | Computer systems design & related services | 669 | 1 016 629 | 462 896 | 100 791 | 6 766 | 10.0 | 21.5 |
| 541511 | Custom computer programming services | 352 | 458 379 | 209 945 | 44 534 | 3 147 | 8.8 | 24.1 |
| 541512 | Computer systems design services | 225 | 483 392 | 223 889 | 49 805 | 3 107 | 9.9 | 20.7 |
| 5415121 | Computer systems integrators | 56 | 178 470 | 71 442 | 14 583 | 1 074 | 5.0 | 46.8 |
| 5415122 | Computer systems consultants (except systems integrators) | 169 | 304 922 | 152 447 | 35 222 | 2 033 | 12.7 | 5.4 |
| 541519 | Other computer related services | 79 | 55 815 | 25 114 | 5 758 | 469 | 24.3 | 10.6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 638 | 1 282 142 | 622 920 | 139 212 | 8 510 | 9.0 | 8.6 |
| 54161 | Management consulting services | 531 | 1 171 151 | 578 689 | 128 951 | 7 755 | 8.0 | 7.0 |
| 541611 | Administrative management & general management consulting service | 232 | 800 824 | 412 262 | 91 957 | 4 716 | 3.6 | 5.0 |
| 541612 | Human resources & executive search consulting services | 164 | 253 409 | 124 966 | 27 796 | 2 040 | 14.6 | 11.8 |
| 5416121 | Actuarial consulting | 7 | D | D | D | c | D | D |
| 5416122 | Executive placement services | 87 | 137 241 | 74 767 | 16 255 | 1 326 | 17.8 | 7.9 |
| 5416123 | Human resources & personnel management consulting | 70 | D | D | D | f | D | D |
| 541613 | Marketing consulting services | 109 | 86 592 | 27 113 | 5 668 | 749 | 24.9 | 5.3 |
| 541614 | Process, physical distribution, & logistics consulting services | 7 | 9 721 | 5 919 | 1 770 | 68 | 29.3 | 6.8 |
| 541618 | Other management consulting services | 19 | 20 605 | 8 429 | 1 760 | 182 | 18.3 | 33.6 |
| 54162 | Environmental consulting services | 29 | 32 963 | 13 338 | 3 124 | 304 | 23.0 | 1.9 |
| 541620 | Environmental consulting services | 29 | 32 963 | 13 338 | 3 124 | 304 | 23.0 | 1.9 |
| 54169 | Other scientific & technical consulting services | 78 | 78 028 | 30 893 | 7 137 | 451 | 17.1 | 35.0 |
| 541690 | Other scientific & technical consulting services | 78 | 78 028 | 30 893 | 7 137 | 451 | 17.1 | 35.0 |
| 5417 | Scientific research & development services | 40 | 29 014 | 12 263 | 2 859 | 258 | 29.9 | 14.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 31 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 31 | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 18 | 18 508 | 7 951 | 1 795 | 141 | 23.6 | 17.4 |
| 5418 | Advertising & related services | 392 | 885 073 | 376 026 | 93 640 | 6 147 | 12.7 | 6.9 |
| 54181 | Advertising agencies | 143 | 496 903 | 256 475 | 65 066 | 3 436 | 6.1 | 2.5 |
| 541810 | Advertising agencies | 143 | 496 903 | 256 475 | 65 066 | 3 436 | 6.1 | 2.5 |
| 54182 | Public relations agencies | 106 | 143 516 | 60 446 | 14 516 | 1 057 | 17.0 | 9.1 |
| 541820 | Public relations agencies | 106 | 143 516 | 60 446 | 14 516 | 1 057 | 17.0 | 9.1 |
| 54183 | Media buying services | 15 | D | D | D | c | D | D |
| 541830 | Media buying services | 15 | D | D | D | c | D | D |
| 54184 | Media representatives | 47 | 36 612 | 14 311 | 3 484 | 288 | 6.7 | 30.9 |
| 541840 | Media representatives | 47 | 36 612 | 14 311 | 3 484 | 288 | 6.7 | 30.9 |
| 5418401 | Radio & television advertising representatives | 29 | 28 229 | 11 693 | 2 833 | 237 | — | 34.5 |
| 54185 | Display advertising | 11 | D | D | D | e | D | D |
| 541850 | Display advertising | 11 | D | D | D | e | D | D |
| 5418501 | Display advertising (except outdoor) | 5 | D | D | D | c | D | D |
| 5418502 | Outdoor advertising services | 6 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 25 | 49 157 | 13 340 | 3 080 | 542 | 50.7 | 18.0 |
| 541860 | Direct mail advertising | 25 | 49 157 | 13 340 | 3 080 | 542 | 50.7 | 18.0 |
| 54189 | Other services related to advertising | 43 | D | D | D | e | D | D |
| 541890 | Other services related to advertising | 43 | D | D | D | e | D | D |
| 5418902 | Advertising specialties goods distributor | 21 | 50 348 | 7 943 | 2 270 | 318 | 31.7 | 7.3 |
| 5418903 | Sign painting & lettering shop | 13 | D | D | D | b | D | D |
| 5418909 | All other advertising | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 267 | 185 763 | 55 913 | 12 371 | 1 824 | 30.9 | 15.8 |
| 54191 | Marketing research & public opinion polling | 56 | 78 639 | 27 391 | 5 980 | 944 | 25.7 | 20.4 |
| 541910 | Marketing research & public opinion polling | 56 | 78 639 | 27 391 | 5 980 | 944 | 25.7 | 20.4 |
| 54192 | Photographic services | 176 | 70 836 | 14 929 | 3 238 | 639 | 45.4 | 8.6 |
| 541921 | Photographic studios, portrait | 87 | 31 096 | 6 056 | 1 281 | 324 | 60.5 | 9.9 |
| 541922 | Commercial photography | 89 | 39 740 | 8 873 | 1 957 | 315 | 33.5 | 7.5 |
| 54193 | Translation & interpretation services | 16 | 17 509 | 6 776 | 1 480 | 171 | 13.4 | 35.9 |
| 541930 | Translation & interpretation services | 16 | 17 509 | 6 776 | 1 480 | 171 | 13.4 | 35.9 |
| 54199 | All other professional, scientific, & technical services | 19 | 18 779 | 6 817 | 1 673 | 70 | 14.8 | 4.9 |
| 541990 | All other professional, scientific, & technical services | 19 | 18 779 | 6 817 | 1 673 | 70 | 14.8 | 4.9 |
| SAN JOAQUIN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 575 | 277 673 | 111 202 | 25 844 | 3 531 | 32.4 | 9.6 |
| 541 | Professional, scientific, & technical services | 575 | 277 673 | 111 202 | 25 844 | 3 531 | 32.4 | 9.6 |
| 5411 | Legal services | 194 | 90 758 | 36 602 | 7 779 | 923 | 31.8 | 6.7 |
| 54111 | Offices of lawyers | 184 | 83 775 | 32 585 | 6 883 | 809 | 34.3 | 6.8 |
| 541110 | Offices of lawyers | 184 | 83 775 | 32 585 | 6 883 | 809 | 34.3 | 6.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 184 | 83 775 | 32 585 | 6 883 | 809 | 34.3 | 6.8 |
| 54119 | Other legal services | 10 | 6 983 | 4 017 | 896 | 114 | 1.6 | 6.3 |
| 541191 | Title abstract & settlement offices | 8 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 133 | 60 046 | 26 911 | 6 583 | 1 119 | 28.9 | 6.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 133 | 60 046 | 26 911 | 6 583 | 1 119 | 28.9 | 6.4 |
| 541211 | Offices of certified public accountants | 81 | 34 844 | 14 121 | 3 089 | 434 | 32.7 | 3.6 |
| 541213 | Tax return preparation services | 16 | 3 581 | 1 409 | 595 | 245 | 28.2 | 1.3 |
| 541219 | Other accounting services | 33 | 13 777 | 6 039 | 1 729 | 306 | 36.0 | 1.3 |
| 5413 | Architectural, engineering, & related services | 89 | 48 780 | 15 833 | 3 673 | 492 | 55.8 | 9.9 |
| 54131 | Architectural services | 23 | 7 562 | 2 213 | 426 | 80 | 68.8 | 2.5 |
| 541310 | Architectural services | 23 | 7 562 | 2 213 | 426 | 80 | 68.8 | 2.5 |
| 54133 | Engineering services | 48 | 32 603 | 11 206 | 2 496 | 337 | 57.8 | 13.8 |
| 541330 | Engineering services | 48 | 32 603 | 11 206 | 2 496 | 337 | 57.8 | 13.8 |
| 54135 | Building inspection services | 6 | D | D | D | a | D | D |
| 541350 | Building inspection services | 6 | D | D | D | a | D | D |
| 5414 | Specialized design services | 9 | 1 963 | 334 | 56 | 13 | 77.7 | 7.5 |
| 5415 | Computer systems design & related services | 30 | 19 348 | 6 825 | 1 627 | 137 | 25.8 | 30.4 |
| 54151 | Computer systems design & related services | 30 | 19 348 | 6 825 | 1 627 | 137 | 25.8 | 30.4 |
| 541512 | Computer systems design services | 18 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 13 | 5 875 | 2 623 | 586 | 56 | 28.1 | 63.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN JOAQUIN COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 59 | 41 612 | 19 325 | 4 871 | 475 | 14.1 | 4.4 |
| 54161 | Management consulting services | 44 | 37 637 | 17 956 | 4 548 | 442 | 12.1 | 2.3 |
| 541611 | Administrative management & general management consulting service | 26 | 22 283 | 12 291 | 3 526 | 312 | 11.4 | 2.2 |
| 541612 | Human resources & executive search consulting services | 10 | 8 221 | 2 462 | 597 | 86 | 10.5 | 2.2 |
| 5416123 | Human resources & personnel management consulting | 8 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 19 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 35 | D | D | D | e | D | D |
| 54192 | Photographic services | 27 | 5 138 | 1 659 | 357 | 112 | 52.5 | — |
| 541921 | Photographic studios, portrait | 25 | D | D | D | c | D | D |
| SAN LUIS OBISPO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 529 | 212 158 | 76 650 | 16 150 | 2 292 | 42.2 | 7.0 |
| 541 | Professional, scientific, & technical services | 529 | 212 158 | 76 650 | 16 150 | 2 292 | 42.2 | 7.0 |
| 5411 | Legal services | 167 | 59 937 | 22 622 | 4 664 | 561 | 33.0 | 5.0 |
| 54111 | Offices of lawyers | 166 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 166 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 166 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 106 | 21 754 | 8 393 | 1 827 | 364 | 58.9 | 3.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 106 | 21 754 | 8 393 | 1 827 | 364 | 58.9 | 3.7 |
| 541211 | Offices of certified public accountants | 47 | 14 495 | 6 013 | 1 210 | 200 | 47.2 | 2.9 |
| 541213 | Tax return preparation services | 17 | 1 972 | 467 | 144 | 52 | 98.3 | 1.7 |
| 541219 | Other accounting services | 42 | 5 287 | 1 913 | 473 | 112 | 76.1 | 6.7 |
| 5413 | Architectural, engineering, & related services | 95 | 68 166 | 25 417 | 5 469 | 706 | 41.9 | 5.9 |
| 54131 | Architectural services | 22 | 14 001 | 5 173 | 1 118 | 126 | 23.9 | 4.8 |
| 541310 | Architectural services | 22 | 14 001 | 5 173 | 1 118 | 126 | 23.9 | 4.8 |
| 54133 | Engineering services | 58 | 48 051 | 17 883 | 3 812 | 504 | 45.7 | 5.9 |
| 541330 | Engineering services | 58 | 48 051 | 17 883 | 3 812 | 504 | 45.7 | 5.9 |
| 54137 | Surveying & mapping (except geophysical) services | 9 | 2 051 | 775 | 145 | 25 | 35.1 | — |
| 541370 | Surveying & mapping (except geophysical) services | 9 | 2 051 | 775 | 145 | 25 | 35.1 | — |
| 5414 | Specialized design services | 19 | 5 924 | 735 | 171 | 57 | 89.5 | 1.9 |
| 54143 | Graphic design services | 8 | 3 783 | 394 | 92 | 25 | 98.9 | — |
| 541430 | Graphic design services | 8 | 3 783 | 394 | 92 | 25 | 98.9 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) | 7 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 40 | 20 461 | 8 524 | 1 722 | 203 | 21.0 | 8.8 |
| 54151 | Computer systems design & related services | 40 | 20 461 | 8 524 | 1 722 | 203 | 21.0 | 8.8 |
| 541511 | Custom computer programming services | 21 | 13 994 | 6 620 | 1 317 | 152 | 14.8 | 11.9 |
| 5416 | Management, scientific, & technical consulting services | 47 | 12 680 | 4 870 | 1 036 | 164 | 85.4 | 7.9 |
| 54161 | Management consulting services | 25 | 5 512 | 2 057 | 408 | 54 | 82.6 | 11.7 |
| 54162 | Environmental consulting services | 13 | 4 382 | 1 665 | 381 | 68 | 93.3 | 6.7 |
| 541620 | Environmental consulting services | 13 | 4 382 | 1 665 | 381 | 68 | 93.3 | 6.7 |
| 5418 | Advertising & related services | 31 | 16 238 | 3 898 | 876 | 163 | 33.4 | 17.6 |
| 54189 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 15 | 2 801 | 740 | 164 | 31 | 42.0 | 4.6 |
| 54192 | Photographic services | 11 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 10 | D | D | D | a | D | D |
| SAN MATEO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 370 | 3 235 245 | 1 312 980 | 291 541 | 21 418 | 16.9 | 10.7 |
| 541 | Professional, scientific, & technical services | 2 370 | 3 235 245 | 1 312 980 | 291 541 | 21 418 | 16.9 | 10.7 |
| 5411 | Legal services | 391 | 379 486 | 152 772 | 32 857 | 2 683 | 18.0 | 3.5 |
| 54111 | Offices of lawyers | 381 | D | D | D | h | D | D |
| 541110 | Offices of lawyers | 381 | D | D | D | h | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 381 | D | D | D | h | D | D |
| 54119 | Other legal services | 10 | D | D | D | c | D | D |
| 541191 | Title abstract & settlement offices | 4 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 344 | 126 804 | 51 571 | 11 178 | 1 677 | 39.4 | 15.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 344 | 126 804 | 51 571 | 11 178 | 1 677 | 39.4 | 15.7 |
| 541211 | Offices of certified public accountants | 181 | 94 595 | 39 769 | 8 218 | 945 | 35.2 | 18.3 |
| 541213 | Tax return preparation services | 57 | 9 195 | 3 007 | 1 015 | 390 | 48.2 | 9.1 |
| 541219 | Other accounting services | 94 | 13 464 | 4 793 | 1 121 | 225 | 78.7 | 8.2 |
| 5413 | Architectural, engineering, & related services | 263 | 326 999 | 128 621 | 29 364 | 2 250 | 24.3 | 4.2 |
| 54131 | Architectural services | 68 | 48 715 | 19 808 | 5 027 | 417 | 38.5 | 3.3 |
| 541310 | Architectural services | 68 | 48 715 | 19 808 | 5 027 | 417 | 38.5 | 3.3 |
| 54133 | Engineering services | 167 | 241 051 | 94 170 | 20 929 | 1 545 | 23.5 | 4.6 |
| 541330 | Engineering services | 167 | 241 051 | 94 170 | 20 929 | 1 545 | 23.5 | 4.6 |
| 54134 | Drafting services | 5 | D | D | D | b | D | D |
| 541340 | Drafting services | 5 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 8 | 2 402 | 1 087 | 220 | 27 | 33.7 | 7.2 |
| 541370 | Surveying & mapping (except geophysical) services | 8 | 2 402 | 1 087 | 220 | 27 | 33.7 | 7.2 |
| 54138 | Testing laboratories | 11 | 31 325 | 11 777 | 2 772 | 227 | 5.8 | 2.4 |
| 541380 | Testing laboratories | 11 | 31 325 | 11 777 | 2 772 | 227 | 5.8 | 2.4 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN MATEO COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 80 | 84 534 | 33 026 | 9 724 | 451 | 22.1 | 5.9 |
| 54141 | Interior design services | 32 | 15 488 | 2 734 | 737 | 116 | 69.9 | 11.3 |
| 541410 | Interior design services | 32 | 15 488 | 2 734 | 737 | 116 | 69.9 | 11.3 |
| 54143 | Graphic design services | 38 | 63 416 | 28 389 | 8 477 | 293 | 10.0 | 2.4 |
| 541430 | Graphic design services | 38 | 63 416 | 28 389 | 8 477 | 293 | 10.0 | 2.4 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 36 | D | D | D | e | D | D |
| 5415 | Computer systems design & related services | 561 | 1 187 031 | 458 026 | 100 121 | 6 590 | 16.1 | 10.3 |
| 54151 | Computer systems design & related services | 561 | 1 187 031 | 458 026 | 100 121 | 6 590 | 16.1 | 10.3 |
| 541511 | Custom computer programming services | 268 | 446 831 | 225 728 | 46 648 | 3 055 | 11.0 | 18.0 |
| 541512 | Computer systems design services | 230 | 523 397 | 189 896 | 40 927 | 2 606 | 25.1 | 6.4 |
| 5415121 | Computer systems integrators | 57 | 330 547 | 101 209 | 23 097 | 1 516 | 31.2 | 3.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 173 | 192 850 | 88 687 | 17 830 | 1 090 | 14.4 | 11.1 |
| 541513 | Computer facilities management services | 7 | D | D | D | f | D | D |
| 541519 | Other computer related services | 56 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 386 | 448 836 | 179 360 | 37 203 | 2 461 | 17.1 | 12.4 |
| 54161 | Management consulting services | 317 | 408 038 | 161 676 | 33 847 | 2 212 | 15.9 | 12.0 |
| 541611 | Administrative management & general management consulting service | 138 | 262 604 | 93 464 | 21 625 | 1 214 | 7.8 | 12.6 |
| 541612 | Human resources & executive search consulting services | 89 | 84 997 | 46 516 | 7 635 | 562 | 24.1 | 6.5 |
| 5416122 | Executive placement services | 47 | 63 872 | 37 538 | 5 901 | 385 | 21.4 | 4.3 |
| 5416123 | Human resources & personnel management consulting | 40 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 69 | 45 134 | 15 376 | 3 007 | 314 | 45.3 | 5.5 |
| 541618 | Other management consulting services | 8 | 12 043 | 4 959 | 1 318 | 97 | 16.6 | 61.7 |
| 54162 | Environmental consulting services | 16 | 13 512 | 5 870 | 1 259 | 107 | 36.5 | 14.9 |
| 541620 | Environmental consulting services | 16 | 13 512 | 5 870 | 1 259 | 107 | 36.5 | 14.9 |
| 54169 | Other scientific & technical consulting services | 53 | 27 286 | 11 814 | 2 097 | 142 | 25.2 | 17.0 |
| 541690 | Other scientific & technical consulting services | 53 | 27 286 | 11 814 | 2 097 | 142 | 25.2 | 17.0 |
| 5417 | Scientific research & development services | 115 | 439 174 | 222 393 | 52 037 | 3 109 | 3.1 | 23.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 107 | 429 517 | 216 502 | 49 684 | 2 983 | 2.9 | 23.5 |
| 541710 | R&D in the physical, engineering, & life sciences | 107 | 429 517 | 216 502 | 49 684 | 2 983 | 2.9 | 23.5 |
| 5417101 | R&D in the physical & engineering sciences | 39 | 88 238 | 35 092 | 7 421 | 427 | 3.0 | 51.3 |
| 5417102 | Research & development in the life sciences | 68 | 341 279 | 181 410 | 42 263 | 2 556 | 2.9 | 16.4 |
| 54172 | Research & development in the social sciences & humanities | 8 | 9 657 | 5 891 | 2 353 | 126 | 11.0 | 23.7 |
| 541720 | R&D in the social sciences & humanities | 8 | 9 657 | 5 891 | 2 353 | 126 | 11.0 | 23.7 |
| 5418 | Advertising & related services | 134 | 159 980 | 62 063 | 12 887 | 1 400 | 17.2 | 7.0 |
| 54181 | Advertising agencies | 37 | 48 215 | 20 496 | 4 673 | 476 | 3.8 | 2.8 |
| 541810 | Advertising agencies | 37 | 48 215 | 20 496 | 4 673 | 476 | 3.8 | 2.8 |
| 54182 | Public relations agencies | 47 | 50 337 | 24 217 | 4 317 | 335 | 18.4 | 5.2 |
| 541820 | Public relations agencies | 47 | 50 337 | 24 217 | 4 317 | 335 | 18.4 | 5.2 |
| 54186 | Direct mail advertising | 14 | 31 718 | 10 102 | 2 401 | 408 | 32.2 | 19.1 |
| 541860 | Direct mail advertising | 14 | 31 718 | 10 102 | 2 401 | 408 | 32.2 | 19.1 |
| 54189 | Other services related to advertising | 22 | D | D | D | c | D | D |
| 541890 | Other services related to advertising | 22 | D | D | D | c | D | D |
| 5418902 | Advertising specialties goods distributor | 13 | 16 293 | 3 351 | 673 | 92 | 22.6 | 5.6 |
| 5419 | Other professional, scientific, & technical services | 96 | 82 401 | 25 148 | 6 170 | 797 | 26.8 | 3.9 |
| 54191 | Marketing research & public opinion polling | 20 | 53 656 | 18 406 | 4 637 | 543 | 25.0 | 1.6 |
| 541910 | Marketing research & public opinion polling | 20 | 53 656 | 18 406 | 4 637 | 543 | 25.0 | 1.6 |
| 54192 | Photographic services | 51 | 13 598 | 3 027 | 682 | 159 | 51.6 | 14.0 |
| 541921 | Photographic studios, portrait | 31 | 8 466 | 2 076 | 464 | 116 | 44.4 | 18.9 |
| 541922 | Commercial photography | 20 | 5 132 | 951 | 218 | 43 | 63.6 | 6.1 |
| 54193 | Translation & interpretation services | 5 | 3 756 | 901 | 145 | 19 | 10.9 | — |
| 541930 | Translation & interpretation services | 5 | 3 756 | 901 | 145 | 19 | 10.9 | — |
| 54199 | All other professional, scientific, & technical services | 20 | 11 391 | 2 814 | 706 | 76 | 10.9 | 4.0 |
| 541990 | All other professional, scientific, & technical services | 20 | 11 391 | 2 814 | 706 | 76 | 10.9 | 4.0 |
| SANTA BARBARA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 981 | 711 216 | 270 632 | 58 660 | 6 344 | 27.5 | 11.6 |
| 541 | Professional, scientific, & technical services | 981 | 711 216 | 270 632 | 58 660 | 6 344 | 27.5 | 11.6 |
| 5411 | Legal services | 256 | 131 803 | 39 797 | 7 964 | 991 | 33.4 | 4.8 |
| 54111 | Offices of lawyers | 250 | 130 299 | 39 331 | 7 850 | 979 | 33.4 | 4.7 |
| 541110 | Offices of lawyers | 250 | 130 299 | 39 331 | 7 850 | 979 | 33.4 | 4.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 250 | 130 299 | 39 331 | 7 850 | 979 | 33.4 | 4.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 159 | 54 489 | 21 685 | 5 071 | 823 | 33.5 | 4.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 159 | 54 489 | 21 685 | 5 071 | 823 | 33.5 | 4.6 |
| 541211 | Offices of certified public accountants | 85 | 41 568 | 16 799 | 3 896 | 476 | 27.6 | 4.2 |
| 541213 | Tax return preparation services | 19 | 2 410 | 709 | 211 | 114 | 53.3 | .7 |
| 541219 | Other accounting services | 52 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 197 | 162 117 | 65 973 | 14 684 | 1 471 | 33.3 | 3.1 |
| 54131 | Architectural services | 58 | 27 878 | 10 523 | 2 164 | 270 | 46.5 | 2.3 |
| 541310 | Architectural services | 58 | 27 878 | 10 523 | 2 164 | 270 | 46.5 | 2.3 |
| 54133 | Engineering services | 118 | 122 624 | 50 054 | 11 277 | 1 029 | 29.4 | 2.3 |
| 541330 | Engineering services | 118 | 122 624 | 50 054 | 11 277 | 1 029 | 29.4 | 2.3 |
| 54137 | Surveying & mapping (except geophysical) services | 10 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 10 | D | D | D | b | D | D |
| 54138 | Testing laboratories | 8 | 7 166 | 3 069 | 753 | 108 | 25.0 | 20.9 |
| 541380 | Testing laboratories | 8 | 7 166 | 3 069 | 753 | 108 | 25.0 | 20.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SANTA BARBARA COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 45 | 50 989 | 14 789 | 3 210 | 338 | 24.0 | 4.0 |
| 54141 | Interior design services | 15 | D | D | D | b | D | D |
| 541410 | Interior design services | 15 | D | D | D | b | D | D |
| 54142 | Industrial design services | 3 | D | D | D | c | D | D |
| 541420 | Industrial design services | 3 | D | D | D | c | D | D |
| 54143 | Graphic design services | 26 | 8 896 | 1 848 | 401 | 71 | 61.3 | 15.0 |
| 541430 | Graphic design services | 26 | 8 896 | 1 848 | 401 | 71 | 61.3 | 15.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 23 | 8 444 | 1 786 | 396 | 69 | 62.2 | 15.8 |
| 5415 | Computer systems design & related services | 97 | 96 853 | 42 257 | 9 242 | 873 | 29.9 | 20.6 |
| 54151 | Computer systems design & related services | 97 | 96 853 | 42 257 | 9 242 | 873 | 29.9 | 20.6 |
| 541511 | Custom computer programming services | 34 | 16 164 | 6 674 | 1 393 | 167 | 35.6 | 39.9 |
| 541512 | Computer systems design services | 48 | 67 430 | 30 868 | 6 635 | 565 | 31.5 | 5.3 |
| 5415121 | Computer systems integrators | 23 | 46 807 | 21 979 | 4 525 | 326 | 37.2 | 2.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 25 | 20 623 | 8 889 | 2 110 | 239 | 18.4 | 11.2 |
| 5416 | Management, scientific, & technical consulting services | 109 | 43 326 | 18 440 | 4 035 | 542 | 41.1 | 6.2 |
| 54161 | Management consulting services | 77 | 29 983 | 13 766 | 2 859 | 412 | 39.4 | 6.6 |
| 541611 | Administrative management & general management consulting service | 37 | 14 611 | 6 888 | 1 393 | 105 | 34.9 | 7.1 |
| 541612 | Human resources & executive search consulting services | 15 | 7 283 | 4 678 | 966 | 253 | 19.2 | 5.4 |
| 5416123 | Human resources & personnel management consulting | 5 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 20 | 5 945 | 1 481 | 269 | 41 | 79.3 | 9.5 |
| 54162 | Environmental consulting services | 21 | 10 807 | 4 203 | 1 079 | 113 | 37.3 | 6.5 |
| 541620 | Environmental consulting services | 21 | 10 807 | 4 203 | 1 079 | 113 | 37.3 | 6.5 |
| 5417 | Scientific research & development services | 50 | 130 767 | 50 950 | 11 281 | 926 | 7.7 | 33.0 |
| 54171 | R&D in the physical, engineering, & life sciences | 46 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 46 | D | D | D | f | D | D |
| 5417101 | R&D in the physical & engineering sciences | 36 | 87 457 | 33 132 | 7 929 | 532 | 9.3 | 6.7 |
| 5417102 | Research & development in the life sciences | 10 | D | D | D | e | D | D |
| 5418 | Advertising & related services | 32 | 30 221 | 14 453 | 2 694 | 280 | 15.7 | 1.0 |
| 54183 | Media buying services | 2 | D | D | D | b | D | D |
| 541830 | Media buying services | 2 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 8 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 36 | 10 651 | 2 288 | 479 | 100 | 52.3 | 7.4 |
| 54192 | Photographic services | 23 | 6 939 | 1 337 | 282 | 69 | 41.6 | 2.4 |
| 541921 | Photographic studios, portrait | 17 | 3 184 | 410 | 79 | 49 | 67.1 | 5.2 |
| 541922 | Commercial photography | 6 | 3 755 | 927 | 203 | 20 | 20.1 | — |
| SANTA CLARA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 338 | 10 440 647 | 4 424 096 | 984 803 | 71 612 | 15.8 | 13.6 |
| 541 | Professional, scientific, & technical services | 6 338 | 10 440 647 | 4 424 096 | 984 803 | 71 612 | 15.8 | 13.6 |
| 5411 | Legal services | 1 105 | 1 285 943 | 526 058 | 120 682 | 8 020 | 12.2 | 15.0 |
| 54111 | Offices of lawyers | 1 065 | 1 244 867 | 510 392 | 116 971 | 7 541 | 12.4 | 15.0 |
| 541110 | Offices of lawyers | 1 065 | 1 244 867 | 510 392 | 116 971 | 7 541 | 12.4 | 15.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 065 | 1 244 867 | 510 392 | 116 971 | 7 541 | 12.4 | 15.0 |
| 54119 | Other legal services | 40 | 41 076 | 15 666 | 3 711 | 479 | 7.7 | 14.0 |
| 541191 | Title abstract & settlement offices | 21 | D | D | D | e | D | D |
| 541199 | All other legal services | 19 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 645 | 550 933 | 215 180 | 48 503 | 6 038 | 14.7 | 6.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 645 | 550 933 | 215 180 | 48 503 | 6 038 | 14.7 | 6.8 |
| 541211 | Offices of certified public accountants | 352 | 359 224 | 150 314 | 31 778 | 3 323 | 15.4 | 5.8 |
| 541213 | Tax return preparation services | 124 | 25 162 | 8 458 | 2 580 | 889 | 42.6 | 6.2 |
| 541214 | Payroll services | 15 | 92 288 | 32 222 | 7 677 | 894 | .3 | 5.5 |
| 541219 | Other accounting services | 154 | 74 259 | 24 186 | 6 468 | 932 | 19.8 | 13.6 |
| 5413 | Architectural, engineering, & related services | 1 105 | 2 417 761 | 1 066 321 | 229 832 | 17 601 | 18.4 | 6.7 |
| 54131 | Architectural services | 142 | 136 180 | 48 897 | 10 033 | 925 | 23.2 | 4.3 |
| 541310 | Architectural services | 142 | 136 180 | 48 897 | 10 033 | 925 | 23.2 | 4.3 |
| 54133 | Engineering services | 846 | 2 006 744 | 914 972 | 194 308 | 13 898 | 19.5 | 7.6 |
| 541330 | Engineering services | 846 | 2 006 744 | 914 972 | 194 308 | 13 898 | 19.5 | 7.6 |
| 54134 | Drafting services | 7 | D | D | D | b | D | D |
| 541340 | Drafting services | 7 | D | D | D | b | D | D |
| 54135 | Building inspection services | 24 | D | D | D | b | D | D |
| 541350 | Building inspection services | 24 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 15 | 6 294 | 2 555 | 506 | 73 | 26.2 | .1 |
| 541370 | Surveying & mapping (except geophysical) services | 15 | 6 294 | 2 555 | 506 | 73 | 26.2 | .1 |
| 54138 | Testing laboratories | 69 | 258 005 | 93 885 | 23 854 | 2 583 | 6.9 | 1.6 |
| 541380 | Testing laboratories | 69 | 258 005 | 93 885 | 23 854 | 2 583 | 6.9 | 1.6 |
| 5414 | Specialized design services | 285 | 221 405 | 69 814 | 15 965 | 1 489 | 24.7 | 5.8 |
| 54141 | Interior design services | 57 | 26 976 | 5 457 | 1 243 | 169 | 60.9 | 6.0 |
| 541410 | Interior design services | 57 | 26 976 | 5 457 | 1 243 | 169 | 60.9 | 6.0 |
| 54142 | Industrial design services | 40 | 59 245 | 21 665 | 5 630 | 431 | 9.5 | 1.7 |
| 541420 | Industrial design services | 40 | 59 245 | 21 665 | 5 630 | 431 | 9.5 | 1.7 |
| 54143 | Graphic design services | 181 | 130 233 | 40 323 | 8 450 | 842 | 24.5 | 7.9 |
| 541430 | Graphic design services | 181 | 130 233 | 40 323 | 8 450 | 842 | 24.5 | 7.9 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 166 | 125 576 | 38 954 | 8 124 | 802 | 23.5 | 8.1 |
| 5414302 | Commercial art | 13 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 7 | 4 951 | 2 369 | 642 | 47 | 16.1 | — |
| 541490 | Other specialized design services | 7 | 4 951 | 2 369 | 642 | 47 | 16.1 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SANTA CLARA COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5415 | Computer systems design & related services | 1 655 | 3 109 507 | 1 371 262 | 298 202 | 19 195 | 18.0 | 18.3 |
| 54151 | Computer systems design & related services | 1 655 | 3 109 507 | 1 371 262 | 298 202 | 19 195 | 18.0 | 18.3 |
| 541511 | Custom computer programming services | 834 | 1 627 876 | 775 597 | 175 179 | 11 400 | 11.6 | 17.0 |
| 541512 | Computer systems design services | 641 | 1 367 199 | 543 374 | 110 400 | 6 681 | 24.5 | 19.2 |
| 5415121 | Computer systems integrators | 205 | 794 961 | 262 004 | 53 700 | 3 194 | 29.9 | 19.5 |
| 5415122 | Computer systems consultants (except systems integrators) | 436 | 572 238 | 281 370 | 56 700 | 3 487 | 16.9 | 18.7 |
| 541519 | Other computer related services | 171 | 96 039 | 45 447 | 9 126 | 620 | 36.5 | 23.0 |
| 5416 | Management, scientific, & technical consulting services | 755 | 627 423 | 294 974 | 56 717 | 4 584 | 25.9 | 11.9 |
| 54161 | Management consulting services | 584 | 516 522 | 248 719 | 47 466 | 3 742 | 24.2 | 12.1 |
| 541611 | Administrative management & general management consulting service | 225 | 229 392 | 121 181 | 24 484 | 1 609 | 19.4 | 6.8 |
| 541612 | Human resources & executive search consulting services | 165 | 114 832 | 57 728 | 11 079 | 861 | 26.0 | 9.8 |
| 5416122 | Executive placement services | 96 | 77 644 | 40 317 | 7 538 | 608 | 20.1 | 13.0 |
| 5416123 | Human resources & personnel management consulting | 64 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 146 | 102 958 | 33 224 | 6 246 | 838 | 36.8 | 28.7 |
| 541614 | Process, physical distribution, & logistics consulting services | 25 | 50 901 | 29 198 | 3 877 | 227 | 11.2 | 12.3 |
| 541618 | Other management consulting services | 23 | 18 439 | 7 388 | 1 780 | 207 | 37.7 | .3 |
| 54162 | Environmental consulting services | 41 | 32 474 | 12 806 | 2 809 | 317 | 45.5 | 6.4 |
| 541620 | Environmental consulting services | 41 | 32 474 | 12 806 | 2 809 | 317 | 45.5 | 6.4 |
| 54169 | Other scientific & technical consulting services | 130 | 78 427 | 33 449 | 6 442 | 525 | 28.9 | 12.5 |
| 541690 | Other scientific & technical consulting services | 130 | 78 427 | 33 449 | 6 442 | 525 | 28.9 | 12.5 |
| 5417 | Scientific research & development services | 318 | 1 638 148 | 662 325 | 170 816 | 9 143 | 5.5 | 13.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 290 | 1 608 735 | 648 740 | 168 160 | 8 960 | 5.5 | 12.8 |
| 541710 | R&D in the physical, engineering, & life sciences | 290 | 1 608 735 | 648 740 | 168 160 | 8 960 | 5.5 | 12.8 |
| 5417101 | R&D in the physical & engineering sciences | 182 | 876 863 | 375 374 | 95 855 | 4 988 | 6.7 | 13.7 |
| 5417102 | Research & development in the life sciences | 108 | 731 872 | 273 366 | 72 305 | 3 972 | 4.0 | 11.7 |
| 54172 | Research & development in the social sciences & humanities | 28 | 29 413 | 13 585 | 2 656 | 183 | 6.4 | 62.7 |
| 541720 | R&D in the social sciences & humanities | 28 | 29 413 | 13 585 | 2 656 | 183 | 6.4 | 62.7 |
| 5418 | Advertising & related services | 296 | 429 602 | 154 957 | 31 982 | 3 900 | 16.7 | 31.2 |
| 54181 | Advertising agencies | 100 | 196 439 | 70 673 | 15 007 | 1 079 | 12.1 | 57.7 |
| 541810 | Advertising agencies | 100 | 196 439 | 70 673 | 15 007 | 1 079 | 12.1 | 57.7 |
| 54182 | Public relations agencies | 72 | 79 183 | 37 134 | 7 429 | 618 | 11.8 | 10.8 |
| 541820 | Public relations agencies | 72 | 79 183 | 37 134 | 7 429 | 618 | 11.8 | 10.8 |
| 54184 | Media representatives | 12 | 8 347 | 3 444 | 558 | 103 | 4.9 | — |
| 541840 | Media representatives | 12 | 8 347 | 3 444 | 558 | 103 | 4.9 | — |
| 54185 | Display advertising | 9 | 8 223 | 2 712 | 541 | 120 | 85.6 | — |
| 541850 | Display advertising | 9 | 8 223 | 2 712 | 541 | 120 | 85.6 | — |
| 54186 | Direct mail advertising | 28 | 50 949 | 19 308 | 4 211 | 687 | 23.1 | 16.0 |
| 541860 | Direct mail advertising | 28 | 50 949 | 19 308 | 4 211 | 687 | 23.1 | 16.0 |
| 54189 | Other services related to advertising | 64 | 79 452 | 19 637 | 3 814 | 1 226 | 21.3 | 3.7 |
| 541890 | Other services related to advertising | 64 | 79 452 | 19 637 | 3 814 | 1 226 | 21.3 | 3.7 |
| 5418902 | Advertising specialties goods distributor | 28 | 63 365 | 12 458 | 2 434 | 222 | 20.1 | 4.3 |
| 5418903 | Sign painting & lettering shop | 29 | 5 776 | 1 529 | 304 | 81 | 64.1 | 3.4 |
| 5418909 | All other advertising | 6 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 174 | 159 925 | 63 205 | 12 104 | 1 642 | 19.6 | 9.1 |
| 54191 | Marketing research & public opinion polling | 47 | 104 234 | 44 035 | 7 894 | 931 | 15.1 | 11.3 |
| 541910 | Marketing research & public opinion polling | 47 | 104 234 | 44 035 | 7 894 | 931 | 15.1 | 11.3 |
| 54192 | Photographic services | 91 | 29 963 | 9 543 | 2 115 | 481 | 43.4 | 1.3 |
| 541921 | Photographic studios, portrait | 71 | 20 969 | 6 338 | 1 425 | 387 | 49.6 | 1.5 |
| 541922 | Commercial photography | 20 | 8 994 | 3 205 | 690 | 94 | 28.9 | .7 |
| 54193 | Translation & interpretation services | 16 | 13 303 | 4 924 | 1 048 | 118 | 14.2 | 2.9 |
| 541930 | Translation & interpretation services | 16 | 13 303 | 4 924 | 1 048 | 118 | 14.2 | 2.9 |
| 54199 | All other professional, scientific, & technical services | 20 | 12 425 | 4 703 | 1 047 | 112 | 5.5 | 15.8 |
| 541990 | All other professional, scientific, & technical services | 20 | 12 425 | 4 703 | 1 047 | 112 | 5.5 | 15.8 |
| SANTA CRUZ COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 678 | 384 102 | 132 068 | 27 652 | 3 073 | 39.0 | 11.0 |
| 541 | Professional, scientific, & technical services | 678 | 384 102 | 132 068 | 27 652 | 3 073 | 39.0 | 11.0 |
| 5411 | Legal services | 140 | 46 508 | 17 194 | 3 620 | 449 | 47.1 | 4.1 |
| 54111 | Offices of lawyers | 139 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 139 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 139 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 102 | 19 918 | 7 043 | 1 695 | 283 | 68.2 | 4.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 102 | 19 918 | 7 043 | 1 695 | 283 | 68.2 | 4.9 |
| 541211 | Offices of certified public accountants | 53 | 13 696 | 4 661 | 1 116 | 165 | 62.4 | 4.4 |
| 541213 | Tax return preparation services | 13 | 1 177 | 221 | 61 | 16 | 85.0 | — |
| 541219 | Other accounting services | 35 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 118 | 58 413 | 23 733 | 5 136 | 535 | 54.8 | 11.1 |
| 54131 | Architectural services | 26 | 7 291 | 2 217 | 486 | 63 | 81.6 | 4.3 |
| 541310 | Architectural services | 26 | 7 291 | 2 217 | 486 | 63 | 81.6 | 4.3 |
| 54133 | Engineering services | 76 | 45 723 | 18 985 | 4 105 | 394 | 52.1 | 13.4 |
| 541330 | Engineering services | 76 | 45 723 | 18 985 | 4 105 | 394 | 52.1 | 13.4 |
| 54137 | Surveying & mapping (except geophysical) services | 8 | 1 922 | 822 | 158 | 21 | 55.8 | — |
| 541370 | Surveying & mapping (except geophysical) services | 8 | 1 922 | 822 | 158 | 21 | 55.8 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SANTA CRUZ COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 30 | 12 770 | 2 842 | 787 | 84 | 42.6 | 31.3 |
| 54141 | Interior design services | 6 | 5 502 | 915 | 291 | 39 | 29.3 | 50.5 |
| 541410 | Interior design services | 6 | 5 502 | 915 | 291 | 39 | 29.3 | 50.5 |
| 54143 | Graphic design services | 20 | 5 267 | 977 | 171 | 28 | 72.7 | 19.3 |
| 541430 | Graphic design services | 20 | 5 267 | 977 | 171 | 28 | 72.7 | 19.3 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 18 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 117 | 156 062 | 53 873 | 10 751 | 889 | 28.7 | 10.5 |
| 54151 | Computer systems design & related services | 117 | 156 062 | 53 873 | 10 751 | 889 | 28.7 | 10.5 |
| 541511 | Custom computer programming services | 57 | 46 808 | 22 899 | 4 257 | 376 | 56.5 | 19.6 |
| 541512 | Computer systems design services | 37 | 95 805 | 25 830 | 5 761 | 447 | 8.9 | 6.4 |
| 5415121 | Computer systems integrators | 9 | D | D | D | e | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 28 | D | D | D | c | D | D |
| 541519 | Other computer related services | 23 | 13 449 | 5 144 | 733 | 66 | 73.5 | 8.8 |
| 5416 | Management, scientific, & technical consulting services | 99 | 37 810 | 13 590 | 2 696 | 402 | 48.8 | 14.8 |
| 54161 | Management consulting services | 72 | 29 185 | 10 019 | 2 011 | 255 | 41.1 | 17.2 |
| 541611 | Administrative management & general management consulting service | 24 | 11 323 | 3 773 | 740 | 77 | 35.7 | 20.5 |
| 541612 | Human resources & executive search consulting services | 19 | 6 540 | 2 716 | 406 | 70 | 69.5 | 30.5 |
| 541613 | Marketing consulting services | 19 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 14 | 5 862 | 2 656 | 499 | 122 | 75.1 | 3.7 |
| 541620 | Environmental consulting services | 14 | 5 862 | 2 656 | 499 | 122 | 75.1 | 3.7 |
| 5417 | Scientific research & development services | 21 | 32 954 | 7 681 | 1 526 | 208 | 6.5 | 8.4 |
| 54171 | R&D in the physical, engineering, & life sciences | 19 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 19 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 7 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 31 | 13 878 | 4 534 | 1 035 | 147 | 46.7 | 30.8 |
| 54189 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 20 | 5 789 | 1 578 | 406 | 76 | 88.5 | .1 |
| 54192 | Photographic services | 13 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 9 | D | D | D | b | D | D |
| SHASTA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 304 | 126 977 | 51 571 | 11 621 | 1 636 | 36.6 | 4.8 |
| 541 | Professional, scientific, & technical services | 304 | 126 977 | 51 571 | 11 621 | 1 636 | 36.6 | 4.8 |
| 5411 | Legal services | 110 | 45 365 | 16 354 | 3 528 | 449 | 32.6 | 3.3 |
| 54111 | Offices of lawyers | 105 | 43 284 | 15 517 | 3 304 | 417 | 34.1 | 1.0 |
| 541110 | Offices of lawyers | 105 | 43 284 | 15 517 | 3 304 | 417 | 34.1 | 1.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 105 | 43 284 | 15 517 | 3 304 | 417 | 34.1 | 1.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 83 | 17 413 | 6 678 | 1 579 | 316 | 48.1 | 10.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 83 | 17 413 | 6 678 | 1 579 | 316 | 48.1 | 10.0 |
| 541211 | Offices of certified public accountants | 38 | 10 961 | 4 415 | 1 016 | 152 | 44.7 | 6.2 |
| 541213 | Tax return preparation services | 15 | 1 807 | 508 | 135 | 53 | 48.9 | 2.2 |
| 541219 | Other accounting services | 29 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 56 | 43 640 | 21 601 | 4 977 | 577 | 32.7 | 3.2 |
| 54133 | Engineering services | 37 | 32 974 | 17 214 | 4 167 | 389 | 35.6 | 3.4 |
| 541330 | Engineering services | 37 | 32 974 | 17 214 | 4 167 | 389 | 35.6 | 3.4 |
| 54138 | Testing laboratories | 6 | 6 885 | 2 641 | 485 | 134 | 11.9 | .8 |
| 541380 | Testing laboratories | 6 | 6 885 | 2 641 | 485 | 134 | 11.9 | .8 |
| 5415 | Computer systems design & related services | 14 | 7 484 | 2 919 | 670 | 94 | 20.3 | 16.1 |
| 54151 | Computer systems design & related services | 14 | 7 484 | 2 919 | 670 | 94 | 20.3 | 16.1 |
| 5416 | Management, scientific, & technical consulting services | 20 | 7 684 | 2 748 | 610 | 86 | 52.8 | .7 |
| 54169 | Other scientific & technical consulting services | 4 | 3 829 | 1 453 | 266 | 23 | 20.1 | — |
| 541690 | Other scientific & technical consulting services | 4 | 3 829 | 1 453 | 266 | 23 | 20.1 | — |
| 5418 | Advertising & related services | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| 54192 | Photographic services | 8 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 8 | D | D | D | b | D | D |
| SIERRA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | D | D | D | a | D | D |
| SISKIYOU COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 65 | 11 998 | 3 020 | 657 | 168 | 61.8 | 16.4 |
| 541 | Professional, scientific, & technical services | 65 | 11 998 | 3 020 | 657 | 168 | 61.8 | 16.4 |
| 5411 | Legal services | 19 | 3 852 | 696 | 162 | 39 | 80.7 | 4.2 |
| 54111 | Offices of lawyers | 19 | 3 852 | 696 | 162 | 39 | 80.7 | 4.2 |
| 541110 | Offices of lawyers | 19 | 3 852 | 696 | 162 | 39 | 80.7 | 4.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | 3 852 | 696 | 162 | 39 | 80.7 | 4.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 3 437 | 1 205 | 283 | 74 | 80.1 | 1.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 3 437 | 1 205 | 283 | 74 | 80.1 | 1.8 |
| 5413 | Architectural, engineering, & related services | 16 | 2 132 | 504 | 115 | 31 | 50.4 | 16.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SOLANO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 391 | 179 306 | 66 214 | 15 694 | 2 149 | 35.8 | 7.2 |
| 541 | Professional, scientific, & technical services | 391 | 179 306 | 66 214 | 15 694 | 2 149 | 35.8 | 7.2 |
| 5411 | Legal services | 92 | 33 086 | 10 281 | 2 322 | 328 | 49.7 | 3.7 |
| 54111 | Offices of lawyers | 89 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 89 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 89 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 100 | 16 140 | 5 534 | 1 533 | 448 | 52.7 | 13.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 100 | 16 140 | 5 534 | 1 533 | 448 | 52.7 | 13.5 |
| 541211 | Offices of certified public accountants | 41 | 7 928 | 2 986 | 756 | 143 | 47.9 | 18.8 |
| 541213 | Tax return preparation services | 25 | 4 583 | 1 308 | 509 | 213 | 41.6 | .4 |
| 541219 | Other accounting services | 34 | 3 629 | 1 240 | 268 | 92 | 76.9 | 18.2 |
| 5413 | Architectural, engineering, & related services | 74 | 78 745 | 32 850 | 8 091 | 814 | 21.6 | 6.9 |
| 54133 | Engineering services | 49 | 62 561 | 26 212 | 6 351 | 574 | 22.2 | 4.7 |
| 541330 | Engineering services | 49 | 62 561 | 26 212 | 6 351 | 574 | 22.2 | 4.7 |
| 54138 | Testing laboratories | 7 | 10 589 | 4 786 | 1 328 | 152 | 19.8 | 6.8 |
| 541380 | Testing laboratories | 7 | 10 589 | 4 786 | 1 328 | 152 | 19.8 | 6.8 |
| 5414 | Specialized design services | 9 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 26 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 26 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 49 | D | D | D | c | D | D |
| 54161 | Management consulting services | 36 | 12 328 | 2 635 | 560 | 152 | 50.3 | 9.7 |
| 54162 | Environmental consulting services | 5 | D | D | D | a | D | D |
| 541620 | Environmental consulting services | 5 | D | D | D | a | D | D |
| 5417 | Scientific research & development services | 6 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 15 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 20 | D | D | D | b | D | D |
| 54192 | Photographic services | 14 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 14 | D | D | D | b | D | D |
| SONOMA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 171 | 565 809 | 239 068 | 53 038 | 5 682 | 37.7 | 6.3 |
| 541 | Professional, scientific, & technical services | 1 171 | 565 809 | 239 068 | 53 038 | 5 682 | 37.7 | 6.3 |
| 5411 | Legal services | 326 | 118 976 | 42 114 | 8 796 | 1 076 | 37.1 | 5.8 |
| 54111 | Offices of lawyers | 318 | 113 703 | 39 943 | 8 271 | 1 006 | 38.6 | 2.8 |
| 541110 | Offices of lawyers | 318 | 113 703 | 39 943 | 8 271 | 1 006 | 38.6 | 2.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 318 | 113 703 | 39 943 | 8 271 | 1 006 | 38.6 | 2.8 |
| 54119 | Other legal services | 8 | 5 273 | 2 171 | 525 | 70 | 3.4 | 70.5 |
| 541191 | Title abstract & settlement offices | 4 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 208 | 56 380 | 21 001 | 5 328 | 880 | 49.5 | 3.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 208 | 56 380 | 21 001 | 5 328 | 880 | 49.5 | 3.5 |
| 541211 | Offices of certified public accountants | 109 | 39 389 | 13 099 | 3 335 | 473 | 50.6 | 2.4 |
| 541213 | Tax return preparation services | 24 | 3 781 | 1 347 | 373 | 129 | 47.6 | 1.1 |
| 541219 | Other accounting services | 68 | 8 275 | 2 489 | 628 | 154 | 70.4 | 11.0 |
| 5413 | Architectural, engineering, & related services | 204 | 142 350 | 58 796 | 12 873 | 1 376 | 38.7 | 6.5 |
| 54131 | Architectural services | 53 | 36 838 | 14 057 | 2 986 | 352 | 30.6 | 2.9 |
| 541310 | Architectural services | 53 | 36 838 | 14 057 | 2 986 | 352 | 30.6 | 2.9 |
| 54133 | Engineering services | 119 | 92 529 | 38 513 | 8 416 | 830 | 42.3 | 8.3 |
| 541330 | Engineering services | 119 | 92 529 | 38 513 | 8 416 | 830 | 42.3 | 8.3 |
| 54135 | Building inspection services | 6 | D | D | D | b | D | D |
| 541350 | Building inspection services | 6 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 19 | 4 750 | 2 010 | 446 | 64 | 40.0 | 4.9 |
| 541370 | Surveying & mapping (except geophysical) services | 19 | 4 750 | 2 010 | 446 | 64 | 40.0 | 4.9 |
| 5414 | Specialized design services | 48 | 32 642 | 4 474 | 1 040 | 141 | 24.0 | 10.6 |
| 54141 | Interior design services | 11 | D | D | D | a | D | D |
| 541410 | Interior design services | 11 | D | D | D | a | D | D |
| 54143 | Graphic design services | 30 | 24 806 | 3 829 | 922 | 111 | 15.9 | 1.5 |
| 541430 | Graphic design services | 30 | 24 806 | 3 829 | 922 | 111 | 15.9 | 1.5 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 26 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 106 | 65 908 | 34 823 | 8 293 | 524 | 23.6 | 6.6 |
| 54151 | Computer systems design & related services | 106 | 65 908 | 34 823 | 8 293 | 524 | 23.6 | 6.6 |
| 541511 | Custom computer programming services | 48 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 41 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 26 | D | D | D | b | D | D |
| 541519 | Other computer related services | 15 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 152 | 69 868 | 28 782 | 5 983 | 720 | 48.1 | 9.2 |
| 54161 | Management consulting services | 107 | 48 495 | 21 218 | 4 402 | 503 | 38.3 | 12.8 |
| 541611 | Administrative management & general management consulting service | 48 | 18 983 | 8 184 | 2 033 | 196 | 36.6 | .3 |
| 541612 | Human resources & executive search consulting services | 27 | 16 429 | 8 670 | 1 687 | 183 | 35.6 | .4 |
| 5416122 | Executive placement services | 14 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 12 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 23 | 11 929 | 4 027 | 640 | 119 | 38.8 | 51.0 |
| 54162 | Environmental consulting services | 16 | 6 321 | 2 373 | 607 | 98 | 91.8 | 3.8 |
| 541620 | Environmental consulting services | 16 | 6 321 | 2 373 | 607 | 98 | 91.8 | 3.8 |
| 54169 | Other scientific & technical consulting services | 29 | 15 052 | 5 191 | 974 | 119 | 61.2 | — |
| 541690 | Other scientific & technical consulting services | 29 | 15 052 | 5 191 | 974 | 119 | 61.2 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SONOMA COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5417 | Scientific research & development services | 21 | 21 959 | 30 617 | 6 154 | 342 | 43.6 | 2.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 18 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 18 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 14 | 18 381 | 29 116 | 5 815 | 303 | 33.0 | 2.8 |
| 5418 | Advertising & related services | 56 | 43 004 | 15 190 | 3 897 | 447 | 29.9 | 4.3 |
| 54181 | Advertising agencies | 17 | 22 937 | 10 318 | 2 777 | 239 | 9.2 | — |
| 541810 | Advertising agencies | 17 | 22 937 | 10 318 | 2 777 | 239 | 9.2 | — |
| 54182 | Public relations agencies | 12 | D | D | D | b | D | D |
| 541820 | Public relations agencies | 12 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 15 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 15 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 7 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 50 | 14 722 | 3 271 | 674 | 176 | 46.9 | 6.8 |
| 54192 | Photographic services | 35 | 6 603 | 1 532 | 278 | 114 | 54.9 | 8.5 |
| 541921 | Photographic studios, portrait | 30 | 5 488 | 1 353 | 239 | 93 | 56.0 | 1.7 |
| STANISLAUS COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 478 | 232 534 | 81 316 | 17 952 | 2 974 | 40.8 | 6.9 |
| 541 | Professional, scientific, & technical services | 478 | 232 534 | 81 316 | 17 952 | 2 974 | 40.8 | 6.9 |
| 5411 | Legal services | 154 | 73 276 | 25 569 | 5 524 | 721 | 39.6 | 3.5 |
| 54111 | Offices of lawyers | 149 | 72 494 | 25 308 | 5 472 | 704 | 39.9 | 2.8 |
| 541110 | Offices of lawyers | 149 | 72 494 | 25 308 | 5 472 | 704 | 39.9 | 2.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 149 | 72 494 | 25 308 | 5 472 | 704 | 39.9 | 2.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 119 | 54 341 | 21 420 | 5 209 | 947 | 31.5 | 4.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 119 | 54 341 | 21 420 | 5 209 | 947 | 31.5 | 4.1 |
| 541211 | Offices of certified public accountants | 63 | 26 231 | 8 943 | 2 227 | 347 | 50.0 | 1.3 |
| 541213 | Tax return preparation services | 15 | 3 284 | 1 258 | 480 | 175 | 45.0 | 19.0 |
| 541219 | Other accounting services | 36 | D | D | D | e | D | D |
| 5413 | Architectural, engineering, & related services | 81 | 65 400 | 23 589 | 4 840 | 684 | 50.2 | 11.8 |
| 54131 | Architectural services | 21 | 8 470 | 3 077 | 669 | 90 | 63.1 | 1.9 |
| 541310 | Architectural services | 21 | 8 470 | 3 077 | 669 | 90 | 63.1 | 1.9 |
| 54133 | Engineering services | 38 | 42 631 | 14 343 | 2 865 | 352 | 57.4 | 15.5 |
| 541330 | Engineering services | 38 | 42 631 | 14 343 | 2 865 | 352 | 57.4 | 15.5 |
| 54134 | Drafting services | 4 | 1 817 | 678 | 151 | 29 | 5.7 | — |
| 541340 | Drafting services | 4 | 1 817 | 678 | 151 | 29 | 5.7 | — |
| 54138 | Testing laboratories | 11 | 11 392 | 5 059 | 1 111 | 195 | 20.6 | 8.4 |
| 541380 | Testing laboratories | 11 | 11 392 | 5 059 | 1 111 | 195 | 20.6 | 8.4 |
| 5414 | Specialized design services | 20 | 8 416 | 1 575 | 365 | 54 | 60.4 | 6.7 |
| 54141 | Interior design services | 8 | D | D | D | b | D | D |
| 541410 | Interior design services | 8 | D | D | D | b | D | D |
| 54143 | Graphic design services | 9 | 2 545 | 507 | 108 | 25 | 66.0 | — |
| 541430 | Graphic design services | 9 | 2 545 | 507 | 108 | 25 | 66.0 | — |
| 5415 | Computer systems design & related services | 17 | 8 193 | 2 365 | 474 | 70 | 25.5 | 17.6 |
| 54151 | Computer systems design & related services | 17 | 8 193 | 2 365 | 474 | 70 | 25.5 | 17.6 |
| 541512 | Computer systems design services | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 32 | 7 076 | 2 625 | 629 | 85 | 49.2 | 1.6 |
| 54161 | Management consulting services | 23 | 4 073 | 1 545 | 355 | 55 | 52.7 | 2.7 |
| 5418 | Advertising & related services | 23 | 7 266 | 2 089 | 397 | 282 | 20.2 | 6.4 |
| 5419 | Other professional, scientific, & technical services | 24 | 5 196 | 1 294 | 314 | 109 | 24.3 | 16.3 |
| 54192 | Photographic services | 21 | 4 472 | 1 206 | 294 | 104 | 17.4 | 19.0 |
| 541921 | Photographic studios, portrait | 20 | D | D | D | c | D | D |
| SUTTER COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 102 | 26 550 | 10 386 | 2 356 | 436 | 57.8 | 3.9 |
| 541 | Professional, scientific, & technical services | 102 | 26 550 | 10 386 | 2 356 | 436 | 57.8 | 3.9 |
| 5411 | Legal services | 36 | 9 386 | 3 348 | 722 | 124 | 53.2 | 3.9 |
| 54111 | Offices of lawyers | 35 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 35 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 35 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 8 611 | 3 709 | 881 | 151 | 48.3 | 1.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 8 611 | 3 709 | 881 | 151 | 48.3 | 1.8 |
| 541211 | Offices of certified public accountants | 17 | 6 438 | 2 987 | 671 | 96 | 33.0 | .5 |
| 541213 | Tax return preparation services | 8 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 10 | 3 319 | 1 318 | 258 | 46 | 87.4 | 4.9 |
| 5419 | Other professional, scientific, & technical services | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| TEHAMA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 52 | 17 650 | 3 762 | 812 | 194 | 42.4 | 8.8 |
| 541 | Professional, scientific, & technical services | 52 | 17 650 | 3 762 | 812 | 194 | 42.4 | 8.8 |
| 5411 | Legal services | 14 | 3 104 | 887 | 205 | 39 | 52.8 | 3.9 |
| 54111 | Offices of lawyers | 14 | 3 104 | 887 | 205 | 39 | 52.8 | 3.9 |
| 541110 | Offices of lawyers | 14 | 3 104 | 887 | 205 | 39 | 52.8 | 3.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 14 | 3 104 | 887 | 205 | 39 | 52.8 | 3.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 2 131 | 597 | 163 | 59 | 82.9 | 12.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 2 131 | 597 | 163 | 59 | 82.9 | 12.6 |
| 5416 | Management, scientific, & technical consulting services | 13 | 10 658 | 1 701 | 314 | 65 | 26.4 | 10.9 |
| 54162 | Environmental consulting services | 5 | 8 382 | 1 274 | 214 | 39 | 20.1 | .1 |
| 541620 | Environmental consulting services | 5 | 8 382 | 1 274 | 214 | 39 | 20.1 | .1 |
| TRINITY COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 | 1 850 | 580 | 131 | 38 | 42.1 | 4.5 |
| 541 | Professional, scientific, & technical services | 17 | 1 850 | 580 | 131 | 38 | 42.1 | 4.5 |
| TULARE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 335 | 265 602 | 44 963 | 9 819 | 1 788 | 18.5 | 9.5 |
| 541 | Professional, scientific, & technical services | 335 | 265 602 | 44 963 | 9 819 | 1 788 | 18.5 | 9.5 |
| 5411 | Legal services | 86 | 31 151 | 8 307 | 1 903 | 316 | 50.1 | 8.8 |
| 54111 | Offices of lawyers | 84 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 84 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 84 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 104 | 32 511 | 12 328 | 2 963 | 582 | 35.6 | 15.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 104 | 32 511 | 12 328 | 2 963 | 582 | 35.6 | 15.4 |
| 541211 | Offices of certified public accountants | 66 | 24 321 | 9 177 | 2 228 | 285 | 34.9 | 6.7 |
| 541213 | Tax return preparation services | 12 | 1 231 | 412 | 112 | 72 | 57.8 | 2.3 |
| 541219 | Other accounting services | 24 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 58 | 27 176 | 11 583 | 2 560 | 360 | 50.9 | 10.9 |
| 54131 | Architectural services | 15 | 7 675 | 2 747 | 581 | 94 | 30.9 | 17.3 |
| 541310 | Architectural services | 15 | 7 675 | 2 747 | 581 | 94 | 30.9 | 17.3 |
| 54133 | Engineering services | 28 | 14 735 | 6 624 | 1 434 | 185 | 68.3 | 4.0 |
| 541330 | Engineering services | 28 | 14 735 | 6 624 | 1 434 | 185 | 68.3 | 4.0 |
| 5414 | Specialized design services | 8 | D | D | D | a | D | D |
| 54143 | Graphic design services | 7 | D | D | D | a | D | D |
| 541430 | Graphic design services | 7 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 13 | 8 999 | 2 869 | 621 | 75 | 12.7 | 81.2 |
| 54151 | Computer systems design & related services | 13 | 8 999 | 2 869 | 621 | 75 | 12.7 | 81.2 |
| 5416 | Management, scientific, & technical consulting services | 22 | D | D | D | b | D | D |
| 54161 | Management consulting services | 17 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 17 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 23 | D | D | D | c | D | D |
| 54192 | Photographic services | 15 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 13 | D | D | D | b | D | D |
| TUOLUMNE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 78 | 17 319 | 5 156 | 1 117 | 240 | 61.5 | 4.8 |
| 541 | Professional, scientific, & technical services | 78 | 17 319 | 5 156 | 1 117 | 240 | 61.5 | 4.8 |
| 5411 | Legal services | 23 | 4 519 | 1 253 | 221 | 48 | 59.9 | 15.4 |
| 54111 | Offices of lawyers | 23 | 4 519 | 1 253 | 221 | 48 | 59.9 | 15.4 |
| 541110 | Offices of lawyers | 23 | 4 519 | 1 253 | 221 | 48 | 59.9 | 15.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 23 | 4 519 | 1 253 | 221 | 48 | 59.9 | 15.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 3 533 | 1 397 | 345 | 81 | 65.5 | .5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 3 533 | 1 397 | 345 | 81 | 65.5 | .5 |
| 5413 | Architectural, engineering, & related services | 17 | 6 065 | 1 738 | 377 | 62 | 40.0 | 2.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| VENTURA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 597 | 1 229 275 | 464 875 | 107 486 | 10 829 | 25.9 | 13.6 |
| 541 | Professional, scientific, & technical services | 1 597 | 1 229 275 | 464 875 | 107 486 | 10 829 | 25.9 | 13.6 |
| 5411 | Legal services | 368 | 171 719 | 64 414 | 13 091 | 1 449 | 30.4 | 5.8 |
| 54111 | Offices of lawyers | 356 | 167 703 | 62 706 | 12 692 | 1 396 | 31.0 | 5.9 |
| 541110 | Offices of lawyers | 356 | 167 703 | 62 706 | 12 692 | 1 396 | 31.0 | 5.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 356 | 167 703 | 62 706 | 12 692 | 1 396 | 31.0 | 5.9 |
| 54119 | Other legal services | 12 | 4 016 | 1 708 | 399 | 53 | 7.3 | — |
| 541191 | Title abstract & settlement offices | 6 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 287 | 77 915 | 26 033 | 5 959 | 1 211 | 51.1 | 7.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 287 | 77 915 | 26 033 | 5 959 | 1 211 | 51.1 | 7.6 |
| 541211 | Offices of certified public accountants | 144 | 42 686 | 14 313 | 3 153 | 467 | 51.4 | 6.9 |
| 541213 | Tax return preparation services | 46 | 11 105 | 2 525 | 822 | 302 | 75.8 | 3.3 |
| 541219 | Other accounting services | 91 | 13 638 | 5 116 | 963 | 227 | 69.4 | 11.8 |
| 5413 | Architectural, engineering, & related services | 278 | 296 748 | 121 679 | 26 868 | 2 848 | 31.6 | 6.5 |
| 54131 | Architectural services | 35 | 20 646 | 8 658 | 1 780 | 181 | 37.1 | 7.1 |
| 541310 | Architectural services | 35 | 20 646 | 8 658 | 1 780 | 181 | 37.1 | 7.1 |
| 54133 | Engineering services | 205 | 221 701 | 89 987 | 19 718 | 1 955 | 36.0 | 6.5 |
| 541330 | Engineering services | 205 | 221 701 | 89 987 | 19 718 | 1 955 | 36.0 | 6.5 |
| 54137 | Surveying & mapping (except geophysical) services | 13 | 29 895 | 14 535 | 3 127 | 434 | 3.2 | .7 |
| 541370 | Surveying & mapping (except geophysical) services | 13 | 29 895 | 14 535 | 3 127 | 434 | 3.2 | .7 |
| 54138 | Testing laboratories | 18 | 20 828 | 7 162 | 1 880 | 247 | 18.3 | 15.4 |
| 541380 | Testing laboratories | 18 | 20 828 | 7 162 | 1 880 | 247 | 18.3 | 15.4 |
| 5414 | Specialized design services | 58 | 41 003 | 14 543 | 3 614 | 357 | 19.8 | 4.7 |
| 54141 | Interior design services | 16 | 12 313 | 2 981 | 689 | 116 | 11.8 | 12.6 |
| 541410 | Interior design services | 16 | 12 313 | 2 981 | 689 | 116 | 11.8 | 12.6 |
| 54142 | Industrial design services | 6 | 17 077 | 8 690 | 2 291 | 142 | — | — |
| 541420 | Industrial design services | 6 | 17 077 | 8 690 | 2 291 | 142 | — | — |
| 54143 | Graphic design services | 36 | 11 613 | 2 872 | 634 | 99 | 57.4 | 3.2 |
| 541430 | Graphic design services | 36 | 11 613 | 2 872 | 634 | 99 | 57.4 | 3.2 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 29 | 10 199 | 2 257 | 490 | 79 | 63.4 | 2.9 |
| 5415 | Computer systems design & related services | 212 | 278 764 | 99 502 | 22 665 | 1 726 | 19.1 | 8.9 |
| 54151 | Computer systems design & related services | 212 | 278 764 | 99 502 | 22 665 | 1 726 | 19.1 | 8.9 |
| 541511 | Custom computer programming services | 96 | 136 032 | 51 298 | 11 372 | 860 | 10.2 | 8.9 |
| 541512 | Computer systems design services | 92 | 115 727 | 40 248 | 9 504 | 650 | 26.3 | 10.5 |
| 5415121 | Computer systems integrators | 30 | 79 002 | 24 977 | 6 111 | 419 | 20.6 | 11.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 62 | 36 725 | 15 271 | 3 393 | 231 | 38.6 | 7.9 |
| 541519 | Other computer related services | 22 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 203 | 89 513 | 35 503 | 7 653 | 730 | 31.8 | 15.7 |
| 54161 | Management consulting services | 140 | 47 912 | 20 187 | 3 929 | 427 | 39.8 | 12.3 |
| 541611 | Administrative management & general management consulting service | 49 | 15 092 | 5 497 | 1 103 | 145 | 45.9 | 8.3 |
| 541612 | Human resources & executive search consulting services | 35 | 13 817 | 7 302 | 1 487 | 135 | 38.0 | 11.7 |
| 5416122 | Executive placement services | 19 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 34 | 9 589 | 3 431 | 658 | 79 | 55.5 | 11.0 |
| 541618 | Other management consulting services | 10 | 3 609 | 1 642 | 230 | 24 | 15.2 | 54.6 |
| 54162 | Environmental consulting services | 24 | 14 974 | 5 273 | 1 226 | 109 | 37.9 | 42.3 |
| 541620 | Environmental consulting services | 24 | 14 974 | 5 273 | 1 226 | 109 | 37.9 | 42.3 |
| 54169 | Other scientific & technical consulting services | 39 | 26 627 | 10 043 | 2 498 | 194 | 14.0 | 6.6 |
| 541690 | Other scientific & technical consulting services | 39 | 26 627 | 10 043 | 2 498 | 194 | 14.0 | 6.6 |
| 5417 | Scientific research & development services | 44 | 137 744 | 70 125 | 19 881 | 1 155 | 5.1 | 59.6 |
| 54171 | R&D in the physical, engineering, & life sciences | 41 | 135 265 | 69 373 | 19 722 | 1 126 | 4.7 | 59.7 |
| 541710 | R&D in the physical, engineering, & life sciences | 41 | 135 265 | 69 373 | 19 722 | 1 126 | 4.7 | 59.7 |
| 5417101 | R&D in the physical & engineering sciences | 28 | 118 413 | 63 076 | 17 338 | 1 014 | 4.1 | 60.6 |
| 5417102 | Research & development in the life sciences | 13 | 16 852 | 6 297 | 2 384 | 112 | 8.8 | 53.7 |
| 5418 | Advertising & related services | 85 | 102 490 | 21 866 | 5 314 | 870 | 23.9 | 5.6 |
| 54181 | Advertising agencies | 32 | 13 958 | 6 086 | 1 635 | 139 | 16.0 | 4.6 |
| 541810 | Advertising agencies | 32 | 13 958 | 6 086 | 1 635 | 139 | 16.0 | 4.6 |
| 54182 | Public relations agencies | 11 | 7 010 | 3 043 | 438 | 42 | 18.0 | 18.8 |
| 541820 | Public relations agencies | 11 | 7 010 | 3 043 | 438 | 42 | 18.0 | 18.8 |
| 54186 | Direct mail advertising | 9 | 49 566 | 4 938 | 1 298 | 277 | 22.4 | 2.7 |
| 541860 | Direct mail advertising | 9 | 49 566 | 4 938 | 1 298 | 277 | 22.4 | 2.7 |
| 54189 | Other services related to advertising | 21 | D | D | D | e | D | D |
| 541890 | Other services related to advertising | 21 | D | D | D | e | D | D |
| 5418902 | Advertising specialties goods distributor | 11 | 21 276 | 4 181 | 916 | 174 | 24.5 | 3.7 |
| 5419 | Other professional, scientific, & technical services | 62 | 33 379 | 11 210 | 2 441 | 483 | 34.7 | 10.7 |
| 54192 | Photographic services | 43 | 18 837 | 6 864 | 1 518 | 304 | 38.5 | 15.3 |
| 541921 | Photographic studios, portrait | 30 | 7 779 | 2 721 | 838 | 218 | 29.2 | 34.4 |
| 541922 | Commercial photography | 13 | 11 058 | 4 143 | 680 | 86 | 45.0 | 1.9 |
| 54193 | Translation & interpretation services | 6 | 3 754 | 1 494 | 350 | 62 | 4.9 | — |
| 541930 | Translation & interpretation services | 6 | 3 754 | 1 494 | 350 | 62 | 4.9 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| YOLO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 231 | 204 084 | 59 440 | 12 524 | 1 541 | 17.6 | 11.7 |
| 541 | Professional, scientific, & technical services | 231 | 204 084 | 59 440 | 12 524 | 1 541 | 17.6 | 11.7 |
| 5411 | Legal services | 45 | 11 864 | 3 662 | 775 | 142 | 33.6 | .9 |
| 54111 | Offices of lawyers | 42 | D | D | D | D | D | D |
| 541110 | Offices of lawyers | 42 | D | D | D | D | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 42 | D | D | D | D | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 39 | 9 534 | 3 154 | 719 | 148 | 47.1 | 7.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 39 | 9 534 | 3 154 | 719 | 148 | 47.1 | 7.4 |
| 541211 | Offices of certified public accountants | 21 | 7 126 | 2 387 | 519 | 86 | 44.9 | 9.9 |
| 541219 | Other accounting services | 11 | 1 728 | 608 | 152 | 35 | 67.4 | — |
| 5413 | Architectural, engineering, & related services | 58 | 48 514 | 21 242 | 4 477 | 511 | 35.5 | .2 |
| 54133 | Engineering services | 33 | 27 972 | 13 300 | 2 724 | 288 | 46.6 | .2 |
| 541330 | Engineering services | 33 | 27 972 | 13 300 | 2 724 | 288 | 46.6 | .2 |
| 54138 | Testing laboratories | 8 | 16 109 | 6 080 | 1 374 | 157 | 17.4 | — |
| 541380 | Testing laboratories | 8 | 16 109 | 6 080 | 1 374 | 157 | 17.4 | — |
| 5415 | Computer systems design & related services | 15 | 30 387 | 7 901 | 1 697 | 148 | 4.5 | 46.7 |
| 54151 | Computer systems design & related services | 15 | 30 387 | 7 901 | 1 697 | 148 | 4.5 | 46.7 |
| 541511 | Custom computer programming services | 3 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 9 | D | D | D | b | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 35 | 15 461 | 5 742 | 1 176 | 170 | 31.9 | 13.1 |
| 54161 | Management consulting services | 18 | 7 149 | 2 245 | 409 | 79 | 29.1 | 6.4 |
| 54162 | Environmental consulting services | 12 | 6 783 | 2 818 | 628 | 66 | 33.5 | 23.1 |
| 541620 | Environmental consulting services | 12 | 6 783 | 2 818 | 628 | 66 | 33.5 | 23.1 |
| 5417 | Scientific research & development services | 11 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 10 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 10 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 8 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 13 | 24 664 | 5 496 | 1 256 | 146 | 4.0 | 2.4 |
| 54185 | Display advertising | 1 | D | D | D | b | D | D |
| 541850 | Display advertising | 1 | D | D | D | b | D | D |
| 5418502 | Outdoor advertising services | 1 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| YUBA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 41 | 10 703 | 3 888 | 921 | 136 | 49.9 | 4.8 |
| 541 | Professional, scientific, & technical services | 41 | 10 703 | 3 888 | 921 | 136 | 49.9 | 4.8 |
| 5411 | Legal services | 20 | 6 743 | 2 195 | 448 | 83 | 46.4 | 6.0 |
| 54111 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 172 | 346 | 84 | 16 | 74.4 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 172 | 346 | 84 | 16 | 74.4 | — |
| 5413 | Architectural, engineering, & related services | 6 | 1 564 | 797 | 205 | 19 | 30.2 | 6.9 |

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 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ADELANTO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| AGOURA HILLS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 151 | 126 398 | 48 401 | 10 121 | 886 | 26.7 | 3.9 |
| 541 | Professional, scientific, & technical services | 151 | 126 398 | 48 401 | 10 121 | 886 | 26.7 | 3.9 |
| 5411 | Legal services | 17 | 6 304 | 1 874 | 436 | 47 | 76.0 | — |
| 541111 | Offices of lawyers | 17 | 6 304 | 1 874 | 436 | 47 | 76.0 | — |
| 541110 | Offices of lawyers | 17 | 6 304 | 1 874 | 436 | 47 | 76.0 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 17 | 6 304 | 1 874 | 436 | 47 | 76.0 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 13 | 5 519 | 2 692 | 604 | 47 | 45.1 | 12.0 |
| 5415 | Computer systems design & related services | 29 | 25 138 | 11 705 | 1 978 | 193 | 27.2 | 7.0 |
| 54151 | Computer systems design & related services | 29 | 25 138 | 11 705 | 1 978 | 193 | 27.2 | 7.0 |
| 541511 | Custom computer programming services | 9 | 13 712 | 6 291 | 974 | 65 | 23.1 | .1 |
| 541512 | Computer systems design services | 17 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 12 | 4 414 | 2 266 | 471 | 44 | 59.6 | 26.8 |
| 5416 | Management, scientific, & technical consulting services | 34 | 17 848 | 7 924 | 1 512 | 84 | 37.2 | 5.3 |
| 54161 | Management consulting services | 27 | 11 961 | 4 806 | 915 | 44 | 27.2 | 8.0 |
| 541611 | Administrative management & general management consulting service | 14 | 7 050 | 3 382 | 622 | 26 | 9.1 | 5.0 |
| 54162 | Environmental consulting services | 3 | 5 617 | 3 080 | 597 | 40 | D | — |
| 541620 | Environmental consulting services | 3 | 5 617 | 3 080 | 597 | 40 | D | — |
| 5418 | Advertising & related services | 20 | 25 661 | 6 173 | 1 352 | 118 | 19.0 | 3.9 |
| 54189 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 3 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 1 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 6 | D | D | D | e | D | D |
| 54191 | Marketing research & public opinion polling | 1 | D | D | D | e | D | D |
| 541910 | Marketing research & public opinion polling | 1 | D | D | D | e | D | D |
| ALAMEDA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 209 | 221 371 | 88 988 | 19 858 | 1 576 | 18.7 | 12.1 |
| 541 | Professional, scientific, & technical services | 209 | 221 371 | 88 988 | 19 858 | 1 576 | 18.7 | 12.1 |
| 5411 | Legal services | 40 | 20 738 | 6 894 | 1 336 | 172 | 21.1 | 30.4 |
| 541111 | Offices of lawyers | 38 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 38 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 38 | D | D | D | c | D | D |
| 54119 | Other legal services | 2 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 2 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 5 355 | 1 579 | 343 | 62 | 60.2 | 7.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 5 355 | 1 579 | 343 | 62 | 60.2 | 7.0 |
| 541211 | Offices of certified public accountants | 17 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 33 | 31 740 | 13 575 | 3 206 | 282 | 24.9 | 7.4 |
| 54131 | Architectural services | 5 | D | D | D | b | D | D |
| 541310 | Architectural services | 5 | D | D | D | b | D | D |
| 54133 | Engineering services | 26 | 23 834 | 10 086 | 2 701 | 206 | 31.0 | 6.6 |
| 541330 | Engineering services | 26 | 23 834 | 10 086 | 2 701 | 206 | 31.0 | 6.6 |
| 5415 | Computer systems design & related services | 58 | 112 603 | 44 737 | 9 995 | 667 | 15.2 | 2.9 |
| 54151 | Computer systems design & related services | 58 | 112 603 | 44 737 | 9 995 | 667 | 15.2 | 2.9 |
| 541511 | Custom computer programming services | 26 | 31 741 | 12 096 | 2 676 | 186 | 23.3 | 3.9 |
| 541512 | Computer systems design services | 27 | 77 958 | 31 393 | 7 073 | 463 | 11.3 | 2.5 |
| 5415121 | Computer systems integrators | 9 | 68 538 | 28 070 | 6 586 | 423 | 2.0 | 2.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 18 | 9 420 | 3 323 | 487 | 40 | 78.8 | 6.2 |
| 5416 | Management, scientific, & technical consulting services | 28 | 18 208 | 6 573 | 1 499 | 115 | 30.6 | .4 |
| 54161 | Management consulting services | 20 | 13 469 | 5 756 | 1 306 | 100 | 26.1 | .5 |
| 541611 | Administrative management & general management consulting service | 9 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 13 | 25 148 | 12 732 | 2 874 | 164 | 2.6 | 45.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 13 | 25 148 | 12 732 | 2 874 | 164 | 2.6 | 45.3 |
| 541710 | R&D in the physical, engineering, & life sciences | 13 | 25 148 | 12 732 | 2 874 | 164 | 2.6 | 45.3 |
| 5417102 | Research & development in the life sciences | 9 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 6 | 1 932 | 596 | 101 | 14 | 12.2 | 10.2 |
| 5419 | Other professional, scientific, & technical services | 6 | D | D | D | b | D | D |
| ALBANY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 56 | 16 412 | 5 103 | 1 038 | 171 | 40.7 | 31.3 |
| 541 | Professional, scientific, & technical services | 56 | 16 412 | 5 103 | 1 038 | 171 | 40.7 | 31.3 |
| 5411 | Legal services | 12 | 3 559 | 1 262 | 247 | 38 | 43.9 | 34.2 |
| 541111 | Offices of lawyers | 12 | 3 559 | 1 262 | 247 | 38 | 43.9 | 34.2 |
| 541110 | Offices of lawyers | 12 | 3 559 | 1 262 | 247 | 38 | 43.9 | 34.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 12 | 3 559 | 1 262 | 247 | 38 | 43.9 | 34.2 |
| 5413 | Architectural, engineering, & related services | 8 | 1 425 | 691 | 141 | 23 | 20.8 | 15.8 |
| 5414 | Specialized design services | 3 | D | D | D | a | D | D |
| 54143 | Graphic design services | 2 | D | D | D | a | D | D |
| 541430 | Graphic design services | 2 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 9 | 3 316 | 1 010 | 226 | 32 | 80.6 | 19.4 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ALHAMBRA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 170 | 55 682 | 18 647 | 5 428 | 1 000 | 51.1 | 13.5 |
| 541 | Professional, scientific, & technical services | 170 | 55 682 | 18 647 | 5 428 | 1 000 | 51.1 | 13.5 |
| 5411 | Legal services | 57 | 16 943 | 4 070 | 954 | 185 | 64.9 | 9.4 |
| 54111 | Offices of lawyers | 52 | 14 097 | 3 219 | 787 | 147 | 70.4 | 11.3 |
| 541110 | Offices of lawyers | 52 | 14 097 | 3 219 | 787 | 147 | 70.4 | 11.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 52 | 14 097 | 3 219 | 787 | 147 | 70.4 | 11.3 |
| 54119 | Other legal services | 5 | 2 846 | 851 | 167 | 38 | 37.9 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 48 | 9 872 | 4 080 | 922 | 175 | 72.9 | 4.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 48 | 9 872 | 4 080 | 922 | 175 | 72.9 | 4.3 |
| 541211 | Offices of certified public accountants | 39 | 7 351 | 2 434 | 543 | 114 | 81.9 | 5.4 |
| 541219 | Other accounting services | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 18 | 5 835 | 1 369 | 272 | 45 | 78.5 | 11.5 |
| 5415 | Computer systems design & related services | 15 | 14 361 | 4 984 | 916 | 160 | 18.1 | 5.5 |
| 54151 | Computer systems design & related services | 15 | 14 361 | 4 984 | 916 | 160 | 18.1 | 5.5 |
| 541512 | Computer systems design services | 4 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 5 | 1 386 | 359 | 35 | 11 | 77.8 | — |
| 5419 | Other professional, scientific, & technical services | 6 | 4 583 | 2 998 | 2 205 | 392 | 10.7 | 72.3 |
| ALTURAS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 | 947 | 280 | 65 | 23 | 55.2 | .8 |
| 541 | Professional, scientific, & technical services | 6 | 947 | 280 | 65 | 23 | 55.2 | .8 |
| AMERICAN CANYON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| ANAHEIM, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 556 | 451 457 | 165 269 | 39 566 | 4 422 | 41.7 | 6.0 |
| 541 | Professional, scientific, & technical services | 556 | 451 457 | 165 269 | 39 566 | 4 422 | 41.7 | 6.0 |
| 5411 | Legal services | 103 | 45 712 | 17 081 | 3 497 | 444 | 44.9 | 7.1 |
| 54111 | Offices of lawyers | 98 | 43 381 | 15 856 | 3 276 | 394 | 47.4 | 4.8 |
| 541110 | Offices of lawyers | 98 | 43 381 | 15 856 | 3 276 | 394 | 47.4 | 4.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 98 | 43 381 | 15 856 | 3 276 | 394 | 47.4 | 4.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 105 | 49 033 | 20 001 | 4 715 | 760 | 36.2 | 3.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 105 | 49 033 | 20 001 | 4 715 | 760 | 36.2 | 3.2 |
| 541211 | Offices of certified public accountants | 57 | 28 350 | 11 106 | 2 606 | 299 | 34.6 | 3.7 |
| 541213 | Tax return preparation services | 12 | 7 114 | 4 195 | 946 | 266 | 4.9 | — |
| 541219 | Other accounting services | 33 | 12 848 | 4 135 | 1 026 | 160 | 58.1 | 4.1 |
| 5413 | Architectural, engineering, & related services | 105 | 130 302 | 47 131 | 11 018 | 1 017 | 58.8 | 3.7 |
| 54131 | Architectural services | 10 | D | D | D | b | D | D |
| 541310 | Architectural services | 10 | D | D | D | b | D | D |
| 54133 | Engineering services | 76 | 103 418 | 35 559 | 8 304 | 732 | 66.7 | 4.2 |
| 541330 | Engineering services | 76 | 103 418 | 35 559 | 8 304 | 732 | 66.7 | 4.2 |
| 54137 | Surveying & mapping (except geophysical) services | 7 | 8 427 | 4 887 | 1 202 | 102 | 11.8 | — |
| 541370 | Surveying & mapping (except geophysical) services | 7 | 8 427 | 4 887 | 1 202 | 102 | 11.8 | — |
| 54138 | Testing laboratories | 10 | 11 818 | 3 935 | 986 | 125 | 38.0 | 3.6 |
| 541380 | Testing laboratories | 10 | 11 818 | 3 935 | 986 | 125 | 38.0 | 3.6 |
| 5414 | Specialized design services | 27 | 10 469 | 2 147 | 511 | 86 | 55.2 | 5.6 |
| 54143 | Graphic design services | 18 | 8 651 | 1 779 | 419 | 62 | 48.7 | 4.0 |
| 541430 | Graphic design services | 18 | 8 651 | 1 779 | 419 | 62 | 48.7 | 4.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 18 | 8 651 | 1 779 | 419 | 62 | 48.7 | 4.0 |
| 5415 | Computer systems design & related services | 74 | 88 684 | 42 354 | 11 095 | 789 | 32.2 | 5.5 |
| 54151 | Computer systems design & related services | 74 | 88 684 | 42 354 | 11 095 | 789 | 32.2 | 5.5 |
| 541511 | Custom computer programming services | 32 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 39 | 51 595 | 18 605 | 4 262 | 340 | 43.1 | .6 |
| 5415121 | Computer systems integrators | 16 | 24 664 | 10 031 | 2 572 | 192 | 7.8 | .6 |
| 5415122 | Computer systems consultants (except systems integrators) | 23 | 26 931 | 8 574 | 1 690 | 148 | 75.4 | .5 |
| 5416 | Management, scientific, & technical consulting services | 60 | 38 673 | 14 034 | 3 714 | 431 | 24.4 | 19.3 |
| 54161 | Management consulting services | 42 | 27 158 | 9 531 | 2 736 | 320 | 23.1 | 22.5 |
| 541611 | Administrative management & general management consulting service | 18 | 15 164 | 4 490 | 1 290 | 186 | 13.0 | 36.8 |
| 541612 | Human resources & executive search consulting services | 11 | 5 777 | 3 004 | 1 019 | 71 | 31.6 | 1.0 |
| 541613 | Marketing consulting services | 8 | 5 675 | 1 857 | 409 | 49 | 40.8 | 1.3 |
| 54162 | Environmental consulting services | 7 | 4 750 | 1 728 | 374 | 55 | 50.9 | 14.7 |
| 541620 | Environmental consulting services | 7 | 4 750 | 1 728 | 374 | 55 | 50.9 | 14.7 |
| 54169 | Other scientific & technical consulting services | 11 | 6 765 | 2 775 | 604 | 56 | 11.2 | 9.7 |
| 541690 | Other scientific & technical consulting services | 11 | 6 765 | 2 775 | 604 | 56 | 11.2 | 9.7 |
| 5417 | Scientific research & development services | 11 | 8 093 | 2 478 | 449 | 43 | 52.7 | 12.9 |
| 5418 | Advertising & related services | 43 | 62 597 | 14 265 | 3 173 | 499 | 32.2 | — |
| 54186 | Direct mail advertising | 5 | 31 428 | 5 198 | 1 202 | 178 | 27.9 | — |
| 541860 | Direct mail advertising | 5 | 31 428 | 5 198 | 1 202 | 178 | 27.9 | — |
| 54189 | Other services related to advertising | 14 | 16 309 | 3 431 | 648 | 92 | 35.7 | — |
| 541890 | Other services related to advertising | 14 | 16 309 | 3 431 | 648 | 92 | 35.7 | — |
| 5418902 | Advertising specialties goods distributor | 5 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 7 | 3 178 | 919 | 230 | 45 | 42.0 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ANAHEIM, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5419 | Other professional, scientific, & technical services | 28 | 17 894 | 5 778 | 1 394 | 353 | 29.4 | 19.9 |
| 54192 | Photographic services | 21 | 8 892 | 2 925 | 758 | 235 | 37.1 | 5.6 |
| 541921 | Photographic studios, portrait | 18 | 7 462 | 2 284 | 605 | 210 | 31.2 | 6.7 |
| ANDERSON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 5 | 397 | 155 | 45 | 9 | 70.5 | 9.8 |
| ANGELS CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| ANTIOCH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 68 | 15 160 | 5 365 | 1 223 | 254 | 60.5 | 9.2 |
| 541 | Professional, scientific, & technical services | 68 | 15 160 | 5 365 | 1 223 | 254 | 60.5 | 9.2 |
| 5411 | Legal services | 14 | 3 932 | 971 | 232 | 44 | 81.1 | 3.7 |
| 54111 | Offices of lawyers | 13 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 13 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 13 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 4 013 | 1 524 | 400 | 117 | 46.1 | 19.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 4 013 | 1 524 | 400 | 117 | 46.1 | 19.8 |
| 541219 | Other accounting services | 7 | 1 910 | 871 | 206 | 56 | 15.4 | 35.2 |
| 5413 | Architectural, engineering, & related services | 8 | 3 350 | 1 529 | 377 | 49 | 51.9 | 1.3 |
| APPLE VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 26 | 5 410 | 2 401 | 553 | 69 | 60.7 | 1.9 |
| 541 | Professional, scientific, & technical services | 26 | 5 410 | 2 401 | 553 | 69 | 60.7 | 1.9 |
| 5413 | Architectural, engineering, & related services | 7 | 3 199 | 1 712 | 384 | 35 | 50.4 | — |
| ARCADIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 141 | 83 569 | 29 501 | 6 910 | 804 | 39.6 | 12.5 |
| 541 | Professional, scientific, & technical services | 141 | 83 569 | 29 501 | 6 910 | 804 | 39.6 | 12.5 |
| 5411 | Legal services | 26 | 6 295 | 2 268 | 447 | 67 | 43.8 | 25.2 |
| 54111 | Offices of lawyers | 26 | 6 295 | 2 268 | 447 | 67 | 43.8 | 25.2 |
| 541110 | Offices of lawyers | 26 | 6 295 | 2 268 | 447 | 67 | 43.8 | 25.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 26 | 6 295 | 2 268 | 447 | 67 | 43.8 | 25.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 34 118 | 12 866 | 3 146 | 382 | 15.3 | 6.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 34 118 | 12 866 | 3 146 | 382 | 15.3 | 6.8 |
| 541211 | Offices of certified public accountants | 31 | 8 487 | 2 430 | 543 | 90 | 52.7 | 4.4 |
| 541219 | Other accounting services | 9 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 22 | 9 485 | 3 127 | 699 | 88 | 54.3 | 9.7 |
| 5414 | Specialized design services | 3 | 1 424 | 369 | 73 | 33 | D | — |
| 5415 | Computer systems design & related services | 13 | 12 188 | 3 031 | 255 | 45 | 96.2 | 3.8 |
| 54151 | Computer systems design & related services | 13 | 12 188 | 3 031 | 255 | 45 | 96.2 | 3.8 |
| 541511 | Custom computer programming services | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 20 | 13 666 | 6 160 | 1 930 | 114 | 28.3 | 28.0 |
| 54161 | Management consulting services | 16 | D | D | D | b | D | D |
| 541618 | Other management consulting services | 3 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | 4 582 | 913 | 171 | 37 | 55.4 | 11.3 |
| 54192 | Photographic services | 5 | 2 515 | 450 | 79 | 28 | 66.0 | 9.9 |
| ARCATA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 42 | 14 050 | 4 798 | 1 096 | 214 | 51.9 | .7 |
| 541 | Professional, scientific, & technical services | 42 | 14 050 | 4 798 | 1 096 | 214 | 51.9 | .7 |
| 5411 | Legal services | 11 | 4 428 | 915 | 225 | 38 | 60.3 | — |
| 54111 | Offices of lawyers | 11 | 4 428 | 915 | 225 | 38 | 60.3 | — |
| 541110 | Offices of lawyers | 11 | 4 428 | 915 | 225 | 38 | 60.3 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | 4 428 | 915 | 225 | 38 | 60.3 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 771 | 1 095 | 235 | 57 | 65.6 | 1.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 771 | 1 095 | 235 | 57 | 65.6 | 1.9 |
| 5413 | Architectural, engineering, & related services | 6 | 3 425 | 1 580 | 406 | 54 | 11.7 | — |
| ARROYO GRANDE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 45 | 13 500 | 3 834 | 891 | 157 | 39.4 | 5.3 |
| 541 | Professional, scientific, & technical services | 45 | 13 500 | 3 834 | 891 | 157 | 39.4 | 5.3 |
| 5411 | Legal services | 17 | 5 214 | 1 407 | 328 | 49 | 38.2 | 7.4 |
| 54111 | Offices of lawyers | 17 | 5 214 | 1 407 | 328 | 49 | 38.2 | 7.4 |
| 541110 | Offices of lawyers | 17 | 5 214 | 1 407 | 328 | 49 | 38.2 | 7.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 17 | 5 214 | 1 407 | 328 | 49 | 38.2 | 7.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 744 | 1 096 | 270 | 55 | 67.7 | .6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 744 | 1 096 | 270 | 55 | 67.7 | .6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ARTESIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 33 | 12 506 | 4 954 | 1 116 | 213 | 42.4 | 4.9 |
| 541 | Professional, scientific, & technical services | 33 | 12 506 | 4 954 | 1 116 | 213 | 42.4 | 4.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 932 | 696 | 165 | 38 | 92.5 | 7.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 932 | 696 | 165 | 38 | 92.5 | 7.5 |
| 5419 | Other professional, scientific, & technical services | 2 | D | D | D | c | D | D |
| ARVIN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 2 | D | D | D | b | D | D |
| ATASCADERO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 38 | 9 100 | 2 715 | 620 | 119 | 63.9 | 9.8 |
| 541 | Professional, scientific, & technical services | 38 | 9 100 | 2 715 | 620 | 119 | 63.9 | 9.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 1 919 | 562 | 144 | 31 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 1 919 | 562 | 144 | 31 | 100.0 | — |
| ATHERTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 29 | 10 116 | 4 429 | 872 | 69 | 21.6 | 22.0 |
| 541 | Professional, scientific, & technical services | 29 | 10 116 | 4 429 | 872 | 69 | 21.6 | 22.0 |
| 5418 | Advertising & related services | 2 | D | D | D | a | D | D |
| ATWATER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 11 | 1 904 | 583 | 150 | 43 | 30.7 | — |
| 541 | Professional, scientific, & technical services | 11 | 1 904 | 583 | 150 | 43 | 30.7 | — |
| AUBURN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 127 | 36 636 | 12 320 | 2 837 | 382 | 57.8 | 7.2 |
| 541 | Professional, scientific, & technical services | 127 | 36 636 | 12 320 | 2 837 | 382 | 57.8 | 7.2 |
| 5411 | Legal services | 61 | 17 432 | 4 740 | 1 010 | 160 | 54.0 | 9.3 |
| 54111 | Offices of lawyers | 58 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 58 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 58 | D | D | D | c | D | D |
| 54119 | Other legal services | 3 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 3 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 4 664 | 1 907 | 576 | 88 | 68.6 | 8.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 4 664 | 1 907 | 576 | 88 | 68.6 | 8.7 |
| 541211 | Offices of certified public accountants | 13 | 3 694 | 1 586 | 400 | 54 | 74.0 | 8.2 |
| 5413 | Architectural, engineering, & related services | 21 | 8 790 | 3 604 | 810 | 81 | 61.6 | 2.6 |
| 54137 | Surveying & mapping (except geophysical) services | 3 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 3 | D | D | D | b | D | D |
| AVALON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| AZUSA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 14 | 2 909 | 1 390 | 316 | 36 | 68.1 | 10.9 |
| 541 | Professional, scientific, & technical services | 14 | 2 909 | 1 390 | 316 | 36 | 68.1 | 10.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BAKERSFIELD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 519 | 249 468 | 89 514 | 18 974 | 2 793 | 35.3 | 8.4 |
| 541 | Professional, scientific, & technical services | 519 | 249 468 | 89 514 | 18 974 | 2 793 | 35.3 | 8.4 |
| 5411 | Legal services | 172 | 89 757 | 30 445 | 6 204 | 766 | 30.4 | 5.8 |
| 54111 | Offices of lawyers | 169 | 88 446 | 30 244 | 6 173 | 753 | 29.6 | 5.6 |
| 541110 | Offices of lawyers | 169 | 88 446 | 30 244 | 6 173 | 753 | 29.6 | 5.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 169 | 88 446 | 30 244 | 6 173 | 753 | 29.6 | 5.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 137 | 39 159 | 15 054 | 3 371 | 707 | 49.2 | 6.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 137 | 39 159 | 15 054 | 3 371 | 707 | 49.2 | 6.0 |
| 541211 | Offices of certified public accountants | 82 | 29 080 | 10 896 | 2 340 | 356 | 50.4 | 5.6 |
| 541213 | Tax return preparation services | 13 | 2 960 | 1 246 | 476 | 216 | 35.6 | 5.6 |
| 541219 | Other accounting services | 39 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 86 | 65 021 | 27 824 | 5 911 | 681 | 32.9 | 5.1 |
| 54131 | Architectural services | 16 | D | D | D | b | D | D |
| 541310 | Architectural services | 16 | D | D | D | b | D | D |
| 54133 | Engineering services | 54 | 41 703 | 17 623 | 3 830 | 382 | 37.8 | 2.0 |
| 541330 | Engineering services | 54 | 41 703 | 17 623 | 3 830 | 382 | 37.8 | 2.0 |
| 54138 | Testing laboratories | 8 | 12 229 | 5 322 | 1 208 | 173 | 15.1 | 10.7 |
| 541380 | Testing laboratories | 8 | 12 229 | 5 322 | 1 208 | 173 | 15.1 | 10.7 |
| 5414 | Specialized design services | 14 | D | D | D | b | D | D |
| 54143 | Graphic design services | 6 | D | D | D | b | D | D |
| 541430 | Graphic design services | 6 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 24 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 24 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 10 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 6 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 42 | 17 724 | 4 534 | 989 | 181 | 51.2 | 20.4 |
| 54161 | Management consulting services | 25 | 5 952 | 1 887 | 383 | 93 | 85.6 | 14.2 |
| 54162 | Environmental consulting services | 8 | 5 533 | 1 787 | 419 | 75 | 53.8 | 41.5 |
| 541620 | Environmental consulting services | 8 | 5 533 | 1 787 | 419 | 75 | 53.8 | 41.5 |
| 54169 | Other scientific & technical consulting services | 9 | 6 239 | 860 | 187 | 13 | 16.1 | 7.8 |
| 541690 | Other scientific & technical consulting services | 9 | 6 239 | 860 | 187 | 13 | 16.1 | 7.8 |
| 5418 | Advertising & related services | 18 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 24 | D | D | D | c | D | D |
| 54192 | Photographic services | 21 | D | D | D | c | D | D |
| 541921 | Photographic studios, portrait | 20 | D | D | D | c | D | D |
| BALDWIN PARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 14 | 9 586 | 2 972 | 706 | 122 | 60.1 | 14.8 |
| 541 | Professional, scientific, & technical services | 14 | 9 586 | 2 972 | 706 | 122 | 60.1 | 14.8 |
| 5413 | Architectural, engineering, & related services | 3 | 2 479 | 983 | 259 | 47 | D | — |
| 5414 | Specialized design services | 2 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 2 | D | D | D | a | D | D |
| BANNING, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 3 255 | 1 709 | 355 | 58 | 24.3 | .9 |
| 541 | Professional, scientific, & technical services | 10 | 3 255 | 1 709 | 355 | 58 | 24.3 | .9 |
| BARSTOW, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 32 | 5 903 | 1 369 | 343 | 78 | 60.9 | 18.6 |
| 541 | Professional, scientific, & technical services | 32 | 5 903 | 1 369 | 343 | 78 | 60.9 | 18.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 937 | 306 | 73 | 21 | 89.2 | 4.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 937 | 306 | 73 | 21 | 89.2 | 4.3 |
| 5413 | Architectural, engineering, & related services | 6 | 1 892 | 655 | 172 | 24 | 4.8 | 53.1 |
| BEAUMONT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| BELL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 7 623 | 3 868 | 1 022 | 192 | 6.8 | 48.6 |
| 541 | Professional, scientific, & technical services | 10 | 7 623 | 3 868 | 1 022 | 192 | 6.8 | 48.6 |
| 5413 | Architectural, engineering, & related services | 1 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 1 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BELLFLOWER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 47 | 15 378 | 5 764 | 1 568 | 227 | 40.4 | 12.2 |
| 541 | Professional, scientific, & technical services | 47 | 15 378 | 5 764 | 1 568 | 227 | 40.4 | 12.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 4 679 | 1 980 | 680 | 97 | 50.5 | 13.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 4 679 | 1 980 | 680 | 97 | 50.5 | 13.4 |
| 541219 | Other accounting services | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 7 | 2 751 | 712 | 178 | 26 | 72.3 | 6.7 |
| 5416 | Management, scientific, & technical consulting services | 5 | D | D | D | b | D | D |
| 54161 | Management consulting services | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 2 | D | D | D | a | D | D |
| BELL GARDENS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| BELMONT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 81 | 49 756 | 19 571 | 4 571 | 408 | 25.8 | 1.4 |
| 541 | Professional, scientific, & technical services | 81 | 49 756 | 19 571 | 4 571 | 408 | 25.8 | 1.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 295 | 1 048 | 240 | 37 | 65.0 | .8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 295 | 1 048 | 240 | 37 | 65.0 | .8 |
| 5413 | Architectural, engineering, & related services | 10 | 11 286 | 4 208 | 982 | 78 | 14.0 | 1.1 |
| 54133 | Engineering services | 7 | D | D | D | b | D | D |
| 541330 | Engineering services | 7 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 27 | 8 317 | 3 640 | 827 | 59 | 45.1 | 1.5 |
| 54151 | Computer systems design & related services | 27 | 8 317 | 3 640 | 827 | 59 | 45.1 | 1.5 |
| 5417 | Scientific research & development services | 2 | D | D | D | b | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 2 | D | D | D | b | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 2 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 5 | 3 843 | 1 518 | 340 | 54 | 21.9 | — |
| 5419 | Other professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| BENICIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 79 | 74 437 | 26 243 | 6 721 | 758 | 23.9 | 2.0 |
| 541 | Professional, scientific, & technical services | 79 | 74 437 | 26 243 | 6 721 | 758 | 23.9 | 2.0 |
| 5411 | Legal services | 11 | 3 072 | 1 204 | 200 | 28 | 26.6 | 9.7 |
| 54111 | Offices of lawyers | 11 | 3 072 | 1 204 | 200 | 28 | 26.6 | 9.7 |
| 541110 | Offices of lawyers | 11 | 3 072 | 1 204 | 200 | 28 | 26.6 | 9.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | 3 072 | 1 204 | 200 | 28 | 26.6 | 9.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 3 846 | 1 211 | 421 | 177 | 31.8 | 3.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 3 846 | 1 211 | 421 | 177 | 31.8 | 3.1 |
| 541213 | Tax return preparation services | 4 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 20 | 48 407 | 19 937 | 5 314 | 463 | 14.1 | 1.0 |
| 54133 | Engineering services | 14 | 41 545 | 16 541 | 4 339 | 351 | 12.4 | .9 |
| 541330 | Engineering services | 14 | 41 545 | 16 541 | 4 339 | 351 | 12.4 | .9 |
| 54138 | Testing laboratories | 3 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 3 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 15 | 12 776 | 2 130 | 461 | 55 | 29.3 | 1.4 |
| 54161 | Management consulting services | 11 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 2 | D | D | D | a | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 3 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BERKELEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 464 | 332 552 | 130 196 | 28 628 | 2 554 | 35.7 | 11.4 |
| 541 | Professional, scientific, & technical services | 464 | 332 552 | 130 196 | 28 628 | 2 554 | 35.7 | 11.4 |
| 5411 | Legal services | 73 | 28 278 | 9 214 | 1 707 | 228 | 36.1 | 5.9 |
| 54111 | Offices of lawyers | 71 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 71 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 71 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 28 | 3 990 | 1 226 | 256 | 63 | 86.1 | 3.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 28 | 3 990 | 1 226 | 256 | 63 | 86.1 | 3.1 |
| 541213 | Tax return preparation services | 10 | 1 159 | 222 | 66 | 19 | 95.2 | 4.8 |
| 5413 | Architectural, engineering, & related services | 90 | 53 238 | 21 913 | 5 782 | 493 | 45.6 | 3.7 |
| 54131 | Architectural services | 43 | 24 840 | 8 722 | 2 399 | 221 | 38.6 | 4.1 |
| 541310 | Architectural services | 43 | 24 840 | 8 722 | 2 399 | 221 | 38.6 | 4.1 |
| 54133 | Engineering services | 38 | 18 955 | 8 784 | 1 926 | 180 | 71.5 | 5.0 |
| 541330 | Engineering services | 38 | 18 955 | 8 784 | 1 926 | 180 | 71.5 | 5.0 |
| 54138 | Testing laboratories | 4 | 7 619 | 3 442 | 1 233 | 65 | 10.2 | — |
| 541380 | Testing laboratories | 4 | 7 619 | 3 442 | 1 233 | 65 | 10.2 | — |
| 5414 | Specialized design services | 36 | 20 565 | 8 724 | 2 023 | 197 | 18.9 | 4.3 |
| 54143 | Graphic design services | 27 | 17 515 | 7 486 | 1 665 | 161 | 15.6 | 3.4 |
| 541430 | Graphic design services | 27 | 17 515 | 7 486 | 1 665 | 161 | 15.6 | 3.4 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 25 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 109 | 58 225 | 25 528 | 5 535 | 491 | 27.5 | 36.3 |
| 54151 | Computer systems design & related services | 109 | 58 225 | 25 528 | 5 535 | 491 | 27.5 | 36.3 |
| 541511 | Custom computer programming services | 57 | 34 913 | 17 794 | 4 072 | 325 | 23.1 | 54.8 |
| 541512 | Computer systems design services | 39 | 17 630 | 5 390 | 943 | 118 | 31.1 | 5.9 |
| 5415122 | Computer systems consultants (except systems integrators) | 30 | 5 393 | 2 388 | 426 | 54 | 70.2 | 19.4 |
| 541519 | Other computer related services | 12 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 76 | 97 021 | 35 308 | 6 929 | 594 | 52.8 | 3.2 |
| 54161 | Management consulting services | 41 | 37 610 | 14 567 | 2 504 | 236 | 19.4 | 4.2 |
| 541611 | Administrative management & general management consulting service | 22 | 14 524 | 6 285 | 1 087 | 121 | 19.2 | 7.6 |
| 541612 | Human resources & executive search consulting services | 8 | 14 413 | 4 030 | 787 | 60 | 11.8 | 1.4 |
| 5416122 | Executive placement services | 4 | 11 611 | 2 243 | 498 | 37 | 9.0 | — |
| 541613 | Marketing consulting services | 6 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 11 | 5 224 | 2 090 | 376 | 45 | 49.9 | 5.3 |
| 541620 | Environmental consulting services | 11 | 5 224 | 2 090 | 376 | 45 | 49.9 | 5.3 |
| 54169 | Other scientific & technical consulting services | 24 | 54 187 | 18 651 | 4 049 | 313 | 76.2 | 2.3 |
| 541690 | Other scientific & technical consulting services | 24 | 54 187 | 18 651 | 4 049 | 313 | 76.2 | 2.3 |
| 5417 | Scientific research & development services | 17 | 35 834 | 19 891 | 4 618 | 305 | 10.7 | 9.6 |
| 54171 | R&D in the physical, engineering, & life sciences | 15 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 15 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 6 | 25 411 | 15 479 | 3 518 | 205 | .7 | 8.7 |
| 5418 | Advertising & related services | 17 | 29 490 | 7 523 | 1 614 | 148 | 6.1 | 18.5 |
| 54185 | Display advertising | 1 | D | D | D | b | D | D |
| 541850 | Display advertising | 1 | D | D | D | b | D | D |
| 5418502 | Outdoor advertising services | 1 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 18 | 5 911 | 869 | 164 | 35 | 70.5 | .9 |
| BEVERLY HILLS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 908 | 909 933 | 319 038 | 65 198 | 4 940 | 21.0 | 5.1 |
| 541 | Professional, scientific, & technical services | 908 | 909 933 | 319 038 | 65 198 | 4 940 | 21.0 | 5.1 |
| 5411 | Legal services | 483 | 416 246 | 166 838 | 32 198 | 2 091 | 22.0 | 5.5 |
| 54111 | Offices of lawyers | 479 | 413 251 | 166 011 | 32 095 | 2 081 | 21.8 | 5.5 |
| 541110 | Offices of lawyers | 479 | 413 251 | 166 011 | 32 095 | 2 081 | 21.8 | 5.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 479 | 413 251 | 166 011 | 32 095 | 2 081 | 21.8 | 5.5 |
| 54119 | Other legal services | 4 | 2 995 | 827 | 103 | 10 | 47.6 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 138 | 88 523 | 39 022 | 8 012 | 818 | 17.5 | 6.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 138 | 88 523 | 39 022 | 8 012 | 818 | 17.5 | 6.1 |
| 541211 | Offices of certified public accountants | 91 | 70 569 | 28 381 | 5 579 | 537 | 15.2 | 4.8 |
| 541213 | Tax return preparation services | 6 | 2 784 | 1 319 | 129 | 18 | 35.5 | — |
| 541219 | Other accounting services | 34 | 8 687 | 4 559 | 993 | 110 | 43.5 | .8 |
| 5413 | Architectural, engineering, & related services | 36 | 23 212 | 8 071 | 1 387 | 128 | 26.5 | 27.2 |
| 54131 | Architectural services | 21 | 13 579 | 5 171 | 1 087 | 96 | 20.1 | 5.4 |
| 541310 | Architectural services | 21 | 13 579 | 5 171 | 1 087 | 96 | 20.1 | 5.4 |
| 5414 | Specialized design services | 34 | 23 160 | 5 976 | 1 399 | 157 | 45.2 | 11.7 |
| 54141 | Interior design services | 19 | 17 822 | 4 677 | 1 083 | 110 | 36.2 | 15.2 |
| 541410 | Interior design services | 19 | 17 822 | 4 677 | 1 083 | 110 | 36.2 | 15.2 |
| 54143 | Graphic design services | 10 | 3 565 | 589 | 117 | 26 | 100.0 | — |
| 541430 | Graphic design services | 10 | 3 565 | 589 | 117 | 26 | 100.0 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 9 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 34 | 34 053 | 13 504 | 2 486 | 135 | 73.6 | 4.2 |
| 54151 | Computer systems design & related services | 34 | 34 053 | 13 504 | 2 486 | 135 | 73.6 | 4.2 |
| 541512 | Computer systems design services | 14 | 27 494 | 9 903 | 1 835 | 60 | 87.1 | 2.4 |
| 5415122 | Computer systems consultants (except systems integrators) | 11 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | BEVERLY HILLS, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 103 | 77 042 | 30 394 | 6 580 | 424 | 37.5 | 6.2 |
| 54161 | Management consulting services | 85 | 68 815 | 26 564 | 5 955 | 311 | 40.2 | 4.0 |
| 541611 | Administrative management & general management consulting service | 45 | 47 598 | 20 063 | 4 901 | 215 | 20.3 | 3.0 |
| 541612 | Human resources & executive search consulting services | 15 | 9 405 | 2 535 | 205 | 23 | 95.7 | 4.0 |
| 5416122 | Executive placement services | 12 | D | D | D | a | D | D |
| 5416123 | Human resources & personnel management consulting | 3 | D | D | D | a | D | D |
| 541613 | Marketing consulting services | 20 | 6 594 | 1 847 | 365 | 21 | 65.5 | 14.7 |
| 541618 | Other management consulting services | 3 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 17 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 17 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 8 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 7 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 7 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 4 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 56 | 207 151 | 35 667 | 9 694 | 673 | 4.6 | 1.4 |
| 54181 | Advertising agencies | 12 | 24 026 | 8 231 | 2 081 | 111 | 1.0 | 7.3 |
| 541810 | Advertising agencies | 12 | 24 026 | 8 231 | 2 081 | 111 | 1.0 | 7.3 |
| 54182 | Public relations agencies | 28 | D | D | D | e | D | D |
| 541820 | Public relations agencies | 28 | D | D | D | e | D | D |
| 54184 | Media representatives | 6 | D | D | D | c | D | D |
| 541840 | Media representatives | 6 | D | D | D | c | D | D |
| 5418401 | Radio & television advertising representatives | 2 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 4 | D | D | D | c | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | c | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 16 | D | D | D | e | D | D |
| 54191 | Marketing research & public opinion polling | 6 | D | D | D | e | D | D |
| 541910 | Marketing research & public opinion polling | 6 | D | D | D | e | D | D |
| 54192 | Photographic services | 7 | D | D | D | a | D | D |
| 541921 | Photographic studios, portrait | 7 | D | D | D | a | D | D |
| | BIG BEAR LAKE, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 | 3 196 | 830 | 176 | 46 | 83.9 | 8.6 |
| 541 | Professional, scientific, & technical services | 17 | 3 196 | 830 | 176 | 46 | 83.9 | 8.6 |
| | BISHOP, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 21 | 4 602 | 1 794 | 394 | 78 | 69.4 | 1.3 |
| 541 | Professional, scientific, & technical services | 21 | 4 602 | 1 794 | 394 | 78 | 69.4 | 1.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 027 | 869 | 207 | 43 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 027 | 869 | 207 | 43 | 100.0 | — |
| | BLYTHE, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 9 | 1 919 | 567 | 131 | 34 | 73.5 | 14.9 |
| 541 | Professional, scientific, & technical services | 9 | 1 919 | 567 | 131 | 34 | 73.5 | 14.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 3 | 981 | 143 | 47 | 18 | D | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 3 | 981 | 143 | 47 | 18 | D | — |
| | BRAWLEY, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 21 | 5 136 | 1 851 | 457 | 78 | 57.7 | 1.0 |
| 541 | Professional, scientific, & technical services | 21 | 5 136 | 1 851 | 457 | 78 | 57.7 | 1.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 1 697 | 661 | 150 | 36 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 1 697 | 661 | 150 | 36 | 100.0 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BREA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 151 | 162 623 | 47 033 | 12 030 | 1 724 | 22.6 | 6.0 |
| 541 | Professional, scientific, & technical services | 151 | 162 623 | 47 033 | 12 030 | 1 724 | 22.6 | 6.0 |
| 5411 | Legal services | 25 | 15 470 | 7 534 | 2 246 | 139 | 14.2 | 17.9 |
| 54111 | Offices of lawyers | 25 | 15 470 | 7 534 | 2 246 | 139 | 14.2 | 17.9 |
| 541110 | Offices of lawyers | 25 | 15 470 | 7 534 | 2 246 | 139 | 14.2 | 17.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 25 | 15 470 | 7 534 | 2 246 | 139 | 14.2 | 17.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 8 978 | 3 875 | 985 | 113 | 47.4 | 1.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 8 978 | 3 875 | 985 | 113 | 47.4 | 1.8 |
| 541211 | Offices of certified public accountants | 15 | D | D | D | b | D | D |
| 541219 | Other accounting services | 8 | 1 704 | 471 | 107 | 27 | 95.6 | 4.4 |
| 5413 | Architectural, engineering, & related services | 33 | 32 879 | 15 419 | 4 358 | 286 | 46.7 | .6 |
| 54133 | Engineering services | 17 | 17 753 | 8 663 | 2 195 | 157 | 84.8 | .6 |
| 541330 | Engineering services | 17 | 17 753 | 8 663 | 2 195 | 157 | 84.8 | .6 |
| 54138 | Testing laboratories | 7 | 10 354 | 4 032 | 1 391 | 75 | — | — |
| 541380 | Testing laboratories | 7 | 10 354 | 4 032 | 1 391 | 75 | — | — |
| 5415 | Computer systems design & related services | 24 | 19 344 | 7 609 | 1 600 | 133 | 25.6 | 23.1 |
| 54151 | Computer systems design & related services | 24 | 19 344 | 7 609 | 1 600 | 133 | 25.6 | 23.1 |
| 541511 | Custom computer programming services | 10 | 9 144 | 4 200 | 989 | 68 | 5.2 | 17.2 |
| 541512 | Computer systems design services | 10 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 19 | 9 017 | 4 519 | 914 | 180 | 19.4 | 19.1 |
| 54161 | Management consulting services | 11 | 3 816 | 2 311 | 443 | 140 | 31.4 | 2.1 |
| 5418 | Advertising & related services | 7 | D | D | D | f | D | D |
| 54185 | Display advertising | 1 | D | D | D | f | D | D |
| 541850 | Display advertising | 1 | D | D | D | f | D | D |
| 5418501 | Display advertising (except outdoor) | 1 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| 54192 | Photographic services | 8 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 7 | D | D | D | b | D | D |
| 54199 | All other professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| 541990 | All other professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| BRENTWOOD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 22 | 11 981 | 4 694 | 1 176 | 119 | 55.0 | 8.5 |
| 541 | Professional, scientific, & technical services | 22 | 11 981 | 4 694 | 1 176 | 119 | 55.0 | 8.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 051 | 444 | 101 | 21 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 051 | 444 | 101 | 21 | 100.0 | — |
| 5413 | Architectural, engineering, & related services | 3 | 4 744 | 1 650 | 429 | 48 | D | 20.9 |
| BRISBANE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 | 10 100 | 4 353 | 896 | 110 | 21.3 | 9.0 |
| 541 | Professional, scientific, & technical services | 17 | 10 100 | 4 353 | 896 | 110 | 21.3 | 9.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 2 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 2 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 6 | 4 220 | 744 | 168 | 43 | 9.4 | 21.6 |
| 54189 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | a | D | D |
| BUELLTON, CA * | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| BUENA PARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 67 | 97 016 | 43 339 | 10 598 | 887 | 24.9 | 2.2 |
| 541 | Professional, scientific, & technical services | 67 | 97 016 | 43 339 | 10 598 | 887 | 24.9 | 2.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 11 | 3 094 | 1 166 | 307 | 43 | 90.6 | 4.7 |
| 5415 | Computer systems design & related services | 8 | 44 946 | 29 220 | 7 526 | 366 | 4.0 | — |
| 54151 | Computer systems design & related services | 8 | 44 946 | 29 220 | 7 526 | 366 | 4.0 | — |
| 541511 | Custom computer programming services | 4 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 4 | D | D | D | e | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 9 | D | D | D | c | D | D |
| 54162 | Environmental consulting services | 3 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 2 | D | D | D | b | D | D |
| 54182 | Public relations agencies | 1 | D | D | D | b | D | D |
| 541820 | Public relations agencies | 1 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | D | D | D | c | D | D |
| 54192 | Photographic services | 7 | 8 290 | 2 878 | 574 | 212 | 1.3 | 5.3 |
| 541921 | Photographic studios, portrait | 6 | D | D | D | c | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BURBANK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 368 | 4 972 365 | 2 707 513 | 604 777 | 126 307 | 2.6 | 5.4 |
| 541 | Professional, scientific, & technical services | 368 | 4 972 365 | 2 707 513 | 604 777 | 126 307 | 2.6 | 5.4 |
| 5411 | Legal services | 36 | 23 680 | 9 073 | 1 923 | 181 | 21.1 | 4.7 |
| 541111 | Offices of lawyers | 35 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 35 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 35 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 86 | 4 568 936 | 2 546 107 | 570 137 | 122 265 | .3 | 5.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 86 | 4 568 936 | 2 546 107 | 570 137 | 122 265 | .3 | 5.3 |
| 541211 | Offices of certified public accountants | 28 | 28 472 | 20 629 | 5 847 | 946 | 16.1 | 72.5 |
| 541213 | Tax return preparation services | 9 | 3 233 | 1 348 | 398 | 48 | 87.9 | — |
| 541214 | Payroll services | 29 | 4 525 665 | 2 518 571 | 562 064 | 121 140 | — | 4.8 |
| 541219 | Other accounting services | 20 | 11 566 | 5 559 | 1 828 | 131 | 32.3 | 52.8 |
| 5413 | Architectural, engineering, & related services | 44 | 55 660 | 21 906 | 5 063 | 556 | 58.0 | 8.6 |
| 54133 | Engineering services | 28 | 42 190 | 16 570 | 4 014 | 377 | 65.1 | 9.9 |
| 541330 | Engineering services | 28 | 42 190 | 16 570 | 4 014 | 377 | 65.1 | 9.9 |
| 54138 | Testing laboratories | 5 | 7 742 | 2 848 | 703 | 108 | 24.5 | 1.6 |
| 541380 | Testing laboratories | 5 | 7 742 | 2 848 | 703 | 108 | 24.5 | 1.6 |
| 5414 | Specialized design services | 36 | 88 712 | 42 699 | 8 581 | 1 399 | 6.5 | 4.1 |
| 54141 | Interior design services | 5 | D | D | D | b | D | D |
| 541410 | Interior design services | 5 | D | D | D | b | D | D |
| 54142 | Industrial design services | 1 | D | D | D | c | D | D |
| 541420 | Industrial design services | 1 | D | D | D | c | D | D |
| 54143 | Graphic design services | 30 | 79 592 | 37 847 | 7 547 | 1 264 | 6.2 | 3.4 |
| 541430 | Graphic design services | 30 | 79 592 | 37 847 | 7 547 | 1 264 | 6.2 | 3.4 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 24 | 57 032 | 27 574 | 5 104 | 1 143 | 8.2 | 4.3 |
| 5414302 | Commercial art | 6 | 22 560 | 10 273 | 2 443 | 121 | 1.1 | 1.2 |
| 5415 | Computer systems design & related services | 41 | 114 216 | 36 787 | 7 724 | 711 | 35.0 | 3.5 |
| 54151 | Computer systems design & related services | 41 | 114 216 | 36 787 | 7 724 | 711 | 35.0 | 3.5 |
| 541511 | Custom computer programming services | 17 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 16 | 51 382 | 10 419 | 2 374 | 163 | 71.7 | .6 |
| 5415121 | Computer systems integrators | 8 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 8 | D | D | D | b | D | D |
| 541519 | Other computer related services | 6 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 54 | 59 742 | 27 434 | 5 929 | 512 | 24.4 | 3.2 |
| 54161 | Management consulting services | 42 | 50 968 | 25 134 | 5 421 | 437 | 13.0 | 2.9 |
| 541611 | Administrative management & general management consulting service | 26 | 46 528 | 23 434 | 5 107 | 379 | 8.3 | — |
| 54162 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 10 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 10 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 48 | 44 788 | 16 433 | 3 805 | 356 | 33.6 | 9.3 |
| 54181 | Advertising agencies | 13 | 12 070 | 4 239 | 947 | 75 | 4.2 | .2 |
| 541810 | Advertising agencies | 13 | 12 070 | 4 239 | 947 | 75 | 4.2 | .2 |
| 54183 | Media buying services | 4 | 8 287 | 3 914 | 871 | 56 | — | 28.4 |
| 541830 | Media buying services | 4 | 8 287 | 3 914 | 871 | 56 | — | 28.4 |
| 54189 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 9 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 21 | D | D | D | e | D | D |
| 54192 | Photographic services | 13 | 6 967 | 2 761 | 585 | 114 | 13.8 | .6 |
| 541921 | Photographic studios, portrait | 7 | 1 847 | 648 | 142 | 43 | 39.4 | — |
| 541922 | Commercial photography | 6 | 5 120 | 2 113 | 443 | 71 | 4.6 | .8 |
| BURLINGAME, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 255 | 247 640 | 108 028 | 22 655 | 1 802 | 22.1 | 17.4 |
| 541 | Professional, scientific, & technical services | 255 | 247 640 | 108 028 | 22 655 | 1 802 | 22.1 | 17.4 |
| 5411 | Legal services | 47 | 32 280 | 13 342 | 2 743 | 261 | 21.9 | 3.8 |
| 541111 | Offices of lawyers | 45 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 45 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 45 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 39 | 8 504 | 2 774 | 649 | 101 | 73.8 | 4.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 39 | 8 504 | 2 774 | 649 | 101 | 73.8 | 4.0 |
| 541211 | Offices of certified public accountants | 21 | 6 612 | 2 386 | 547 | 70 | 70.8 | .6 |
| 541213 | Tax return preparation services | 7 | 967 | 199 | 52 | 12 | 69.0 | 31.0 |
| 5413 | Architectural, engineering, & related services | 33 | 17 349 | 7 670 | 1 454 | 151 | 46.2 | 10.2 |
| 54131 | Architectural services | 12 | 4 506 | 1 641 | 291 | 33 | 47.1 | 6.5 |
| 541310 | Architectural services | 12 | 4 506 | 1 641 | 291 | 33 | 47.1 | 6.5 |
| 54133 | Engineering services | 18 | 12 015 | 5 700 | 1 110 | 111 | 48.1 | 8.0 |
| 541330 | Engineering services | 18 | 12 015 | 5 700 | 1 110 | 111 | 48.1 | 8.0 |
| 5414 | Specialized design services | 11 | 3 206 | 805 | 180 | 33 | 52.9 | 43.9 |
| 5415 | Computer systems design & related services | 57 | 103 602 | 49 337 | 10 581 | 660 | 16.0 | 25.9 |
| 54151 | Computer systems design & related services | 57 | 103 602 | 49 337 | 10 581 | 660 | 16.0 | 25.9 |
| 541511 | Custom computer programming services | 25 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 25 | 65 573 | 31 735 | 7 674 | 462 | 17.2 | 2.3 |
| 5415121 | Computer systems integrators | 9 | 57 977 | 28 229 | 6 843 | 401 | 13.9 | 1.4 |
| 5415122 | Computer systems consultants (except systems integrators) | 16 | 7 596 | 3 506 | 831 | 61 | 42.1 | 9.5 |
| 541519 | Other computer related services | 7 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BURLINGAME, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 42 | 29 787 | 13 808 | 3 087 | 221 | 31.6 | 2.4 |
| 54161 | Management consulting services | 36 | 25 382 | 11 844 | 2 657 | 190 | 33.2 | 2.8 |
| 541611 | Administrative management & general management consulting service | 14 | 11 062 | 5 909 | 1 379 | 91 | 20.7 | 1.4 |
| 541612 | Human resources & executive search consulting services | 7 | 6 769 | 3 129 | 591 | 41 | 48.9 | — |
| 5416123 | Human resources & personnel management consulting | 3 | 4 397 | 1 781 | 228 | 12 | D | — |
| 541613 | Marketing consulting services | 11 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 4 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 4 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 3 | 10 911 | 4 916 | 901 | 68 | 8.0 | 92.0 |
| 5418 | Advertising & related services | 17 | 38 515 | 14 518 | 2 966 | 287 | 10.5 | .9 |
| 54181 | Advertising agencies | 4 | D | D | D | c | D | D |
| 541810 | Advertising agencies | 4 | D | D | D | c | D | D |
| 54182 | Public relations agencies | 4 | 8 616 | 3 436 | 764 | 55 | 7.8 | — |
| 541820 | Public relations agencies | 4 | 8 616 | 3 436 | 764 | 55 | 7.8 | — |
| 54189 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 6 | 3 486 | 858 | 94 | 20 | 19.7 | 11.5 |
| CALABASAS, CA * | | | | | | | | |
| 54 | Professional, scientific, & technical services | 168 | 107 885 | 44 772 | 7 440 | 820 | 35.6 | 8.4 |
| 541 | Professional, scientific, & technical services | 168 | 107 885 | 44 772 | 7 440 | 820 | 35.6 | 8.4 |
| 5411 | Legal services | 43 | 14 507 | 5 463 | 1 201 | 125 | 56.7 | 6.1 |
| 54111 | Offices of lawyers | 43 | 14 507 | 5 463 | 1 201 | 125 | 56.7 | 6.1 |
| 541110 | Offices of lawyers | 43 | 14 507 | 5 463 | 1 201 | 125 | 56.7 | 6.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 43 | 14 507 | 5 463 | 1 201 | 125 | 56.7 | 6.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 33 | 9 153 | 3 217 | 725 | 78 | 57.9 | 5.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 33 | 9 153 | 3 217 | 725 | 78 | 57.9 | 5.0 |
| 541211 | Offices of certified public accountants | 24 | 7 067 | 2 513 | 599 | 59 | 53.5 | 6.5 |
| 541219 | Other accounting services | 7 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 23 | 8 253 | 3 032 | 411 | 62 | 36.2 | 21.8 |
| 5414 | Specialized design services | 8 | 2 916 | 795 | 153 | 19 | 66.6 | 2.8 |
| 54143 | Graphic design services | 7 | D | D | D | a | D | D |
| 541430 | Graphic design services | 7 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 20 | 32 559 | 9 977 | 2 039 | 185 | 36.6 | 14.4 |
| 54151 | Computer systems design & related services | 20 | 32 559 | 9 977 | 2 039 | 185 | 36.6 | 14.4 |
| 541511 | Custom computer programming services | 8 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 10 | 16 002 | 5 943 | 1 373 | 113 | 2.7 | 25.1 |
| 5416 | Management, scientific, & technical consulting services | 25 | 16 721 | 12 837 | 1 103 | 71 | 17.9 | 7.0 |
| 54161 | Management consulting services | 20 | 15 927 | 12 454 | 1 004 | 65 | 16.2 | 7.1 |
| 541611 | Administrative management & general management consulting service | 13 | 13 690 | 11 311 | 771 | 47 | 4.1 | 6.7 |
| 5417 | Scientific research & development services | 1 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 9 | 5 887 | 1 015 | 203 | 34 | 45.8 | — |
| 54189 | Other services related to advertising | 1 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 6 | D | D | D | c | D | D |
| 54192 | Photographic services | 2 | D | D | D | a | D | D |
| 541921 | Photographic studios, portrait | 2 | D | D | D | a | D | D |
| CALEXICO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 20 | 5 197 | 2 289 | 410 | 79 | 78.2 | 19.9 |
| 541 | Professional, scientific, & technical services | 20 | 5 197 | 2 289 | 410 | 79 | 78.2 | 19.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 3 | D | D | D | b | D | D |
| CALIFORNIA CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | 242 | 100 | 13 | 4 | D | — |
| CALIMESA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 1 754 | 415 | 94 | 17 | 97.0 | 3.0 |
| 541 | Professional, scientific, & technical services | 4 | 1 754 | 415 | 94 | 17 | 97.0 | 3.0 |
| 5413 | Architectural, engineering, & related services | 2 | D | D | D | a | D | D |
| CALIPATRIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CALISTOGA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 12 | 1 466 | 397 | 95 | 23 | 81.1 | — |
| 541 | Professional, scientific, & technical services | 12 | 1 466 | 397 | 95 | 23 | 81.1 | — |
| CAMARILLO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 176 | 176 180 | 68 104 | 15 705 | 1 468 | 17.7 | 5.0 |
| 541 | Professional, scientific, & technical services | 176 | 176 180 | 68 104 | 15 705 | 1 468 | 17.7 | 5.0 |
| 5411 | Legal services | 30 | 11 074 | 4 128 | 996 | 93 | 38.9 | 1.1 |
| 54111 | Offices of lawyers | 27 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 27 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 27 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 3 654 | 1 256 | 237 | 44 | 71.0 | 29.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 3 654 | 1 256 | 237 | 44 | 71.0 | 29.0 |
| 5413 | Architectural, engineering, & related services | 48 | 56 801 | 29 138 | 6 552 | 643 | 23.7 | 8.7 |
| 54133 | Engineering services | 38 | 49 209 | 25 958 | 5 695 | 562 | 24.6 | 9.7 |
| 541330 | Engineering services | 38 | 49 209 | 25 958 | 5 695 | 562 | 24.6 | 9.7 |
| 54137 | Surveying & mapping (except geophysical) services | 2 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 2 | D | D | D | b | D | D |
| 5414 | Specialized design services | 8 | D | D | D | b | D | D |
| 54143 | Graphic design services | 4 | 1 518 | 494 | 108 | 21 | 13.4 | — |
| 541430 | Graphic design services | 4 | 1 518 | 494 | 108 | 21 | 13.4 | — |
| 5415 | Computer systems design & related services | 34 | 79 990 | 26 381 | 6 101 | 472 | 5.0 | 1.0 |
| 54151 | Computer systems design & related services | 34 | 79 990 | 26 381 | 6 101 | 472 | 5.0 | 1.0 |
| 541511 | Custom computer programming services | 17 | 50 842 | 15 532 | 3 621 | 295 | 4.8 | — |
| 541512 | Computer systems design services | 14 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 10 | 12 172 | 5 022 | 1 168 | 76 | 6.6 | 1.0 |
| 5416 | Management, scientific, & technical consulting services | 14 | 2 913 | 966 | 268 | 34 | 93.7 | 4.6 |
| 5417 | Scientific research & development services | 7 | 9 157 | 3 164 | 786 | 44 | 10.7 | .7 |
| 5418 | Advertising & related services | 6 | 4 640 | 1 080 | 272 | 44 | 46.3 | 30.0 |
| 54189 | Other services related to advertising | 2 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| CAMPBELL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 264 | 262 763 | 126 647 | 27 589 | 1 903 | 16.6 | 14.7 |
| 541 | Professional, scientific, & technical services | 264 | 262 763 | 126 647 | 27 589 | 1 903 | 16.6 | 14.7 |
| 5411 | Legal services | 41 | 19 752 | 8 091 | 1 738 | 206 | 26.4 | 7.0 |
| 54111 | Offices of lawyers | 35 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 35 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 35 | D | D | D | b | D | D |
| 54119 | Other legal services | 6 | D | D | D | c | D | D |
| 541191 | Title abstract & settlement offices | 6 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 53 | 24 138 | 11 926 | 2 386 | 261 | 33.1 | 2.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 53 | 24 138 | 11 926 | 2 386 | 261 | 33.1 | 2.5 |
| 541211 | Offices of certified public accountants | 28 | 20 264 | 10 983 | 2 146 | 194 | 22.4 | 1.0 |
| 541213 | Tax return preparation services | 13 | 1 197 | 200 | 56 | 27 | 91.4 | 8.6 |
| 541219 | Other accounting services | 12 | 2 677 | 743 | 184 | 40 | 88.3 | 11.7 |
| 5413 | Architectural, engineering, & related services | 37 | 92 322 | 53 890 | 12 876 | 614 | 8.8 | 2.4 |
| 54131 | Architectural services | 6 | D | D | D | b | D | D |
| 541310 | Architectural services (except systems integrators) | 6 | D | D | D | b | D | D |
| 54133 | Engineering services | 25 | 83 003 | 49 687 | 12 053 | 531 | 7.2 | 2.1 |
| 541330 | Engineering services | 25 | 83 003 | 49 687 | 12 053 | 531 | 7.2 | 2.1 |
| 54135 | Building inspection services | 2 | D | D | D | a | D | D |
| 541350 | Building inspection services | 2 | D | D | D | a | D | D |
| 5414 | Specialized design services | 15 | 9 351 | 2 097 | 394 | 45 | 26.0 | 6.0 |
| 54141 | Interior design services | 6 | D | D | D | b | D | D |
| 541410 | Interior design services | 6 | D | D | D | b | D | D |
| 54143 | Graphic design services | 8 | 6 048 | 1 557 | 287 | 20 | 24.3 | — |
| 541430 | Graphic design services | 8 | 6 048 | 1 557 | 287 | 20 | 24.3 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 7 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 54 | 61 010 | 26 669 | 5 180 | 347 | 10.4 | 42.5 |
| 54151 | Computer systems design & related services | 54 | 61 010 | 26 669 | 5 180 | 347 | 10.4 | 42.5 |
| 541511 | Custom computer programming services | 31 | 26 297 | 13 138 | 2 989 | 201 | 13.7 | 18.4 |
| 541512 | Computer systems design services | 15 | 26 356 | 9 641 | 1 302 | 97 | 3.1 | 78.4 |
| 5415122 | Computer systems consultants (except systems integrators) | 8 | D | D | D | b | D | D |
| 541519 | Other computer related services | 8 | 8 357 | 3 890 | 889 | 49 | 23.5 | 4.8 |
| 5416 | Management, scientific, & technical consulting services | 40 | 29 415 | 9 808 | 1 722 | 231 | 39.2 | 6.1 |
| 54161 | Management consulting services | 32 | 26 860 | 8 830 | 1 532 | 202 | 34.4 | 6.7 |
| 541611 | Administrative management & general management consulting service | 13 | 8 551 | 2 821 | 486 | 85 | 18.0 | 9.8 |
| 541612 | Human resources & executive search consulting services | 11 | 12 462 | 5 317 | 942 | 85 | 18.0 | 4.4 |
| 5416122 | Executive placement services | 8 | 10 412 | 3 987 | 738 | 65 | 8.9 | 5.3 |
| 541613 | Marketing consulting services | 4 | D | D | D | a | D | D |
| 5417 | Scientific research & development services | 5 | D | D | D | b | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | b | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 14 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CAMPBELL, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | b | D | D |
| 54192 | Photographic services | 3 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 2 | D | D | D | b | D | D |
| CANYON LAKE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 15 | 3 601 | 1 680 | 247 | 147 | 27.9 | 11.4 |
| 541 | Professional, scientific, & technical services | 15 | 3 601 | 1 680 | 247 | 147 | 27.9 | 11.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 510 | 853 | 67 | 126 | 18.5 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 510 | 853 | 67 | 126 | 18.5 | — |
| CAPITOLA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 57 | 20 264 | 7 244 | 1 506 | 206 | 56.4 | 6.7 |
| 541 | Professional, scientific, & technical services | 57 | 20 264 | 7 244 | 1 506 | 206 | 56.4 | 6.7 |
| 5411 | Legal services | 8 | 2 930 | 1 447 | 281 | 32 | 86.3 | 4.0 |
| 54111 | Offices of lawyers | 8 | 2 930 | 1 447 | 281 | 32 | 86.3 | 4.0 |
| 541110 | Offices of lawyers | 8 | 2 930 | 1 447 | 281 | 32 | 86.3 | 4.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 8 | 2 930 | 1 447 | 281 | 32 | 86.3 | 4.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 3 299 | 1 025 | 213 | 43 | 75.1 | 10.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 3 299 | 1 025 | 213 | 43 | 75.1 | 10.5 |
| 5415 | Computer systems design & related services | 6 | 8 893 | 2 957 | 765 | 69 | 28.7 | 1.7 |
| 54151 | Computer systems design & related services | 6 | 8 893 | 2 957 | 765 | 69 | 28.7 | 1.7 |
| 541512 | Computer systems design services | 3 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 3 | D | D | D | b | D | D |
| CARLSBAD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 351 | 423 696 | 136 346 | 30 713 | 3 377 | 17.7 | 7.2 |
| 541 | Professional, scientific, & technical services | 351 | 423 696 | 136 346 | 30 713 | 3 377 | 17.7 | 7.2 |
| 5411 | Legal services | 64 | 19 636 | 5 803 | 1 175 | 176 | 38.1 | 4.5 |
| 54111 | Offices of lawyers | 63 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 63 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 63 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 9 442 | 3 150 | 736 | 117 | 41.1 | 6.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 9 442 | 3 150 | 736 | 117 | 41.1 | 6.4 |
| 541211 | Offices of certified public accountants | 23 | 7 888 | 2 613 | 594 | 82 | 30.3 | 7.5 |
| 541219 | Other accounting services | 10 | 1 289 | 472 | 122 | 31 | 100.0 | — |
| 5413 | Architectural, engineering, & related services | 68 | 86 213 | 35 441 | 7 195 | 673 | 37.0 | 11.7 |
| 54131 | Architectural services | 9 | 6 636 | 2 549 | 528 | 47 | 22.9 | — |
| 541310 | Architectural services | 9 | 6 636 | 2 549 | 528 | 47 | 22.9 | — |
| 54133 | Engineering services | 45 | 52 684 | 22 429 | 4 493 | 378 | 55.7 | 16.9 |
| 541330 | Engineering services | 45 | 52 684 | 22 429 | 4 493 | 378 | 55.7 | 16.9 |
| 54134 | Drafting services | 2 | D | D | D | a | D | D |
| 541340 | Drafting services | 2 | D | D | D | a | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 4 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 4 | D | D | D | b | D | D |
| 54138 | Testing laboratories | 7 | 22 531 | 8 908 | 1 849 | 203 | 4.1 | 5.4 |
| 541380 | Testing laboratories | 7 | 22 531 | 8 908 | 1 849 | 203 | 4.1 | 5.4 |
| 5414 | Specialized design services | 13 | 7 552 | 2 061 | 397 | 53 | 20.3 | 5.8 |
| 54143 | Graphic design services | 7 | 6 048 | 1 449 | 274 | 31 | 21.6 | 3.9 |
| 541430 | Graphic design services | 7 | 6 048 | 1 449 | 274 | 31 | 21.6 | 3.9 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 6 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 45 | 133 903 | 37 511 | 8 964 | 603 | 4.2 | 5.3 |
| 54151 | Computer systems design & related services | 45 | 133 903 | 37 511 | 8 964 | 603 | 4.2 | 5.3 |
| 541511 | Custom computer programming services | 20 | 38 541 | 20 981 | 5 255 | 250 | 3.2 | 16.8 |
| 541512 | Computer systems design services | 20 | 94 362 | 16 150 | 3 616 | 345 | 4.0 | .7 |
| 5415121 | Computer systems integrators | 13 | 93 136 | 15 646 | 3 457 | 333 | 2.9 | .6 |
| 5416 | Management, scientific, & technical consulting services | 58 | 23 054 | 8 546 | 1 566 | 209 | 42.7 | 16.6 |
| 54161 | Management consulting services | 45 | 19 033 | 6 838 | 1 244 | 163 | 39.6 | 18.3 |
| 541612 | Human resources & executive search consulting services | 14 | 7 362 | 3 766 | 757 | 91 | 38.8 | 1.5 |
| 5416122 | Executive placement services | 9 | 5 830 | 3 257 | 645 | 79 | 24.6 | — |
| 541618 | Other management consulting services | 5 | 4 925 | 614 | 97 | 30 | 35.0 | 9.3 |
| 5417 | Scientific research & development services | 26 | 60 541 | 32 428 | 7 753 | 519 | 9.7 | 7.8 |
| 54171 | R&D in the physical, engineering, & life sciences | 25 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 25 | D | D | D | f | D | D |
| 5417102 | Research & development in the life sciences | 13 | 52 908 | 29 331 | 6 887 | 433 | 5.6 | 4.0 |
| 5418 | Advertising & related services | 27 | 79 658 | 10 560 | 2 750 | 982 | 9.0 | 3.0 |
| 54185 | Display advertising | 2 | D | D | D | f | D | D |
| 541850 | Display advertising | 2 | D | D | D | f | D | D |
| 5418501 | Display advertising (except outdoor) | 1 | D | D | D | f | D | D |
| 54189 | Other services related to advertising | 6 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 13 | 3 697 | 846 | 177 | 45 | 45.8 | 8.4 |
| 54192 | Photographic services | 11 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 9 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CARMEL-BY-THE-SEA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 47 | 16 101 | 3 999 | 998 | 120 | 69.8 | 3.2 |
| 541 | Professional, scientific, & technical services | 47 | 16 101 | 3 999 | 998 | 120 | 69.8 | 3.2 |
| 5411 | Legal services | 14 | 3 200 | 824 | 198 | 32 | 56.3 | — |
| 54111 | Offices of lawyers | 14 | 3 200 | 824 | 198 | 32 | 56.3 | — |
| 541110 | Offices of lawyers | 14 | 3 200 | 824 | 198 | 32 | 56.3 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 14 | 3 200 | 824 | 198 | 32 | 56.3 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 3 066 | 1 218 | 344 | 35 | 27.6 | 5.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 3 066 | 1 218 | 344 | 35 | 27.6 | 5.6 |
| 5413 | Architectural, engineering, & related services | 8 | 1 973 | 535 | 135 | 19 | 82.4 | 17.6 |
| 5416 | Management, scientific, & technical consulting services | 10 | 3 014 | 667 | 193 | 12 | 99.9 | .1 |
| 5419 | Other professional, scientific, & technical services | 4 | D | D | D | a | D | D |
| CARPINTERIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 30 | 30 989 | 9 795 | 2 484 | 209 | 19.8 | 3.7 |
| 541 | Professional, scientific, & technical services | 30 | 30 989 | 9 795 | 2 484 | 209 | 19.8 | 3.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 523 | 494 | 132 | 20 | 34.3 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 523 | 494 | 132 | 20 | 34.3 | — |
| 5413 | Architectural, engineering, & related services | 8 | 2 489 | 1 137 | 208 | 19 | 86.9 | 7.5 |
| 5417 | Scientific research & development services | 3 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 3 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 3 | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 3 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 2 | D | D | D | a | D | D |
| CARSON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 77 | 94 125 | 32 360 | 6 832 | 775 | 18.1 | 13.1 |
| 541 | Professional, scientific, & technical services | 77 | 94 125 | 32 360 | 6 832 | 775 | 18.1 | 13.1 |
| 5411 | Legal services | 12 | 3 631 | 1 229 | 314 | 40 | 82.3 | 4.2 |
| 54111 | Offices of lawyers | 11 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 11 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 22 | 45 711 | 17 747 | 4 036 | 413 | 9.3 | 20.1 |
| 54133 | Engineering services | 15 | 30 396 | 11 804 | 2 759 | 214 | 13.4 | 5.1 |
| 541330 | Engineering services | 15 | 30 396 | 11 804 | 2 759 | 214 | 13.4 | 5.1 |
| 54138 | Testing laboratories | 6 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 6 | D | D | D | c | D | D |
| 5414 | Specialized design services | 7 | 1 873 | 615 | 85 | 18 | 100.0 | — |
| 5416 | Management, scientific, & technical consulting services | 13 | 12 885 | 4 590 | 1 054 | 92 | 20.2 | 15.1 |
| 54161 | Management consulting services | 9 | 9 402 | 2 990 | 692 | 48 | 9.7 | 20.6 |
| 5418 | Advertising & related services | 4 | 19 165 | 6 108 | 949 | 139 | 9.1 | — |
| 54186 | Direct mail advertising | 2 | D | D | D | c | D | D |
| 541860 | Direct mail advertising | 2 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | 7 508 | 1 157 | 197 | 38 | 4.6 | 14.5 |
| 54192 | Photographic services | 9 | 7 508 | 1 157 | 197 | 38 | 4.6 | 14.5 |
| 541922 | Commercial photography | 4 | 6 711 | 969 | 153 | 28 | — | 16.3 |
| CATHEDRAL CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 30 | 10 547 | 2 622 | 550 | 100 | 47.4 | 13.5 |
| 541 | Professional, scientific, & technical services | 30 | 10 547 | 2 622 | 550 | 100 | 47.4 | 13.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 1 185 | 347 | 92 | 27 | 91.8 | 7.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 1 185 | 347 | 92 | 27 | 91.8 | 7.9 |
| 5413 | Architectural, engineering, & related services | 5 | 2 731 | 701 | 135 | 23 | 62.0 | 38.0 |
| 5418 | Advertising & related services | 1 | D | D | D | a | D | D |
| CERES, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 11 | 2 917 | 1 150 | 279 | 51 | 71.2 | 25.8 |
| 541 | Professional, scientific, & technical services | 11 | 2 917 | 1 150 | 279 | 51 | 71.2 | 25.8 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CERRITOS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 111 | 341 978 | 111 584 | 26 167 | 1 627 | 40.9 | 1.7 |
| 541 | Professional, scientific, & technical services | 111 | 341 978 | 111 584 | 26 167 | 1 627 | 40.9 | 1.7 |
| 5411 | Legal services | 8 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 8 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 8 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 8 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 34 799 | 13 033 | 3 930 | 322 | 10.4 | .9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 34 799 | 13 033 | 3 930 | 322 | 10.4 | .9 |
| 541211 | Offices of certified public accountants | 13 | 4 399 | 1 808 | 474 | 52 | 38.1 | 3.6 |
| 541214 | Payroll services | 2 | D | D | D | c | D | D |
| 541219 | Other accounting services | 8 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 22 | 15 995 | 8 933 | 1 708 | 181 | 42.5 | 28.5 |
| 54133 | Engineering services | 17 | 13 954 | 8 274 | 1 690 | 177 | 44.7 | 22.5 |
| 541330 | Engineering services | 17 | 13 954 | 8 274 | 1 690 | 177 | 44.7 | 22.5 |
| 5415 | Computer systems design & related services | 23 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 23 | D | D | D | f | D | D |
| 541511 | Custom computer programming services | 12 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 10 | D | D | D | e | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | e | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 7 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 13 | D | D | D | e | D | D |
| 54161 | Management consulting services | 10 | D | D | D | e | D | D |
| 541611 | Administrative management & general management consulting service | 4 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 4 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 8 | 5 887 | 2 169 | 470 | 48 | 47.8 | — |
| 5419 | Other professional, scientific, & technical services | 8 | 4 110 | 1 524 | 419 | 130 | 10.4 | 9.9 |
| CHICO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 171 | 99 254 | 34 388 | 7 272 | 1 026 | 42.2 | 7.2 |
| 541 | Professional, scientific, & technical services | 171 | 99 254 | 34 388 | 7 272 | 1 026 | 42.2 | 7.2 |
| 5411 | Legal services | 60 | 16 780 | 4 249 | 933 | 203 | 63.6 | 5.8 |
| 54111 | Offices of lawyers | 59 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 59 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 59 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 13 386 | 6 962 | 1 534 | 178 | 38.5 | 2.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 13 386 | 6 962 | 1 534 | 178 | 38.5 | 2.5 |
| 541211 | Offices of certified public accountants | 25 | 12 373 | 6 714 | 1 471 | 153 | 34.8 | 1.3 |
| 5413 | Architectural, engineering, & related services | 23 | 16 884 | 6 038 | 1 303 | 177 | 48.1 | 13.1 |
| 54133 | Engineering services | 13 | 13 878 | 4 780 | 1 033 | 135 | 51.5 | 15.8 |
| 541330 | Engineering services | 13 | 13 878 | 4 780 | 1 033 | 135 | 51.5 | 15.8 |
| 5414 | Specialized design services | 7 | 3 545 | 608 | 132 | 64 | 29.9 | .5 |
| 54141 | Interior design services | 3 | D | D | D | b | D | D |
| 541410 | Interior design services | 3 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 10 | 33 997 | 12 144 | 2 483 | 237 | 24.3 | — |
| 54151 | Computer systems design & related services | 10 | 33 997 | 12 144 | 2 483 | 237 | 24.3 | — |
| 541511 | Custom computer programming services | 6 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 16 | 7 853 | 2 142 | 354 | 64 | 45.8 | 45.1 |
| 54161 | Management consulting services | 11 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 10 | D | D | D | b | D | D |
| CHINO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 80 | 60 647 | 17 165 | 3 973 | 585 | 29.1 | 7.8 |
| 541 | Professional, scientific, & technical services | 80 | 60 647 | 17 165 | 3 973 | 585 | 29.1 | 7.8 |
| 5411 | Legal services | 13 | 3 018 | 975 | 226 | 33 | 39.1 | 39.4 |
| 54111 | Offices of lawyers | 12 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 12 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 12 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 11 346 | 3 522 | 825 | 148 | 43.2 | 25.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 11 346 | 3 522 | 825 | 148 | 43.2 | 25.3 |
| 541211 | Offices of certified public accountants | 13 | 9 979 | 3 378 | 781 | 139 | 35.4 | 28.8 |
| 5413 | Architectural, engineering, & related services | 18 | 33 079 | 9 689 | 2 310 | 268 | 17.1 | .8 |
| 54133 | Engineering services | 13 | D | D | D | c | D | D |
| 541330 | Engineering services | 13 | D | D | D | c | D | D |
| 5414 | Specialized design services | 5 | 2 072 | 325 | 59 | 13 | 95.7 | 4.3 |
| 5415 | Computer systems design & related services | 11 | 3 589 | 1 209 | 241 | 28 | 66.0 | 7.8 |
| 54151 | Computer systems design & related services | 11 | 3 589 | 1 209 | 241 | 28 | 66.0 | 7.8 |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |
| 54192 | Photographic services | 3 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 3 | D | D | D | b | D | D |
| 54199 | All other professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 3 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CHINO HILLS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 37 | 5 257 | 1 477 | 228 | 68 | 73.5 | 2.2 |
| 541 | Professional, scientific, & technical services | 37 | 5 257 | 1 477 | 228 | 68 | 73.5 | 2.2 |
| 5413 | Architectural, engineering, & related services | 6 | 1 338 | 288 | 43 | 10 | 69.1 | 1.9 |
| CHOWCHILLA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | 225 | 34 | 13 | 4 | D | — |
| CHULA VISTA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 156 | 57 822 | 19 425 | 4 514 | 706 | 38.8 | 11.3 |
| 541 | Professional, scientific, & technical services | 156 | 57 822 | 19 425 | 4 514 | 706 | 38.8 | 11.3 |
| 5411 | Legal services | 38 | 7 087 | 1 812 | 327 | 61 | 46.4 | 15.1 |
| 54111 | Offices of lawyers | 38 | 7 087 | 1 812 | 327 | 61 | 46.4 | 15.1 |
| 541110 | Offices of lawyers | 38 | 7 087 | 1 812 | 327 | 61 | 46.4 | 15.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 38 | 7 087 | 1 812 | 327 | 61 | 46.4 | 15.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 50 | 7 774 | 2 207 | 597 | 147 | 68.5 | 9.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 50 | 7 774 | 2 207 | 597 | 147 | 68.5 | 9.5 |
| 541213 | Tax return preparation services | 15 | 1 546 | 313 | 99 | 39 | 79.8 | 8.1 |
| 541219 | Other accounting services | 22 | 2 978 | 591 | 189 | 57 | 79.9 | 20.1 |
| 5413 | Architectural, engineering, & related services | 20 | 18 636 | 7 733 | 1 793 | 153 | 40.5 | 21.0 |
| 54133 | Engineering services | 16 | 17 196 | 7 288 | 1 738 | 137 | 35.5 | 22.7 |
| 541330 | Engineering services | 16 | 17 196 | 7 288 | 1 738 | 137 | 35.5 | 22.7 |
| 5416 | Management, scientific, & technical consulting services | 16 | 4 938 | 1 787 | 464 | 47 | 42.0 | 13.7 |
| 54161 | Management consulting services | 13 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 7 | D | D | D | b | D | D |
| 54184 | Media representatives | 1 | D | D | D | b | D | D |
| 541840 | Media representatives | 1 | D | D | D | b | D | D |
| 5418401 | Radio & television advertising representatives | 1 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 11 | D | D | D | c | D | D |
| CLAREMONT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 114 | 75 543 | 22 664 | 8 581 | 726 | 19.4 | 10.3 |
| 541 | Professional, scientific, & technical services | 114 | 75 543 | 22 664 | 8 581 | 726 | 19.4 | 10.3 |
| 5411 | Legal services | 46 | 51 596 | 13 920 | 6 534 | 493 | 10.1 | .9 |
| 54111 | Offices of lawyers | 46 | 51 596 | 13 920 | 6 534 | 493 | 10.1 | .9 |
| 541110 | Offices of lawyers | 46 | 51 596 | 13 920 | 6 534 | 493 | 10.1 | .9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 46 | 51 596 | 13 920 | 6 534 | 493 | 10.1 | .9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 4 423 | 1 342 | 301 | 50 | 75.7 | 1.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 4 423 | 1 342 | 301 | 50 | 75.7 | 1.2 |
| 5413 | Architectural, engineering, & related services | 15 | 8 568 | 3 621 | 888 | 78 | 36.7 | 55.7 |
| 5416 | Management, scientific, & technical consulting services | 15 | 6 611 | 2 513 | 565 | 59 | 15.4 | 18.1 |
| 54161 | Management consulting services | 11 | D | D | D | b | D | D |
| CLAYTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 19 | 3 156 | 1 347 | 248 | 34 | 55.3 | 2.0 |
| 541 | Professional, scientific, & technical services | 19 | 3 156 | 1 347 | 248 | 34 | 55.3 | 2.0 |
| CLEARLAKE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 | 1 050 | 334 | 104 | 28 | 55.7 | 35.3 |
| 541 | Professional, scientific, & technical services | 7 | 1 050 | 334 | 104 | 28 | 55.7 | 35.3 |
| CLOVERDALE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 732 | 150 | 34 | 9 | 100.0 | — |
| CLOVIS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 72 | 23 444 | 8 622 | 1 995 | 355 | 52.7 | 5.0 |
| 541 | Professional, scientific, & technical services | 72 | 23 444 | 8 622 | 1 995 | 355 | 52.7 | 5.0 |
| 5411 | Legal services | 14 | 4 396 | 1 413 | 307 | 48 | 37.1 | 14.4 |
| 54111 | Offices of lawyers | 14 | 4 396 | 1 413 | 307 | 48 | 37.1 | 14.4 |
| 541110 | Offices of lawyers | 14 | 4 396 | 1 413 | 307 | 48 | 37.1 | 14.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 14 | 4 396 | 1 413 | 307 | 48 | 37.1 | 14.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 5 117 | 2 121 | 518 | 93 | 58.6 | 4.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 5 117 | 2 121 | 518 | 93 | 58.6 | 4.1 |
| 541211 | Offices of certified public accountants | 14 | 3 580 | 1 398 | 342 | 49 | 54.3 | 4.4 |
| 5413 | Architectural, engineering, & related services | 11 | 10 577 | 4 236 | 954 | 125 | 50.0 | — |
| 54133 | Engineering services | 7 | 9 246 | 3 727 | 861 | 110 | 52.8 | — |
| 541330 | Engineering services | 7 | 9 246 | 3 727 | 861 | 110 | 52.8 | — |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| COACHELLA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |
| COALINGA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 | 1 671 | 460 | 99 | 28 | 57.8 | 27.5 |
| 541 | Professional, scientific, & technical services | 7 | 1 671 | 460 | 99 | 28 | 57.8 | 27.5 |
| COLTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 31 | 43 641 | 13 859 | 2 848 | 438 | 50.2 | 1.4 |
| 541 | Professional, scientific, & technical services | 31 | 43 641 | 13 859 | 2 848 | 438 | 50.2 | 1.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 917 | 179 | 49 | 15 | 86.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 917 | 179 | 49 | 15 | 86.0 | — |
| 5413 | Architectural, engineering, & related services | 9 | 21 077 | 10 021 | 2 029 | 262 | 14.1 | — |
| 54133 | Engineering services | 7 | D | D | D | c | D | D |
| 541330 | Engineering services | 7 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 2 | D | D | D | a | D | D |
| 54151 | Computer systems design & related services | 2 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 5 | D | D | D | b | D | D |
| COLUSA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| COMMERCE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 57 | 170 602 | 77 004 | 20 892 | 2 618 | 6.2 | 6.3 |
| 541 | Professional, scientific, & technical services | 57 | 170 602 | 77 004 | 20 892 | 2 618 | 6.2 | 6.3 |
| 5411 | Legal services | 10 | 4 672 | 2 727 | 683 | 71 | 66.9 | 3.7 |
| 54111 | Offices of lawyers | 9 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 9 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 9 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 2 007 | 702 | 129 | 23 | 75.7 | 24.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 2 007 | 702 | 129 | 23 | 75.7 | 24.3 |
| 5413 | Architectural, engineering, & related services | 12 | 89 007 | 48 339 | 11 780 | 1 062 | .2 | .1 |
| 54133 | Engineering services | 6 | 79 462 | 44 155 | 10 794 | 896 | — | .1 |
| 541330 | Engineering services | 6 | 79 462 | 44 155 | 10 794 | 896 | — | .1 |
| 54138 | Testing laboratories | 3 | 7 541 | 3 238 | 811 | 140 | — | — |
| 541380 | Testing laboratories | 3 | 7 541 | 3 238 | 811 | 140 | — | — |
| 5414 | Specialized design services | 4 | 7 583 | 1 350 | 171 | 12 | 54.7 | — |
| 54143 | Graphic design services | 3 | D | D | D | a | D | D |
| 541430 | Graphic design services | 3 | D | D | D | a | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 3 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 8 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 8 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 5 | D | D | D | f | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 3 | D | D | D | f | D | D |
| 5416 | Management, scientific, & technical consulting services | 7 | 13 432 | 3 125 | 877 | 233 | 5.1 | 19.0 |
| 54161 | Management consulting services | 7 | 13 432 | 3 125 | 877 | 233 | 5.1 | 19.0 |
| 541614 | Process, physical distribution, & logistics consulting services | 6 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 4 | 25 680 | 9 702 | 2 178 | 478 | .5 | 28.7 |
| 54186 | Direct mail advertising | 4 | 25 680 | 9 702 | 2 178 | 478 | .5 | 28.7 |
| 541860 | Direct mail advertising | 4 | 25 680 | 9 702 | 2 178 | 478 | .5 | 28.7 |
| 5419 | Other professional, scientific, & technical services | 6 | D | D | D | b | D | D |
| 54192 | Photographic services | 4 | 2 871 | 939 | 205 | 33 | — | — |
| COMPTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 23 | D | D | D | f | D | D |
| 541 | Professional, scientific, & technical services | 23 | D | D | D | f | D | D |
| 5415 | Computer systems design & related services | 5 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 5 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 4 | D | D | D | c | D | D |
| 54161 | Management consulting services | 4 | D | D | D | c | D | D |
| 541612 | Human resources & executive search consulting services | 2 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 1 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 1 | D | D | D | f | D | D |
| 54186 | Direct mail advertising | 1 | D | D | D | f | D | D |
| 541860 | Direct mail advertising | 1 | D | D | D | f | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CONCORD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 256 | 246 887 | 102 172 | 23 752 | 2 044 | 17.7 | 17.7 |
| 541 | Professional, scientific, & technical services | 256 | 246 887 | 102 172 | 23 752 | 2 044 | 17.7 | 17.7 |
| 5411 | Legal services | 37 | 16 145 | 6 906 | 1 896 | 198 | 31.5 | 13.1 |
| 54111 | Offices of lawyers | 33 | 14 453 | 5 544 | 1 530 | 155 | 35.2 | 12.5 |
| 541110 | Offices of lawyers | 33 | 14 453 | 5 544 | 1 530 | 155 | 35.2 | 12.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 33 | 14 453 | 5 544 | 1 530 | 155 | 35.2 | 12.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 52 | 19 896 | 9 367 | 1 865 | 282 | 28.4 | .5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 52 | 19 896 | 9 367 | 1 865 | 282 | 28.4 | .5 |
| 541211 | Offices of certified public accountants | 21 | D | D | D | b | D | D |
| 541213 | Tax return preparation services | 13 | 1 376 | 409 | 139 | 66 | 79.5 | .7 |
| 541219 | Other accounting services | 14 | 2 619 | 884 | 160 | 51 | 65.6 | 2.7 |
| 5413 | Architectural, engineering, & related services | 58 | 68 915 | 26 708 | 6 770 | 553 | 18.2 | 4.2 |
| 54133 | Engineering services | 40 | 61 057 | 23 093 | 5 913 | 484 | 15.6 | 4.7 |
| 541330 | Engineering services | 40 | 61 057 | 23 093 | 5 913 | 484 | 15.6 | 4.7 |
| 5414 | Specialized design services | 9 | 7 347 | 1 913 | 395 | 67 | 26.4 | 14.3 |
| 54141 | Interior design services | 3 | D | D | D | b | D | D |
| 541410 | Interior design services | 3 | D | D | D | b | D | D |
| 54143 | Graphic design services | 5 | 2 832 | 823 | 182 | 27 | 12.2 | 37.1 |
| 541430 | Graphic design services | 5 | 2 832 | 823 | 182 | 27 | 12.2 | 37.1 |
| 5415 | Computer systems design & related services | 51 | 103 111 | 42 535 | 9 216 | 614 | 6.8 | 34.4 |
| 54151 | Computer systems design & related services | 51 | 103 111 | 42 535 | 9 216 | 614 | 6.8 | 34.4 |
| 541511 | Custom computer programming services | 26 | 85 780 | 37 249 | 8 202 | 535 | 1.8 | 40.6 |
| 541512 | Computer systems design services | 20 | 16 498 | 4 952 | 979 | 75 | 28.3 | 3.5 |
| 5416 | Management, scientific, & technical consulting services | 25 | 9 919 | 5 451 | 1 110 | 109 | 44.7 | 2.2 |
| 54161 | Management consulting services | 19 | 8 257 | 4 670 | 901 | 82 | 37.8 | 2.6 |
| 5417 | Scientific research & development services | 6 | 9 643 | 6 130 | 1 832 | 91 | 10.2 | 18.8 |
| 5418 | Advertising & related services | 10 | 8 840 | 2 075 | 438 | 59 | 67.3 | — |
| 54189 | Other services related to advertising | 5 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | 3 071 | 1 087 | 230 | 71 | 6.6 | 1.9 |
| CORCORAN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 5 | 891 | 134 | 35 | 9 | 100.0 | — |
| 541 | Professional, scientific, & technical services | 5 | 891 | 134 | 35 | 9 | 100.0 | — |
| CORNING, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 8 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 8 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 2 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 1 | D | D | D | a | D | D |
| 541620 | Environmental consulting services | 1 | D | D | D | a | D | D |
| CORONA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 133 | 81 333 | 25 179 | 5 322 | 733 | 46.1 | 6.6 |
| 541 | Professional, scientific, & technical services | 133 | 81 333 | 25 179 | 5 322 | 733 | 46.1 | 6.6 |
| 5411 | Legal services | 14 | 4 007 | 1 515 | 334 | 50 | 49.6 | 5.8 |
| 54111 | Offices of lawyers | 13 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 13 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 13 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | 3 541 | 1 304 | 343 | 74 | 74.0 | 10.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | 3 541 | 1 304 | 343 | 74 | 74.0 | 10.1 |
| 541219 | Other accounting services | 12 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 36 | 34 128 | 8 623 | 1 632 | 224 | 59.6 | 10.9 |
| 54133 | Engineering services | 26 | 28 680 | 6 936 | 1 288 | 154 | 65.3 | 11.4 |
| 541330 | Engineering services | 26 | 28 680 | 6 936 | 1 288 | 154 | 65.3 | 11.4 |
| 5414 | Specialized design services | 8 | 7 210 | 1 581 | 363 | 57 | 28.5 | 3.2 |
| 54143 | Graphic design services | 5 | D | D | D | b | D | D |
| 541430 | Graphic design services | 5 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 2 | D | D | D | b | D | D |
| 541490 | Other specialized design services | 2 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 19 | 9 031 | 3 982 | 901 | 99 | 58.6 | 6.3 |
| 54151 | Computer systems design & related services | 19 | 9 031 | 3 982 | 901 | 99 | 58.6 | 6.3 |
| 5416 | Management, scientific, & technical consulting services | 19 | 12 491 | 5 394 | 1 294 | 154 | 31.2 | .4 |
| 54161 | Management consulting services | 10 | 3 823 | 1 622 | 337 | 20 | 20.5 | — |
| 54162 | Environmental consulting services | 4 | D | D | D | c | D | D |
| 541620 | Environmental consulting services | 4 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 7 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CORONADO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 48 | 16 451 | 5 246 | 1 218 | 165 | 54.2 | 10.0 |
| 541 | Professional, scientific, & technical services | 48 | 16 451 | 5 246 | 1 218 | 165 | 54.2 | 10.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 317 | 660 | 149 | 38 | 65.8 | 6.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 317 | 660 | 149 | 38 | 65.8 | 6.8 |
| 5413 | Architectural, engineering, & related services | 6 | 7 007 | 2 084 | 547 | 57 | 34.9 | 3.8 |
| 5416 | Management, scientific, & technical consulting services | 18 | 3 887 | 1 369 | 282 | 31 | 67.4 | 24.1 |
| 54161 | Management consulting services | 16 | D | D | D | b | D | D |
| CORTE MADERA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 73 | 31 097 | 12 748 | 2 579 | 271 | 41.8 | 3.9 |
| 541 | Professional, scientific, & technical services | 73 | 31 097 | 12 748 | 2 579 | 271 | 41.8 | 3.9 |
| 5411 | Legal services | 13 | 3 538 | 1 312 | 337 | 24 | 28.5 | 1.5 |
| 54111 | Offices of lawyers | 13 | 3 538 | 1 312 | 337 | 24 | 28.5 | 1.5 |
| 541110 | Offices of lawyers | 13 | 3 538 | 1 312 | 337 | 24 | 28.5 | 1.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 13 | 3 538 | 1 312 | 337 | 24 | 28.5 | 1.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 4 960 | 2 092 | 344 | 44 | 52.2 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 4 960 | 2 092 | 344 | 44 | 52.2 | — |
| 5413 | Architectural, engineering, & related services | 5 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 15 | 6 167 | 2 833 | 525 | 51 | 62.4 | — |
| 54151 | Computer systems design & related services | 15 | 6 167 | 2 833 | 525 | 51 | 62.4 | — |
| 5416 | Management, scientific, & technical consulting services | 18 | 6 789 | 2 794 | 490 | 50 | 58.1 | 10.0 |
| 54161 | Management consulting services | 13 | 5 246 | 2 174 | 339 | 25 | 45.7 | 13.0 |
| 5418 | Advertising & related services | 7 | 7 106 | 3 169 | 757 | 90 | 2.5 | 6.4 |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| COSTA MESA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 552 | 908 055 | 338 658 | 72 706 | 6 031 | 12.4 | 12.1 |
| 541 | Professional, scientific, & technical services | 552 | 908 055 | 338 658 | 72 706 | 6 031 | 12.4 | 12.1 |
| 5411 | Legal services | 150 | 212 618 | 81 157 | 20 439 | 1 264 | 6.3 | 13.5 |
| 54111 | Offices of lawyers | 148 | D | D | D | g | D | D |
| 541110 | Offices of lawyers | 148 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 148 | D | D | D | g | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 61 | 127 094 | 60 257 | 11 157 | 1 089 | 4.2 | 37.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 61 | 127 094 | 60 257 | 11 157 | 1 089 | 4.2 | 37.0 |
| 541211 | Offices of certified public accountants | 32 | 115 784 | 55 766 | 9 885 | 916 | 2.9 | 40.0 |
| 541219 | Other accounting services | 19 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 101 | 253 877 | 85 510 | 17 231 | 1 533 | 10.9 | 2.6 |
| 54131 | Architectural services | 34 | 77 743 | 24 896 | 3 860 | 305 | 9.9 | 2.8 |
| 541310 | Architectural services | 34 | 77 743 | 24 896 | 3 860 | 305 | 9.9 | 2.8 |
| 54133 | Engineering services | 61 | 163 198 | 55 429 | 12 191 | 1 087 | 10.7 | 1.6 |
| 541330 | Engineering services | 61 | 163 198 | 55 429 | 12 191 | 1 087 | 10.7 | 1.6 |
| 54137 | Surveying & mapping (except geophysical) services | 2 | D | D | D | c | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 2 | D | D | D | c | D | D |
| 5414 | Specialized design services | 35 | 39 497 | 8 333 | 1 893 | 232 | 16.4 | 3.3 |
| 54141 | Interior design services | 14 | 31 457 | 5 699 | 1 369 | 155 | 8.9 | 2.3 |
| 541410 | Interior design services | 14 | 31 457 | 5 699 | 1 369 | 155 | 8.9 | 2.3 |
| 54143 | Graphic design services | 13 | 4 820 | 1 444 | 354 | 37 | 44.5 | 4.0 |
| 541430 | Graphic design services | 13 | 4 820 | 1 444 | 354 | 37 | 44.5 | 4.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 13 | 4 820 | 1 444 | 354 | 37 | 44.5 | 4.0 |
| 5415 | Computer systems design & related services | 54 | 86 112 | 30 501 | 6 469 | 622 | 21.8 | 2.4 |
| 54151 | Computer systems design & related services | 54 | 86 112 | 30 501 | 6 469 | 622 | 21.8 | 2.4 |
| 541511 | Custom computer programming services | 23 | 49 222 | 15 703 | 3 317 | 380 | 5.6 | 3.2 |
| 541512 | Computer systems design services | 26 | 30 639 | 11 387 | 2 485 | 200 | 33.1 | 1.6 |
| 5415121 | Computer systems integrators | 18 | 18 721 | 5 919 | 1 324 | 124 | 47.7 | 1.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 8 | 11 918 | 5 468 | 1 161 | 76 | 10.1 | 2.7 |
| 541519 | Other computer related services | 4 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 67 | 66 855 | 33 269 | 6 433 | 362 | 25.6 | 18.3 |
| 54161 | Management consulting services | 53 | 60 712 | 30 411 | 5 892 | 309 | 25.1 | 19.7 |
| 541611 | Administrative management & general management consulting service | 23 | 23 870 | 10 911 | 2 179 | 127 | 30.3 | 3.8 |
| 541612 | Human resources & executive search consulting services | 14 | 11 121 | 4 179 | 766 | 50 | 53.7 | 1.8 |
| 5416122 | Executive placement services | 8 | D | D | D | a | D | D |
| 5416123 | Human resources & personnel management consulting | 5 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 11 | D | D | D | b | D | D |
| 541614 | Process, physical distribution, & logistics consulting services | 2 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 10 | 4 809 | 2 371 | 470 | 39 | 34.2 | .5 |
| 541690 | Other scientific & technical consulting services | 10 | 4 809 | 2 371 | 470 | 39 | 34.2 | .5 |
| 5417 | Scientific research & development services | 8 | 10 186 | 5 432 | 1 578 | 162 | 21.9 | 21.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| COSTA MESA, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 55 | 102 774 | 32 038 | 7 073 | 653 | 17.6 | 8.2 |
| 54181 | Advertising agencies | 21 | 52 028 | 21 716 | 4 848 | 377 | 10.2 | 5.7 |
| 541810 | Advertising agencies | 21 | 52 028 | 21 716 | 4 848 | 377 | 10.2 | 5.7 |
| 54182 | Public relations agencies | 8 | 9 159 | 2 704 | 629 | 57 | 50.0 | — |
| 541820 | Public relations agencies | 8 | 9 159 | 2 704 | 629 | 57 | 50.0 | — |
| 54186 | Direct mail advertising | 3 | D | D | D | b | D | D |
| 541860 | Direct mail advertising | 3 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 15 | 18 721 | 3 102 | 785 | 101 | 3.8 | 3.5 |
| 541890 | Other services related to advertising | 15 | 18 721 | 3 102 | 785 | 101 | 3.8 | 3.5 |
| 5418902 | Advertising specialties goods distributor | 6 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 8 | 1 700 | 488 | 95 | 20 | 16.6 | 37.8 |
| 5418909 | All other advertising | 1 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 21 | 9 042 | 2 161 | 433 | 114 | 42.6 | 16.1 |
| 54192 | Photographic services | 13 | 5 474 | 1 098 | 233 | 66 | 44.0 | 13.3 |
| 541921 | Photographic studios, portrait | 9 | 3 895 | 849 | 159 | 52 | 32.8 | 18.6 |
| COTATI, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 12 | 6 693 | 3 236 | 1 086 | 36 | 21.5 | 2.6 |
| 541 | Professional, scientific, & technical services | 12 | 6 693 | 3 236 | 1 086 | 36 | 21.5 | 2.6 |
| 5415 | Computer systems design & related services | 1 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 1 | D | D | D | b | D | D |
| COVINA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 142 | 50 380 | 18 500 | 4 486 | 783 | 38.8 | 13.3 |
| 541 | Professional, scientific, & technical services | 142 | 50 380 | 18 500 | 4 486 | 783 | 38.8 | 13.3 |
| 5411 | Legal services | 50 | 11 627 | 3 657 | 791 | 129 | 34.0 | 12.7 |
| 54111 | Offices of lawyers | 49 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 49 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 49 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 40 | 11 956 | 5 352 | 1 240 | 315 | 42.0 | 9.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 40 | 11 956 | 5 352 | 1 240 | 315 | 42.0 | 9.4 |
| 541211 | Offices of certified public accountants | 23 | 6 461 | 2 434 | 541 | 77 | 54.6 | 7.6 |
| 541213 | Tax return preparation services | 7 | 3 220 | 1 667 | 454 | 193 | 12.6 | — |
| 541219 | Other accounting services | 10 | 2 275 | 1 251 | 245 | 45 | 47.9 | 27.9 |
| 5413 | Architectural, engineering, & related services | 16 | 5 389 | 2 367 | 605 | 100 | 44.7 | 10.2 |
| 5414 | Specialized design services | 4 | 1 412 | 263 | 49 | 14 | 65.6 | — |
| 5416 | Management, scientific, & technical consulting services | 7 | 10 460 | 4 189 | 1 250 | 112 | 18.6 | 33.1 |
| 54161 | Management consulting services | 4 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 10 | 5 015 | 1 189 | 267 | 60 | 58.5 | 1.5 |
| 54189 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 7 | 2 106 | 320 | 75 | 21 | 77.1 | — |
| 54192 | Photographic services | 5 | D | D | D | a | D | D |
| 541921 | Photographic studios, portrait | 4 | D | D | D | a | D | D |
| CRESCENT CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 26 | 3 804 | 1 210 | 235 | 63 | 45.3 | 5.5 |
| 541 | Professional, scientific, & technical services | 26 | 3 804 | 1 210 | 235 | 63 | 45.3 | 5.5 |
| CUDAHY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 | 9 862 | 4 214 | 1 068 | 292 | 43.1 | 10.5 |
| 541 | Professional, scientific, & technical services | 7 | 9 862 | 4 214 | 1 068 | 292 | 43.1 | 10.5 |
| 5413 | Architectural, engineering, & related services | 1 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 2 | D | D | D | c | D | D |
| 54161 | Management consulting services | 1 | D | D | D | c | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CULVER CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 249 | 243 020 | 82 305 | 20 281 | 2 290 | 22.4 | 11.5 |
| 541 | Professional, scientific, & technical services | 249 | 243 020 | 82 305 | 20 281 | 2 290 | 22.4 | 11.5 |
| 5411 | Legal services | 41 | 19 032 | 6 620 | 1 394 | 197 | 39.9 | 24.9 |
| 54111 | Offices of lawyers | 36 | 13 123 | 4 808 | 942 | 133 | 57.9 | 7.7 |
| 541110 | Offices of lawyers | 36 | 13 123 | 4 808 | 942 | 133 | 57.9 | 7.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 36 | 13 123 | 4 808 | 942 | 133 | 57.9 | 7.7 |
| 54119 | Other legal services | 5 | 5 909 | 1 812 | 452 | 64 | — | 63.0 |
| 541199 | All other legal services | 5 | 5 909 | 1 812 | 452 | 64 | — | 63.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 46 | 50 149 | 14 589 | 3 583 | 449 | 14.9 | 1.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 46 | 50 149 | 14 589 | 3 583 | 449 | 14.9 | 1.3 |
| 541211 | Offices of certified public accountants | 23 | 6 030 | 2 515 | 571 | 72 | 56.2 | 7.7 |
| 541213 | Tax return preparation services | 6 | 2 526 | 1 089 | 374 | 206 | 23.9 | — |
| 541219 | Other accounting services | 15 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 29 | 23 716 | 12 611 | 2 480 | 230 | 35.0 | 2.1 |
| 54131 | Architectural services | 9 | 5 600 | 2 319 | 554 | 71 | 10.4 | — |
| 541310 | Architectural services | 9 | 5 600 | 2 319 | 554 | 71 | 10.4 | — |
| 54133 | Engineering services | 20 | 18 116 | 10 292 | 1 926 | 159 | 42.7 | 2.7 |
| 541330 | Engineering services | 20 | 18 116 | 10 292 | 1 926 | 159 | 42.7 | 2.7 |
| 5414 | Specialized design services | 33 | 41 892 | 13 999 | 3 823 | 217 | 8.9 | 30.3 |
| 54141 | Interior design services | 7 | 6 555 | 1 615 | 381 | 45 | 20.7 | — |
| 541410 | Interior design services | 7 | 6 555 | 1 615 | 381 | 45 | 20.7 | — |
| 54143 | Graphic design services | 19 | 31 720 | 10 408 | 1 949 | 157 | 7.0 | 39.9 |
| 541430 | Graphic design services | 19 | 31 720 | 10 408 | 1 949 | 157 | 7.0 | 39.9 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 14 | 26 933 | 8 342 | 1 433 | 123 | 8.3 | 46.8 |
| 5414302 | Commercial art | 5 | 4 787 | 2 066 | 516 | 34 | — | 6 |
| 5415 | Computer systems design & related services | 21 | 18 058 | 7 019 | 2 192 | 219 | 27.9 | 30.1 |
| 54151 | Computer systems design & related services | 21 | 18 058 | 7 019 | 2 192 | 219 | 27.9 | 30.1 |
| 541511 | Custom computer programming services | 8 | 9 607 | 3 942 | 1 005 | 77 | 5 | 46.3 |
| 541512 | Computer systems design services | 9 | 6 117 | 2 175 | 560 | 58 | 68.2 | 3.0 |
| 5416 | Management, scientific, & technical consulting services | 30 | 16 222 | 6 919 | 1 694 | 316 | 34.3 | 9.8 |
| 54161 | Management consulting services | 24 | 12 124 | 5 611 | 1 490 | 291 | 22.2 | 13.1 |
| 541611 | Administrative management & general management consulting service | 14 | 8 997 | 4 331 | 1 217 | 263 | 17.1 | 15.3 |
| 5417 | Scientific research & development services | 2 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 1 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 1 | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 1 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 25 | 37 869 | 10 948 | 2 891 | 235 | 24.8 | 1.0 |
| 54181 | Advertising agencies | 11 | 13 221 | 4 589 | 1 040 | 104 | 41.6 | — |
| 541810 | Advertising agencies | 11 | 13 221 | 4 589 | 1 040 | 104 | 41.6 | — |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 22 | D | D | D | e | D | D |
| 54192 | Photographic services | 17 | 11 627 | 2 483 | 534 | 256 | 36.1 | 14.0 |
| 541921 | Photographic studios, portrait | 10 | 6 788 | 1 418 | 393 | 140 | 25.9 | 1.0 |
| 541922 | Commercial photography | 7 | 4 839 | 1 065 | 141 | 116 | 50.5 | 32.3 |
| CUPERTINO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 296 | 343 679 | 141 172 | 27 782 | 2 091 | 16.8 | 39.6 |
| 541 | Professional, scientific, & technical services | 296 | 343 679 | 141 172 | 27 782 | 2 091 | 16.8 | 39.6 |
| 5411 | Legal services | 28 | 7 341 | 2 143 | 443 | 63 | 49.6 | 6.8 |
| 54111 | Offices of lawyers | 27 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 27 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 27 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 31 | 9 258 | 3 036 | 757 | 277 | 53.0 | 6.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 31 | 9 258 | 3 036 | 757 | 277 | 53.0 | 6.5 |
| 541211 | Offices of certified public accountants | 18 | 5 288 | 1 303 | 319 | 54 | 79.5 | 6.4 |
| 541213 | Tax return preparation services | 8 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 35 | 18 326 | 8 262 | 1 570 | 119 | 58.7 | .5 |
| 54133 | Engineering services | 30 | 16 665 | 7 568 | 1 430 | 110 | 61.5 | — |
| 541330 | Engineering services | 30 | 16 665 | 7 568 | 1 430 | 110 | 61.5 | — |
| 5414 | Specialized design services | 9 | D | D | D | a | D | D |
| 54143 | Graphic design services | 3 | D | D | D | a | D | D |
| 541430 | Graphic design services | 3 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 122 | 148 835 | 71 733 | 14 313 | 892 | 17.3 | 14.9 |
| 54151 | Computer systems design & related services | 122 | 148 835 | 71 733 | 14 313 | 892 | 17.3 | 14.9 |
| 541511 | Custom computer programming services | 68 | 108 994 | 53 506 | 10 490 | 680 | 10.1 | 13.1 |
| 541512 | Computer systems design services | 42 | 36 606 | 16 793 | 3 498 | 190 | 31.7 | 20.9 |
| 5415121 | Computer systems integrators | 14 | 20 940 | 9 434 | 2 011 | 99 | 20.7 | 24.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 28 | 15 666 | 7 359 | 1 487 | 91 | 46.4 | 16.3 |
| 5416 | Management, scientific, & technical consulting services | 33 | 27 574 | 11 933 | 2 230 | 153 | 29.6 | 8.8 |
| 54161 | Management consulting services | 28 | 20 140 | 8 922 | 1 579 | 104 | 36.0 | 3.3 |
| 541611 | Administrative management & general management consulting service | 10 | 7 669 | 3 296 | 468 | 30 | 56.5 | 4.9 |
| 541612 | Human resources & executive search consulting services | 9 | 8 924 | 4 514 | 924 | 58 | 14.6 | — |
| 5416123 | Human resources & personnel management consulting | 6 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 4 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 4 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| CUPERTINO, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5417 | Scientific research & development services | 13 | 18 944 | 9 258 | 1 797 | 111 | — | 47.6 |
| 54171 | R&D in the physical, engineering, & life sciences | 13 | 18 944 | 9 258 | 1 797 | 111 | — | 47.6 |
| 541710 | R&D in the physical, engineering, & life sciences | 13 | 18 944 | 9 258 | 1 797 | 111 | — | 47.6 |
| 5417102 | Research & development in the life sciences | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 12 | D | D | D | e | D | D |
| 54181 | Advertising agencies | 4 | D | D | D | e | D | D |
| 541810 | Advertising agencies | 4 | D | D | D | e | D | D |
| 5419 | Other professional, scientific, & technical services | 13 | D | D | D | b | D | D |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| CYPRESS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 75 | 104 500 | 42 435 | 8 821 | 924 | 34.5 | 6.2 |
| 541 | Professional, scientific, & technical services | 75 | 104 500 | 42 435 | 8 821 | 924 | 34.5 | 6.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 7 965 | 3 744 | 904 | 141 | 35.2 | .3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 7 965 | 3 744 | 904 | 141 | 35.2 | .3 |
| 541219 | Other accounting services | 6 | 6 616 | 3 487 | 832 | 121 | 21.9 | .4 |
| 5413 | Architectural, engineering, & related services | 18 | 40 296 | 13 076 | 2 642 | 272 | 58.1 | 2.1 |
| 54133 | Engineering services | 16 | D | D | D | e | D | D |
| 541330 | Engineering services | 16 | D | D | D | e | D | D |
| 5415 | Computer systems design & related services | 7 | 12 534 | 9 280 | 2 058 | 223 | 4.7 | — |
| 54151 | Computer systems design & related services | 7 | 12 534 | 9 280 | 2 058 | 223 | 4.7 | — |
| 541512 | Computer systems design services | 3 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 1 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 11 | 5 486 | 1 971 | 405 | 45 | 31.5 | 56.3 |
| 5417 | Scientific research & development services | 5 | D | D | D | b | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | b | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | b | D | D |
| 5417101 | R&D in the physical & engineering sciences | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 5 | 11 871 | 4 269 | 983 | 102 | 9.0 | 3.9 |
| 54181 | Advertising agencies | 2 | D | D | D | b | D | D |
| 541810 | Advertising agencies | 2 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | b | D | D |
| DALY CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 69 | 19 853 | 7 150 | 1 490 | 215 | 42.5 | 6.8 |
| 541 | Professional, scientific, & technical services | 69 | 19 853 | 7 150 | 1 490 | 215 | 42.5 | 6.8 |
| 5411 | Legal services | 25 | 7 015 | 2 616 | 610 | 79 | 40.5 | 3.4 |
| 54111 | Offices of lawyers | 25 | 7 015 | 2 616 | 610 | 79 | 40.5 | 3.4 |
| 541110 | Offices of lawyers | 25 | 7 015 | 2 616 | 610 | 79 | 40.5 | 3.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 25 | 7 015 | 2 616 | 610 | 79 | 40.5 | 3.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 2 811 | 1 349 | 282 | 44 | 64.6 | 9.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 2 811 | 1 349 | 282 | 44 | 64.6 | 9.1 |
| 541219 | Other accounting services | 8 | 1 368 | 674 | 120 | 20 | 54.7 | 18.6 |
| 5413 | Architectural, engineering, & related services | 4 | 2 007 | 894 | 213 | 37 | 64.2 | 35.8 |
| 5416 | Management, scientific, & technical consulting services | 5 | D | D | D | a | D | D |
| 54161 | Management consulting services | 4 | D | D | D | a | D | D |
| DANA POINT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 85 | 31 132 | 10 158 | 2 366 | 276 | 53.2 | 8.0 |
| 541 | Professional, scientific, & technical services | 85 | 31 132 | 10 158 | 2 366 | 276 | 53.2 | 8.0 |
| 5411 | Legal services | 11 | 3 804 | 1 279 | 240 | 27 | 40.3 | 18.1 |
| 54111 | Offices of lawyers | 11 | 3 804 | 1 279 | 240 | 27 | 40.3 | 18.1 |
| 541110 | Offices of lawyers | 11 | 3 804 | 1 279 | 240 | 27 | 40.3 | 18.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | 3 804 | 1 279 | 240 | 27 | 40.3 | 18.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 13 | 4 967 | 2 166 | 415 | 49 | 61.0 | — |
| 5414 | Specialized design services | 5 | 1 908 | 676 | 174 | 10 | 13.1 | 75.6 |
| 5416 | Management, scientific, & technical consulting services | 26 | 14 055 | 4 496 | 1 229 | 136 | 54.0 | .4 |
| 54161 | Management consulting services | 23 | 13 721 | 4 418 | 1 223 | 134 | 53.6 | .4 |
| 541611 | Administrative management & general management consulting service | 12 | 8 078 | 2 324 | 718 | 52 | 72.7 | — |
| 5418 | Advertising & related services | 3 | 1 341 | 204 | 52 | 8 | 100.0 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| DANVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 182 | 104 856 | 48 038 | 11 312 | 862 | 28.9 | 13.7 |
| 541 | Professional, scientific, & technical services | 182 | 104 856 | 48 038 | 11 312 | 862 | 28.9 | 13.7 |
| 5411 | Legal services | 18 | 16 827 | 8 614 | 1 487 | 135 | 15.5 | — |
| 54111 | Offices of lawyers | 16 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 16 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | 7 724 | 3 967 | 884 | 83 | 21.2 | 4.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | 7 724 | 3 967 | 884 | 83 | 21.2 | 4.1 |
| 541211 | Offices of certified public accountants | 13 | D | D | D | b | D | D |
| 541219 | Other accounting services | 9 | 2 776 | 1 762 | 347 | 28 | 15.5 | 9.4 |
| 5413 | Architectural, engineering, & related services | 22 | 19 104 | 6 354 | 2 054 | 187 | 53.0 | — |
| 54131 | Architectural services | 6 | D | D | D | b | D | D |
| 541310 | Architectural services | 6 | D | D | D | b | D | D |
| 54133 | Engineering services | 13 | 12 835 | 4 182 | 1 642 | 136 | 53.9 | — |
| 541330 | Engineering services | 13 | 12 835 | 4 182 | 1 642 | 136 | 53.9 | — |
| 5414 | Specialized design services | 9 | 7 978 | 2 095 | 402 | 29 | 7.2 | 12.5 |
| 54141 | Interior design services | 6 | D | D | D | a | D | D |
| 541410 | Interior design services | 6 | D | D | D | a | D | D |
| 54143 | Graphic design services | 3 | D | D | D | a | D | D |
| 541430 | Graphic design services | 3 | D | D | D | a | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 3 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 61 | 27 904 | 17 811 | 4 691 | 239 | 28.6 | 17.7 |
| 54151 | Computer systems design & related services | 61 | 27 904 | 17 811 | 4 691 | 239 | 28.6 | 17.7 |
| 541511 | Custom computer programming services | 30 | 7 050 | 3 715 | 700 | 60 | 39.8 | 6.4 |
| 541512 | Computer systems design services | 25 | 18 433 | 12 815 | 3 865 | 167 | 22.2 | 18.1 |
| 5415122 | Computer systems consultants (except systems integrators) | 20 | 6 705 | 3 708 | 651 | 48 | 50.5 | 13.1 |
| 5416 | Management, scientific, & technical consulting services | 33 | 19 577 | 7 736 | 1 542 | 157 | 17.2 | 37.0 |
| 54161 | Management consulting services | 28 | 16 157 | 6 197 | 1 198 | 96 | 18.4 | 44.8 |
| 541611 | Administrative management & general management consulting service | 12 | 7 203 | 3 137 | 623 | 58 | 10.9 | 73.5 |
| 541613 | Marketing consulting services | 7 | 4 419 | 638 | 134 | 10 | 41.3 | 44.2 |
| 54169 | Other scientific & technical consulting services | 4 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 4 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 11 | 4 484 | 1 114 | 183 | 26 | 73.0 | 8.4 |
| DAVIS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 110 | 94 996 | 24 654 | 5 011 | 588 | 14.5 | 10.8 |
| 541 | Professional, scientific, & technical services | 110 | 94 996 | 24 654 | 5 011 | 588 | 14.5 | 10.8 |
| 5411 | Legal services | 20 | 4 504 | 1 197 | 280 | 51 | 50.7 | 2.4 |
| 54111 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 27 | 13 991 | 5 970 | 1 133 | 106 | 34.5 | .1 |
| 54133 | Engineering services | 17 | 11 041 | 5 377 | 1 028 | 85 | 21.3 | .1 |
| 541330 | Engineering services | 17 | 11 041 | 5 377 | 1 028 | 85 | 21.3 | .1 |
| 5415 | Computer systems design & related services | 11 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 11 | D | D | D | b | D | D |
| 541511 | Custom computer programming services | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 18 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 6 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 3 | D | D | D | c | D | D |
| DELANO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 7 298 | 5 215 | 992 | 172 | 8.2 | 21.7 |
| 541 | Professional, scientific, & technical services | 10 | 7 298 | 5 215 | 992 | 172 | 8.2 | 21.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 1 | D | D | D | c | D | D |
| DEL MAR, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 61 | 24 199 | 8 918 | 1 694 | 159 | 46.2 | 9.7 |
| 541 | Professional, scientific, & technical services | 61 | 24 199 | 8 918 | 1 694 | 159 | 46.2 | 9.7 |
| 5413 | Architectural, engineering, & related services | 10 | 1 673 | 765 | 132 | 16 | 74.7 | 8.2 |
| 5414 | Specialized design services | 9 | 5 235 | 1 752 | 394 | 42 | 25.3 | — |
| 54143 | Graphic design services | 7 | D | D | D | a | D | D |
| 541430 | Graphic design services | 7 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 21 | 13 151 | 5 272 | 925 | 62 | 44.7 | 7.2 |
| 54161 | Management consulting services | 20 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 5 | 5 522 | 1 892 | 296 | 15 | 36.8 | 6.2 |
| 5416123 | Human resources & personnel management consulting | 3 | D | D | D | a | D | D |
| 541613 | Marketing consulting services | 8 | 5 964 | 2 701 | 485 | 24 | 54.5 | 1.3 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| DESERT HOT SPRINGS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 5 | 314 | 97 | 23 | 8 | 83.8 | — |
| DIAMOND BAR, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 135 | 133 810 | 47 235 | 10 637 | 1 020 | 35.7 | 2.2 |
| 541 | Professional, scientific, & technical services | 135 | 133 810 | 47 235 | 10 637 | 1 020 | 35.7 | 2.2 |
| 5411 | Legal services | 15 | 3 713 | 1 109 | 254 | 36 | 79.0 | 13.0 |
| 54111 | Offices of lawyers | 15 | 3 713 | 1 109 | 254 | 36 | 79.0 | 13.0 |
| 541110 | Offices of lawyers | 15 | 3 713 | 1 109 | 254 | 36 | 79.0 | 13.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 15 | 3 713 | 1 109 | 254 | 36 | 79.0 | 13.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 32 | 45 377 | 16 879 | 4 182 | 385 | 8.6 | .5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 32 | 45 377 | 16 879 | 4 182 | 385 | 8.6 | .5 |
| 541211 | Offices of certified public accountants | 18 | D | D | D | b | D | D |
| 541214 | Payroll services | 1 | D | D | D | e | D | D |
| 541219 | Other accounting services | 10 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 28 | 25 548 | 9 940 | 2 278 | 227 | 29.1 | .2 |
| 54133 | Engineering services | 21 | 23 108 | 9 353 | 2 162 | 202 | 21.7 | .3 |
| 541330 | Engineering services | 21 | 23 108 | 9 353 | 2 162 | 202 | 21.7 | .3 |
| 5415 | Computer systems design & related services | 35 | 47 775 | 13 592 | 2 850 | 208 | 63.6 | .8 |
| 54151 | Computer systems design & related services | 35 | 47 775 | 13 592 | 2 850 | 208 | 63.6 | .8 |
| 541511 | Custom computer programming services | 19 | 17 275 | 10 267 | 2 078 | 139 | 30.4 | .9 |
| 541512 | Computer systems design services | 12 | 30 026 | 3 181 | 735 | 61 | 83.4 | .7 |
| 5415121 | Computer systems integrators | 2 | D | D | D | a | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 10 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 17 | 9 301 | 5 042 | 898 | 125 | 18.9 | 16.7 |
| 54161 | Management consulting services | 13 | 8 342 | 4 713 | 825 | 116 | 9.6 | 18.6 |
| 5418 | Advertising & related services | 6 | D | D | D | b | D | D |
| DINUBA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 1 628 | 898 | 184 | 44 | 41.6 | 13.8 |
| 541 | Professional, scientific, & technical services | 10 | 1 628 | 898 | 184 | 44 | 41.6 | 13.8 |
| DIXON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 9 | 1 744 | 516 | 100 | 19 | 38.6 | 11.1 |
| 541 | Professional, scientific, & technical services | 9 | 1 744 | 516 | 100 | 19 | 38.6 | 11.1 |
| DOS PALOS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |
| DOWNEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 123 | 38 116 | 14 011 | 3 163 | 458 | 51.3 | 8.4 |
| 541 | Professional, scientific, & technical services | 123 | 38 116 | 14 011 | 3 163 | 458 | 51.3 | 8.4 |
| 5411 | Legal services | 38 | 10 773 | 3 470 | 822 | 113 | 48.2 | 6.4 |
| 54111 | Offices of lawyers | 37 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 37 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 37 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 7 967 | 3 929 | 911 | 130 | 43.3 | 14.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 7 967 | 3 929 | 911 | 130 | 43.3 | 14.2 |
| 541211 | Offices of certified public accountants | 13 | 4 348 | 2 369 | 521 | 58 | 46.1 | 1.9 |
| 541213 | Tax return preparation services | 8 | 1 458 | 406 | 100 | 14 | 63.9 | 17.8 |
| 541219 | Other accounting services | 15 | 2 161 | 1 154 | 290 | 58 | 23.7 | 36.6 |
| 5413 | Architectural, engineering, & related services | 16 | 5 883 | 2 627 | 596 | 94 | 78.7 | 3.1 |
| 5416 | Management, scientific, & technical consulting services | 10 | 3 301 | 629 | 118 | 26 | 81.1 | .3 |
| 54161 | Management consulting services | 8 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 7 | 5 606 | 1 682 | 324 | 33 | 52.4 | 2.3 |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |
| DUARTE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 18 | 9 532 | 2 733 | 686 | 433 | 44.9 | 5.5 |
| 541 | Professional, scientific, & technical services | 18 | 9 532 | 2 733 | 686 | 433 | 44.9 | 5.5 |
| 5414 | Specialized design services | 2 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 1 | D | D | D | b | D | D |
| 541490 | Other specialized design services | 1 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| DUBLIN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 100 | 98 296 | 27 355 | 6 223 | 666 | 32.5 | 4.3 |
| 541 | Professional, scientific, & technical services | 100 | 98 296 | 27 355 | 6 223 | 666 | 32.5 | 4.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 17 | 18 479 | 7 300 | 1 806 | 165 | 14.9 | 11.5 |
| 54133 | Engineering services | 13 | 9 882 | 4 221 | 1 139 | 92 | 25.8 | 21.5 |
| 541330 | Engineering services | 13 | 9 882 | 4 221 | 1 139 | 92 | 25.8 | 21.5 |
| 54138 | Testing laboratories | 3 | D | D | D | b | D | D |
| 541380 | Testing laboratories | 3 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 22 | 23 861 | 7 705 | 1 543 | 188 | 42.3 | .7 |
| 54151 | Computer systems design & related services | 22 | 23 861 | 7 705 | 1 543 | 188 | 42.3 | .7 |
| 541512 | Computer systems design services | 11 | 19 556 | 5 443 | 1 101 | 146 | 48.7 | — |
| 5415122 | Computer systems consultants (except systems integrators) | 6 | 11 099 | 3 738 | 802 | 114 | 74.5 | — |
| 5416 | Management, scientific, & technical consulting services | 19 | 19 068 | 6 307 | 1 659 | 136 | 37.6 | 6.5 |
| 54161 | Management consulting services | 10 | 12 970 | 3 781 | 1 142 | 77 | 31.4 | 2.9 |
| 541611 | Administrative management & general management consulting service | 6 | 11 573 | 3 553 | 1 114 | 70 | 25.7 | .7 |
| 54169 | Other scientific & technical consulting services | 6 | 4 571 | 2 134 | 431 | 50 | 53.2 | — |
| 541690 | Other scientific & technical consulting services | 6 | 4 571 | 2 134 | 431 | 50 | 53.2 | — |
| 5417 | Scientific research & development services | 4 | D | D | D | b | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 3 | D | D | D | b | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 3 | D | D | D | b | D | D |
| 5417102 | Research & development in the life sciences | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 6 | 4 304 | 1 159 | 296 | 28 | 69.1 | 8.4 |
| EAST PALO ALTO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| EL CAJON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 150 | 62 441 | 27 662 | 6 521 | 1 481 | 42.3 | 4.2 |
| 541 | Professional, scientific, & technical services | 150 | 62 441 | 27 662 | 6 521 | 1 481 | 42.3 | 4.2 |
| 5411 | Legal services | 48 | 10 581 | 3 512 | 793 | 119 | 52.0 | 3.0 |
| 54111 | Offices of lawyers | 48 | 10 581 | 3 512 | 793 | 119 | 52.0 | 3.0 |
| 541110 | Offices of lawyers | 48 | 10 581 | 3 512 | 793 | 119 | 52.0 | 3.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 48 | 10 581 | 3 512 | 793 | 119 | 52.0 | 3.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 23 922 | 16 390 | 4 174 | 1 034 | 19.2 | 3.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 23 922 | 16 390 | 4 174 | 1 034 | 19.2 | 3.6 |
| 541213 | Tax return preparation services | 10 | D | D | D | b | D | D |
| 541219 | Other accounting services | 12 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 17 | 4 538 | 1 733 | 295 | 53 | 97.1 | — |
| 5414 | Specialized design services | 4 | 2 276 | 427 | 181 | 18 | 62.4 | — |
| 5416 | Management, scientific, & technical consulting services | 12 | 7 342 | 1 232 | 218 | 42 | 93.6 | 4.8 |
| 54161 | Management consulting services | 10 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 13 | 6 971 | 1 422 | 258 | 77 | 26.3 | 15.4 |
| 54189 | Other services related to advertising | 8 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 8 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 1 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 12 | D | D | D | b | D | D |
| 54192 | Photographic services | 8 | 3 056 | 1 216 | 200 | 73 | — | — |
| 541921 | Photographic studios, portrait | 8 | 3 056 | 1 216 | 200 | 73 | — | — |
| EL CENTRO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 56 | 34 285 | 11 202 | 2 441 | 334 | 37.7 | 11.3 |
| 541 | Professional, scientific, & technical services | 56 | 34 285 | 11 202 | 2 441 | 334 | 37.7 | 11.3 |
| 5411 | Legal services | 29 | 18 639 | 4 326 | 1 138 | 132 | 49.4 | 15.5 |
| 54111 | Offices of lawyers | 29 | 18 639 | 4 326 | 1 138 | 132 | 49.4 | 15.5 |
| 541110 | Offices of lawyers | 29 | 18 639 | 4 326 | 1 138 | 132 | 49.4 | 15.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 29 | 18 639 | 4 326 | 1 138 | 132 | 49.4 | 15.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 3 713 | 1 744 | 408 | 55 | 11.0 | 16.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 3 713 | 1 744 | 408 | 55 | 11.0 | 16.7 |
| 5413 | Architectural, engineering, & related services | 9 | 6 024 | 3 511 | 550 | 79 | 39.1 | — |
| 5418 | Advertising & related services | 4 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| EL CERRITO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 47 | 15 019 | 5 355 | 1 085 | 225 | 58.9 | 13.7 |
| 541 | Professional, scientific, & technical services | 47 | 15 019 | 5 355 | 1 085 | 225 | 58.9 | 13.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 411 | 1 186 | 260 | 58 | 61.8 | 16.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 411 | 1 186 | 260 | 58 | 61.8 | 16.7 |
| 541213 | Tax return preparation services | 3 | 1 090 | 421 | 63 | 10 | D | — |
| 5413 | Architectural, engineering, & related services | 12 | 3 000 | 1 369 | 300 | 34 | 91.2 | — |
| 5418 | Advertising & related services | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| EL MONTE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 81 | 38 278 | 10 435 | 2 121 | 293 | 50.1 | 12.5 |
| 541 | Professional, scientific, & technical services | 81 | 38 278 | 10 435 | 2 121 | 293 | 50.1 | 12.5 |
| 5411 | Legal services | 22 | 4 645 | 1 133 | 281 | 56 | 62.4 | 27.4 |
| 54111 | Offices of lawyers | 21 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 21 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 21 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 5 016 | 1 970 | 400 | 62 | 46.0 | 19.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 5 016 | 1 970 | 400 | 62 | 46.0 | 19.7 |
| 541211 | Offices of certified public accountants | 13 | 4 471 | 1 856 | 376 | 54 | 39.5 | 22.1 |
| 5413 | Architectural, engineering, & related services | 13 | 8 773 | 3 791 | 822 | 71 | 62.3 | 2.1 |
| 5414 | Specialized design services | 7 | 1 614 | 241 | 48 | 15 | 96.5 | 3.3 |
| 5415 | Computer systems design & related services | 8 | 3 525 | 1 263 | 284 | 32 | 40.3 | 59.7 |
| 54151 | Computer systems design & related services | 8 | 3 525 | 1 263 | 284 | 32 | 40.3 | 59.7 |
| 5418 | Advertising & related services | 6 | 11 979 | 1 383 | 188 | 30 | 34.2 | 1.1 |
| 54189 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | a | D | D |
| EL PASO DE ROBLES (PASO ROBLES), CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 50 | 12 684 | 4 419 | 932 | 165 | 62.4 | 22.8 |
| 541 | Professional, scientific, & technical services | 50 | 12 684 | 4 419 | 932 | 165 | 62.4 | 22.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 2 349 | 769 | 183 | 57 | 93.7 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 2 349 | 769 | 183 | 57 | 93.7 | — |
| 5413 | Architectural, engineering, & related services | 8 | 3 507 | 1 911 | 386 | 49 | 74.9 | — |
| 5418 | Advertising & related services | 4 | D | D | D | b | D | D |
| EL SEGUNDO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 155 | 1 009 414 | 440 182 | 105 768 | 6 559 | 3.2 | 5.3 |
| 541 | Professional, scientific, & technical services | 155 | 1 009 414 | 440 182 | 105 768 | 6 559 | 3.2 | 5.3 |
| 5411 | Legal services | 17 | 9 347 | 2 272 | 442 | 41 | 42.1 | — |
| 54111 | Offices of lawyers | 17 | 9 347 | 2 272 | 442 | 41 | 42.1 | — |
| 541110 | Offices of lawyers | 17 | 9 347 | 2 272 | 442 | 41 | 42.1 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 17 | 9 347 | 2 272 | 442 | 41 | 42.1 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 22 | 44 344 | 16 037 | 3 999 | 316 | 5.1 | 10.5 |
| 54133 | Engineering services | 18 | D | D | D | c | D | D |
| 541330 | Engineering services | 18 | D | D | D | c | D | D |
| 54138 | Testing laboratories | 2 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 2 | D | D | D | c | D | D |
| 5414 | Specialized design services | 6 | 10 944 | 2 791 | 777 | 72 | 40.5 | — |
| 54141 | Interior design services | 1 | D | D | D | b | D | D |
| 541410 | Interior design services | 1 | D | D | D | b | D | D |
| 54143 | Graphic design services | 4 | D | D | D | b | D | D |
| 541430 | Graphic design services | 4 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 3 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 58 | 339 452 | 89 994 | 21 555 | 1 584 | 1.3 | 12.3 |
| 54151 | Computer systems design & related services | 58 | 339 452 | 89 994 | 21 555 | 1 584 | 1.3 | 12.3 |
| 541511 | Custom computer programming services | 19 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 18 | 59 682 | 25 865 | 6 395 | 412 | 4.4 | 24.5 |
| 5415121 | Computer systems integrators | 11 | 40 633 | 15 024 | 3 704 | 234 | — | 36.0 |
| 5415122 | Computer systems integrators | 7 | 19 049 | 10 841 | 2 691 | 178 | 13.8 | — |
| 541513 | Computer facilities management services | 17 | D | D | D | f | D | D |
| 541519 | Other computer related services | 4 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 19 | 159 218 | 69 362 | 15 917 | 1 031 | 2.6 | 2.0 |
| 54161 | Management consulting services | 16 | 156 530 | 68 126 | 15 660 | 1 003 | 2.7 | 1.6 |
| 541611 | Administrative management & general management consulting service | 9 | 151 385 | 66 136 | 15 254 | 907 | 1.1 | — |
| 5417 | Scientific research & development services | 8 | D | D | D | h | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 8 | D | D | D | h | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 8 | D | D | D | h | D | D |
| 5417101 | R&D in the physical & engineering sciences | 8 | D | D | D | h | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| EL SEGUNDO, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 15 | 72 673 | 27 504 | 6 818 | 465 | 3.6 | 3.6 |
| 54181 | Advertising agencies | 6 | D | D | D | e | D | D |
| 541810 | Advertising agencies | 6 | D | D | D | e | D | D |
| 54183 | Media buying services | 3 | D | D | D | c | D | D |
| 541830 | Media buying services | 3 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| EMERYVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 133 | 269 344 | 96 306 | 21 167 | 1 667 | 11.8 | 9.3 |
| 541 | Professional, scientific, & technical services | 133 | 269 344 | 96 306 | 21 167 | 1 667 | 11.8 | 9.3 |
| 5411 | Legal services | 19 | 19 729 | 9 287 | 1 806 | 128 | 11.1 | 4.6 |
| 54111 | Offices of lawyers | 19 | 19 729 | 9 287 | 1 806 | 128 | 11.1 | 4.6 |
| 541110 | Offices of lawyers | 19 | 19 729 | 9 287 | 1 806 | 128 | 11.1 | 4.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | 19 729 | 9 287 | 1 806 | 128 | 11.1 | 4.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 3 049 | 864 | 190 | 35 | 90.5 | 9.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 3 049 | 864 | 190 | 35 | 90.5 | 9.5 |
| 5413 | Architectural, engineering, & related services | 33 | 61 456 | 27 807 | 6 446 | 534 | 21.8 | 7.4 |
| 54131 | Architectural services | 12 | 17 745 | 6 674 | 1 401 | 140 | 13.6 | 21.5 |
| 541310 | Architectural services | 12 | 17 745 | 6 674 | 1 401 | 140 | 13.6 | 21.5 |
| 54133 | Engineering services | 16 | 38 622 | 18 587 | 4 341 | 329 | 21.2 | 2.0 |
| 541330 | Engineering services | 16 | 38 622 | 18 587 | 4 341 | 329 | 21.2 | 2.0 |
| 54137 | Surveying & mapping (except geophysical) services | 2 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 2 | D | D | D | b | D | D |
| 5414 | Specialized design services | 8 | 11 002 | 3 908 | 726 | 57 | 11.7 | — |
| 54143 | Graphic design services | 8 | 11 002 | 3 908 | 726 | 57 | 11.7 | — |
| 541430 | Graphic design services | 8 | 11 002 | 3 908 | 726 | 57 | 11.7 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 6 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 18 | 77 522 | 14 530 | 3 189 | 277 | 2.9 | .6 |
| 54151 | Computer systems design & related services | 18 | 77 522 | 14 530 | 3 189 | 277 | 2.9 | .6 |
| 541511 | Custom computer programming services | 9 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 7 | D | D | D | c | D | D |
| 5415121 | Computer systems integrators | 4 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 21 | 45 761 | 21 173 | 4 602 | 294 | 2.9 | 17.8 |
| 54161 | Management consulting services | 9 | D | D | D | b | D | D |
| 541611 | Administrative management & general management consulting service | 4 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 3 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 9 | 20 015 | 10 124 | 2 382 | 180 | 3.4 | 2.1 |
| 541620 | Environmental consulting services | 9 | 20 015 | 10 124 | 2 382 | 180 | 3.4 | 2.1 |
| 5417 | Scientific research & development services | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 10 | 33 021 | 12 069 | 2 631 | 189 | 4.8 | 6.0 |
| 54182 | Public relations agencies | 4 | D | D | D | b | D | D |
| 541820 | Public relations agencies | 4 | D | D | D | b | D | D |
| 54184 | Media representatives | 2 | D | D | D | b | D | D |
| 541840 | Media representatives | 2 | D | D | D | b | D | D |
| 5418401 | Radio & television advertising representatives | 2 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |
| ENCINITAS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 213 | 85 591 | 34 668 | 7 291 | 711 | 61.3 | 5.4 |
| 541 | Professional, scientific, & technical services | 213 | 85 591 | 34 668 | 7 291 | 711 | 61.3 | 5.4 |
| 5411 | Legal services | 37 | 12 867 | 3 425 | 718 | 91 | 64.6 | 4.3 |
| 54111 | Offices of lawyers | 36 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 36 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 36 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 7 358 | 2 727 | 695 | 102 | 48.3 | 2.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 7 358 | 2 727 | 695 | 102 | 48.3 | 2.3 |
| 541211 | Offices of certified public accountants | 15 | 5 018 | 1 661 | 490 | 51 | 36.9 | 3.4 |
| 541219 | Other accounting services | 11 | 2 039 | 1 027 | 190 | 46 | 68.6 | — |
| 5413 | Architectural, engineering, & related services | 37 | 25 895 | 12 193 | 2 536 | 221 | 64.3 | 4.9 |
| 54133 | Engineering services | 22 | 22 246 | 10 833 | 2 231 | 178 | 63.7 | 4.5 |
| 541330 | Engineering services | 22 | 22 246 | 10 833 | 2 231 | 178 | 63.7 | 4.5 |
| 5414 | Specialized design services | 13 | 3 492 | 908 | 150 | 35 | 51.7 | 7.5 |
| 54143 | Graphic design services | 8 | 2 112 | 530 | 64 | 16 | 26.1 | 6.5 |
| 541430 | Graphic design services | 8 | 2 112 | 530 | 64 | 16 | 26.1 | 6.5 |
| 5415 | Computer systems design & related services | 26 | 12 032 | 6 802 | 1 517 | 106 | 56.4 | .8 |
| 54151 | Computer systems design & related services | 26 | 12 032 | 6 802 | 1 517 | 106 | 56.4 | .8 |
| 541511 | Custom computer programming services | 15 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 50 | 16 864 | 5 611 | 1 125 | 94 | 70.7 | 1.8 |
| 54161 | Management consulting services | 37 | 14 506 | 4 650 | 894 | 76 | 69.6 | 1.4 |
| 541612 | Human resources & executive search consulting services | 8 | 3 952 | 1 203 | 207 | 20 | 67.7 | — |
| 541613 | Marketing consulting services | 9 | 4 573 | 732 | 161 | 26 | 100.0 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ESCALON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| ESCONDIDO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 260 | 109 079 | 39 031 | 8 141 | 1 173 | 39.3 | 4.3 |
| 541 | Professional, scientific, & technical services | 260 | 109 079 | 39 031 | 8 141 | 1 173 | 39.3 | 4.3 |
| 5411 | Legal services | 64 | 18 853 | 5 766 | 1 174 | 168 | 42.4 | 8.9 |
| 54111 | Offices of lawyers | 63 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 63 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 63 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 65 | 14 468 | 5 815 | 1 194 | 190 | 43.2 | 10.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 65 | 14 468 | 5 815 | 1 194 | 190 | 43.2 | 10.7 |
| 541211 | Offices of certified public accountants | 33 | 7 824 | 2 763 | 576 | 90 | 48.3 | 14.0 |
| 541213 | Tax return preparation services | 14 | 1 083 | 336 | 84 | 35 | 77.2 | 13.2 |
| 541219 | Other accounting services | 17 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 45 | 26 626 | 11 082 | 2 214 | 305 | 58.5 | 1.6 |
| 54133 | Engineering services | 31 | 22 228 | 9 636 | 1 963 | 247 | 57.5 | — |
| 541330 | Engineering services | 31 | 22 228 | 9 636 | 1 963 | 247 | 57.5 | — |
| 5415 | Computer systems design & related services | 19 | 10 643 | 4 075 | 982 | 82 | 20.4 | 4.8 |
| 54151 | Computer systems design & related services | 19 | 10 643 | 4 075 | 982 | 82 | 20.4 | 4.8 |
| 541512 | Computer systems design services | 8 | 4 701 | 1 758 | 414 | 44 | 28.3 | 1.7 |
| 5416 | Management, scientific, & technical consulting services | 28 | 14 930 | 5 445 | 1 167 | 120 | 34.5 | .7 |
| 54161 | Management consulting services | 25 | 13 704 | 5 107 | 1 079 | 112 | 30.6 | .8 |
| 541611 | Administrative management & general management consulting service | 16 | 6 459 | 1 678 | 370 | 51 | 54.7 | 1.6 |
| 541612 | Human resources & executive search consulting services | 4 | 5 449 | 2 890 | 605 | 54 | 6.6 | — |
| 5416123 | Human resources & personnel management consulting | 4 | 5 449 | 2 890 | 605 | 54 | 6.6 | — |
| 5418 | Advertising & related services | 15 | 16 275 | 4 219 | 852 | 198 | 25.6 | 1.8 |
| 5419 | Other professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| 54192 | Photographic services | 15 | 4 094 | 1 249 | 234 | 74 | 23.7 | 2.6 |
| 541921 | Photographic studios, portrait | 12 | 2 579 | 759 | 165 | 51 | 21.7 | 4.2 |
| EUREKA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 107 | 39 780 | 14 745 | 3 318 | 565 | 38.0 | 6.9 |
| 541 | Professional, scientific, & technical services | 107 | 39 780 | 14 745 | 3 318 | 565 | 38.0 | 6.9 |
| 5411 | Legal services | 51 | 17 535 | 4 514 | 1 104 | 189 | 50.1 | 2.5 |
| 54111 | Offices of lawyers | 48 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 48 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 48 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 5 874 | 2 051 | 520 | 99 | 49.6 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 5 874 | 2 051 | 520 | 99 | 49.6 | — |
| 541211 | Offices of certified public accountants | 16 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 18 | 11 726 | 6 408 | 1 408 | 169 | 19.7 | 9.5 |
| 54133 | Engineering services | 13 | 10 520 | 5 915 | 1 286 | 148 | 18.3 | 6.4 |
| 541330 | Engineering services | 13 | 10 520 | 5 915 | 1 286 | 148 | 18.3 | 6.4 |
| EXETER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 | 896 | 225 | 55 | 13 | 76.0 | — |
| 541 | Professional, scientific, & technical services | 6 | 896 | 225 | 55 | 13 | 76.0 | — |
| FAIRFAX, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 19 | 6 327 | 1 663 | 355 | 40 | 50.6 | 36.3 |
| 541 | Professional, scientific, & technical services | 19 | 6 327 | 1 663 | 355 | 40 | 50.6 | 36.3 |
| FAIRFIELD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 111 | 41 889 | 15 583 | 3 574 | 520 | 39.3 | 10.2 |
| 541 | Professional, scientific, & technical services | 111 | 41 889 | 15 583 | 3 574 | 520 | 39.3 | 10.2 |
| 5411 | Legal services | 41 | 14 259 | 4 318 | 1 178 | 155 | 64.2 | 4.5 |
| 54111 | Offices of lawyers | 39 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 39 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 39 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 3 934 | 1 399 | 363 | 83 | 52.0 | 16.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 3 934 | 1 399 | 363 | 83 | 52.0 | 16.1 |
| 5413 | Architectural, engineering, & related services | 19 | 12 059 | 4 739 | 935 | 145 | 20.2 | 24.6 |
| 5415 | Computer systems design & related services | 3 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| FARMERSVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| FILLMORE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 525 | 152 | 41 | 11 | 60.8 | 16.8 |
| FIREBAUGH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | 493 | 174 | 37 | 3 | 100.0 | — |
| FOLSOM, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 78 | 39 661 | 16 217 | 3 502 | 329 | 29.1 | 5.0 |
| 541 | Professional, scientific, & technical services | 78 | 39 661 | 16 217 | 3 502 | 329 | 29.1 | 5.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 1 775 | 771 | 178 | 35 | 83.2 | 5.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 1 775 | 771 | 178 | 35 | 83.2 | 5.8 |
| 5413 | Architectural, engineering, & related services | 10 | 6 357 | 2 339 | 192 | 55 | 34.8 | 1.4 |
| 5415 | Computer systems design & related services | 16 | 23 028 | 10 212 | 2 514 | 152 | 12.4 | .6 |
| 54151 | Computer systems design & related services | 16 | 23 028 | 10 212 | 2 514 | 152 | 12.4 | .6 |
| 541511 | Custom computer programming services | 6 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 15 | 4 711 | 1 668 | 382 | 43 | 49.3 | 27.0 |
| FONTANA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 20 | 3 809 | 1 183 | 310 | 66 | 58.9 | 5.0 |
| 541 | Professional, scientific, & technical services | 20 | 3 809 | 1 183 | 310 | 66 | 58.9 | 5.0 |
| FORT BRAGG, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 24 | 4 451 | 1 210 | 249 | 55 | 59.6 | 3.7 |
| 541 | Professional, scientific, & technical services | 24 | 4 451 | 1 210 | 249 | 55 | 59.6 | 3.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 930 | 251 | 70 | 16 | 70.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 930 | 251 | 70 | 16 | 70.0 | — |
| FORTUNA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 14 | 3 528 | 1 033 | 289 | 54 | 48.4 | .9 |
| 541 | Professional, scientific, & technical services | 14 | 3 528 | 1 033 | 289 | 54 | 48.4 | .9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 2 276 | 687 | 197 | 31 | 46.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 2 276 | 687 | 197 | 31 | 46.0 | — |
| FOSTER CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 148 | 349 216 | 142 425 | 29 644 | 1 858 | 9.0 | 4.6 |
| 541 | Professional, scientific, & technical services | 148 | 349 216 | 142 425 | 29 644 | 1 858 | 9.0 | 4.6 |
| 5411 | Legal services | 7 | 4 608 | 853 | 203 | 26 | 66.5 | — |
| 54111 | Offices of lawyers | 7 | 4 608 | 853 | 203 | 26 | 66.5 | — |
| 541110 | Offices of lawyers | 7 | 4 608 | 853 | 203 | 26 | 66.5 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 7 | 4 608 | 853 | 203 | 26 | 66.5 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 8 420 | 3 514 | 670 | 96 | 57.9 | 3.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 8 420 | 3 514 | 670 | 96 | 57.9 | 3.1 |
| 541211 | Offices of certified public accountants | 12 | 3 784 | 1 434 | 285 | 45 | 74.6 | — |
| 541219 | Other accounting services | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 17 | 26 505 | 10 736 | 2 340 | 214 | 13.5 | 1.3 |
| 54131 | Architectural services | 4 | D | D | D | b | D | D |
| 541310 | Architectural services | 4 | D | D | D | b | D | D |
| 54133 | Engineering services | 12 | 18 040 | 7 216 | 1 589 | 153 | 14.0 | 1.8 |
| 541330 | Engineering services | 12 | 18 040 | 7 216 | 1 589 | 153 | 14.0 | 1.8 |
| 5414 | Specialized design services | 3 | 2 338 | 443 | 71 | 12 | D | — |
| 54143 | Graphic design services | 3 | 2 338 | 443 | 71 | 12 | D | — |
| 541430 | Graphic design services | 3 | 2 338 | 443 | 71 | 12 | D | — |
| 5415 | Computer systems design & related services | 52 | 186 911 | 71 852 | 15 127 | 801 | 9.0 | 3.5 |
| 54151 | Computer systems design & related services | 52 | 186 911 | 71 852 | 15 127 | 801 | 9.0 | 3.5 |
| 541511 | Custom computer programming services | 24 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 20 | 99 082 | 33 456 | 8 119 | 388 | 9.8 | .9 |
| 5415121 | Computer systems integrators | 6 | 41 545 | 8 621 | 2 365 | 112 | 17.9 | — |
| 5415122 | Computer systems consultants (except systems integrators) | 14 | 57 537 | 24 835 | 5 754 | 276 | 4.0 | 1.5 |
| 5416 | Management, scientific, & technical consulting services | 25 | 12 944 | 5 481 | 951 | 103 | 19.4 | 29.2 |
| 54161 | Management consulting services | 21 | 11 549 | 4 919 | 794 | 93 | 20.6 | 32.8 |
| 541611 | Administrative management & general management consulting service | 9 | 5 808 | 2 255 | 344 | 28 | 26.9 | 29.0 |
| 541612 | Human resources & executive search consulting services | 7 | 3 930 | 1 860 | 257 | 47 | 8.4 | 53.5 |
| 5417 | Scientific research & development services | 9 | 95 010 | 46 160 | 9 519 | 561 | — | 5.4 |
| 54171 | R&D in the physical, engineering, & life sciences | 7 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 7 | D | D | D | f | D | D |
| 5417102 | Research & development in the life sciences | 6 | D | D | D | f | D | D |
| 5418 | Advertising & related services | 5 | 2 588 | 1 102 | 185 | 18 | — | — |
| 5419 | Other professional, scientific, & technical services | 6 | 9 892 | 2 284 | 578 | 27 | 2.7 | — |
| 54199 | All other professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| 541990 | All other professional, scientific, & technical services | 3 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| FOUNTAIN VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 164 | 191 520 | 55 476 | 15 049 | 1 350 | 14.4 | 8.3 |
| 541 | Professional, scientific, & technical services | 164 | 191 520 | 55 476 | 15 049 | 1 350 | 14.4 | 8.3 |
| 5411 | Legal services | 29 | 9 941 | 2 650 | 624 | 92 | 46.2 | 18.6 |
| 54111 | Offices of lawyers | 28 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 28 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 28 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 33 | D | D | D | f | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 33 | D | D | D | f | D | D |
| 541211 | Offices of certified public accountants | 17 | D | D | D | f | D | D |
| 541213 | Tax return preparation services | 7 | D | D | D | a | D | D |
| 541219 | Other accounting services | 8 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 34 | 28 170 | 11 226 | 3 194 | 202 | 39.9 | 2.8 |
| 54133 | Engineering services | 23 | 22 923 | 9 740 | 2 988 | 174 | 28.4 | 1.8 |
| 541330 | Engineering services | 23 | 22 923 | 9 740 | 2 988 | 174 | 28.4 | 1.8 |
| 54137 | Surveying & mapping (except geophysical) services | 4 | D | D | D | a | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 4 | D | D | D | a | D | D |
| 5414 | Specialized design services | 11 | D | D | D | b | D | D |
| 54143 | Graphic design services | 6 | 5 268 | 1 253 | 286 | 49 | 13.4 | 4.5 |
| 541430 | Graphic design services | 6 | 5 268 | 1 253 | 286 | 49 | 13.4 | 4.5 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 5 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 31 | 23 799 | 9 886 | 3 728 | 147 | 14.9 | 34.7 |
| 54151 | Computer systems design & related services | 31 | 23 799 | 9 886 | 3 728 | 147 | 14.9 | 34.7 |
| 541512 | Computer systems design services | 14 | 20 036 | 8 517 | 3 383 | 107 | 5.5 | 40.1 |
| 5415122 | Computer systems consultants (except systems integrators) | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 14 | D | D | D | b | D | D |
| 54161 | Management consulting services | 12 | 5 378 | 1 884 | 346 | 45 | 54.3 | 45.7 |
| 5418 | Advertising & related services | 6 | D | D | D | b | D | D |
| FOWLER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| FREMONT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 497 | 512 009 | 226 001 | 51 529 | 4 632 | 23.5 | 24.7 |
| 541 | Professional, scientific, & technical services | 497 | 512 009 | 226 001 | 51 529 | 4 632 | 23.5 | 24.7 |
| 5411 | Legal services | 39 | 15 752 | 6 228 | 1 424 | 172 | 40.7 | 1.0 |
| 54111 | Offices of lawyers | 33 | 12 991 | 5 145 | 1 161 | 142 | 48.0 | .9 |
| 541110 | Offices of lawyers | 33 | 12 991 | 5 145 | 1 161 | 142 | 48.0 | .9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 33 | 12 991 | 5 145 | 1 161 | 142 | 48.0 | .9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 64 | 15 545 | 5 597 | 1 236 | 195 | 43.1 | 2.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 64 | 15 545 | 5 597 | 1 236 | 195 | 43.1 | 2.7 |
| 541211 | Offices of certified public accountants | 27 | 10 527 | 3 873 | 866 | 121 | 42.2 | .4 |
| 541213 | Tax return preparation services | 16 | 1 828 | 346 | 88 | 26 | 62.5 | 4.8 |
| 541219 | Other accounting services | 21 | 3 190 | 1 378 | 282 | 48 | 34.9 | 9.3 |
| 5413 | Architectural, engineering, & related services | 93 | 105 019 | 44 282 | 9 605 | 770 | 33.7 | 5.3 |
| 54131 | Architectural services | 12 | 4 970 | 1 535 | 369 | 46 | 74.9 | — |
| 541310 | Architectural services (except geophysical) | 12 | 4 970 | 1 535 | 369 | 46 | 74.9 | — |
| 54133 | Engineering services | 65 | 81 187 | 33 335 | 6 885 | 574 | 37.9 | 6.8 |
| 541330 | Engineering services | 65 | 81 187 | 33 335 | 6 885 | 574 | 37.9 | 6.8 |
| 54138 | Testing laboratories | 11 | 17 844 | 9 017 | 2 256 | 136 | 5.0 | .2 |
| 541380 | Testing laboratories | 11 | 17 844 | 9 017 | 2 256 | 136 | 5.0 | .2 |
| 5414 | Specialized design services | 11 | 3 479 | 1 403 | 283 | 39 | 44.4 | 10.4 |
| 54143 | Graphic design services | 7 | 2 115 | 533 | 135 | 26 | 66.0 | 1.0 |
| 541430 | Graphic design services | 7 | 2 115 | 533 | 135 | 26 | 66.0 | 1.0 |
| 5415 | Computer systems design & related services | 202 | 275 336 | 122 457 | 28 512 | 2 465 | 20.0 | 32.3 |
| 54151 | Computer systems design & related services | 202 | 275 336 | 122 457 | 28 512 | 2 465 | 20.0 | 32.3 |
| 541511 | Custom computer programming services | 100 | 153 085 | 88 905 | 18 958 | 1 584 | 10.6 | 19.9 |
| 541512 | Computer systems design services | 84 | 114 010 | 29 830 | 8 873 | 816 | 27.5 | 51.1 |
| 5415121 | Computer systems integrators | 24 | 76 764 | 12 094 | 5 338 | 588 | 18.0 | 72.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 60 | 37 246 | 17 736 | 3 535 | 228 | 47.2 | 8.0 |
| 541519 | Other computer related services | 17 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 46 | 30 662 | 11 791 | 3 269 | 494 | 32.1 | 25.0 |
| 54161 | Management consulting services | 36 | 22 697 | 8 200 | 2 579 | 423 | 33.7 | 30.2 |
| 541612 | Human resources & executive search consulting services | 8 | 7 732 | 3 844 | 1 336 | 253 | 24.4 | 75.6 |
| 5416122 | Executive placement services | 6 | D | D | D | c | D | D |
| 54169 | Other scientific & technical consulting services | 6 | 5 512 | 2 462 | 460 | 44 | 31.4 | 14.5 |
| 541690 | Other scientific & technical consulting services | 6 | 5 512 | 2 462 | 460 | 44 | 31.4 | 14.5 |
| 5417 | Scientific research & development services | 15 | 52 829 | 31 043 | 6 548 | 403 | 3.1 | 43.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 14 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 14 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 8 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 6 | 29 941 | 20 603 | 4 419 | 267 | — | 58.3 |
| 5418 | Advertising & related services | 15 | 5 936 | 1 792 | 352 | 50 | 42.7 | 6.6 |
| 54189 | Other services related to advertising | 7 | 3 742 | 768 | 179 | 32 | 15.6 | 7.7 |
| 541890 | Other services related to advertising | 7 | 3 742 | 768 | 179 | 32 | 15.6 | 7.7 |
| 5419 | Other professional, scientific, & technical services | 12 | 7 451 | 1 408 | 300 | 44 | 18.0 | 1.3 |
| 54192 | Photographic services | 7 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| FRESNO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 913 | 504 961 | 205 398 | 45 026 | 10 110 | 34.4 | 6.9 |
| 541 | Professional, scientific, & technical services | 913 | 504 961 | 205 398 | 45 026 | 10 110 | 34.4 | 6.9 |
| 5411 | Legal services | 348 | 201 042 | 83 205 | 18 032 | 1 880 | 25.1 | 4.9 |
| 54111 | Offices of lawyers | 340 | D | D | D | g | D | D |
| 541110 | Offices of lawyers | 340 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 340 | D | D | D | g | D | D |
| 54119 | Other legal services | 8 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 213 | 88 185 | 36 677 | 7 836 | 1 301 | 40.2 | 6.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 213 | 88 185 | 36 677 | 7 836 | 1 301 | 40.2 | 6.7 |
| 541211 | Offices of certified public accountants | 132 | 63 043 | 27 405 | 5 721 | 711 | 36.9 | 4.4 |
| 541213 | Tax return preparation services | 16 | 4 187 | 1 463 | 502 | 217 | 24.6 | 5.0 |
| 541219 | Other accounting services | 59 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 118 | 77 240 | 34 705 | 7 631 | 962 | 36.7 | 10.1 |
| 54131 | Architectural services | 34 | 16 674 | 6 686 | 1 487 | 170 | 43.6 | 2.1 |
| 541310 | Architectural services | 34 | 16 674 | 6 686 | 1 487 | 170 | 43.6 | 2.1 |
| 54133 | Engineering services | 65 | 46 389 | 21 694 | 4 761 | 562 | 40.0 | 15.9 |
| 541330 | Engineering services | 65 | 46 389 | 21 694 | 4 761 | 562 | 40.0 | 15.9 |
| 54138 | Testing laboratories | 9 | 12 862 | 5 837 | 1 275 | 195 | 12.6 | — |
| 541380 | Testing laboratories | 9 | 12 862 | 5 837 | 1 275 | 195 | 12.6 | — |
| 5414 | Specialized design services | 21 | 7 616 | 1 574 | 294 | 54 | 56.8 | — |
| 54141 | Interior design services | 9 | D | D | D | a | D | D |
| 541410 | Interior design services | 9 | D | D | D | a | D | D |
| 54143 | Graphic design services | 11 | D | D | D | b | D | D |
| 541430 | Graphic design services | 11 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 44 | 35 808 | 14 621 | 3 232 | 360 | 33.3 | 5.4 |
| 54151 | Computer systems design & related services | 44 | 35 808 | 14 621 | 3 232 | 360 | 33.3 | 5.4 |
| 541511 | Custom computer programming services | 23 | 13 638 | 5 951 | 1 424 | 184 | 42.7 | 1.6 |
| 541512 | Computer systems design services | 18 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 9 | 10 706 | 2 967 | 625 | 95 | 28.3 | 13.8 |
| 5416 | Management, scientific, & technical consulting services | 70 | 51 594 | 15 281 | 3 378 | 697 | 63.2 | 11.5 |
| 54161 | Management consulting services | 48 | 45 027 | 12 863 | 2 730 | 628 | 63.8 | 12.8 |
| 541611 | Administrative management & general management consulting service | 23 | 32 676 | 7 185 | 1 529 | 457 | 71.9 | 15.1 |
| 541612 | Human resources & executive search consulting services | 10 | 5 817 | 3 414 | 802 | 125 | 28.5 | .9 |
| 5416122 | Executive placement services | 5 | D | D | D | c | D | D |
| 54169 | Other scientific & technical consulting services | 14 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 14 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 51 | 30 691 | 13 814 | 3 409 | 4 480 | 20.7 | 7.9 |
| 54181 | Advertising agencies | 26 | 11 059 | 4 498 | 1 060 | 144 | 31.8 | 4.6 |
| 541810 | Advertising agencies | 26 | 11 059 | 4 498 | 1 060 | 144 | 31.8 | 4.6 |
| 54189 | Other services related to advertising | 13 | 16 411 | 8 668 | 2 164 | 4 294 | 12.0 | 1.8 |
| 541890 | Other services related to advertising | 13 | 16 411 | 8 668 | 2 164 | 4 294 | 12.0 | 1.8 |
| 5418909 | All other advertising | 4 | D | D | D | h | D | D |
| 5419 | Other professional, scientific, & technical services | 41 | D | D | D | e | D | D |
| 54192 | Photographic services | 31 | 6 820 | 2 134 | 440 | 136 | 30.0 | 4.9 |
| 541921 | Photographic studios, portrait | 30 | D | D | D | c | D | D |
| FULLERTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 260 | 427 256 | 120 013 | 28 576 | 2 543 | 11.8 | 4.6 |
| 541 | Professional, scientific, & technical services | 260 | 427 256 | 120 013 | 28 576 | 2 543 | 11.8 | 4.6 |
| 5411 | Legal services | 70 | 21 004 | 5 169 | 1 175 | 149 | 58.4 | 4.3 |
| 54111 | Offices of lawyers | 69 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 69 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 69 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 44 | 12 889 | 4 549 | 1 002 | 188 | 43.6 | 4.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 44 | 12 889 | 4 549 | 1 002 | 188 | 43.6 | 4.6 |
| 541211 | Offices of certified public accountants | 24 | 10 125 | 3 338 | 715 | 106 | 43.1 | 4.1 |
| 541213 | Tax return preparation services | 10 | 933 | 262 | 72 | 27 | 77.9 | 2.8 |
| 541219 | Other accounting services | 10 | 1 831 | 949 | 215 | 55 | 28.5 | 7.8 |
| 5413 | Architectural, engineering, & related services | 48 | 53 829 | 24 460 | 5 718 | 389 | 24.5 | 1.0 |
| 54133 | Engineering services | 32 | 39 381 | 20 004 | 4 656 | 272 | 27.9 | .3 |
| 541330 | Engineering services | 32 | 39 381 | 20 004 | 4 656 | 272 | 27.9 | .3 |
| 54138 | Testing laboratories | 6 | 12 635 | 3 700 | 895 | 88 | 6.2 | — |
| 541380 | Testing laboratories | 6 | 12 635 | 3 700 | 895 | 88 | 6.2 | — |
| 5414 | Specialized design services | 11 | D | D | D | b | D | D |
| 54143 | Graphic design services | 6 | D | D | D | b | D | D |
| 541430 | Graphic design services | 6 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 25 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 25 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 8 | D | D | D | f | D | D |
| 5415121 | Computer systems integrators | 2 | D | D | D | f | D | D |
| 5416 | Management, scientific, & technical consulting services | 33 | D | D | D | b | D | D |
| 54161 | Management consulting services | 24 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 5 | D | D | D | e | D | D |
| 54172 | Research & development in the social sciences & humanities | 1 | D | D | D | e | D | D |
| 541720 | R&D in the social sciences & humanities | 1 | D | D | D | e | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | FULLERTON, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 18 | 29 761 | 11 845 | 2 572 | 399 | 9.3 | 12.4 |
| 54186 | Direct mail advertising | 2 | D | D | D | e | D | D |
| 541860 | Direct mail advertising | 2 | D | D | D | e | D | D |
| 54189 | Other services related to advertising | 4 | 3 294 | 1 071 | 300 | 16 | 9.2 | — |
| 541890 | Other services related to advertising | 4 | 3 294 | 1 071 | 300 | 16 | 9.2 | — |
| | GALT, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 5 | 217 | 89 | 35 | 10 | 64.1 | 35.9 |
| | GARDENA, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 54 | 20 119 | 6 867 | 1 307 | 227 | 67.6 | 17.1 |
| 541 | Professional, scientific, & technical services | 54 | 20 119 | 6 867 | 1 307 | 227 | 67.6 | 17.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 4 101 | 1 296 | 284 | 46 | 59.9 | 3.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 4 101 | 1 296 | 284 | 46 | 59.9 | 3.5 |
| 541211 | Offices of certified public accountants | 12 | 3 643 | 1 175 | 265 | 41 | 55.9 | 2.9 |
| 5413 | Architectural, engineering, & related services | 10 | 5 772 | 2 385 | 315 | 55 | 95.5 | 4.5 |
| 5418 | Advertising & related services | 4 | 2 820 | 879 | 209 | 40 | 55.3 | 31.0 |
| | GARDEN GROVE, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 184 | 95 184 | 29 231 | 7 790 | 1 228 | 27.7 | 13.7 |
| 541 | Professional, scientific, & technical services | 184 | 95 184 | 29 231 | 7 790 | 1 228 | 27.7 | 13.7 |
| 5411 | Legal services | 33 | 7 440 | 1 724 | 421 | 85 | 47.9 | 22.8 |
| 54111 | Offices of lawyers | 31 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 31 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 31 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 40 | 14 204 | 7 305 | 2 357 | 496 | 24.2 | 4.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 40 | 14 204 | 7 305 | 2 357 | 496 | 24.2 | 4.1 |
| 541213 | Tax return preparation services | 7 | 3 100 | 1 282 | 549 | 265 | 10.4 | — |
| 541219 | Other accounting services | 18 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 28 | 20 233 | 6 532 | 1 788 | 155 | 25.6 | 3.2 |
| 54133 | Engineering services | 19 | 16 900 | 4 816 | 1 122 | 100 | 26.3 | 3.8 |
| 541330 | Engineering services | 19 | 16 900 | 4 816 | 1 122 | 100 | 26.3 | 3.8 |
| 5414 | Specialized design services | 14 | 17 347 | 4 122 | 937 | 146 | 10.2 | 1.0 |
| 54143 | Graphic design services | 8 | 11 538 | 2 217 | 429 | 78 | 8.2 | .9 |
| 541430 | Graphic design services | 8 | 11 538 | 2 217 | 429 | 78 | 8.2 | .9 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 8 | 11 538 | 2 217 | 429 | 78 | 8.2 | .9 |
| 5415 | Computer systems design & related services | 20 | 7 126 | 1 944 | 414 | 67 | 58.8 | 27.7 |
| 54151 | Computer systems design & related services | 20 | 7 126 | 1 944 | 414 | 67 | 58.8 | 27.7 |
| 5416 | Management, scientific, & technical consulting services | 16 | 6 860 | 1 541 | 380 | 48 | 15.8 | 19.5 |
| 54169 | Other scientific & technical consulting services | 3 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 15 | 15 834 | 4 175 | 952 | 131 | 25.6 | 40.8 |
| 54189 | Other services related to advertising | 4 | 3 753 | 656 | 123 | 37 | 79.3 | 20.7 |
| 541890 | Other services related to advertising | 4 | 3 753 | 656 | 123 | 37 | 79.3 | 20.7 |
| 5419 | Other professional, scientific, & technical services | 15 | 5 304 | 1 668 | 491 | 84 | 41.6 | 3.1 |
| | GILROY, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 46 | 18 125 | 8 387 | 1 786 | 221 | 43.7 | 15.0 |
| 541 | Professional, scientific, & technical services | 46 | 18 125 | 8 387 | 1 786 | 221 | 43.7 | 15.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 3 102 | 961 | 214 | 40 | 73.3 | 17.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 3 102 | 961 | 214 | 40 | 73.3 | 17.9 |
| 5413 | Architectural, engineering, & related services | 7 | 8 717 | 5 733 | 1 188 | 116 | 39.1 | — |
| 5418 | Advertising & related services | 3 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| GLENDALE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 585 | 469 789 | 186 590 | 42 617 | 4 637 | 26.5 | 11.7 |
| 541 | Professional, scientific, & technical services | 585 | 469 789 | 186 590 | 42 617 | 4 637 | 26.5 | 11.7 |
| 5411 | Legal services | 184 | 131 577 | 48 796 | 11 638 | 1 150 | 25.1 | 12.5 |
| 54111 | Offices of lawyers | 174 | 118 105 | 43 748 | 10 337 | 976 | 26.7 | 13.4 |
| 541110 | Offices of lawyers | 174 | 118 105 | 43 748 | 10 337 | 976 | 26.7 | 13.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 174 | 118 105 | 43 748 | 10 337 | 976 | 26.7 | 13.4 |
| 54119 | Other legal services | 10 | 13 472 | 5 048 | 1 301 | 174 | 10.8 | 5.0 |
| 541191 | Title abstract & settlement offices | 4 | 11 343 | 4 554 | 1 185 | 146 | — | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 122 | 37 420 | 15 140 | 3 355 | 454 | 45.3 | 5.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 122 | 37 420 | 15 140 | 3 355 | 454 | 45.3 | 5.9 |
| 541211 | Offices of certified public accountants | 72 | 26 759 | 10 574 | 2 376 | 277 | 45.3 | 2.4 |
| 541213 | Tax return preparation services | 10 | 2 349 | 953 | 160 | 33 | 46.3 | 2.6 |
| 541219 | Other accounting services | 36 | 6 723 | 2 724 | 585 | 129 | 39.2 | 22.1 |
| 5413 | Architectural, engineering, & related services | 79 | 81 473 | 34 201 | 6 660 | 671 | 24.0 | 3.9 |
| 54131 | Architectural services | 21 | 29 382 | 10 417 | 1 754 | 229 | 9.4 | .5 |
| 541310 | Architectural services | 21 | 29 382 | 10 417 | 1 754 | 229 | 9.4 | .5 |
| 54133 | Engineering services | 51 | 44 206 | 19 986 | 4 108 | 366 | 37.5 | 5.7 |
| 541330 | Engineering services | 51 | 44 206 | 19 986 | 4 108 | 366 | 37.5 | 5.7 |
| 54135 | Building inspection services | 1 | D | D | D | b | D | D |
| 541350 | Building inspection services | 1 | D | D | D | b | D | D |
| 5414 | Specialized design services | 42 | 29 008 | 9 289 | 1 754 | 300 | 34.0 | 18.2 |
| 54141 | Interior design services | 5 | D | D | D | c | D | D |
| 541410 | Interior design services | 5 | D | D | D | c | D | D |
| 54143 | Graphic design services | 36 | 24 932 | 8 032 | 1 584 | 181 | 37.5 | 9.4 |
| 541430 | Graphic design services | 36 | 24 932 | 8 032 | 1 584 | 181 | 37.5 | 9.4 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 34 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 53 | 67 903 | 32 477 | 7 232 | 516 | 36.1 | 2.3 |
| 54151 | Computer systems design & related services | 53 | 67 903 | 32 477 | 7 232 | 516 | 36.1 | 2.3 |
| 541511 | Custom computer programming services | 22 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 24 | 42 614 | 18 198 | 4 389 | 283 | 32.5 | 3.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 18 | 34 485 | 15 919 | 3 971 | 228 | 37.7 | .9 |
| 5416 | Management, scientific, & technical consulting services | 52 | 77 076 | 29 657 | 7 949 | 632 | 16.9 | 18.7 |
| 54161 | Management consulting services | 42 | 70 112 | 28 793 | 7 766 | 602 | 8.7 | 20.5 |
| 541611 | Administrative management & general management consulting service | 22 | 22 904 | 12 521 | 2 784 | 257 | 10.6 | .2 |
| 541612 | Human resources & executive search consulting services | 8 | 36 595 | 13 735 | 4 425 | 294 | .9 | 28.4 |
| 5416122 | Executive placement services | 2 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 5 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 9 | 9 473 | 2 097 | 481 | 41 | 22.9 | 41.5 |
| 54169 | Other scientific & technical consulting services | 6 | 3 832 | 433 | 82 | 14 | 100.0 | — |
| 541690 | Other scientific & technical consulting services | 6 | 3 832 | 433 | 82 | 14 | 100.0 | — |
| 5418 | Advertising & related services | 21 | 10 467 | 5 606 | 1 297 | 219 | 37.6 | — |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 25 | 30 820 | 10 096 | 2 350 | 658 | 2.2 | 35.6 |
| 54191 | Marketing research & public opinion polling | 3 | D | D | D | e | D | D |
| 541910 | Marketing research & public opinion polling | 3 | D | D | D | e | D | D |
| 54192 | Photographic services | 16 | 12 676 | 3 647 | 859 | 185 | 5.3 | 4.6 |
| 541921 | Photographic studios, portrait | 11 | 9 321 | 2 792 | 663 | 166 | 3.8 | 4.8 |
| 541922 | Commercial photography | 5 | 3 355 | 855 | 196 | 19 | 9.4 | 4.1 |
| GLENDORA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 77 | 44 766 | 12 778 | 3 017 | 329 | 25.7 | 19.8 |
| 541 | Professional, scientific, & technical services | 77 | 44 766 | 12 778 | 3 017 | 329 | 25.7 | 19.8 |
| 5411 | Legal services | 11 | 3 717 | 1 170 | 290 | 41 | 22.2 | 9.5 |
| 54111 | Offices of lawyers | 11 | 3 717 | 1 170 | 290 | 41 | 22.2 | 9.5 |
| 541110 | Offices of lawyers | 11 | 3 717 | 1 170 | 290 | 41 | 22.2 | 9.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | 3 717 | 1 170 | 290 | 41 | 22.2 | 9.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 2 916 | 1 275 | 316 | 55 | 81.9 | 5.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 2 916 | 1 275 | 316 | 55 | 81.9 | 5.0 |
| 5413 | Architectural, engineering, & related services | 14 | 21 213 | 4 910 | 1 129 | 107 | 17.4 | — |
| 54131 | Architectural services | 3 | D | D | D | b | D | D |
| 541310 | Architectural services | 3 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 3 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 16 | 13 115 | 4 435 | 1 052 | 83 | 16.9 | 62.9 |
| 54161 | Management consulting services | 15 | D | D | D | b | D | D |
| 541611 | Administrative management & general management consulting service | 8 | 8 608 | 3 662 | 870 | 53 | 5.9 | 64.3 |
| 5418 | Advertising & related services | 2 | D | D | D | a | D | D |
| GONZALES, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| GRAND TERRACE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 | 1 604 | 712 | 161 | 36 | 44.8 | 32.7 |
| 541 | Professional, scientific, & technical services | 7 | 1 604 | 712 | 161 | 36 | 44.8 | 32.7 |
| GRASS VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 52 | 16 116 | 5 878 | 1 284 | 240 | 41.9 | 5.7 |
| 541 | Professional, scientific, & technical services | 52 | 16 116 | 5 878 | 1 284 | 240 | 41.9 | 5.7 |
| 5411 | Legal services | 13 | 6 171 | 2 546 | 575 | 76 | 29.5 | .7 |
| 54111 | Offices of lawyers | 10 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 10 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 10 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 3 889 | 1 362 | 339 | 75 | 43.1 | 1.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 3 889 | 1 362 | 339 | 75 | 43.1 | 1.4 |
| 5413 | Architectural, engineering, & related services | 9 | 2 274 | 1 030 | 230 | 41 | 65.2 | 34.8 |
| 5418 | Advertising & related services | 1 | D | D | D | a | D | D |
| 54189 | Other services related to advertising | 1 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | a | D | D |
| GREENFIELD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | 491 | 93 | 31 | 11 | 84.1 | 15.9 |
| GRIDLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 5 | 1 164 | 408 | 123 | 21 | 88.4 | 5.1 |
| 541 | Professional, scientific, & technical services | 5 | 1 164 | 408 | 123 | 21 | 88.4 | 5.1 |
| GROVER BEACH, CA * | | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 | 2 898 | 899 | 209 | 43 | 59.0 | .4 |
| 541 | Professional, scientific, & technical services | 17 | 2 898 | 899 | 209 | 43 | 59.0 | .4 |
| GUSTINE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 392 | 90 | 29 | 10 | 34.4 | 47.7 |
| HALF MOON BAY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 52 | 20 132 | 7 091 | 1 320 | 128 | 52.8 | 10.5 |
| 541 | Professional, scientific, & technical services | 52 | 20 132 | 7 091 | 1 320 | 128 | 52.8 | 10.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 2 047 | 830 | 249 | 16 | 75.7 | 23.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 2 047 | 830 | 249 | 16 | 75.7 | 23.3 |
| 5413 | Architectural, engineering, & related services | 7 | 2 071 | 854 | 183 | 19 | 56.6 | — |
| 5414 | Specialized design services | 3 | D | D | D | a | D | D |
| 54143 | Graphic design services | 3 | D | D | D | a | D | D |
| 541430 | Graphic design services | 3 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 14 | 4 653 | 1 843 | 133 | 16 | 49.6 | 29.5 |
| 54151 | Computer systems design & related services | 14 | 4 653 | 1 843 | 133 | 16 | 49.6 | 29.5 |
| 5416 | Management, scientific, & technical consulting services | 9 | 6 052 | 2 505 | 524 | 48 | 32.9 | 1.9 |
| 54161 | Management consulting services | 8 | D | D | D | b | D | D |
| HANFORD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 55 | 21 268 | 6 985 | 1 611 | 274 | 45.9 | 2.5 |
| 541 | Professional, scientific, & technical services | 55 | 21 268 | 6 985 | 1 611 | 274 | 45.9 | 2.5 |
| 5411 | Legal services | 21 | 8 923 | 2 881 | 643 | 94 | 26.9 | 5.7 |
| 54111 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 4 154 | 1 383 | 390 | 84 | 70.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 4 154 | 1 383 | 390 | 84 | 70.0 | — |
| 5413 | Architectural, engineering, & related services | 9 | 4 674 | 1 868 | 399 | 52 | 73.2 | — |
| HAWAIIAN GARDENS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| HAWTHORNE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 33 | 19 069 | 10 293 | 1 904 | 241 | 15.9 | 24.9 |
| 541 | Professional, scientific, & technical services | 33 | 19 069 | 10 293 | 1 904 | 241 | 15.9 | 24.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 078 | 331 | 70 | 35 | 32.3 | 65.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 078 | 331 | 70 | 35 | 32.3 | 65.9 |
| 5413 | Architectural, engineering, & related services | 6 | 8 464 | 5 760 | 997 | 68 | 2.4 | 37.4 |
| 54133 | Engineering services | 5 | D | D | D | b | D | D |
| 541330 | Engineering services | 5 | D | D | D | b | D | D |
| 5414 | Specialized design services | 3 | D | D | D | b | D | D |
| 54143 | Graphic design services | 1 | D | D | D | b | D | D |
| 541430 | Graphic design services | 1 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 1 | D | D | D | b | D | D |
| HAYWARD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 215 | 164 683 | 64 621 | 14 299 | 1 525 | 27.2 | 12.9 |
| 541 | Professional, scientific, & technical services | 215 | 164 683 | 64 621 | 14 299 | 1 525 | 27.2 | 12.9 |
| 5411 | Legal services | 64 | 22 575 | 7 185 | 1 623 | 215 | 27.9 | 2.9 |
| 54111 | Offices of lawyers | 60 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 60 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 60 | D | D | D | c | D | D |
| 54119 | Other legal services | 4 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 10 788 | 3 649 | 781 | 131 | 56.0 | 3.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 10 788 | 3 649 | 781 | 131 | 56.0 | 3.0 |
| 541211 | Offices of certified public accountants | 19 | 8 358 | 2 636 | 554 | 89 | 53.2 | 1.5 |
| 541219 | Other accounting services | 11 | 1 775 | 890 | 190 | 29 | 62.3 | 11.2 |
| 5413 | Architectural, engineering, & related services | 38 | 45 127 | 18 874 | 3 980 | 385 | 30.0 | 24.0 |
| 54133 | Engineering services | 20 | 22 142 | 8 103 | 1 864 | 155 | 20.5 | 45.2 |
| 541330 | Engineering services | 20 | 22 142 | 8 103 | 1 864 | 155 | 20.5 | 45.2 |
| 54138 | Testing laboratories | 9 | 21 069 | 10 066 | 2 012 | 211 | 35.3 | 4.0 |
| 541380 | Testing laboratories | 9 | 21 069 | 10 066 | 2 012 | 211 | 35.3 | 4.0 |
| 5415 | Computer systems design & related services | 26 | 26 082 | 8 187 | 1 711 | 114 | 44.1 | 11.0 |
| 54151 | Computer systems design & related services | 26 | 26 082 | 8 187 | 1 711 | 114 | 44.1 | 11.0 |
| 541511 | Custom computer programming services | 14 | 21 316 | 6 255 | 1 343 | 74 | 51.4 | 8.7 |
| 5416 | Management, scientific, & technical consulting services | 15 | 12 111 | 5 075 | 1 254 | 122 | 12.2 | 5.9 |
| 54161 | Management consulting services | 10 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 6 | 20 300 | 10 269 | 2 337 | 142 | 1.6 | 20.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 6 | 20 300 | 10 269 | 2 337 | 142 | 1.6 | 20.5 |
| 541710 | R&D in the physical, engineering, & life sciences | 6 | 20 300 | 10 269 | 2 337 | 142 | 1.6 | 20.5 |
| 5417102 | Research & development in the life sciences | 3 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 14 | 19 660 | 9 232 | 2 200 | 304 | 19.2 | .8 |
| 54186 | Direct mail advertising | 3 | 17 221 | 8 231 | 2 009 | 249 | D | — |
| 541860 | Direct mail advertising | 3 | 17 221 | 8 231 | 2 009 | 249 | D | — |
| 5419 | Other professional, scientific, & technical services | 12 | 7 557 | 2 075 | 394 | 107 | 21.3 | 17.7 |
| 54192 | Photographic services | 8 | 4 260 | 950 | 176 | 59 | 37.8 | — |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| HEALDSBURG, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 48 | 31 002 | 6 648 | 1 415 | 149 | 27.3 | 1.2 |
| 541 | Professional, scientific, & technical services | 48 | 31 002 | 6 648 | 1 415 | 149 | 27.3 | 1.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 436 | 704 | 188 | 34 | 70.6 | 6.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 436 | 704 | 188 | 34 | 70.6 | 6.9 |
| 5413 | Architectural, engineering, & related services | 6 | D | D | D | b | D | D |
| 5414 | Specialized design services | 5 | D | D | D | a | D | D |
| 54143 | Graphic design services | 3 | D | D | D | a | D | D |
| 541430 | Graphic design services | 3 | D | D | D | a | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 3 | D | D | D | a | D | D |
| HEMET, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 72 | 19 770 | 6 960 | 1 488 | 270 | 46.8 | 16.2 |
| 541 | Professional, scientific, & technical services | 72 | 19 770 | 6 960 | 1 488 | 270 | 46.8 | 16.2 |
| 5411 | Legal services | 27 | 7 482 | 2 203 | 475 | 81 | 68.2 | 11.6 |
| 54111 | Offices of lawyers | 25 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 25 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 25 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 4 971 | 1 687 | 419 | 102 | 42.6 | 19.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 4 971 | 1 687 | 419 | 102 | 42.6 | 19.2 |
| 5413 | Architectural, engineering, & related services | 9 | 3 799 | 1 566 | 369 | 58 | 20.4 | 21.8 |
| HERCULES, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 13 | 2 085 | 1 089 | 183 | 19 | 52.9 | 2.4 |
| 541 | Professional, scientific, & technical services | 13 | 2 085 | 1 089 | 183 | 19 | 52.9 | 2.4 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| HERMOSA BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 66 | 32 314 | 9 457 | 1 955 | 219 | 61.0 | 6.2 |
| 541 | Professional, scientific, & technical services | 66 | 32 314 | 9 457 | 1 955 | 219 | 61.0 | 6.2 |
| 5411 | Legal services | 12 | 4 103 | 1 335 | 286 | 42 | 62.5 | 8.9 |
| 54111 | Offices of lawyers | 10 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 10 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 10 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 2 234 | 632 | 92 | 22 | 68.6 | 7.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 2 234 | 632 | 92 | 22 | 68.6 | 7.1 |
| 5413 | Architectural, engineering, & related services | 8 | 1 781 | 844 | 163 | 16 | 76.1 | — |
| 5415 | Computer systems design & related services | 13 | 5 632 | 2 563 | 540 | 37 | 41.3 | — |
| 54151 | Computer systems design & related services | 13 | 5 632 | 2 563 | 540 | 37 | 41.3 | — |
| 5416 | Management, scientific, & technical consulting services | 11 | 6 615 | 1 753 | 354 | 30 | 53.7 | 14.5 |
| 54161 | Management consulting services | 11 | 6 615 | 1 753 | 354 | 30 | 53.7 | 14.5 |
| 541613 | Marketing consulting services | 4 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 10 | 10 250 | 1 885 | 448 | 68 | 80.3 | 2.8 |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| HESPERIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 35 | 10 213 | 2 072 | 638 | 115 | 62.0 | 17.1 |
| 541 | Professional, scientific, & technical services | 35 | 10 213 | 2 072 | 638 | 115 | 62.0 | 17.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 992 | 206 | 59 | 24 | 84.7 | 6.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 992 | 206 | 59 | 24 | 84.7 | 6.8 |
| 5413 | Architectural, engineering, & related services | 8 | 2 776 | 753 | 198 | 37 | 39.8 | 60.2 |
| 5416 | Management, scientific, & technical consulting services | 5 | 4 041 | 569 | 259 | 29 | 62.8 | — |
| HIGHLAND, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 11 | 1 665 | 511 | 119 | 33 | 74.0 | 15.3 |
| 541 | Professional, scientific, & technical services | 11 | 1 665 | 511 | 119 | 33 | 74.0 | 15.3 |
| HILLSBOROUGH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 23 | 4 284 | 1 681 | 291 | 25 | 69.5 | 1.8 |
| 541 | Professional, scientific, & technical services | 23 | 4 284 | 1 681 | 291 | 25 | 69.5 | 1.8 |
| HOLLISTER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 41 | 12 104 | 4 693 | 963 | 133 | 28.9 | 19.8 |
| 541 | Professional, scientific, & technical services | 41 | 12 104 | 4 693 | 963 | 133 | 28.9 | 19.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 6 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 1 | D | D | D | a | D | D |
| HOLTVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 509 | 177 | 45 | 11 | 15.5 | 38.1 |
| HUGHSON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | 374 | 126 | 24 | 4 | D | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| HUNTINGTON BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 460 | 258 898 | 100 838 | 22 490 | 2 632 | 42.9 | 9.0 |
| 541 | Professional, scientific, & technical services | 460 | 258 898 | 100 838 | 22 490 | 2 632 | 42.9 | 9.0 |
| 5411 | Legal services | 80 | 32 223 | 11 566 | 2 027 | 250 | 33.0 | 3.5 |
| 54111 | Offices of lawyers | 78 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 78 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 78 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 85 | 24 027 | 8 727 | 2 002 | 362 | 58.0 | 6.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 85 | 24 027 | 8 727 | 2 002 | 362 | 58.0 | 6.2 |
| 541211 | Offices of certified public accountants | 42 | 13 380 | 4 559 | 1 067 | 140 | 55.7 | 8.0 |
| 541213 | Tax return preparation services | 17 | D | D | D | b | D | D |
| 541219 | Other accounting services | 25 | 7 924 | 3 436 | 756 | 187 | 58.4 | — |
| 5413 | Architectural, engineering, & related services | 82 | 68 966 | 27 919 | 6 213 | 647 | 51.0 | 2.7 |
| 54131 | Architectural services | 11 | 5 776 | 1 865 | 411 | 67 | 71.4 | 3.3 |
| 541310 | Architectural services | 11 | 5 776 | 1 865 | 411 | 67 | 71.4 | 3.3 |
| 54133 | Engineering services | 59 | 48 279 | 18 095 | 3 850 | 384 | 48.8 | 3.5 |
| 541330 | Engineering services | 59 | 48 279 | 18 095 | 3 850 | 384 | 48.8 | 3.5 |
| 54134 | Drafting services | 2 | D | D | D | b | D | D |
| 541340 | Drafting services | 2 | D | D | D | b | D | D |
| 54135 | Building inspection services | 4 | 1 782 | 411 | 82 | 15 | 9.0 | — |
| 541350 | Building inspection services | 4 | 1 782 | 411 | 82 | 15 | 9.0 | — |
| 54137 | Surveying & mapping (except geophysical) services | 4 | 4 943 | 2 275 | 443 | 46 | 75.4 | — |
| 541370 | Surveying & mapping (except geophysical) services | 4 | 4 943 | 2 275 | 443 | 46 | 75.4 | — |
| 5414 | Specialized design services | 26 | 12 177 | 3 587 | 708 | 98 | 18.2 | 11.4 |
| 54143 | Graphic design services | 16 | 8 633 | 2 135 | 400 | 60 | 23.8 | 11.0 |
| 541430 | Graphic design services | 16 | 8 633 | 2 135 | 400 | 60 | 23.8 | 11.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 14 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 71 | 50 457 | 23 963 | 6 142 | 464 | 26.9 | 19.5 |
| 54151 | Computer systems design & related services | 71 | 50 457 | 23 963 | 6 142 | 464 | 26.9 | 19.5 |
| 541511 | Custom computer programming services | 33 | 25 070 | 14 924 | 3 620 | 316 | 16.3 | 26.3 |
| 541512 | Computer systems design services | 33 | 21 518 | 7 388 | 1 276 | 113 | 40.1 | 15.1 |
| 5415122 | Computer systems consultants (except systems integrators) | 28 | 17 060 | 5 915 | 1 079 | 96 | 38.3 | 5.2 |
| 541519 | Other computer related services | 5 | 3 869 | 1 651 | 1 246 | 35 | 21.3 | — |
| 5416 | Management, scientific, & technical consulting services | 68 | 36 007 | 12 471 | 2 388 | 469 | 55.7 | 13.2 |
| 54161 | Management consulting services | 47 | 20 370 | 6 742 | 1 242 | 194 | 52.8 | 11.7 |
| 541613 | Marketing consulting services | 14 | 6 594 | 1 312 | 434 | 73 | 72.7 | 23.5 |
| 54162 | Environmental consulting services | 14 | 12 977 | 5 175 | 1 029 | 209 | 57.4 | 18.4 |
| 541620 | Environmental consulting services | 14 | 12 977 | 5 175 | 1 029 | 209 | 57.4 | 18.4 |
| 5417 | Scientific research & development services | 7 | 13 332 | 6 296 | 1 636 | 112 | 17.4 | 7.7 |
| 5418 | Advertising & related services | 24 | 13 993 | 4 125 | 881 | 132 | 62.8 | 10.1 |
| 54189 | Other services related to advertising | 7 | 5 407 | 1 457 | 326 | 57 | 77.3 | .3 |
| 541890 | Other services related to advertising | 7 | 5 407 | 1 457 | 326 | 57 | 77.3 | .3 |
| 5419 | Other professional, scientific, & technical services | 17 | 7 716 | 2 184 | 493 | 98 | 58.0 | 5.2 |
| 54192 | Photographic services | 11 | 4 593 | 712 | 131 | 27 | 75.5 | 1.0 |
| 541921 | Photographic studios, portrait | 9 | D | D | D | b | D | D |
| 541922 | Commercial photography | 2 | D | D | D | a | D | D |
| HUNTINGTON PARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 18 | 7 993 | 2 610 | 533 | 92 | 30.3 | 7.5 |
| 541 | Professional, scientific, & technical services | 18 | 7 993 | 2 610 | 533 | 92 | 30.3 | 7.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 930 | 574 | 164 | 25 | 12.7 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 930 | 574 | 164 | 25 | 12.7 | — |
| 5413 | Architectural, engineering, & related services | 1 | D | D | D | b | D | D |
| IMPERIAL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| IMPERIAL BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 | 1 066 | 263 | 47 | 17 | 85.9 | — |
| 541 | Professional, scientific, & technical services | 7 | 1 066 | 263 | 47 | 17 | 85.9 | — |
| INDIAN WELLS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 23 | 10 737 | 3 741 | 556 | 52 | 38.4 | 11.0 |
| 541 | Professional, scientific, & technical services | 23 | 10 737 | 3 741 | 556 | 52 | 38.4 | 11.0 |
| 5411 | Legal services | 11 | 5 989 | 2 035 | 269 | 27 | 42.3 | 1.5 |
| 54111 | Offices of lawyers | 11 | 5 989 | 2 035 | 269 | 27 | 42.3 | 1.5 |
| 541110 | Offices of lawyers | 11 | 5 989 | 2 035 | 269 | 27 | 42.3 | 1.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | 5 989 | 2 035 | 269 | 27 | 42.3 | 1.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 4 | D | D | D | a | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 4 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| INDIO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 34 | 10 640 | 2 475 | 498 | 85 | 18.7 | 4.6 |
| 541 | Professional, scientific, & technical services | 34 | 10 640 | 2 475 | 498 | 85 | 18.7 | 4.6 |
| 5411 | Legal services | 14 | 3 976 | 1 161 | 199 | 29 | 11.7 | 12.2 |
| 54111 | Offices of lawyers | 14 | 3 976 | 1 161 | 199 | 29 | 11.7 | 12.2 |
| 541110 | Offices of lawyers | 14 | 3 976 | 1 161 | 199 | 29 | 11.7 | 12.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 14 | 3 976 | 1 161 | 199 | 29 | 11.7 | 12.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 877 | 933 | 237 | 39 | 43.2 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 877 | 933 | 237 | 39 | 43.2 | — |
| 5414 | Specialized design services | 1 | D | D | D | a | D | D |
| 54141 | Interior design services | 1 | D | D | D | a | D | D |
| 541410 | Interior design services | 1 | D | D | D | a | D | D |
| INDUSTRY, CA * | | | | | | | | |
| 54 | Professional, scientific, & technical services | 71 | 63 833 | 24 131 | 5 596 | 690 | 41.3 | 5.0 |
| 541 | Professional, scientific, & technical services | 71 | 63 833 | 24 131 | 5 596 | 690 | 41.3 | 5.0 |
| 5411 | Legal services | 9 | 3 256 | 778 | 147 | 33 | 82.2 | — |
| 54111 | Offices of lawyers | 9 | 3 256 | 778 | 147 | 33 | 82.2 | — |
| 541110 | Offices of lawyers | 9 | 3 256 | 778 | 147 | 33 | 82.2 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 9 | 3 256 | 778 | 147 | 33 | 82.2 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 10 413 | 2 890 | 634 | 102 | 51.7 | 3.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 10 413 | 2 890 | 634 | 102 | 51.7 | 3.4 |
| 541211 | Offices of certified public accountants | 20 | D | D | D | b | D | D |
| 541219 | Other accounting services | 2 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 16 | 33 749 | 14 565 | 3 318 | 352 | 42.9 | — |
| 54133 | Engineering services | 13 | 31 111 | 13 929 | 3 154 | 334 | 45.4 | — |
| 541330 | Engineering services | 13 | 31 111 | 13 929 | 3 154 | 334 | 45.4 | — |
| 5414 | Specialized design services | 2 | D | D | D | b | D | D |
| 54143 | Graphic design services | 2 | D | D | D | b | D | D |
| 541430 | Graphic design services | 2 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 6 | 6 187 | 2 170 | 488 | 61 | 7.3 | 24.4 |
| 54151 | Computer systems design & related services | 6 | 6 187 | 2 170 | 488 | 61 | 7.3 | 24.4 |
| 5416 | Management, scientific, & technical consulting services | 9 | 3 996 | 944 | 208 | 22 | 58.9 | 31.1 |
| 5418 | Advertising & related services | 1 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | a | D | D |
| INGLEWOOD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 51 | 161 778 | 40 131 | 9 271 | 576 | 4.2 | 2.0 |
| 541 | Professional, scientific, & technical services | 51 | 161 778 | 40 131 | 9 271 | 576 | 4.2 | 2.0 |
| 5411 | Legal services | 19 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 18 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 18 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 18 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | D | D | D | b | D | D |
| 5414 | Specialized design services | 2 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 3 | D | D | D | e | D | D |
| 54151 | Computer systems design & related services | 3 | D | D | D | e | D | D |
| 541519 | Other computer related services | 1 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 8 | D | D | D | b | D | D |
| 54161 | Management consulting services | 8 | D | D | D | b | D | D |
| IONE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| IRVINE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 419 | 2 874 440 | 1 057 029 | 248 068 | 18 430 | 11.8 | 6.2 |
| 541 | Professional, scientific, & technical services | 1 419 | 2 874 440 | 1 057 029 | 248 068 | 18 430 | 11.8 | 6.2 |
| 5411 | Legal services | 349 | 428 962 | 163 743 | 36 519 | 2 594 | 13.7 | 5.7 |
| 54111 | Offices of lawyers | 347 | D | D | D | h | D | D |
| 541110 | Offices of lawyers | 347 | D | D | D | h | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 347 | D | D | D | b | D | D |
| 54119 | Other legal services | 2 | D | D | D | h | D | D |
| 541191 | Title abstract & settlement offices | 1 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 149 | 136 746 | 51 650 | 11 888 | 1 193 | 16.7 | 6.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 149 | 136 746 | 51 650 | 11 888 | 1 193 | 16.7 | 6.0 |
| 541211 | Offices of certified public accountants | 113 | 105 601 | 36 678 | 8 483 | 845 | 19.6 | 2.2 |
| 541213 | Tax return preparation services | 8 | 2 036 | 751 | 168 | 33 | 31.8 | 68.2 |
| 541219 | Other accounting services | 24 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 268 | 1 058 050 | 437 078 | 102 878 | 7 065 | 8.4 | 3.3 |
| 54131 | Architectural services | 68 | 119 847 | 46 680 | 9 321 | 803 | 13.1 | 2.6 |
| 541310 | Architectural services | 68 | 119 847 | 46 680 | 9 321 | 803 | 13.1 | 2.6 |
| 54133 | Engineering services | 180 | 921 237 | 381 608 | 91 761 | 6 043 | 7.8 | 3.4 |
| 541330 | Engineering services | 180 | 921 237 | 381 608 | 91 761 | 6 043 | 7.8 | 3.4 |
| 54137 | Surveying & mapping (except geophysical) services | 7 | 4 806 | 2 558 | 534 | 49 | — | 1.4 |
| 541370 | Surveying & mapping (except geophysical) services | 7 | 4 806 | 2 558 | 534 | 49 | — | 1.4 |
| 54138 | Testing laboratories | 8 | 11 077 | 5 921 | 1 221 | 155 | 4.4 | — |
| 541380 | Testing laboratories | 8 | 11 077 | 5 921 | 1 221 | 155 | 4.4 | — |
| 5414 | Specialized design services | 52 | 42 040 | 10 959 | 2 428 | 294 | 20.2 | 4.0 |
| 54141 | Interior design services | 18 | 18 997 | 4 220 | 960 | 123 | 18.4 | 7.0 |
| 541410 | Interior design services | 18 | 18 997 | 4 220 | 960 | 123 | 18.4 | 7.0 |
| 54143 | Graphic design services | 28 | 20 496 | 6 044 | 1 287 | 152 | 19.3 | 1.6 |
| 541430 | Graphic design services | 28 | 20 496 | 6 044 | 1 287 | 152 | 19.3 | 1.6 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 25 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 236 | 667 926 | 182 782 | 45 766 | 2 760 | 11.7 | 3.5 |
| 54151 | Computer systems design & related services | 236 | 667 926 | 182 782 | 45 766 | 2 760 | 11.7 | 3.5 |
| 541511 | Custom computer programming services | 115 | 201 924 | 101 809 | 21 015 | 1 545 | 21.5 | 4.9 |
| 541512 | Computer systems design services | 101 | 435 767 | 66 622 | 15 699 | 1 108 | 6.3 | 3.0 |
| 5415121 | Computer systems integrators | 48 | 364 719 | 41 270 | 10 014 | 711 | 4.5 | 1.1 |
| 5415122 | Computer systems consultants (except systems integrators) | 53 | 71 048 | 25 352 | 5 685 | 397 | 15.5 | 12.8 |
| 541519 | Other computer related services | 16 | 15 715 | 3 893 | 838 | 69 | 16.8 | 1.6 |
| 5416 | Management, scientific, & technical consulting services | 180 | 199 596 | 73 325 | 17 740 | 1 320 | 17.4 | 13.4 |
| 54161 | Management consulting services | 141 | 144 997 | 56 465 | 13 350 | 1 017 | 15.9 | 13.7 |
| 541611 | Administrative management & general management consulting service | 58 | 74 799 | 34 243 | 8 711 | 598 | 10.9 | 1.6 |
| 541612 | Human resources & executive search consulting services | 43 | 34 056 | 13 382 | 2 713 | 244 | 21.1 | 35.3 |
| 5416122 | Executive placement services | 22 | 16 165 | 6 261 | 1 074 | 85 | 24.6 | 34.7 |
| 5416123 | Human resources & personnel management consulting | 18 | 14 999 | 5 722 | 1 344 | 144 | 19.0 | 42.8 |
| 541613 | Marketing consulting services | 37 | D | D | D | c | D | D |
| 541618 | Other management consulting services | 3 | D | D | D | a | D | D |
| 54162 | Environmental consulting services | 19 | 39 451 | 12 301 | 3 278 | 216 | 10.4 | 5.7 |
| 541620 | Environmental consulting services | 19 | 39 451 | 12 301 | 3 278 | 216 | 10.4 | 5.7 |
| 54169 | Other scientific & technical consulting services | 20 | 15 148 | 4 559 | 1 112 | 87 | 50.2 | 30.4 |
| 541690 | Other scientific & technical consulting services | 20 | 15 148 | 4 559 | 1 112 | 87 | 50.2 | 30.4 |
| 5417 | Scientific research & development services | 39 | 147 282 | 54 357 | 12 620 | 937 | 9.7 | 15.0 |
| 54171 | R&D in the physical, engineering, & life sciences | 39 | 147 282 | 54 357 | 12 620 | 937 | 9.7 | 15.0 |
| 541710 | R&D in the physical, engineering, & life sciences | 39 | 147 282 | 54 357 | 12 620 | 937 | 9.7 | 15.0 |
| 5417101 | R&D in the physical & engineering sciences | 22 | 47 110 | 17 046 | 3 804 | 258 | 12.7 | 23.1 |
| 5417102 | Research & development in the life sciences | 17 | 100 172 | 37 311 | 8 816 | 679 | 8.3 | 11.2 |
| 5418 | Advertising & related services | 100 | 157 386 | 69 248 | 15 371 | 1 760 | 18.2 | 12.4 |
| 54181 | Advertising agencies | 51 | 70 465 | 29 409 | 6 163 | 545 | 28.6 | .4 |
| 541810 | Advertising agencies | 51 | 70 465 | 29 409 | 6 163 | 545 | 28.6 | .4 |
| 54182 | Public relations agencies | 18 | 14 782 | 6 552 | 1 264 | 308 | 38.7 | 18.6 |
| 541820 | Public relations agencies | 18 | 14 782 | 6 552 | 1 264 | 308 | 38.7 | 18.6 |
| 54185 | Display advertising | 4 | D | D | D | c | D | D |
| 541850 | Display advertising | 4 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 9 | 23 325 | 6 321 | 1 434 | 173 | 3.0 | 7.9 |
| 541860 | Direct mail advertising | 9 | 23 325 | 6 321 | 1 434 | 173 | 3.0 | 7.9 |
| 54189 | Other services related to advertising | 10 | 16 170 | 15 191 | 4 267 | 245 | 6.1 | 4.9 |
| 541890 | Other services related to advertising | 10 | 16 170 | 15 191 | 4 267 | 245 | 6.1 | 4.9 |
| 5418902 | Advertising specialties goods distributor | 4 | 10 072 | 4 907 | 1 093 | 63 | .2 | 7.9 |
| 5419 | Other professional, scientific, & technical services | 46 | 36 452 | 13 887 | 2 858 | 507 | 13.8 | 46.0 |
| 54191 | Marketing research & public opinion polling | 14 | 9 673 | 3 644 | 734 | 185 | 21.2 | 38.2 |
| 541910 | Marketing research & public opinion polling | 14 | 9 673 | 3 644 | 734 | 185 | 21.2 | 38.2 |
| 54192 | Photographic services | 19 | 7 164 | 3 075 | 660 | 106 | 34.2 | — |
| 541921 | Photographic studios, portrait | 7 | 1 410 | 785 | 125 | 50 | 23.7 | — |
| 541922 | Commercial photography | 12 | 5 754 | 2 290 | 535 | 56 | 36.8 | — |
| 54199 | All other professional, scientific, & technical services | 9 | 18 748 | 6 993 | 1 419 | 209 | — | 69.8 |
| 541990 | All other professional, scientific, & technical services | 9 | 18 748 | 6 993 | 1 419 | 209 | — | 69.8 |
| JACKSON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 23 | 4 355 | 1 518 | 392 | 62 | 60.2 | 21.5 |
| 541 | Professional, scientific, & technical services | 23 | 4 355 | 1 518 | 392 | 62 | 60.2 | 21.5 |
| 5413 | Architectural, engineering, & related services | 5 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| KERMAN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 5 | 1 125 | 566 | 107 | 14 | 37.0 | 9.2 |
| 541 | Professional, scientific, & technical services | 5 | 1 125 | 566 | 107 | 14 | 37.0 | 9.2 |
| KING CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 729 | 415 | 117 | 19 | 60.5 | — |
| KINGSBURG, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 8 | 3 155 | 1 109 | 291 | 42 | 16.2 | — |
| 541 | Professional, scientific, & technical services | 8 | 3 155 | 1 109 | 291 | 42 | 16.2 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | D | D | D | b | D | D |
| LA CANADA FLINTRIDGE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 66 | 20 156 | 7 182 | 1 308 | 159 | 53.9 | 14.2 |
| 541 | Professional, scientific, & technical services | 66 | 20 156 | 7 182 | 1 308 | 159 | 53.9 | 14.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 2 341 | 791 | 139 | 25 | 59.9 | 3.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 2 341 | 791 | 139 | 25 | 59.9 | 3.8 |
| 5413 | Architectural, engineering, & related services | 9 | 2 041 | 866 | 166 | 18 | 76.0 | 2.0 |
| 5414 | Specialized design services | 7 | 2 560 | 740 | 155 | 18 | 48.2 | — |
| 5416 | Management, scientific, & technical consulting services | 11 | 4 650 | 1 702 | 352 | 57 | 48.0 | 24.9 |
| 54161 | Management consulting services | 8 | 3 687 | 1 237 | 274 | 52 | 59.0 | 31.4 |
| 5418 | Advertising & related services | 6 | 3 492 | 1 409 | 195 | 9 | 33.7 | 34.2 |
| LAFAYETTE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 200 | 131 091 | 63 711 | 13 149 | 1 242 | 23.9 | 10.2 |
| 541 | Professional, scientific, & technical services | 200 | 131 091 | 63 711 | 13 149 | 1 242 | 23.9 | 10.2 |
| 5411 | Legal services | 37 | 14 871 | 6 009 | 1 218 | 114 | 28.6 | 11.1 |
| 54111 | Offices of lawyers | 35 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 35 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 35 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | 8 719 | 3 929 | 832 | 95 | 28.6 | 3.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | 8 719 | 3 929 | 832 | 95 | 28.6 | 3.4 |
| 541211 | Offices of certified public accountants | 17 | D | D | D | b | D | D |
| 541219 | Other accounting services | 4 | 2 025 | 1 478 | 312 | 22 | 26.0 | — |
| 5413 | Architectural, engineering, & related services | 39 | 18 233 | 8 606 | 1 514 | 159 | 43.2 | 14.7 |
| 54133 | Engineering services | 30 | 14 007 | 6 377 | 1 281 | 127 | 47.6 | 19.1 |
| 541330 | Engineering services | 30 | 14 007 | 6 377 | 1 281 | 127 | 47.6 | 19.1 |
| 5414 | Specialized design services | 7 | 1 962 | 179 | 38 | 10 | 78.4 | 4.8 |
| 5415 | Computer systems design & related services | 35 | 41 764 | 23 163 | 4 796 | 330 | 13.9 | 9.0 |
| 54151 | Computer systems design & related services | 35 | 41 764 | 23 163 | 4 796 | 330 | 13.9 | 9.0 |
| 541511 | Custom computer programming services | 15 | 32 022 | 18 435 | 4 127 | 271 | 4.0 | 2.9 |
| 541512 | Computer systems design services | 17 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 11 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 44 | 37 425 | 18 033 | 4 042 | 472 | 16.3 | 9.9 |
| 54161 | Management consulting services | 26 | 10 198 | 4 583 | 821 | 130 | 38.2 | 10.7 |
| 54162 | Environmental consulting services | 9 | 13 876 | 3 622 | 802 | 78 | 11.9 | 3.2 |
| 541620 | Environmental consulting services | 9 | 13 876 | 3 622 | 802 | 78 | 11.9 | 3.2 |
| 54169 | Other scientific & technical consulting services | 9 | 13 351 | 9 828 | 2 419 | 264 | 4.1 | 16.3 |
| 541690 | Other scientific & technical consulting services | 9 | 13 351 | 9 828 | 2 419 | 264 | 4.1 | 16.3 |
| 5418 | Advertising & related services | 9 | 5 794 | 3 097 | 520 | 42 | 38.9 | 6.8 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LAGUNA BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 149 | 62 031 | 21 095 | 4 289 | 490 | 52.3 | 5.6 |
| 541 | Professional, scientific, & technical services | 149 | 62 031 | 21 095 | 4 289 | 490 | 52.3 | 5.6 |
| 5411 | Legal services | 24 | 8 378 | 3 559 | 351 | 37 | 47.5 | 12.0 |
| 54111 | Offices of lawyers | 24 | 8 378 | 3 559 | 351 | 37 | 47.5 | 12.0 |
| 541110 | Offices of lawyers | 24 | 8 378 | 3 559 | 351 | 37 | 47.5 | 12.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 24 | 8 378 | 3 559 | 351 | 37 | 47.5 | 12.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 4 550 | 2 281 | 440 | 46 | 67.8 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 4 550 | 2 281 | 440 | 46 | 67.8 | — |
| 5413 | Architectural, engineering, & related services | 42 | 19 983 | 6 332 | 1 534 | 178 | 49.7 | 10.0 |
| 54131 | Architectural services | 18 | 11 318 | 3 189 | 722 | 106 | 38.8 | 2.4 |
| 541310 | Architectural services | 18 | 11 318 | 3 189 | 722 | 106 | 38.8 | 2.4 |
| 54133 | Engineering services | 22 | D | D | D | b | D | D |
| 541330 | Engineering services | 22 | D | D | D | b | D | D |
| 5414 | Specialized design services | 9 | 6 464 | 958 | 207 | 24 | 53.4 | — |
| 54141 | Interior design services | 6 | 5 282 | 842 | 169 | 17 | 42.9 | — |
| 541410 | Interior design services | 6 | 5 282 | 842 | 169 | 17 | 42.9 | — |
| 5415 | Computer systems design & related services | 14 | 9 827 | 3 416 | 761 | 64 | 35.1 | 2.4 |
| 54151 | Computer systems design & related services | 14 | 9 827 | 3 416 | 761 | 64 | 35.1 | 2.4 |
| 5416 | Management, scientific, & technical consulting services | 21 | 5 830 | 1 992 | 420 | 31 | 73.6 | — |
| 54161 | Management consulting services | 19 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 11 | 4 435 | 1 942 | 410 | 73 | 80.3 | — |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| LAGUNA HILLS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 294 | 181 482 | 67 912 | 15 147 | 1 787 | 35.7 | 6.1 |
| 541 | Professional, scientific, & technical services | 294 | 181 482 | 67 912 | 15 147 | 1 787 | 35.7 | 6.1 |
| 5411 | Legal services | 74 | 24 758 | 8 719 | 1 848 | 190 | 39.0 | 3.9 |
| 54111 | Offices of lawyers | 72 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 72 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 72 | D | D | D | c | D | D |
| 54119 | Other legal services | 2 | D | D | D | b | D | D |
| 541199 | All other legal services | 2 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 62 | 15 634 | 6 083 | 1 376 | 298 | 47.0 | 11.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 62 | 15 634 | 6 083 | 1 376 | 298 | 47.0 | 11.0 |
| 541211 | Offices of certified public accountants | 36 | 9 891 | 3 582 | 814 | 125 | 50.6 | 2.4 |
| 541213 | Tax return preparation services | 9 | 1 652 | 306 | 93 | 43 | 66.6 | 7.2 |
| 541219 | Other accounting services | 17 | 4 091 | 2 195 | 469 | 130 | 30.4 | 33.2 |
| 5413 | Architectural, engineering, & related services | 47 | 33 073 | 13 830 | 2 965 | 340 | 64.0 | 3.3 |
| 54133 | Engineering services | 39 | 29 088 | 12 898 | 2 791 | 318 | 60.9 | 2.8 |
| 541330 | Engineering services | 39 | 29 088 | 12 898 | 2 791 | 318 | 60.9 | 2.8 |
| 5415 | Computer systems design & related services | 42 | 44 685 | 13 904 | 2 858 | 228 | 11.7 | 4.2 |
| 54151 | Computer systems design & related services | 42 | 44 685 | 13 904 | 2 858 | 228 | 11.7 | 4.2 |
| 541512 | Computer systems design services | 16 | 22 004 | 6 876 | 1 408 | 110 | 16.0 | .1 |
| 5415121 | Computer systems integrators | 6 | 17 747 | 5 220 | 1 050 | 87 | 5.5 | .1 |
| 541519 | Other computer related services | 8 | 14 213 | 3 750 | 869 | 60 | 4.1 | 6.2 |
| 5416 | Management, scientific, & technical consulting services | 36 | 43 580 | 18 034 | 4 279 | 525 | 16.7 | 8.4 |
| 54161 | Management consulting services | 29 | 39 182 | 16 122 | 3 840 | 475 | 17.6 | 2.4 |
| 541611 | Administrative management & general management consulting service | 10 | 28 328 | 11 947 | 2 935 | 384 | 1.7 | .5 |
| 541612 | Human resources & executive search consulting services | 12 | 4 179 | 2 155 | 475 | 49 | 70.2 | 2.6 |
| 541613 | Marketing consulting services | 6 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 3 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 15 | 8 808 | 4 611 | 1 026 | 99 | 82.3 | — |
| 54189 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | 6 230 | 1 340 | 347 | 73 | 87.1 | — |
| 54192 | Photographic services | 7 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 7 | D | D | D | b | D | D |
| 54199 | All other professional, scientific, & technical services | 2 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 2 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| 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 |
| LAGUNA NIGUEL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 170 | 68 551 | 28 968 | 6 419 | 575 | 43.0 | 7.2 |
| 541 | Professional, scientific, & technical services | 170 | 68 551 | 28 968 | 6 419 | 575 | 43.0 | 7.2 |
| 5411 | Legal services | 33 | 16 731 | 8 350 | 1 981 | 91 | 37.0 | 3.9 |
| 54111 | Offices of lawyers | 33 | 16 731 | 8 350 | 1 981 | 91 | 37.0 | 3.9 |
| 541110 | Offices of lawyers | 33 | 16 731 | 8 350 | 1 981 | 91 | 37.0 | 3.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 33 | 16 731 | 8 350 | 1 981 | 91 | 37.0 | 3.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 27 | 4 502 | 1 168 | 218 | 54 | 90.4 | 6.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 27 | 4 502 | 1 168 | 218 | 54 | 90.4 | 6.4 |
| 541219 | Other accounting services | 12 | 2 202 | 514 | 96 | 27 | 87.6 | 12.4 |
| 5413 | Architectural, engineering, & related services | 22 | 25 953 | 12 740 | 3 019 | 298 | 15.4 | 3.7 |
| 54133 | Engineering services | 16 | 23 662 | 11 564 | 2 899 | 284 | 13.1 | 4.0 |
| 541330 | Engineering services | 16 | 23 662 | 11 564 | 2 899 | 284 | 13.1 | 4.0 |
| 5414 | Specialized design services | 9 | 3 236 | 315 | 65 | 11 | 94.2 | 5.8 |
| 54141 | Interior design services | 6 | 2 948 | 245 | 50 | 10 | 100.0 | — |
| 541410 | Interior design services | 6 | 2 948 | 245 | 50 | 10 | 100.0 | — |
| 5415 | Computer systems design & related services | 20 | 4 120 | 1 976 | 287 | 24 | 64.9 | 20.5 |
| 54151 | Computer systems design & related services | 20 | 4 120 | 1 976 | 287 | 24 | 64.9 | 20.5 |
| 5416 | Management, scientific, & technical consulting services | 40 | 9 391 | 3 183 | 484 | 54 | 73.1 | 11.9 |
| 54161 | Management consulting services | 33 | 7 856 | 2 886 | 443 | 50 | 69.5 | 12.5 |
| 5418 | Advertising & related services | 13 | 2 772 | 960 | 308 | 27 | 45.3 | 31.2 |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | a | D | D |
| LA HABRA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 58 | 22 899 | 8 834 | 1 826 | 233 | 38.0 | 4.7 |
| 541 | Professional, scientific, & technical services | 58 | 22 899 | 8 834 | 1 826 | 233 | 38.0 | 4.7 |
| 5411 | Legal services | 9 | 4 190 | 1 492 | 279 | 32 | 13.1 | 5.4 |
| 54111 | Offices of lawyers | 9 | 4 190 | 1 492 | 279 | 32 | 13.1 | 5.4 |
| 541110 | Offices of lawyers | 9 | 4 190 | 1 492 | 279 | 32 | 13.1 | 5.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 9 | 4 190 | 1 492 | 279 | 32 | 13.1 | 5.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 3 553 | 1 398 | 332 | 56 | 58.5 | 5.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 3 553 | 1 398 | 332 | 56 | 58.5 | 5.0 |
| 5413 | Architectural, engineering, & related services | 9 | 8 181 | 3 950 | 694 | 71 | 28.0 | 2.2 |
| 54134 | Drafting services | 2 | D | D | D | a | D | D |
| 541340 | Drafting services | 2 | D | D | D | a | D | D |
| 5414 | Specialized design services | 3 | D | D | D | b | D | D |
| LA HABRA HEIGHTS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 9 | 2 842 | 865 | 144 | 10 | 60.6 | 11.5 |
| 541 | Professional, scientific, & technical services | 9 | 2 842 | 865 | 144 | 10 | 60.6 | 11.5 |
| LAKE ELSINORE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 | 3 046 | 1 074 | 223 | 40 | 80.3 | 11.1 |
| 541 | Professional, scientific, & technical services | 17 | 3 046 | 1 074 | 223 | 40 | 80.3 | 11.1 |
| 5413 | Architectural, engineering, & related services | 7 | 1 722 | 750 | 163 | 27 | 65.2 | 19.6 |
| LAKE FOREST, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 141 | 78 722 | 26 310 | 6 114 | 644 | 38.8 | 5.3 |
| 541 | Professional, scientific, & technical services | 141 | 78 722 | 26 310 | 6 114 | 644 | 38.8 | 5.3 |
| 5411 | Legal services | 20 | 8 994 | 2 859 | 773 | 97 | 81.0 | .7 |
| 54111 | Offices of lawyers | 20 | 8 994 | 2 859 | 773 | 97 | 81.0 | .7 |
| 541110 | Offices of lawyers | 20 | 8 994 | 2 859 | 773 | 97 | 81.0 | .7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 20 | 8 994 | 2 859 | 773 | 97 | 81.0 | .7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 32 | 6 173 | 1 958 | 403 | 77 | 78.7 | 17.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 32 | 6 173 | 1 958 | 403 | 77 | 78.7 | 17.3 |
| 541219 | Other accounting services | 12 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 19 | 16 196 | 7 850 | 1 819 | 122 | 17.0 | 13.1 |
| 54133 | Engineering services | 13 | 14 666 | 7 209 | 1 683 | 105 | 16.2 | 13.8 |
| 541330 | Engineering services | 13 | 14 666 | 7 209 | 1 683 | 105 | 16.2 | 13.8 |
| 5414 | Specialized design services | 7 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 36 | 25 496 | 6 565 | 1 462 | 177 | 35.8 | 2.2 |
| 54151 | Computer systems design & related services | 36 | 25 496 | 6 565 | 1 462 | 177 | 35.8 | 2.2 |
| 541511 | Custom computer programming services | 19 | 8 559 | 3 474 | 850 | 81 | 69.3 | 3.1 |
| 541512 | Computer systems design services | 12 | 16 042 | 2 654 | 563 | 91 | 16.3 | — |
| 5415122 | Computer systems consultants (except systems integrators) | 8 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 12 | 13 507 | 5 603 | 1 278 | 105 | 12.9 | .8 |
| 54161 | Management consulting services | 7 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 4 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 11 | 4 650 | 704 | 184 | 37 | 65.7 | 4.5 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LAKEPORT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 27 | 6 050 | 2 043 | 495 | 88 | 40.7 | 9.1 |
| 541 | Professional, scientific, & technical services | 27 | 6 050 | 2 043 | 495 | 88 | 40.7 | 9.1 |
| 5411 | Legal services | 10 | 2 830 | 980 | 248 | 43 | 37.1 | 4.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 616 | 623 | 159 | 25 | 34.8 | 14.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 616 | 623 | 159 | 25 | 34.8 | 14.3 |
| LAKEWOOD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 57 | 44 379 | 14 991 | 3 308 | 702 | 14.8 | 13.2 |
| 541 | Professional, scientific, & technical services | 57 | 44 379 | 14 991 | 3 308 | 702 | 14.8 | 13.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 8 007 | 3 068 | 796 | 320 | 5.0 | 6.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 8 007 | 3 068 | 796 | 320 | 5.0 | 6.6 |
| 541213 | Tax return preparation services | 4 | D | D | D | e | D | D |
| 5413 | Architectural, engineering, & related services | 6 | 3 798 | 1 542 | 410 | 56 | 3.2 | 9.7 |
| 5414 | Specialized design services | 1 | D | D | D | b | D | D |
| 54142 | Industrial design services | 1 | D | D | D | b | D | D |
| 541420 | Industrial design services | 1 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 9 | 6 026 | 1 971 | 434 | 148 | 15.1 | 81.6 |
| 54151 | Computer systems design & related services | 9 | 6 026 | 1 971 | 434 | 148 | 15.1 | 81.6 |
| 541512 | Computer systems design services | 7 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 5 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 13 | 13 606 | 4 111 | 757 | 83 | 34.5 | .3 |
| 54161 | Management consulting services | 11 | D | D | D | b | D | D |
| 541611 | Administrative management & general management consulting service | 5 | 10 082 | 2 374 | 472 | 54 | 19.2 | — |
| LA MESA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 163 | 46 275 | 14 948 | 3 063 | 536 | 68.2 | 7.2 |
| 541 | Professional, scientific, & technical services | 163 | 46 275 | 14 948 | 3 063 | 536 | 68.2 | 7.2 |
| 5411 | Legal services | 42 | 12 229 | 3 198 | 596 | 107 | 77.2 | 4.6 |
| 54111 | Offices of lawyers | 42 | 12 229 | 3 198 | 596 | 107 | 77.2 | 4.6 |
| 541110 | Offices of lawyers | 42 | 12 229 | 3 198 | 596 | 107 | 77.2 | 4.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 42 | 12 229 | 3 198 | 596 | 107 | 77.2 | 4.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 62 | 11 706 | 3 876 | 885 | 169 | 70.9 | 11.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 62 | 11 706 | 3 876 | 885 | 169 | 70.9 | 11.5 |
| 541211 | Offices of certified public accountants | 33 | 7 006 | 2 378 | 489 | 77 | 74.5 | 9.3 |
| 541213 | Tax return preparation services | 13 | D | D | D | b | D | D |
| 541219 | Other accounting services | 15 | 3 068 | 1 048 | 262 | 55 | 59.6 | 11.1 |
| 5413 | Architectural, engineering, & related services | 17 | 5 409 | 2 557 | 506 | 54 | 70.6 | 2.0 |
| 5415 | Computer systems design & related services | 12 | 3 766 | 1 061 | 222 | 31 | 54.4 | 7.2 |
| 54151 | Computer systems design & related services | 12 | 3 766 | 1 061 | 222 | 31 | 54.4 | 7.2 |
| 5416 | Management, scientific, & technical consulting services | 15 | 6 300 | 2 155 | 397 | 87 | 93.3 | 6.7 |
| 5418 | Advertising & related services | 4 | 4 775 | 1 683 | 358 | 44 | 18.6 | — |
| 54189 | Other services related to advertising | 2 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | b | D | D |
| LA MIRADA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 52 | 56 557 | 10 211 | 2 012 | 256 | 33.3 | 6.0 |
| 541 | Professional, scientific, & technical services | 52 | 56 557 | 10 211 | 2 012 | 256 | 33.3 | 6.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 034 | 373 | 88 | 16 | 95.0 | 5.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 034 | 373 | 88 | 16 | 95.0 | 5.0 |
| 5413 | Architectural, engineering, & related services | 13 | 10 500 | 3 542 | 861 | 88 | 35.7 | 22.1 |
| 5418 | Advertising & related services | 6 | 16 049 | 1 838 | 283 | 37 | 58.3 | 1.2 |
| 54189 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| 54191 | Marketing research & public opinion polling | 1 | D | D | D | b | D | D |
| 541910 | Marketing research & public opinion polling | 1 | D | D | D | b | D | D |
| LANCASTER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 87 | 42 171 | 16 479 | 3 309 | 438 | 45.8 | 4.4 |
| 541 | Professional, scientific, & technical services | 87 | 42 171 | 16 479 | 3 309 | 438 | 45.8 | 4.4 |
| 5411 | Legal services | 34 | 13 675 | 3 967 | 880 | 151 | 59.4 | 3.1 |
| 54111 | Offices of lawyers | 33 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 33 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 33 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 3 647 | 1 464 | 343 | 52 | 54.5 | 6.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 3 647 | 1 464 | 343 | 52 | 54.5 | 6.5 |
| 5413 | Architectural, engineering, & related services | 17 | 14 534 | 9 020 | 1 594 | 158 | 27.8 | 7.4 |
| 54133 | Engineering services | 11 | 13 870 | 8 795 | 1 544 | 146 | 26.0 | 7.8 |
| 541330 | Engineering services | 11 | 13 870 | 8 795 | 1 544 | 146 | 26.0 | 7.8 |
| 5418 | Advertising & related services | 4 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LA PALMA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 22 | D | D | D | g | D | D |
| 541 | Professional, scientific, & technical services | 22 | D | D | D | g | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | D | D | D | f | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | D | D | D | f | D | D |
| 541214 | Payroll services | 1 | D | D | D | f | D | D |
| 5413 | Architectural, engineering, & related services | 3 | D | D | D | b | D | D |
| 54133 | Engineering services | 3 | D | D | D | b | D | D |
| 541330 | Engineering services | 3 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| LA PUENTE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 7 998 | 2 823 | 412 | 66 | 7.4 | 92.6 |
| 541 | Professional, scientific, & technical services | 10 | 7 998 | 2 823 | 412 | 66 | 7.4 | 92.6 |
| 5413 | Architectural, engineering, & related services | 1 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 1 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 1 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | b | D | D |
| LA QUINTA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 21 | 7 194 | 2 526 | 559 | 56 | 45.8 | 34.6 |
| 541 | Professional, scientific, & technical services | 21 | 7 194 | 2 526 | 559 | 56 | 45.8 | 34.6 |
| 5413 | Architectural, engineering, & related services | 5 | 1 655 | 382 | 102 | 14 | 72.7 | — |
| 5416 | Management, scientific, & technical consulting services | 6 | 3 123 | 1 043 | 130 | 8 | 44.6 | 55.4 |
| 54161 | Management consulting services | 5 | D | D | D | a | D | D |
| LARKSPUR, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 91 | 120 157 | 46 447 | 9 589 | 701 | 13.4 | 2.8 |
| 541 | Professional, scientific, & technical services | 91 | 120 157 | 46 447 | 9 589 | 701 | 13.4 | 2.8 |
| 5411 | Legal services | 22 | 11 286 | 3 722 | 789 | 73 | 37.0 | 2.0 |
| 54111 | Offices of lawyers | 22 | 11 286 | 3 722 | 789 | 73 | 37.0 | 2.0 |
| 541110 | Offices of lawyers | 22 | 11 286 | 3 722 | 789 | 73 | 37.0 | 2.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 22 | 11 286 | 3 722 | 789 | 73 | 37.0 | 2.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 5 143 | 2 521 | 564 | 51 | 42.4 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 5 143 | 2 521 | 564 | 51 | 42.4 | — |
| 541211 | Offices of certified public accountants | 12 | 4 806 | 2 426 | 543 | 45 | 40.0 | — |
| 5413 | Architectural, engineering, & related services | 6 | D | D | D | a | D | D |
| 5414 | Specialized design services | 2 | D | D | D | a | D | D |
| 54143 | Graphic design services | 2 | D | D | D | a | D | D |
| 541430 | Graphic design services | 2 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 18 | 50 021 | 28 337 | 5 831 | 373 | 3.8 | 3.3 |
| 54151 | Computer systems design & related services | 18 | 50 021 | 28 337 | 5 831 | 373 | 3.8 | 3.3 |
| 541511 | Custom computer programming services | 11 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 7 | D | D | D | c | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 25 | 47 845 | 9 818 | 1 935 | 150 | 9.3 | 3.0 |
| 54161 | Management consulting services | 18 | 43 171 | 7 461 | 1 570 | 128 | 8.4 | 3.3 |
| 541611 | Administrative management & general management consulting service | 10 | 38 780 | 6 045 | 1 248 | 103 | 3.8 | — |
| 541612 | Human resources & executive search consulting services | 5 | D | D | D | a | D | D |
| 5416122 | Executive placement services | 5 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 3 | 2 397 | 1 116 | 260 | 30 | D | — |
| LATHROP, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 1 | D | D | D | a | D | D |
| 54161 | Management consulting services | 1 | D | D | D | a | D | D |
| LA VERNE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 42 | 36 177 | 10 182 | 2 207 | 339 | 51.7 | 29.5 |
| 541 | Professional, scientific, & technical services | 42 | 36 177 | 10 182 | 2 207 | 339 | 51.7 | 29.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 6 943 | 2 610 | 536 | 70 | 29.7 | 14.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 6 943 | 2 610 | 536 | 70 | 29.7 | 14.6 |
| 541211 | Offices of certified public accountants | 5 | 5 176 | 2 115 | 420 | 44 | 5.7 | 19.6 |
| 541219 | Other accounting services | 6 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 7 | 16 650 | 3 482 | 736 | 131 | 56.5 | 38.3 |
| 54133 | Engineering services | 6 | D | D | D | c | D | D |
| 541330 | Engineering services | 6 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 5 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | 4 260 | 1 010 | 241 | 55 | 26.9 | 71.8 |
| 54199 | All other professional, scientific, & technical services | 2 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 2 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| 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 |
| LAWNDALE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 25 | 11 404 | 4 787 | 998 | 184 | 37.8 | 15.6 |
| 541 | Professional, scientific, & technical services | 25 | 11 404 | 4 787 | 998 | 184 | 37.8 | 15.6 |
| 5413 | Architectural, engineering, & related services | 5 | 2 225 | 1 335 | 230 | 28 | 4.8 | 24.0 |
| 5418 | Advertising & related services | 1 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 1 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | b | D | D |
| LEMON GROVE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 | 9 557 | 3 546 | 785 | 122 | 67.5 | 19.7 |
| 541 | Professional, scientific, & technical services | 17 | 9 557 | 3 546 | 785 | 122 | 67.5 | 19.7 |
| 5413 | Architectural, engineering, & related services | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 4 | 4 157 | 1 724 | 399 | 63 | 53.2 | 45.4 |
| LEMOORE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 8 | 1 707 | 507 | 113 | 40 | 36.2 | 46.1 |
| 541 | Professional, scientific, & technical services | 8 | 1 707 | 507 | 113 | 40 | 36.2 | 46.1 |
| LINCOLN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 9 | 5 829 | 2 148 | 483 | 62 | 17.8 | — |
| 541 | Professional, scientific, & technical services | 9 | 5 829 | 2 148 | 483 | 62 | 17.8 | — |
| 5413 | Architectural, engineering, & related services | 3 | 1 610 | 627 | 107 | 16 | D | — |
| 5416 | Management, scientific, & technical consulting services | 1 | D | D | D | b | D | D |
| 54161 | Management consulting services | 1 | D | D | D | b | D | D |
| LINDSAY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 | 1 879 | 422 | 117 | 23 | 61.0 | 10.5 |
| 541 | Professional, scientific, & technical services | 6 | 1 879 | 422 | 117 | 23 | 61.0 | 10.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | D | D | D | b | D | D |
| LIVE OAK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| LIVERMORE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 120 | 200 736 | 84 689 | 19 941 | 1 591 | 10.6 | 4.5 |
| 541 | Professional, scientific, & technical services | 120 | 200 736 | 84 689 | 19 941 | 1 591 | 10.6 | 4.5 |
| 5411 | Legal services | 15 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 14 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 14 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 14 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 30 | 30 318 | 13 509 | 3 277 | 225 | 22.7 | 23.1 |
| 54133 | Engineering services | 27 | 28 622 | 12 652 | 3 129 | 211 | 22.6 | 24.5 |
| 541330 | Engineering services | 27 | 28 622 | 12 652 | 3 129 | 211 | 22.6 | 24.5 |
| 5415 | Computer systems design & related services | 30 | 8 511 | 4 489 | 836 | 94 | 28.9 | 11.2 |
| 54151 | Computer systems design & related services | 30 | 8 511 | 4 489 | 836 | 94 | 28.9 | 11.2 |
| 5416 | Management, scientific, & technical consulting services | 14 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 5 | D | D | D | g | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | g | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | g | D | D |
| 5417101 | R&D in the physical & engineering sciences | 4 | D | D | D | g | D | D |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |
| 54192 | Photographic services | 7 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| LIVINGSTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LODI, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 86 | 24 062 | 11 098 | 3 257 | 440 | 46.2 | 13.5 |
| 541 | Professional, scientific, & technical services | 86 | 24 062 | 11 098 | 3 257 | 440 | 46.2 | 13.5 |
| 5411 | Legal services | 22 | 6 374 | 1 851 | 340 | 60 | 40.4 | 21.0 |
| 54111 | Offices of lawyers | 20 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 20 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 20 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 4 458 | 1 370 | 285 | 69 | 78.5 | 10.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 4 458 | 1 370 | 285 | 69 | 78.5 | 10.9 |
| 541211 | Offices of certified public accountants | 17 | 3 610 | 1 252 | 266 | 60 | 73.5 | 13.4 |
| 5413 | Architectural, engineering, & related services | 14 | 3 813 | 1 411 | 303 | 61 | 79.5 | 20.5 |
| 5416 | Management, scientific, & technical consulting services | 7 | 6 011 | 5 177 | 2 012 | 187 | 13.9 | 2.9 |
| 54161 | Management consulting services | 5 | D | D | D | c | D | D |
| 541611 | Administrative management & general management consulting service | 5 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 4 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 3 | D | D | D | b | D | D |
| LOMA LINDA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 15 | 6 146 | 2 310 | 535 | 83 | 58.3 | - |
| 541 | Professional, scientific, & technical services | 15 | 6 146 | 2 310 | 535 | 83 | 58.3 | - |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 2 367 | 971 | 239 | 46 | 33.4 | - |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 2 367 | 971 | 239 | 46 | 33.4 | - |
| LOMITA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 30 | 8 713 | 2 969 | 669 | 109 | 72.3 | 5.8 |
| 541 | Professional, scientific, & technical services | 30 | 8 713 | 2 969 | 669 | 109 | 72.3 | 5.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 387 | 1 269 | 268 | 47 | 41.2 | 9.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 387 | 1 269 | 268 | 47 | 41.2 | 9.5 |
| 5413 | Architectural, engineering, & related services | 7 | 2 547 | 879 | 175 | 23 | 87.3 | - |
| LOMPOC, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 26 | 8 076 | 3 274 | 730 | 108 | 39.5 | 26.8 |
| 541 | Professional, scientific, & technical services | 26 | 8 076 | 3 274 | 730 | 108 | 39.5 | 26.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 928 | 402 | 98 | 22 | 41.5 | 1.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 928 | 402 | 98 | 22 | 41.5 | 1.8 |
| 5413 | Architectural, engineering, & related services | 7 | 4 226 | 1 737 | 354 | 43 | 45.5 | 38.7 |
| LONG BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 740 | 788 195 | 308 419 | 70 793 | 8 083 | 19.7 | 10.8 |
| 541 | Professional, scientific, & technical services | 740 | 788 195 | 308 419 | 70 793 | 8 083 | 19.7 | 10.8 |
| 5411 | Legal services | 250 | 191 853 | 75 621 | 17 065 | 1 499 | 28.2 | 3.9 |
| 54111 | Offices of lawyers | 246 | D | D | D | g | D | D |
| 541110 | Offices of lawyers | 246 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 246 | D | D | D | g | D | D |
| 54119 | Other legal services | 4 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 1 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 132 | 128 991 | 72 874 | 16 244 | 3 369 | 15.0 | 2.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 132 | 128 991 | 72 874 | 16 244 | 3 369 | 15.0 | 2.1 |
| 541211 | Offices of certified public accountants | 69 | 64 619 | 24 547 | 5 024 | 537 | 13.2 | 2.5 |
| 541213 | Tax return preparation services | 23 | 2 784 | 650 | 176 | 92 | 75.6 | 7.7 |
| 541214 | Payroll services | 6 | D | D | D | h | D | D |
| 541219 | Other accounting services | 34 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 91 | 158 048 | 53 980 | 12 852 | 1 166 | 21.8 | 4.1 |
| 54131 | Architectural services | 25 | 23 755 | 10 359 | 2 596 | 193 | 20.7 | 5.8 |
| 541310 | Architectural services | 25 | 23 755 | 10 359 | 2 596 | 193 | 20.7 | 5.8 |
| 54133 | Engineering services | 56 | 118 497 | 35 508 | 8 429 | 754 | 22.3 | 3.8 |
| 541330 | Engineering services | 56 | 118 497 | 35 508 | 8 429 | 754 | 22.3 | 3.8 |
| 54138 | Testing laboratories | 5 | 13 184 | 7 398 | 1 649 | 197 | 12.0 | 3.9 |
| 541380 | Testing laboratories | 5 | 13 184 | 7 398 | 1 649 | 197 | 12.0 | 3.9 |
| 5414 | Specialized design services | 40 | 59 527 | 8 525 | 2 469 | 247 | 12.8 | 1.2 |
| 54141 | Interior design services | 16 | 9 748 | 3 211 | 796 | 81 | 21.2 | 3.5 |
| 541410 | Interior design services | 16 | 9 748 | 3 211 | 796 | 81 | 21.2 | 3.5 |
| 54143 | Graphic design services | 21 | 49 419 | 5 190 | 1 640 | 159 | 11.1 | .2 |
| 541430 | Graphic design services | 21 | 49 419 | 5 190 | 1 640 | 159 | 11.1 | .2 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 19 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 81 | 135 519 | 55 943 | 11 810 | 907 | 8.7 | 25.0 |
| 54151 | Computer systems design & related services | 81 | 135 519 | 55 943 | 11 810 | 907 | 8.7 | 25.0 |
| 541511 | Custom computer programming services | 28 | 39 063 | 20 976 | 4 142 | 313 | 7.8 | 13.2 |
| 541512 | Computer systems design services | 38 | 49 953 | 16 315 | 3 549 | 245 | 14.6 | 4.2 |
| 5415121 | Computer systems integrators | 11 | 26 668 | 8 673 | 1 956 | 127 | 7.0 | 2.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 27 | 23 285 | 7 642 | 1 593 | 118 | 23.3 | 6.0 |
| 541519 | Other computer related services | 10 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LONG BEACH, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 80 | 69 158 | 29 240 | 7 735 | 536 | 21.2 | 43.2 |
| 54161 | Management consulting services | 64 | 58 744 | 24 424 | 6 822 | 457 | 21.4 | 47.3 |
| 541611 | Administrative management & general management consulting service | 30 | 45 083 | 20 202 | 6 038 | 335 | 11.0 | 58.0 |
| 541612 | Human resources & executive search consulting services | 13 | 7 211 | 2 337 | 299 | 31 | 55.5 | 4.8 |
| 5416123 | Human resources & personnel management consulting | 10 | 4 826 | 1 653 | 252 | 26 | 63.7 | 7.2 |
| 54162 | Environmental consulting services | 8 | 6 460 | 3 567 | 745 | 54 | 14.6 | 14.2 |
| 541620 | Environmental consulting services | 8 | 6 460 | 3 567 | 745 | 54 | 14.6 | 14.2 |
| 54169 | Other scientific & technical consulting services | 8 | 3 954 | 1 249 | 168 | 25 | 28.7 | 30.2 |
| 541690 | Other scientific & technical consulting services | 8 | 3 954 | 1 249 | 168 | 25 | 28.7 | 30.2 |
| 5418 | Advertising & related services | 43 | 35 028 | 8 978 | 1 882 | 248 | 27.6 | 2.6 |
| 54182 | Public relations agencies | 12 | 8 202 | 2 661 | 548 | 72 | 27.4 | — |
| 541820 | Public relations agencies | 12 | 8 202 | 2 661 | 548 | 72 | 27.4 | — |
| 54189 | Other services related to advertising | 9 | 7 460 | 1 486 | 334 | 43 | 31.8 | — |
| 541890 | Other services related to advertising | 9 | 7 460 | 1 486 | 334 | 43 | 31.8 | — |
| 5419 | Other professional, scientific, & technical services | 16 | 6 440 | 1 423 | 338 | 98 | 49.8 | .5 |
| 54192 | Photographic services | 9 | D | D | D | b | D | D |
| LOOMIS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 2 147 | 469 | 93 | 22 | 85.9 | 14.1 |
| 541 | Professional, scientific, & technical services | 10 | 2 147 | 469 | 93 | 22 | 85.9 | 14.1 |
| LOS ALAMITOS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 116 | 73 051 | 24 140 | 5 687 | 664 | 53.8 | 3.3 |
| 541 | Professional, scientific, & technical services | 116 | 73 051 | 24 140 | 5 687 | 664 | 53.8 | 3.3 |
| 5411 | Legal services | 20 | 2 919 | 652 | 134 | 28 | 78.3 | 9.2 |
| 541111 | Offices of lawyers | 20 | 2 919 | 652 | 134 | 28 | 78.3 | 9.2 |
| 5411110 | Offices of lawyers | 20 | 2 919 | 652 | 134 | 28 | 78.3 | 9.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 20 | 2 919 | 652 | 134 | 28 | 78.3 | 9.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 10 790 | 3 499 | 862 | 158 | 70.6 | .9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 10 790 | 3 499 | 862 | 158 | 70.6 | .9 |
| 541211 | Offices of certified public accountants | 26 | D | D | D | b | D | D |
| 541219 | Other accounting services | 9 | 1 906 | 396 | 79 | 20 | 84.5 | — |
| 5413 | Architectural, engineering, & related services | 11 | 15 622 | 4 762 | 978 | 124 | 94.5 | — |
| 54133 | Engineering services | 10 | D | D | D | c | D | D |
| 541330 | Engineering services | 10 | D | D | D | c | D | D |
| 5414 | Specialized design services | 4 | 6 152 | 1 407 | 603 | 35 | 14.5 | — |
| 54143 | Graphic design services | 2 | D | D | D | a | D | D |
| 541430 | Graphic design services | 2 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 14 | 19 271 | 7 038 | 1 672 | 127 | 21.5 | 3.8 |
| 54151 | Computer systems design & related services | 14 | 19 271 | 7 038 | 1 672 | 127 | 21.5 | 3.8 |
| 541511 | Custom computer programming services | 4 | 7 868 | 3 810 | 931 | 73 | — | .5 |
| 541512 | Computer systems design services | 10 | 11 403 | 3 228 | 741 | 54 | 36.4 | 6.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 5 | 5 372 | 2 019 | 390 | 28 | 70.5 | — |
| 5416 | Management, scientific, & technical consulting services | 14 | 9 056 | 2 711 | 586 | 72 | 56.4 | 11.9 |
| 54161 | Management consulting services | 8 | 5 477 | 1 622 | 391 | 43 | 37.0 | 19.7 |
| 5418 | Advertising & related services | 5 | 2 961 | 1 906 | 363 | 30 | 27.9 | 1.0 |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | b | D | D |
| 54192 | Photographic services | 3 | 1 962 | 496 | 110 | 41 | — | 12.1 |
| 541921 | Photographic studios, portrait | 2 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| 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 |
| LOS ALTOS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 213 | 137 190 | 53 615 | 9 738 | 903 | 33.6 | 17.4 |
| 541 | Professional, scientific, & technical services | 213 | 137 190 | 53 615 | 9 738 | 903 | 33.6 | 17.4 |
| 5411 | Legal services | 15 | 11 508 | 4 165 | 653 | 55 | 35.9 | 36.8 |
| 54111 | Offices of lawyers | 13 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 13 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 13 | D | D | D | b | D | D |
| 54119 | Other legal services | 2 | D | D | D | a | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 3 798 | 1 487 | 339 | 53 | 74.4 | 9.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 3 798 | 1 487 | 339 | 53 | 74.4 | 9.0 |
| 541213 | Tax return preparation services | 5 | 988 | 460 | 103 | 20 | 3.1 | 32.9 |
| 5413 | Architectural, engineering, & related services | 41 | 22 372 | 10 925 | 2 028 | 146 | 36.2 | 26.4 |
| 54133 | Engineering services | 30 | 19 088 | 9 728 | 1 798 | 122 | 31.0 | 30.0 |
| 541330 | Engineering services | 30 | 19 088 | 9 728 | 1 798 | 122 | 31.0 | 30.0 |
| 5414 | Specialized design services | 7 | 4 157 | 357 | 76 | 18 | 100.0 | — |
| 54143 | Graphic design services | 3 | 3 341 | 310 | 67 | 8 | 100.0 | — |
| 541430 | Graphic design services | 3 | 3 341 | 310 | 67 | 8 | 100.0 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 3 | 3 341 | 310 | 67 | 8 | 100.0 | — |
| 5415 | Computer systems design & related services | 54 | 40 831 | 16 459 | 3 218 | 336 | 24.6 | 19.9 |
| 54151 | Computer systems design & related services | 54 | 40 831 | 16 459 | 3 218 | 336 | 24.6 | 19.9 |
| 541511 | Custom computer programming services | 20 | 22 211 | 7 549 | 1 252 | 227 | 19.7 | 7.2 |
| 541512 | Computer systems design services | 29 | 16 904 | 8 273 | 1 868 | 105 | 24.8 | 38.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 26 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 43 | 24 323 | 10 391 | 1 670 | 122 | 35.2 | 6.5 |
| 54161 | Management consulting services | 32 | 21 843 | 9 767 | 1 620 | 111 | 33.2 | 5.5 |
| 541611 | Administrative management & general management consulting service | 13 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 9 | 8 420 | 4 022 | 650 | 34 | 37.8 | 4.1 |
| 5416122 | Executive placement services | 7 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 9 | 7 296 | 2 216 | 368 | 29 | 27.8 | 8.6 |
| 5417 | Scientific research & development services | 13 | 9 687 | 4 446 | 697 | 92 | 22.3 | 21.6 |
| 5418 | Advertising & related services | 12 | 16 343 | 3 908 | 765 | 52 | 22.8 | .3 |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | 4 171 | 1 477 | 292 | 29 | 57.6 | 36.6 |
| LOS ALTOS HILLS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 36 | 15 957 | 6 709 | 872 | 64 | 46.1 | 2.9 |
| 541 | Professional, scientific, & technical services | 36 | 15 957 | 6 709 | 872 | 64 | 46.1 | 2.9 |
| 5413 | Architectural, engineering, & related services | 8 | 2 747 | 1 258 | 109 | 6 | 90.1 | 9.9 |
| 5416 | Management, scientific, & technical consulting services | 13 | 7 437 | 2 999 | 143 | 23 | 14.2 | 1.6 |
| 54161 | Management consulting services | 12 | D | D | D | b | D | D |
| 541611 | Administrative management & general management consulting service | 4 | D | D | D | a | D | D |
| LOS ANGELES, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 755 | 14 539 892 | 5 668 233 | 1 265 667 | 122 686 | 14.0 | 7.2 |
| 541 | Professional, scientific, & technical services | 10 755 | 14 539 892 | 5 668 233 | 1 265 667 | 122 686 | 14.0 | 7.2 |
| 5411 | Legal services | 4 084 | 5 616 466 | 2 149 841 | 479 588 | 32 071 | 11.2 | 4.7 |
| 54111 | Offices of lawyers | 4 035 | 5 584 413 | 2 139 182 | 477 057 | 31 749 | 11.2 | 4.6 |
| 541110 | Offices of lawyers | 4 035 | 5 584 413 | 2 139 182 | 477 057 | 31 749 | 11.2 | 4.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 4 035 | 5 584 413 | 2 139 182 | 477 057 | 31 749 | 11.2 | 4.6 |
| 54119 | Other legal services | 49 | 32 053 | 10 659 | 2 531 | 322 | 14.8 | 19.0 |
| 541191 | Title abstract & settlement offices | 14 | 10 332 | 3 909 | 985 | 138 | 19.1 | 55.5 |
| 541199 | All other legal services | 35 | 21 721 | 6 750 | 1 546 | 184 | 12.7 | 1.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 1 843 | 3 014 097 | 1 320 129 | 291 014 | 46 998 | 9.8 | 5.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 1 843 | 3 014 097 | 1 320 129 | 291 014 | 46 998 | 9.8 | 5.6 |
| 541211 | Offices of certified public accountants | 1 211 | 1 698 594 | 584 431 | 125 149 | 11 437 | 11.9 | 5.7 |
| 541213 | Tax return preparation services | 136 | 27 326 | 9 465 | 2 848 | 1 175 | 49.8 | 5.1 |
| 541214 | Payroll services | 73 | 1 071 653 | 599 599 | 132 569 | 30 904 | 1.3 | 5.2 |
| 541219 | Other accounting services | 423 | 216 524 | 126 634 | 30 448 | 3 482 | 29.6 | 6.6 |
| 5413 | Architectural, engineering, & related services | 927 | 1 053 494 | 452 106 | 101 493 | 9 742 | 21.5 | 6.9 |
| 54131 | Architectural services | 333 | 328 983 | 113 077 | 23 290 | 2 512 | 18.2 | 3.6 |
| 541310 | Architectural services | 333 | 328 983 | 113 077 | 23 290 | 2 512 | 18.2 | 3.6 |
| 54133 | Engineering services | 477 | 624 991 | 294 181 | 68 125 | 5 917 | 24.5 | 9.0 |
| 541330 | Engineering services | 477 | 624 991 | 294 181 | 68 125 | 5 917 | 24.5 | 9.0 |
| 54134 | Drafting services | 19 | 12 389 | 6 174 | 877 | 161 | 6.8 | 2.0 |
| 541340 | Drafting services | 19 | 12 389 | 6 174 | 877 | 161 | 6.8 | 2.0 |
| 54135 | Building inspection services | 23 | D | D | D | b | D | D |
| 541350 | Building inspection services | 23 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 24 | 13 184 | 6 811 | 1 611 | 183 | 8.1 | 2.4 |
| 541370 | Surveying & mapping (except geophysical) services | 24 | 13 184 | 6 811 | 1 611 | 183 | 8.1 | 2.4 |
| 54138 | Testing laboratories | 50 | 67 171 | 30 127 | 7 187 | 890 | 10.6 | 4.5 |
| 541380 | Testing laboratories | 50 | 67 171 | 30 127 | 7 187 | 890 | 10.6 | 4.5 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LOS ANGELES, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 604 | 394 074 | 123 515 | 27 767 | 3 334 | 33.0 | 6.6 |
| 54141 | Interior design services | 188 | 127 365 | 32 704 | 7 073 | 915 | 37.5 | 7.3 |
| 541410 | Interior design services | 188 | 127 365 | 32 704 | 7 073 | 915 | 37.5 | 7.3 |
| 54142 | Industrial design services | 26 | 12 117 | 3 981 | 647 | 96 | 35.8 | .1 |
| 541420 | Industrial design services | 26 | 12 117 | 3 981 | 647 | 96 | 35.8 | .1 |
| 54143 | Graphic design services | 340 | 240 468 | 82 833 | 19 301 | 2 092 | 30.6 | 6.7 |
| 541430 | Graphic design services | 340 | 240 468 | 82 833 | 19 301 | 2 092 | 30.6 | 6.7 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 294 | 215 507 | 73 182 | 16 375 | 1 946 | 30.9 | 7.1 |
| 5414302 | Commercial art | 46 | 24 961 | 9 651 | 2 926 | 146 | 28.4 | 3.1 |
| 54149 | Other specialized design services | 50 | 14 124 | 3 997 | 746 | 231 | 30.2 | 5.6 |
| 541490 | Other specialized design services | 50 | 14 124 | 3 997 | 746 | 231 | 30.2 | 5.6 |
| 5415 | Computer systems design & related services | 683 | 900 267 | 352 072 | 80 210 | 5 956 | 14.7 | 12.8 |
| 54151 | Computer systems design & related services | 683 | 900 267 | 352 072 | 80 210 | 5 956 | 14.7 | 12.8 |
| 541511 | Custom computer programming services | 300 | 333 968 | 161 429 | 36 570 | 2 636 | 13.4 | 18.4 |
| 541512 | Computer systems design services | 293 | 492 060 | 162 341 | 37 467 | 2 615 | 15.2 | 6.5 |
| 5415121 | Computer systems integrators | 121 | 395 660 | 122 545 | 29 904 | 1 940 | 9.5 | 4.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 172 | 96 400 | 39 796 | 7 563 | 675 | 38.9 | 14.2 |
| 541519 | Other computer related services | 78 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 1 119 | 1 211 217 | 480 401 | 102 873 | 6 563 | 21.0 | 13.2 |
| 54161 | Management consulting services | 912 | 1 063 519 | 426 252 | 93 876 | 5 772 | 16.8 | 13.5 |
| 541611 | Administrative management & general management consulting service | 420 | 629 383 | 243 153 | 54 706 | 2 966 | 10.9 | 16.3 |
| 541612 | Human resources & executive search consulting services | 246 | 254 047 | 135 397 | 27 985 | 1 716 | 20.2 | 6.7 |
| 5416121 | Actuarial consulting | 17 | 13 387 | 8 318 | 2 107 | 118 | 20.5 | 3.5 |
| 5416122 | Executive placement services | 155 | 165 609 | 94 346 | 18 668 | 1 215 | 22.7 | 6.6 |
| 5416123 | Human resources & personnel management consulting | 74 | 75 051 | 32 733 | 7 210 | 383 | 14.7 | 7.7 |
| 541613 | Marketing consulting services | 197 | 143 107 | 35 316 | 8 572 | 735 | 35.9 | 7.6 |
| 541614 | Process, physical distribution, & logistics consulting services | 21 | 12 306 | 4 885 | 1 190 | 149 | 22.0 | 37.5 |
| 541618 | Other management consulting services | 28 | 24 676 | 7 501 | 1 423 | 206 | 20.8 | 33.9 |
| 54162 | Environmental consulting services | 40 | 44 113 | 13 328 | 1 859 | 247 | 76.4 | 1.5 |
| 541620 | Environmental consulting services | 40 | 44 113 | 13 328 | 1 859 | 247 | 76.4 | 1.5 |
| 54169 | Other scientific & technical consulting services | 167 | 103 585 | 40 821 | 7 138 | 544 | 40.3 | 15.7 |
| 541690 | Other scientific & technical consulting services | 167 | 103 585 | 40 821 | 7 138 | 544 | 40.3 | 15.7 |
| 5417 | Scientific research & development services | 110 | 182 261 | 74 481 | 20 301 | 1 244 | 18.3 | 49.2 |
| 54171 | R&D in the physical, engineering, & life sciences | 85 | 156 777 | 63 624 | 17 898 | 1 031 | 17.4 | 54.8 |
| 541710 | R&D in the physical, engineering, & life sciences | 85 | 156 777 | 63 624 | 17 898 | 1 031 | 17.4 | 54.8 |
| 5417101 | R&D in the physical & engineering sciences | 51 | 136 115 | 58 284 | 16 744 | 857 | 6.3 | 61.8 |
| 5417102 | Research & development in the life sciences | 34 | 20 662 | 5 340 | 1 154 | 174 | 90.8 | 9.2 |
| 54172 | Research & development in the social sciences & humanities | 25 | 25 484 | 10 857 | 2 403 | 213 | 23.7 | 14.2 |
| 541720 | R&D in the social sciences & humanities | 25 | 25 484 | 10 857 | 2 403 | 213 | 23.7 | 14.2 |
| 5418 | Advertising & related services | 889 | 1 719 866 | 560 672 | 129 616 | 11 572 | 13.9 | 6.9 |
| 54181 | Advertising agencies | 286 | 585 527 | 288 020 | 67 253 | 4 545 | 7.9 | 6.6 |
| 541810 | Advertising agencies | 286 | 585 527 | 288 020 | 67 253 | 4 545 | 7.9 | 6.6 |
| 54182 | Public relations agencies | 263 | 219 490 | 87 938 | 20 522 | 1 740 | 24.0 | 11.2 |
| 541820 | Public relations agencies | 263 | 219 490 | 87 938 | 20 522 | 1 740 | 24.0 | 11.2 |
| 54183 | Media buying services | 26 | 38 285 | 20 732 | 4 956 | 354 | 17.1 | 2.3 |
| 541830 | Media buying services | 26 | 38 285 | 20 732 | 4 956 | 354 | 17.1 | 2.3 |
| 54184 | Media representatives | 97 | 249 797 | 49 147 | 12 727 | 1 012 | 7.4 | 7.3 |
| 541840 | Media representatives | 97 | 249 797 | 49 147 | 12 727 | 1 012 | 7.4 | 7.3 |
| 5418401 | Radio & television advertising representatives | 45 | 80 953 | 32 574 | 8 592 | 716 | 12.6 | 10.8 |
| 5418402 | Publishers' advertising representatives | 52 | 168 844 | 16 573 | 4 135 | 296 | 4.9 | 5.6 |
| 54185 | Display advertising | 24 | 229 633 | 33 884 | 7 588 | 1 365 | 7.0 | 2.0 |
| 541850 | Display advertising | 24 | 229 633 | 33 884 | 7 588 | 1 365 | 7.0 | 2.0 |
| 5418501 | Display advertising (except outdoor) | 11 | 84 438 | 8 242 | 1 751 | 795 | 17.4 | — |
| 5418502 | Outdoor advertising services | 13 | 145 195 | 25 642 | 5 837 | 570 | .9 | 3.1 |
| 54186 | Direct mail advertising | 53 | 105 117 | 26 975 | 6 347 | 1 041 | 27.5 | 5.9 |
| 541860 | Direct mail advertising | 53 | 105 117 | 26 975 | 6 347 | 1 041 | 27.5 | 5.9 |
| 54187 | Advertising material distribution services | 20 | 67 385 | 7 795 | 1 782 | 534 | 12.6 | .1 |
| 541870 | Advertising material distribution services | 20 | 67 385 | 7 795 | 1 782 | 534 | 12.6 | .1 |
| 54189 | Other services related to advertising | 120 | 224 632 | 46 181 | 8 441 | 981 | 27.3 | 11.5 |
| 541890 | Other services related to advertising | 120 | 224 632 | 46 181 | 8 441 | 981 | 27.3 | 11.5 |
| 5418902 | Advertising specialties goods distributor | 67 | 195 597 | 36 739 | 6 361 | 657 | 26.0 | 12.5 |
| 5418903 | Sign painting & lettering shop | 40 | 16 944 | 5 036 | 1 035 | 202 | 55.9 | 5.6 |
| 5418909 | All other advertising | 12 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 496 | 448 150 | 155 016 | 32 805 | 5 206 | 21.3 | 6.3 |
| 54191 | Marketing research & public opinion polling | 94 | 253 470 | 99 774 | 21 257 | 3 452 | 11.3 | 5.9 |
| 541910 | Marketing research & public opinion polling | 94 | 253 470 | 99 774 | 21 257 | 3 452 | 11.3 | 5.9 |
| 54192 | Photographic services | 319 | 149 386 | 44 601 | 9 179 | 1 426 | 38.8 | 7.4 |
| 541921 | Photographic studios, portrait | 188 | 74 033 | 19 342 | 4 146 | 911 | 42.3 | 7.6 |
| 541922 | Commercial photography | 131 | 75 353 | 25 259 | 5 033 | 515 | 35.4 | 7.3 |
| 54193 | Translation & interpretation services | 27 | 11 046 | 3 145 | 572 | 101 | 22.9 | 1.3 |
| 541930 | Translation & interpretation services | 27 | 11 046 | 3 145 | 572 | 101 | 22.9 | 1.3 |
| 54199 | All other professional, scientific, & technical services | 56 | 34 248 | 7 496 | 1 797 | 227 | 18.8 | 6.5 |
| 541990 | All other professional, scientific, & technical services | 56 | 34 248 | 7 496 | 1 797 | 227 | 18.8 | 6.5 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| LOS BANOS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 20 | 6 128 | 2 680 | 579 | 98 | 56.7 | 8.5 |
| 541 | Professional, scientific, & technical services | 20 | 6 128 | 2 680 | 579 | 98 | 56.7 | 8.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 889 | 983 | 235 | 36 | 42.6 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 889 | 983 | 235 | 36 | 42.6 | — |
| LOS GATOS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 261 | 217 445 | 94 009 | 19 554 | 1 307 | 28.2 | 10.0 |
| 541 | Professional, scientific, & technical services | 261 | 217 445 | 94 009 | 19 554 | 1 307 | 28.2 | 10.0 |
| 5411 | Legal services | 36 | 14 920 | 5 307 | 1 050 | 104 | 23.9 | 3.5 |
| 54111 | Offices of lawyers | 34 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 34 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 34 | D | D | D | b | D | D |
| 54119 | Other legal services | 2 | D | D | D | a | D | D |
| 541191 | Title abstract & settlement offices | 2 | D | D | D | a | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 30 | 8 068 | 3 059 | 658 | 86 | 54.1 | 7.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 30 | 8 068 | 3 059 | 658 | 86 | 54.1 | 7.2 |
| 541211 | Offices of certified public accountants | 17 | 5 662 | 2 061 | 407 | 46 | 62.0 | — |
| 541219 | Other accounting services | 8 | 1 443 | 516 | 132 | 25 | 20.0 | 40.3 |
| 5413 | Architectural, engineering, & related services | 50 | 45 487 | 18 098 | 3 864 | 303 | 52.2 | 5.5 |
| 54133 | Engineering services | 38 | 42 090 | 16 874 | 3 650 | 272 | 52.9 | 3.6 |
| 541330 | Engineering services | 38 | 42 090 | 16 874 | 3 650 | 272 | 52.9 | 3.6 |
| 5414 | Specialized design services | 14 | 5 047 | 1 089 | 212 | 39 | 43.2 | 8.7 |
| 54143 | Graphic design services | 8 | D | D | D | b | D | D |
| 541430 | Graphic design services | 8 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 50 | 79 013 | 36 440 | 7 664 | 395 | 13.9 | 3.9 |
| 54151 | Computer systems design & related services | 50 | 79 013 | 36 440 | 7 664 | 395 | 13.9 | 3.9 |
| 541511 | Custom computer programming services | 21 | 27 100 | 9 381 | 1 803 | 167 | 11.9 | 3.9 |
| 541512 | Computer systems design services | 23 | 50 078 | 26 189 | 5 608 | 203 | 12.8 | 3.7 |
| 5415121 | Computer systems integrators | 8 | 23 156 | 9 007 | 1 707 | 108 | 15.1 | .2 |
| 5415122 | Computer systems consultants (except systems integrators) | 15 | 26 922 | 17 182 | 3 901 | 95 | 10.8 | 6.7 |
| 5416 | Management, scientific, & technical consulting services | 54 | 35 149 | 17 295 | 2 862 | 169 | 25.7 | 1.5 |
| 54161 | Management consulting services | 45 | 31 158 | 15 050 | 2 624 | 151 | 24.4 | 1.7 |
| 541611 | Administrative management & general management consulting service | 17 | 15 070 | 5 857 | 955 | 55 | 17.8 | 2.5 |
| 541612 | Human resources & executive search consulting services | 18 | 12 859 | 8 276 | 1 509 | 71 | 20.8 | — |
| 5416122 | Executive placement services | 9 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 7 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 9 | 3 991 | 2 245 | 238 | 18 | 36.0 | — |
| 541690 | Other scientific & technical consulting services | 9 | 3 991 | 2 245 | 238 | 18 | 36.0 | — |
| 5417 | Scientific research & development services | 12 | 25 931 | 11 551 | 2 953 | 163 | 22.7 | 54.2 |
| 54171 | R&D in the physical, engineering, & life sciences | 12 | 25 931 | 11 551 | 2 953 | 163 | 22.7 | 54.2 |
| 541710 | R&D in the physical, engineering, & life sciences | 12 | 25 931 | 11 551 | 2 953 | 163 | 22.7 | 54.2 |
| 5417102 | Research & development in the life sciences | 3 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 12 | D | D | D | b | D | D |
| LYNWOOD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 11 | 7 791 | 1 871 | 229 | 48 | 24.6 | 7.0 |
| 541 | Professional, scientific, & technical services | 11 | 7 791 | 1 871 | 229 | 48 | 24.6 | 7.0 |
| 5413 | Architectural, engineering, & related services | 2 | D | D | D | a | D | D |
| MCFARLAND, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |
| MADERA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 34 | 16 722 | 6 282 | 1 209 | 204 | 57.0 | 32.7 |
| 541 | Professional, scientific, & technical services | 34 | 16 722 | 6 282 | 1 209 | 204 | 57.0 | 32.7 |
| 5411 | Legal services | 12 | 4 892 | 2 061 | 439 | 72 | 74.1 | 5.5 |
| 54111 | Offices of lawyers | 12 | 4 892 | 2 061 | 439 | 72 | 74.1 | 5.5 |
| 541110 | Offices of lawyers | 12 | 4 892 | 2 061 | 439 | 72 | 74.1 | 5.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 12 | 4 892 | 2 061 | 439 | 72 | 74.1 | 5.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 143 | 550 | 163 | 43 | 98.4 | 1.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 143 | 550 | 163 | 43 | 98.4 | 1.6 |
| 5413 | Architectural, engineering, & related services | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 4 | 6 234 | 2 485 | 352 | 39 | 5.5 | 82.7 |
| 54161 | Management consulting services | 4 | 6 234 | 2 485 | 352 | 39 | 5.5 | 82.7 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MALIBU, CA * | | | | | | | | |
| 54 | Professional, scientific, & technical services | 72 | 38 654 | 12 158 | 2 622 | 187 | 41.3 | 7.5 |
| 541 | Professional, scientific, & technical services | 72 | 38 654 | 12 158 | 2 622 | 187 | 41.3 | 7.5 |
| 5411 | Legal services | 11 | 2 901 | 1 115 | 199 | 14 | 48.2 | 13.9 |
| 54111 | Offices of lawyers | 11 | 2 901 | 1 115 | 199 | 14 | 48.2 | 13.9 |
| 541110 | Offices of lawyers | 11 | 2 901 | 1 115 | 199 | 14 | 48.2 | 13.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | 2 901 | 1 115 | 199 | 14 | 48.2 | 13.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 520 | 895 | 176 | 11 | 30.9 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 520 | 895 | 176 | 11 | 30.9 | — |
| 5413 | Architectural, engineering, & related services | 11 | 3 524 | 790 | 132 | 18 | 57.0 | 43.0 |
| 5414 | Specialized design services | 5 | 2 587 | 414 | 74 | 12 | 69.5 | 24.9 |
| 54143 | Graphic design services | 3 | D | D | D | a | D | D |
| 541430 | Graphic design services | 3 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 18 | 16 357 | 4 401 | 1 213 | 60 | 18.7 | .2 |
| 54161 | Management consulting services | 14 | 15 375 | 4 156 | 1 198 | 53 | 13.5 | .2 |
| 541611 | Administrative management & general management consulting service | 10 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 4 | D | D | D | a | D | D |
| 5416123 | Human resources & personnel management consulting | 2 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 8 | 4 591 | 2 806 | 604 | 44 | 26.3 | 1.1 |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | a | D | D |
| 54192 | Photographic services | 5 | D | D | D | a | D | D |
| 541922 | Commercial photography | 4 | 3 151 | 522 | 127 | 16 | 82.0 | — |
| MAMMOTH LAKES, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 24 | D | D | D | c | D | D |
| 541 | Professional, scientific, & technical services | 24 | D | D | D | c | D | D |
| 5411 | Legal services | 8 | 4 412 | 1 490 | 303 | 34 | 14.3 | 9.4 |
| 54111 | Offices of lawyers | 7 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 7 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 7 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 4 | D | D | D | a | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 4 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 4 | D | D | D | b | D | D |
| MANHATTAN BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 178 | 97 737 | 34 350 | 7 715 | 681 | 41.9 | 5.2 |
| 541 | Professional, scientific, & technical services | 178 | 97 737 | 34 350 | 7 715 | 681 | 41.9 | 5.2 |
| 5411 | Legal services | 39 | 17 633 | 5 585 | 1 013 | 101 | 56.2 | 6.6 |
| 54111 | Offices of lawyers | 38 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 38 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 38 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 32 | 11 070 | 4 966 | 1 066 | 136 | 35.8 | 5.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 32 | 11 070 | 4 966 | 1 066 | 136 | 35.8 | 5.4 |
| 541211 | Offices of certified public accountants | 20 | 4 020 | 1 295 | 238 | 39 | 74.6 | 10.6 |
| 5413 | Architectural, engineering, & related services | 18 | 15 651 | 6 043 | 1 372 | 134 | 17.5 | 1.2 |
| 54133 | Engineering services | 7 | D | D | D | b | D | D |
| 541330 | Engineering services | 7 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 1 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 1 | D | D | D | b | D | D |
| 5414 | Specialized design services | 12 | 5 250 | 1 455 | 309 | 33 | 77.9 | 4.6 |
| 54143 | Graphic design services | 8 | 4 295 | 1 359 | 281 | 25 | 78.6 | — |
| 541430 | Graphic design services | 8 | 4 295 | 1 359 | 281 | 25 | 78.6 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 4 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 26 | 14 710 | 6 347 | 1 657 | 99 | 28.4 | 4.8 |
| 54151 | Computer systems design & related services | 26 | 14 710 | 6 347 | 1 657 | 99 | 28.4 | 4.8 |
| 541512 | Computer systems design services | 12 | 8 994 | 2 828 | 889 | 51 | 21.0 | 6.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 9 | 5 372 | 1 448 | 401 | 28 | 19.0 | 11.3 |
| 5416 | Management, scientific, & technical consulting services | 30 | 11 967 | 3 124 | 717 | 55 | 65.2 | 17.0 |
| 54161 | Management consulting services | 26 | 10 272 | 2 596 | 603 | 44 | 65.3 | 19.8 |
| 541612 | Human resources & executive search consulting services | 8 | 4 001 | 856 | 248 | 10 | 100.0 | — |
| 5417 | Scientific research & development services | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 13 | 8 117 | 2 571 | 514 | 39 | 76.2 | 2.4 |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | a | D | D |
| 54192 | Photographic services | 4 | D | D | D | a | D | D |
| MANTECA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 28 | 8 481 | 2 776 | 845 | 96 | 46.9 | 5.2 |
| 541 | Professional, scientific, & technical services | 28 | 8 481 | 2 776 | 845 | 96 | 46.9 | 5.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 879 | 661 | 173 | 30 | 97.9 | 2.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 879 | 661 | 173 | 30 | 97.9 | 2.1 |
| 5413 | Architectural, engineering, & related services | 5 | 4 147 | 1 246 | 477 | 22 | 16.7 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MARINA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 12 | 1 636 | 569 | 117 | 28 | 70.6 | 26.2 |
| 541 | Professional, scientific, & technical services | 12 | 1 636 | 569 | 117 | 28 | 70.6 | 26.2 |
| MARTINEZ, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 90 | 25 516 | 10 103 | 2 198 | 311 | 62.1 | 4.7 |
| 541 | Professional, scientific, & technical services | 90 | 25 516 | 10 103 | 2 198 | 311 | 62.1 | 4.7 |
| 5411 | Legal services | 23 | 7 117 | 2 326 | 545 | 61 | 58.6 | 8.7 |
| 54111 | Offices of lawyers | 22 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 22 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 22 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 3 517 | 1 425 | 351 | 87 | 95.1 | 2.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 3 517 | 1 425 | 351 | 87 | 95.1 | 2.3 |
| 541219 | Other accounting services | 11 | 1 563 | 645 | 151 | 36 | 94.8 | 5.2 |
| 5413 | Architectural, engineering, & related services | 12 | 6 626 | 2 982 | 717 | 78 | 48.5 | 4.6 |
| 5416 | Management, scientific, & technical consulting services | 11 | 4 220 | 1 802 | 279 | 46 | 53.7 | 4.3 |
| MARYSVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 31 | 8 749 | 3 159 | 700 | 112 | 49.2 | 5.5 |
| 541 | Professional, scientific, & technical services | 31 | 8 749 | 3 159 | 700 | 112 | 49.2 | 5.5 |
| 5411 | Legal services | 19 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 18 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 18 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 18 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | D | D | D | a | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | D | D | D | a | D | D |
| MAYWOOD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| MENDOTA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| MENLO PARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 254 | 642 180 | 268 672 | 59 212 | 3 754 | 8.2 | 9.7 |
| 541 | Professional, scientific, & technical services | 254 | 642 180 | 268 672 | 59 212 | 3 754 | 8.2 | 9.7 |
| 5411 | Legal services | 46 | 139 184 | 64 160 | 13 259 | 757 | 5.8 | .5 |
| 54111 | Offices of lawyers | 45 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 45 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 45 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 18 881 | 10 066 | 1 885 | 165 | 20.7 | 10.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 18 881 | 10 066 | 1 885 | 165 | 20.7 | 10.4 |
| 541211 | Offices of certified public accountants | 15 | 17 945 | 9 438 | 1 808 | 153 | 16.9 | 11.0 |
| 5413 | Architectural, engineering, & related services | 26 | 111 533 | 35 172 | 8 627 | 504 | 10.4 | .5 |
| 54133 | Engineering services | 15 | 104 052 | 31 844 | 7 871 | 418 | 9.6 | — |
| 541330 | Engineering services | 15 | 104 052 | 31 844 | 7 871 | 418 | 9.6 | — |
| 5414 | Specialized design services | 13 | 6 888 | 1 636 | 555 | 63 | 71.8 | 9.3 |
| 54141 | Interior design services | 8 | 5 279 | 901 | 328 | 47 | 69.6 | 5.8 |
| 541410 | Interior design services | 8 | 5 279 | 901 | 328 | 47 | 69.6 | 5.8 |
| 5415 | Computer systems design & related services | 38 | 81 665 | 47 587 | 9 959 | 853 | 12.1 | 13.9 |
| 54151 | Computer systems design & related services | 38 | 81 665 | 47 587 | 9 959 | 853 | 12.1 | 13.9 |
| 541511 | Custom computer programming services | 21 | 51 846 | 30 236 | 7 165 | 701 | 9.0 | 4.3 |
| 541512 | Computer systems design services | 15 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 12 | 25 051 | 15 961 | 2 526 | 139 | 3.5 | 34.8 |
| 5416 | Management, scientific, & technical consulting services | 62 | 214 996 | 74 616 | 16 274 | 862 | 4.4 | 7.6 |
| 54161 | Management consulting services | 52 | 206 582 | 71 173 | 15 740 | 819 | 3.1 | 7.9 |
| 541611 | Administrative management & general management consulting service | 33 | 163 489 | 50 272 | 12 242 | 642 | 2.5 | 8.6 |
| 541612 | Human resources & executive search consulting services | 13 | 25 949 | 13 710 | 2 171 | 76 | 6.1 | 8.4 |
| 5416122 | Executive placement services | 11 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 5 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 8 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 8 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 27 | 61 620 | 33 190 | 8 137 | 489 | 3.1 | 50.0 |
| 54171 | R&D in the physical, engineering, & life sciences | 24 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 24 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 9 | D | D | D | b | D | D |
| 5417102 | Research & development in the life sciences | 15 | 35 946 | 22 250 | 5 882 | 342 | 4.5 | 50.9 |
| 5418 | Advertising & related services | 9 | 3 533 | 1 532 | 375 | 38 | 12.0 | 4.4 |
| 5419 | Other professional, scientific, & technical services | 8 | 3 880 | 713 | 141 | 23 | 57.2 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MERCED, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 83 | 29 927 | 11 385 | 2 589 | 471 | 31.9 | 13.0 |
| 541 | Professional, scientific, & technical services | 83 | 29 927 | 11 385 | 2 589 | 471 | 31.9 | 13.0 |
| 5411 | Legal services | 41 | 16 264 | 6 069 | 1 326 | 205 | 20.6 | 6.2 |
| 54111 | Offices of lawyers | 38 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 38 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 38 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 4 830 | 1 797 | 414 | 110 | 62.2 | 1.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 4 830 | 1 797 | 414 | 110 | 62.2 | 1.9 |
| 541211 | Offices of certified public accountants | 12 | 3 797 | 1 416 | 279 | 55 | 76.3 | .3 |
| 5413 | Architectural, engineering, & related services | 7 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 7 | 2 559 | 725 | 141 | 41 | 35.3 | 19.1 |
| MILLBRAE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 39 | 18 709 | 5 294 | 1 083 | 184 | 32.3 | 4.2 |
| 541 | Professional, scientific, & technical services | 39 | 18 709 | 5 294 | 1 083 | 184 | 32.3 | 4.2 |
| 5411 | Legal services | 8 | 2 839 | 389 | 92 | 17 | 76.2 | — |
| 54111 | Offices of lawyers | 8 | 2 839 | 389 | 92 | 17 | 76.2 | — |
| 541110 | Offices of lawyers | 8 | 2 839 | 389 | 92 | 17 | 76.2 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 8 | 2 839 | 389 | 92 | 17 | 76.2 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 802 | 837 | 209 | 24 | 60.8 | .8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 802 | 837 | 209 | 24 | 60.8 | .8 |
| 5415 | Computer systems design & related services | 13 | 9 556 | 2 038 | 431 | 66 | 22.7 | 3.8 |
| 54151 | Computer systems design & related services | 13 | 9 556 | 2 038 | 431 | 66 | 22.7 | 3.8 |
| 541512 | Computer systems design services | 7 | 8 325 | 1 426 | 273 | 28 | 13.9 | 3.8 |
| 5418 | Advertising & related services | 2 | D | D | D | b | D | D |
| MILL VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 119 | 40 256 | 13 712 | 2 488 | 307 | 49.9 | 11.5 |
| 541 | Professional, scientific, & technical services | 119 | 40 256 | 13 712 | 2 488 | 307 | 49.9 | 11.5 |
| 5411 | Legal services | 22 | 3 425 | 874 | 191 | 35 | 61.9 | 6.2 |
| 54111 | Offices of lawyers | 22 | 3 425 | 874 | 191 | 35 | 61.9 | 6.2 |
| 541110 | Offices of lawyers | 22 | 3 425 | 874 | 191 | 35 | 61.9 | 6.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 22 | 3 425 | 874 | 191 | 35 | 61.9 | 6.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 4 179 | 1 566 | 383 | 73 | 49.2 | 9.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 4 179 | 1 566 | 383 | 73 | 49.2 | 9.2 |
| 541211 | Offices of certified public accountants | 11 | 3 677 | 1 440 | 349 | 66 | 42.3 | 10.4 |
| 5413 | Architectural, engineering, & related services | 16 | 4 908 | 1 743 | 336 | 49 | 56.4 | 6.7 |
| 5414 | Specialized design services | 11 | 3 677 | 1 301 | 380 | 54 | 40.8 | 11.5 |
| 54143 | Graphic design services | 8 | 2 431 | 985 | 322 | 40 | 35.0 | 17.4 |
| 541430 | Graphic design services | 8 | 2 431 | 985 | 322 | 40 | 35.0 | 17.4 |
| 5415 | Computer systems design & related services | 17 | 4 184 | 2 048 | 203 | 17 | 51.6 | 43.6 |
| 54151 | Computer systems design & related services | 17 | 4 184 | 2 048 | 203 | 17 | 51.6 | 43.6 |
| 5416 | Management, scientific, & technical consulting services | 24 | 9 978 | 3 358 | 393 | 31 | 60.6 | 4.3 |
| 54161 | Management consulting services | 22 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 6 | D | D | D | a | D | D |
| 5416123 | Human resources & personnel management consulting | 5 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 7 | 6 662 | 2 485 | 544 | 40 | 6.9 | 11.5 |
| 5419 | Other professional, scientific, & technical services | 6 | D | D | D | a | D | D |
| 54192 | Photographic services | 4 | D | D | D | a | D | D |
| MILPITAS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 140 | 188 694 | 60 412 | 11 681 | 1 123 | 23.4 | 14.7 |
| 541 | Professional, scientific, & technical services | 140 | 188 694 | 60 412 | 11 681 | 1 123 | 23.4 | 14.7 |
| 5411 | Legal services | 7 | 3 627 | 734 | 200 | 56 | 14.6 | 7.2 |
| 54119 | Other legal services | 3 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 7 216 | 3 304 | 734 | 121 | 17.3 | 79.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 7 216 | 3 304 | 734 | 121 | 17.3 | 79.1 |
| 541219 | Other accounting services | 5 | 1 664 | 202 | 29 | 15 | 22.1 | 77.9 |
| 5413 | Architectural, engineering, & related services | 39 | 61 313 | 21 553 | 4 586 | 397 | 29.1 | 6.2 |
| 54133 | Engineering services | 34 | 56 359 | 19 674 | 4 244 | 344 | 31.1 | 6.5 |
| 541330 | Engineering services | 34 | 56 359 | 19 674 | 4 244 | 344 | 31.1 | 6.5 |
| 5414 | Specialized design services | 8 | 10 059 | 3 049 | 691 | 68 | 30.9 | .6 |
| 54142 | Industrial design services | 4 | 9 580 | 2 883 | 654 | 64 | 28.5 | — |
| 541420 | Industrial design services | 4 | 9 580 | 2 883 | 654 | 64 | 28.5 | — |
| 5415 | Computer systems design & related services | 49 | 79 835 | 20 395 | 3 494 | 316 | 21.1 | 14.0 |
| 54151 | Computer systems design & related services | 49 | 79 835 | 20 395 | 3 494 | 316 | 21.1 | 14.0 |
| 541511 | Custom computer programming services | 21 | 14 738 | 7 904 | 1 486 | 99 | 68.3 | 20.7 |
| 541512 | Computer systems design services | 21 | 62 190 | 11 012 | 1 749 | 204 | 7.0 | 13.0 |
| 5415121 | Computer systems integrators | 9 | 52 564 | 4 697 | 819 | 106 | 5.3 | .2 |
| 5415122 | Computer systems consultants (except systems integrators) | 12 | 9 626 | 6 315 | 930 | 98 | 16.4 | 82.9 |
| 5416 | Management, scientific, & technical consulting services | 13 | 9 473 | 3 435 | 594 | 25 | 13.8 | 61.6 |
| 54161 | Management consulting services | 9 | 8 558 | 3 281 | 563 | 17 | 8.3 | 64.5 |
| 541613 | Marketing consulting services | 2 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 6 | 10 948 | 5 689 | 878 | 90 | 28.7 | .1 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MISSION VIEJO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 178 | 98 693 | 40 267 | 7 762 | 883 | 28.6 | 8.7 |
| 541 | Professional, scientific, & technical services | 178 | 98 693 | 40 267 | 7 762 | 883 | 28.6 | 8.7 |
| 5411 | Legal services | 21 | 16 237 | 5 667 | 1 049 | 151 | 25.6 | — |
| 541111 | Offices of lawyers | 20 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 20 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 20 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 6 716 | 3 151 | 846 | 85 | 33.9 | 3.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 6 716 | 3 151 | 846 | 85 | 33.9 | 3.4 |
| 541211 | Offices of certified public accountants | 9 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 28 | 17 725 | 9 582 | 1 774 | 167 | 20.9 | 7.3 |
| 54133 | Engineering services | 18 | 10 477 | 6 254 | 1 083 | 105 | 28.9 | 1.3 |
| 541330 | Engineering services | 18 | 10 477 | 6 254 | 1 083 | 105 | 28.9 | 1.3 |
| 54135 | Building inspection services | 3 | D | D | D | a | D | D |
| 541350 | Building inspection services | 3 | D | D | D | a | D | D |
| 5414 | Specialized design services | 7 | 3 002 | 537 | 133 | 33 | 73.4 | — |
| 54143 | Graphic design services | 4 | 1 919 | 314 | 57 | 11 | 58.3 | — |
| 541430 | Graphic design services | 4 | 1 919 | 314 | 57 | 11 | 58.3 | — |
| 5415 | Computer systems design & related services | 36 | 14 208 | 5 332 | 1 251 | 124 | 51.1 | 8.0 |
| 54151 | Computer systems design & related services | 36 | 14 208 | 5 332 | 1 251 | 124 | 51.1 | 8.0 |
| 541512 | Computer systems design services | 15 | 6 154 | 2 606 | 525 | 50 | 88.7 | — |
| 5416 | Management, scientific, & technical consulting services | 42 | 17 970 | 9 949 | 1 420 | 193 | 29.2 | 5.4 |
| 54161 | Management consulting services | 26 | 6 269 | 2 648 | 475 | 81 | 43.2 | 15.1 |
| 54169 | Other scientific & technical consulting services | 10 | 10 545 | 6 864 | 872 | 95 | 16.7 | .3 |
| 541690 | Other scientific & technical consulting services | 10 | 10 545 | 6 864 | 872 | 95 | 16.7 | .3 |
| 5417 | Scientific research & development services | 4 | 10 030 | 3 909 | 849 | 55 | 7.7 | 44.9 |
| 5418 | Advertising & related services | 6 | D | D | D | a | D | D |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| 54192 | Photographic services | 5 | 1 700 | 517 | 105 | 26 | 30.1 | — |
| 541921 | Photographic studios, portrait | 5 | 1 700 | 517 | 105 | 26 | 30.1 | — |
| MODESTO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 328 | 180 975 | 64 245 | 14 442 | 2 342 | 39.1 | 4.9 |
| 541 | Professional, scientific, & technical services | 328 | 180 975 | 64 245 | 14 442 | 2 342 | 39.1 | 4.9 |
| 5411 | Legal services | 135 | 67 553 | 23 453 | 5 096 | 659 | 39.1 | 3.2 |
| 541111 | Offices of lawyers | 131 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 131 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 131 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 71 | 45 347 | 18 409 | 4 570 | 778 | 28.4 | 1.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 71 | 45 347 | 18 409 | 4 570 | 778 | 28.4 | 1.8 |
| 541211 | Offices of certified public accountants | 40 | 20 505 | 7 068 | 1 760 | 263 | 51.8 | 1.1 |
| 541213 | Tax return preparation services | 6 | 2 692 | 1 124 | 437 | 155 | 11.5 | 19.5 |
| 541219 | Other accounting services | 21 | D | D | D | e | D | D |
| 5413 | Architectural, engineering, & related services | 51 | 48 676 | 16 713 | 3 532 | 491 | 51.9 | 6.8 |
| 54131 | Architectural services | 13 | D | D | D | b | D | D |
| 541310 | Architectural services | 13 | D | D | D | b | D | D |
| 54133 | Engineering services | 25 | 31 495 | 9 594 | 1 967 | 238 | 64.6 | 10.5 |
| 541330 | Engineering services | 25 | 31 495 | 9 594 | 1 967 | 238 | 64.6 | 10.5 |
| 54134 | Drafting services | 4 | 1 817 | 678 | 151 | 29 | 5.7 | — |
| 541340 | Drafting services | 4 | 1 817 | 678 | 151 | 29 | 5.7 | — |
| 54138 | Testing laboratories | 6 | 8 600 | 3 978 | 885 | 155 | 6.0 | — |
| 541380 | Testing laboratories | 6 | 8 600 | 3 978 | 885 | 155 | 6.0 | — |
| 5414 | Specialized design services | 11 | 4 823 | 831 | 212 | 25 | 49.7 | 11.7 |
| 54141 | Interior design services | 5 | 3 810 | 675 | 176 | 18 | 36.3 | 14.8 |
| 541410 | Interior design services | 5 | 3 810 | 675 | 176 | 18 | 36.3 | 14.8 |
| 5416 | Management, scientific, & technical consulting services | 17 | 3 639 | 1 243 | 286 | 40 | 34.1 | 2.9 |
| 5418 | Advertising & related services | 17 | 4 464 | 1 494 | 279 | 245 | 14.5 | 8.4 |
| 5419 | Other professional, scientific, & technical services | 13 | D | D | D | b | D | D |
| 54192 | Photographic services | 11 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 11 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MONROVIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 92 | 79 077 | 31 715 | 7 845 | 736 | 16.9 | 6.0 |
| 541 | Professional, scientific, & technical services | 92 | 79 077 | 31 715 | 7 845 | 736 | 16.9 | 6.0 |
| 5411 | Legal services | 16 | 2 878 | 621 | 151 | 28 | 38.9 | 9.3 |
| 541111 | Offices of lawyers | 16 | 2 878 | 621 | 151 | 28 | 38.9 | 9.3 |
| 541110 | Offices of lawyers | 16 | 2 878 | 621 | 151 | 28 | 38.9 | 9.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | 2 878 | 621 | 151 | 28 | 38.9 | 9.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 6 554 | 3 077 | 461 | 80 | 31.1 | 9.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 6 554 | 3 077 | 461 | 80 | 31.1 | 9.9 |
| 541219 | Other accounting services | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 18 | 23 868 | 10 677 | 2 477 | 217 | 19.5 | 6.4 |
| 54133 | Engineering services | 13 | 21 248 | 9 675 | 2 275 | 192 | 21.5 | 5.7 |
| 541330 | Engineering services | 13 | 21 248 | 9 675 | 2 275 | 192 | 21.5 | 5.7 |
| 5414 | Specialized design services | 9 | 3 109 | 486 | 118 | 19 | 84.3 | 4.4 |
| 54143 | Graphic design services | 6 | 2 490 | 444 | 110 | 15 | 85.9 | — |
| 541430 | Graphic design services | 6 | 2 490 | 444 | 110 | 15 | 85.9 | — |
| 5415 | Computer systems design & related services | 8 | 29 142 | 13 245 | 3 329 | 208 | 3.7 | 1.8 |
| 54151 | Computer systems design & related services | 8 | 29 142 | 13 245 | 3 329 | 208 | 3.7 | 1.8 |
| 541511 | Custom computer programming services | 4 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 12 | 5 250 | 1 795 | 882 | 57 | 10.6 | 4.2 |
| 5418 | Advertising & related services | 8 | 6 291 | 1 309 | 286 | 67 | 14.9 | 4.4 |
| 54189 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| MONTCLAIR, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 27 | 8 276 | 2 696 | 619 | 152 | 15.5 | 9.0 |
| 541 | Professional, scientific, & technical services | 27 | 8 276 | 2 696 | 619 | 152 | 15.5 | 9.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 656 | 509 | 123 | 22 | 21.1 | 25.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 656 | 509 | 123 | 22 | 21.1 | 25.5 |
| 5419 | Other professional, scientific, & technical services | 7 | 2 226 | 726 | 163 | 64 | — | — |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| MONTEBELLO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 57 | 15 489 | 3 901 | 903 | 205 | 32.8 | 22.1 |
| 541 | Professional, scientific, & technical services | 57 | 15 489 | 3 901 | 903 | 205 | 32.8 | 22.1 |
| 5411 | Legal services | 19 | 6 592 | 1 883 | 410 | 56 | 31.7 | 22.7 |
| 541111 | Offices of lawyers | 19 | 6 592 | 1 883 | 410 | 56 | 31.7 | 22.7 |
| 541110 | Offices of lawyers | 19 | 6 592 | 1 883 | 410 | 56 | 31.7 | 22.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | 6 592 | 1 883 | 410 | 56 | 31.7 | 22.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 2 057 | 524 | 148 | 48 | 52.3 | 47.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 2 057 | 524 | 148 | 48 | 52.3 | 47.7 |
| 5418 | Advertising & related services | 4 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | 1 667 | 519 | 107 | 32 | 11.8 | 37.4 |
| MONTEREY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 222 | 114 813 | 44 897 | 10 289 | 1 044 | 33.7 | 11.2 |
| 541 | Professional, scientific, & technical services | 222 | 114 813 | 44 897 | 10 289 | 1 044 | 33.7 | 11.2 |
| 5411 | Legal services | 92 | 39 806 | 15 045 | 3 540 | 346 | 38.6 | 1.5 |
| 541111 | Offices of lawyers | 92 | 39 806 | 15 045 | 3 540 | 346 | 38.6 | 1.5 |
| 541110 | Offices of lawyers | 92 | 39 806 | 15 045 | 3 540 | 346 | 38.6 | 1.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 92 | 39 806 | 15 045 | 3 540 | 346 | 38.6 | 1.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 10 366 | 4 166 | 943 | 133 | 49.7 | 18.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 10 366 | 4 166 | 943 | 133 | 49.7 | 18.2 |
| 541211 | Offices of certified public accountants | 20 | 7 635 | 3 344 | 754 | 88 | 49.2 | 24.6 |
| 541213 | Tax return preparation services | 5 | 1 434 | 389 | 73 | 14 | 33.8 | — |
| 5413 | Architectural, engineering, & related services | 33 | 18 037 | 8 484 | 1 999 | 206 | 54.9 | 10.9 |
| 54131 | Architectural services | 12 | 5 819 | 2 085 | 597 | 78 | 56.3 | 14.3 |
| 541310 | Architectural services | 12 | 5 819 | 2 085 | 597 | 78 | 56.3 | 14.3 |
| 54133 | Engineering services | 17 | 11 210 | 5 868 | 1 204 | 121 | 59.2 | 8.0 |
| 541330 | Engineering services | 17 | 11 210 | 5 868 | 1 204 | 121 | 59.2 | 8.0 |
| 5414 | Specialized design services | 9 | 3 768 | 677 | 131 | 26 | 88.0 | 12.0 |
| 54143 | Graphic design services | 7 | D | D | D | a | D | D |
| 541430 | Graphic design services | 7 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 17 | 23 796 | 9 440 | 2 165 | 185 | 6.9 | 30.7 |
| 54151 | Computer systems design & related services | 17 | 23 796 | 9 440 | 2 165 | 185 | 6.9 | 30.7 |
| 541511 | Custom computer programming services | 7 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 8 | 16 395 | 5 911 | 1 484 | 122 | 2.0 | 25.4 |
| 5415121 | Computer systems integrators | 6 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 18 | 7 832 | 3 040 | 563 | 50 | 35.5 | .3 |
| 54161 | Management consulting services | 15 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 5 | 6 791 | 2 626 | 629 | 47 | — | — |
| 5418 | Advertising & related services | 7 | 2 528 | 848 | 191 | 26 | 1.5 | 22.7 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MONTEREY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5419 | Other professional, scientific, & technical services | 7 | 1 889 | 571 | 128 | 25 | 25.6 | 5.4 |
| MONTEREY PARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 113 | 28 825 | 8 716 | 1 988 | 334 | 59.8 | 15.4 |
| 541 | Professional, scientific, & technical services | 113 | 28 825 | 8 716 | 1 988 | 334 | 59.8 | 15.4 |
| 5411 | Legal services | 40 | 10 821 | 2 690 | 647 | 103 | 67.9 | 11.8 |
| 54111 | Offices of lawyers | 39 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 39 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 39 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 30 | 6 824 | 2 263 | 519 | 92 | 68.1 | 7.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 30 | 6 824 | 2 263 | 519 | 92 | 68.1 | 7.2 |
| 541211 | Offices of certified public accountants | 23 | 5 204 | 1 475 | 341 | 65 | 82.6 | 5.7 |
| 541219 | Other accounting services | 4 | 1 467 | 766 | 172 | 24 | 14.7 | 12.0 |
| 5413 | Architectural, engineering, & related services | 9 | 2 867 | 1 245 | 245 | 34 | 63.6 | 3.7 |
| 5414 | Specialized design services | 4 | 1 424 | 452 | 93 | 24 | 13.1 | 17.6 |
| 5416 | Management, scientific, & technical consulting services | 15 | 4 107 | 1 176 | 299 | 45 | 38.1 | 52.3 |
| 54161 | Management consulting services | 13 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 5 | 1 500 | 476 | 93 | 20 | 32.9 | 4.2 |
| MONTE SERENO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 | 955 | 420 | 74 | 6 | 37.1 | 33.6 |
| 541 | Professional, scientific, & technical services | 6 | 955 | 420 | 74 | 6 | 37.1 | 33.6 |
| MOORPARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 41 | 82 702 | 20 488 | 4 973 | 554 | 13.0 | 1.6 |
| 541 | Professional, scientific, & technical services | 41 | 82 702 | 20 488 | 4 973 | 554 | 13.0 | 1.6 |
| 5413 | Architectural, engineering, & related services | 5 | 3 648 | 1 779 | 459 | 32 | 67.8 | — |
| 5415 | Computer systems design & related services | 12 | 35 033 | 12 307 | 2 970 | 212 | 15.2 | 2.6 |
| 54151 | Computer systems design & related services | 12 | 35 033 | 12 307 | 2 970 | 212 | 15.2 | 2.6 |
| 541512 | Computer systems design services | 6 | D | D | D | c | D | D |
| 5415121 | Computer systems integrators | 2 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 6 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 5 | D | D | D | e | D | D |
| 54186 | Direct mail advertising | 1 | D | D | D | c | D | D |
| 541860 | Direct mail advertising | 1 | D | D | D | c | D | D |
| MORAGA TOWN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 57 | 19 306 | 9 338 | 1 814 | 171 | 30.2 | 27.1 |
| 541 | Professional, scientific, & technical services | 57 | 19 306 | 9 338 | 1 814 | 171 | 30.2 | 27.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 4 379 | 1 330 | 331 | 63 | 16.5 | 23.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 4 379 | 1 330 | 331 | 63 | 16.5 | 23.4 |
| 541219 | Other accounting services | 1 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 8 | 2 663 | 1 222 | 241 | 23 | 71.3 | 17.6 |
| 5415 | Computer systems design & related services | 15 | 4 653 | 3 551 | 747 | 24 | 25.0 | 68.9 |
| 54151 | Computer systems design & related services | 15 | 4 653 | 3 551 | 747 | 24 | 25.0 | 68.9 |
| 5416 | Management, scientific, & technical consulting services | 18 | 6 301 | 2 814 | 408 | 50 | 17.5 | 5.1 |
| 54161 | Management consulting services | 16 | D | D | D | b | D | D |
| MORENO VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 43 | 10 303 | 2 479 | 538 | 196 | 41.6 | 4.3 |
| 541 | Professional, scientific, & technical services | 43 | 10 303 | 2 479 | 538 | 196 | 41.6 | 4.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 479 | 470 | 155 | 86 | 44.8 | 25.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 479 | 470 | 155 | 86 | 44.8 | 25.3 |
| 5418 | Advertising & related services | 3 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MORGAN HILL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 77 | 41 213 | 17 381 | 3 446 | 482 | 32.9 | 22.0 |
| 541 | Professional, scientific, & technical services | 77 | 41 213 | 17 381 | 3 446 | 482 | 32.9 | 22.0 |
| 5411 | Legal services | 17 | 4 555 | 1 894 | 443 | 47 | 37.6 | 4.5 |
| 54111 | Offices of lawyers | 16 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 16 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 10 380 | 5 333 | 1 142 | 172 | 21.9 | 1.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 10 380 | 5 333 | 1 142 | 172 | 21.9 | 1.9 |
| 5413 | Architectural, engineering, & related services | 19 | 11 127 | 4 397 | 777 | 95 | 50.5 | 5.3 |
| 5414 | Specialized design services | 3 | D | D | D | a | D | D |
| 5417 | Scientific research & development services | 1 | D | D | D | b | D | D |
| 54172 | Research & development in the social sciences & humanities | 1 | D | D | D | b | D | D |
| 541720 | R&D in the social sciences & humanities | 1 | D | D | D | b | D | D |
| MORRO BAY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 16 | 2 744 | 1 136 | 273 | 56 | 68.5 | 5.0 |
| 541 | Professional, scientific, & technical services | 16 | 2 744 | 1 136 | 273 | 56 | 68.5 | 5.0 |
| MOUNTAIN VIEW, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 446 | 1 238 205 | 497 925 | 109 726 | 7 957 | 8.7 | 10.5 |
| 541 | Professional, scientific, & technical services | 446 | 1 238 205 | 497 925 | 109 726 | 7 957 | 8.7 | 10.5 |
| 5411 | Legal services | 26 | 22 595 | 6 252 | 1 564 | 150 | 13.2 | .2 |
| 54111 | Offices of lawyers | 26 | 22 595 | 6 252 | 1 564 | 150 | 13.2 | .2 |
| 541110 | Offices of lawyers | 26 | 22 595 | 6 252 | 1 564 | 150 | 13.2 | .2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 26 | 22 595 | 6 252 | 1 564 | 150 | 13.2 | .2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 5 998 | 1 736 | 366 | 54 | 28.7 | .9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 5 998 | 1 736 | 366 | 54 | 28.7 | .9 |
| 541211 | Offices of certified public accountants | 11 | 5 220 | 1 436 | 290 | 37 | 18.0 | 1.1 |
| 5413 | Architectural, engineering, & related services | 91 | 240 666 | 94 983 | 21 241 | 1 469 | 12.6 | 3.5 |
| 54131 | Architectural services | 14 | 36 415 | 13 900 | 3 036 | 236 | 16.5 | .5 |
| 541310 | Architectural services | 14 | 36 415 | 13 900 | 3 036 | 236 | 16.5 | .5 |
| 54133 | Engineering services | 71 | 199 005 | 78 680 | 17 829 | 1 194 | 11.9 | 4.2 |
| 541330 | Engineering services | 71 | 199 005 | 78 680 | 17 829 | 1 194 | 11.9 | 4.2 |
| 54135 | Building inspection services | 4 | D | D | D | b | D | D |
| 541350 | Building inspection services | 4 | D | D | D | b | D | D |
| 5414 | Specialized design services | 23 | 16 557 | 6 876 | 1 521 | 130 | 10.3 | 1.4 |
| 54143 | Graphic design services | 16 | 14 586 | 5 893 | 1 315 | 101 | 9.3 | — |
| 541430 | Graphic design services | 16 | 14 586 | 5 893 | 1 315 | 101 | 9.3 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) | 15 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 140 | 384 292 | 155 247 | 32 717 | 2 033 | 8.8 | 18.0 |
| 54151 | Computer systems design & related services | 140 | 384 292 | 155 247 | 32 717 | 2 033 | 8.8 | 18.0 |
| 541511 | Custom computer programming services | 72 | 264 384 | 109 508 | 23 577 | 1 213 | 3.1 | 18.4 |
| 541512 | Computer systems design services | 56 | 104 725 | 38 784 | 7 592 | 711 | 23.3 | 19.5 |
| 5415121 | Computer systems integrators | 18 | 46 662 | 12 907 | 2 775 | 209 | 14.6 | 30.2 |
| 5415122 | Computer systems consultants (except systems integrators) | 38 | 58 063 | 25 877 | 4 817 | 502 | 30.2 | 10.9 |
| 541519 | Other computer related services | 11 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 56 | 80 237 | 45 626 | 8 492 | 489 | 13.8 | 7.7 |
| 54161 | Management consulting services | 43 | 67 106 | 40 452 | 7 328 | 426 | 15.0 | 8.1 |
| 541611 | Administrative management & general management consulting service | 11 | 21 834 | 14 033 | 3 863 | 202 | 4.5 | 8.4 |
| 541612 | Human resources & executive search consulting services | 13 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 6 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 16 | D | D | D | b | D | D |
| 541614 | Process, physical distribution, & logistics consulting services | 1 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 11 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 11 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 47 | 431 189 | 164 807 | 39 085 | 2 351 | 2.7 | 9.0 |
| 54171 | R&D in the physical, engineering, & life sciences | 44 | D | D | D | g | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 44 | D | D | D | g | D | D |
| 5417101 | R&D in the physical & engineering sciences | 23 | D | D | D | f | D | D |
| 5417102 | Research & development in the life sciences | 21 | 333 992 | 114 448 | 27 397 | 1 795 | 2.8 | 8.9 |
| 54172 | Research & development in the social sciences & humanities | 3 | D | D | D | b | D | D |
| 541720 | R&D in the social sciences & humanities | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 27 | 42 559 | 16 568 | 3 406 | 1 145 | 19.2 | 10.0 |
| 54181 | Advertising agencies | 6 | 10 470 | 4 026 | 865 | 73 | 17.7 | .5 |
| 541810 | Advertising agencies | 6 | 10 470 | 4 026 | 865 | 73 | 17.7 | .5 |
| 54182 | Public relations agencies | 10 | 12 540 | 5 176 | 1 070 | 81 | 11.2 | 19.3 |
| 541820 | Public relations agencies | 10 | 12 540 | 5 176 | 1 070 | 81 | 11.2 | 19.3 |
| 54189 | Other services related to advertising | 5 | D | D | D | f | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 18 | 14 112 | 5 830 | 1 334 | 136 | 40.4 | 19.8 |
| 54191 | Marketing research & public opinion polling | 7 | 9 703 | 4 326 | 986 | 83 | 47.6 | 27.5 |
| 541910 | Marketing research & public opinion polling | 7 | 9 703 | 4 326 | 986 | 83 | 47.6 | 27.5 |
| 54192 | Photographic services | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MOUNT SHASTA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 16 | 3 055 | 681 | 131 | 34 | 53.5 | 24.3 |
| 541 | Professional, scientific, & technical services | 16 | 3 055 | 681 | 131 | 34 | 53.5 | 24.3 |
| MURRIETA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 25 | 10 190 | 2 217 | 418 | 58 | 22.6 | 6.9 |
| 541 | Professional, scientific, & technical services | 25 | 10 190 | 2 217 | 418 | 58 | 22.6 | 6.9 |
| 5413 | Architectural, engineering, & related services | 6 | 1 495 | 604 | 117 | 20 | 51.0 | .5 |
| 5418 | Advertising & related services | 3 | D | D | D | b | D | D |
| NAPA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 160 | 243 955 | 109 288 | 27 503 | 1 248 | 14.0 | 7.1 |
| 541 | Professional, scientific, & technical services | 160 | 243 955 | 109 288 | 27 503 | 1 248 | 14.0 | 7.1 |
| 5411 | Legal services | 43 | 18 672 | 8 661 | 1 591 | 174 | 35.9 | 1.8 |
| 54111 | Offices of lawyers | 43 | 18 672 | 8 661 | 1 591 | 174 | 35.9 | 1.8 |
| 541110 | Offices of lawyers | 43 | 18 672 | 8 661 | 1 591 | 174 | 35.9 | 1.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 43 | 18 672 | 8 661 | 1 591 | 174 | 35.9 | 1.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 39 | D | D | D | c | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 39 | D | D | D | c | D | D |
| 541211 | Offices of certified public accountants | 15 | D | D | D | b | D | D |
| 541213 | Tax return preparation services | 7 | D | D | D | b | D | D |
| 541219 | Other accounting services | 14 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 29 | D | D | D | c | D | D |
| 54133 | Engineering services | 21 | 14 585 | 7 328 | 1 321 | 192 | 63.1 | 5.9 |
| 541330 | Engineering services | 21 | 14 585 | 7 328 | 1 321 | 192 | 63.1 | 5.9 |
| 5414 | Specialized design services | 3 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 12 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 12 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 8 | D | D | D | f | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 17 | D | D | D | b | D | D |
| 54161 | Management consulting services | 13 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 7 | D | D | D | a | D | D |
| NATIONAL CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 50 | 16 834 | 8 899 | 2 567 | 554 | 29.3 | 11.5 |
| 541 | Professional, scientific, & technical services | 50 | 16 834 | 8 899 | 2 567 | 554 | 29.3 | 11.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 5 746 | 3 140 | 841 | 295 | 22.6 | 5.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 5 746 | 3 140 | 841 | 295 | 22.6 | 5.8 |
| 541213 | Tax return preparation services | 6 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 10 | 6 855 | 4 135 | 1 349 | 159 | 10.1 | 22.7 |
| NEEDLES, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 823 | 244 | 70 | 12 | 40.2 | 40.3 |
| NEVADA CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 47 | 11 034 | 2 871 | 577 | 107 | 76.5 | 1.9 |
| 541 | Professional, scientific, & technical services | 47 | 11 034 | 2 871 | 577 | 107 | 76.5 | 1.9 |
| 5411 | Legal services | 24 | 4 183 | 855 | 195 | 45 | 66.8 | 4.1 |
| 54111 | Offices of lawyers | 22 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 22 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 22 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 6 | 1 961 | 435 | 123 | 19 | 41.5 | — |
| 5414 | Specialized design services | 2 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| NEWARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 67 | 78 236 | 28 477 | 6 237 | 872 | 19.8 | 7.5 |
| 541 | Professional, scientific, & technical services | 67 | 78 236 | 28 477 | 6 237 | 872 | 19.8 | 7.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 672 | 301 | 97 | 17 | 39.9 | 6.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 672 | 301 | 97 | 17 | 39.9 | 6.9 |
| 541213 | Tax return preparation services | 3 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 10 | 4 618 | 1 725 | 295 | 30 | 44.9 | 24.9 |
| 5415 | Computer systems design & related services | 19 | 45 165 | 11 579 | 2 539 | 328 | 6.7 | 7.8 |
| 54151 | Computer systems design & related services | 19 | 45 165 | 11 579 | 2 539 | 328 | 6.7 | 7.8 |
| 541511 | Custom computer programming services | 11 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 7 | D | D | D | e | D | D |
| 5415121 | Computer systems integrators | 4 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 8 | 7 269 | 1 703 | 115 | 27 | 96.4 | 3.6 |
| 54162 | Environmental consulting services | 1 | D | D | D | a | D | D |
| 541620 | Environmental consulting services | 1 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 6 | 13 427 | 10 803 | 2 653 | 350 | 4.2 | — |
| 5419 | Other professional, scientific, & technical services | 11 | D | D | D | c | D | D |
| 54192 | Photographic services | 9 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 9 | D | D | D | b | D | D |
| NEWMAN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | 713 | 314 | 36 | 12 | D | — |
| NEWPORT BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 031 | 1 120 312 | 413 725 | 86 214 | 7 343 | 24.9 | 5.4 |
| 541 | Professional, scientific, & technical services | 1 031 | 1 120 312 | 413 725 | 86 214 | 7 343 | 24.9 | 5.4 |
| 5411 | Legal services | 359 | 350 000 | 120 247 | 23 856 | 1 969 | 21.2 | 3.8 |
| 54111 | Offices of lawyers | 355 | 348 227 | 119 518 | 23 741 | 1 951 | 21.3 | 3.8 |
| 541110 | Offices of lawyers | 355 | 348 227 | 119 518 | 23 741 | 1 951 | 21.3 | 3.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 355 | 348 227 | 119 518 | 23 741 | 1 951 | 21.3 | 3.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 118 | 99 923 | 40 742 | 9 601 | 1 004 | 21.0 | 9.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 118 | 99 923 | 40 742 | 9 601 | 1 004 | 21.0 | 9.1 |
| 541211 | Offices of certified public accountants | 88 | 78 967 | 30 409 | 7 218 | 738 | 19.8 | 2.0 |
| 541219 | Other accounting services | 24 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 160 | 196 757 | 82 918 | 16 159 | 1 307 | 36.3 | 3.2 |
| 54131 | Architectural services | 76 | 93 805 | 32 943 | 6 359 | 558 | 11.3 | 1.9 |
| 541310 | Architectural services | 76 | 93 805 | 32 943 | 6 359 | 558 | 11.3 | 1.9 |
| 54133 | Engineering services | 73 | 100 293 | 48 918 | 9 617 | 725 | 59.9 | 4.3 |
| 541330 | Engineering services | 73 | 100 293 | 48 918 | 9 617 | 725 | 59.9 | 4.3 |
| 5414 | Specialized design services | 44 | 64 017 | 10 114 | 2 201 | 177 | 15.4 | .3 |
| 54141 | Interior design services | 20 | 27 004 | 5 327 | 1 282 | 105 | 9.6 | .1 |
| 541410 | Interior design services | 20 | 27 004 | 5 327 | 1 282 | 105 | 9.6 | .1 |
| 54143 | Graphic design services | 18 | 31 923 | 3 634 | 622 | 52 | 20.6 | .4 |
| 541430 | Graphic design services | 18 | 31 923 | 3 634 | 622 | 52 | 20.6 | .4 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 17 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 88 | 152 897 | 79 554 | 17 152 | 1 426 | 12.2 | 12.0 |
| 54151 | Computer systems design & related services | 88 | 152 897 | 79 554 | 17 152 | 1 426 | 12.2 | 12.0 |
| 541511 | Custom computer programming services | 41 | 85 091 | 56 178 | 12 249 | 806 | 11.0 | 9.0 |
| 541512 | Computer systems design services | 35 | 58 156 | 18 400 | 3 963 | 532 | 12.5 | 9.5 |
| 5415121 | Computer systems integrators | 14 | 36 030 | 7 751 | 1 551 | 237 | 6.1 | 13.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 21 | 22 126 | 10 649 | 2 412 | 295 | 22.8 | 3.0 |
| 541519 | Other computer related services | 9 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 159 | 140 065 | 48 666 | 10 047 | 886 | 25.0 | 6.8 |
| 54161 | Management consulting services | 126 | 118 319 | 41 004 | 8 589 | 750 | 21.5 | 6.2 |
| 541611 | Administrative management & general management consulting service | 55 | 66 097 | 25 222 | 5 101 | 410 | 13.4 | 5.3 |
| 541612 | Human resources & executive search consulting services | 28 | 18 338 | 6 773 | 1 524 | 121 | 20.3 | 2.6 |
| 5416122 | Executive placement services | 14 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 13 | 5 987 | 2 697 | 547 | 54 | 36.8 | 8.0 |
| 541613 | Marketing consulting services | 34 | 29 394 | 6 864 | 1 652 | 171 | 42.0 | 3.1 |
| 54162 | Environmental consulting services | 10 | 9 763 | 4 564 | 888 | 75 | 42.9 | 13.9 |
| 541620 | Environmental consulting services | 10 | 9 763 | 4 564 | 888 | 75 | 42.9 | 13.9 |
| 54169 | Other scientific & technical consulting services | 23 | 11 983 | 3 098 | 570 | 61 | 45.7 | 7.1 |
| 541690 | Other scientific & technical consulting services | 23 | 11 983 | 3 098 | 570 | 61 | 45.7 | 7.1 |
| 5417 | Scientific research & development services | 11 | 19 212 | 6 235 | 1 434 | 109 | 11.4 | 1.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 11 | 19 212 | 6 235 | 1 434 | 109 | 11.4 | 1.3 |
| 541710 | R&D in the physical, engineering, & life sciences | 11 | 19 212 | 6 235 | 1 434 | 109 | 11.4 | 1.3 |
| 5417101 | R&D in the physical & engineering sciences | 11 | 19 212 | 6 235 | 1 434 | 109 | 11.4 | 1.3 |
| 5418 | Advertising & related services | 80 | 82 762 | 23 090 | 5 177 | 398 | 54.7 | 4.0 |
| 54181 | Advertising agencies | 39 | 38 783 | 15 484 | 3 621 | 250 | 41.1 | 6.6 |
| 541810 | Advertising agencies | 39 | 38 783 | 15 484 | 3 621 | 250 | 41.1 | 6.6 |
| 54182 | Public relations agencies | 13 | 4 837 | 1 296 | 264 | 33 | 50.8 | — |
| 541820 | Public relations agencies | 13 | 4 837 | 1 296 | 264 | 33 | 50.8 | — |
| 54184 | Media representatives | 5 | D | D | D | a | D | D |
| 541840 | Media representatives | 5 | D | D | D | a | D | D |
| 5418401 | Radio & television advertising representatives | 1 | D | D | D | a | D | D |
| 54189 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 3 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| NEWPORT BEACH, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5419 | Other professional, scientific, & technical services | 12 | 14 679 | 2 159 | 587 | 67 | 6.4 | 1.0 |
| 54191 | Marketing research & public opinion polling | 3 | D | D | D | b | D | D |
| 541910 | Marketing research & public opinion polling | 3 | D | D | D | b | D | D |
| 54192 | Photographic services | 7 | 2 422 | 558 | 190 | 41 | 38.9 | — |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| NORCO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 29 | 37 575 | 12 117 | 3 093 | 386 | 18.1 | 70.1 |
| 541 | Professional, scientific, & technical services | 29 | 37 575 | 12 117 | 3 093 | 386 | 18.1 | 70.1 |
| 5413 | Architectural, engineering, & related services | 8 | 6 017 | 2 212 | 532 | 64 | 43.6 | — |
| 5415 | Computer systems design & related services | 4 | D | D | D | e | D | D |
| 54151 | Computer systems design & related services | 4 | D | D | D | e | D | D |
| NORWALK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 51 | 13 544 | 5 593 | 1 955 | 435 | 50.8 | 10.0 |
| 541 | Professional, scientific, & technical services | 51 | 13 544 | 5 593 | 1 955 | 435 | 50.8 | 10.0 |
| 5411 | Legal services | 17 | 5 429 | 1 905 | 385 | 75 | 34.6 | 2.7 |
| 54111 | Offices of lawyers | 15 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 15 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 15 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 4 728 | 2 260 | 1 317 | 317 | 35.2 | 24.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 4 728 | 2 260 | 1 317 | 317 | 35.2 | 24.4 |
| 541213 | Tax return preparation services | 7 | 1 504 | 649 | 291 | 176 | 14.8 | 7.8 |
| 541219 | Other accounting services | 7 | 1 540 | 716 | 264 | 31 | 42.3 | 9.0 |
| 5413 | Architectural, engineering, & related services | 5 | 1 867 | 912 | 142 | 25 | 100.0 | — |
| NOVATO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 177 | 151 369 | 62 145 | 14 064 | 1 446 | 36.1 | 14.5 |
| 541 | Professional, scientific, & technical services | 177 | 151 369 | 62 145 | 14 064 | 1 446 | 36.1 | 14.5 |
| 5411 | Legal services | 30 | 25 549 | 9 971 | 2 198 | 261 | 75.4 | 13.2 |
| 54111 | Offices of lawyers | 29 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 29 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 29 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 20 083 | 9 217 | 2 242 | 322 | 18.4 | 9.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 20 083 | 9 217 | 2 242 | 322 | 18.4 | 9.6 |
| 541211 | Offices of certified public accountants | 16 | 7 211 | 2 778 | 621 | 67 | 41.9 | .2 |
| 541213 | Tax return preparation services | 2 | D | D | D | b | D | D |
| 541219 | Other accounting services | 8 | 10 350 | 5 437 | 1 289 | 154 | 3.8 | 7.6 |
| 5413 | Architectural, engineering, & related services | 34 | 49 937 | 19 895 | 4 505 | 395 | 9.1 | 19.3 |
| 54133 | Engineering services | 19 | 45 686 | 18 335 | 4 245 | 357 | 8.1 | 20.4 |
| 541330 | Engineering services | 19 | 45 686 | 18 335 | 4 245 | 357 | 8.1 | 20.4 |
| 5414 | Specialized design services | 8 | 3 647 | 1 231 | 240 | 46 | 80.5 | 4.5 |
| 5415 | Computer systems design & related services | 36 | 25 432 | 11 955 | 2 845 | 224 | 52.4 | 15.3 |
| 54151 | Computer systems design & related services | 36 | 25 432 | 11 955 | 2 845 | 224 | 52.4 | 15.3 |
| 541511 | Custom computer programming services | 17 | 15 708 | 8 063 | 2 004 | 147 | 58.0 | 24.3 |
| 5416 | Management, scientific, & technical consulting services | 27 | 19 289 | 7 013 | 1 491 | 125 | 41.7 | 7.2 |
| 54161 | Management consulting services | 17 | 9 112 | 3 257 | 683 | 72 | 58.1 | 15.2 |
| 541612 | Human resources & executive search consulting services | 8 | 5 080 | 2 183 | 486 | 34 | 67.3 | 24.8 |
| 54169 | Other scientific & technical consulting services | 6 | 6 645 | 2 263 | 478 | 26 | 19.3 | — |
| 541690 | Other scientific & technical consulting services | 6 | 6 645 | 2 263 | 478 | 26 | 19.3 | — |
| 5418 | Advertising & related services | 7 | 1 908 | 681 | 138 | 19 | 86.6 | — |
| 5419 | Other professional, scientific, & technical services | 4 | D | D | D | b | D | D |
| OAKDALE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 13 | 2 488 | 864 | 184 | 34 | 68.2 | 15.8 |
| 541 | Professional, scientific, & technical services | 13 | 2 488 | 864 | 184 | 34 | 68.2 | 15.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | D | D | D | a | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | OAKLAND, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 110 | 1 130 276 | 466 188 | 105 327 | 8 673 | 19.1 | 7.4 |
| 541 | Professional, scientific, & technical services | 1 110 | 1 130 276 | 466 188 | 105 327 | 8 673 | 19.1 | 7.4 |
| 5411 | Legal services | 404 | 388 921 | 169 870 | 39 430 | 2 631 | 16.2 | 3.4 |
| 54111 | Offices of lawyers | 395 | 384 748 | 167 768 | 38 983 | 2 561 | 16.4 | 3.0 |
| 541110 | Offices of lawyers | 395 | 384 748 | 167 768 | 38 983 | 2 561 | 16.4 | 3.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 395 | 384 748 | 167 768 | 38 983 | 2 561 | 16.4 | 3.0 |
| 54119 | Other legal services | 9 | 4 173 | 2 102 | 447 | 70 | 1.0 | 37.0 |
| 541199 | All other legal services | 6 | 3 551 | 1 815 | 385 | 62 | — | 43.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 131 | 79 785 | 31 721 | 7 147 | 1 090 | 21.3 | 10.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 131 | 79 785 | 31 721 | 7 147 | 1 090 | 21.3 | 10.7 |
| 541211 | Offices of certified public accountants | 80 | 70 582 | 28 851 | 6 233 | 680 | 17.6 | 9.9 |
| 541213 | Tax return preparation services | 17 | 4 412 | 1 479 | 609 | 313 | 31.1 | 2.0 |
| 541219 | Other accounting services | 32 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 199 | 264 350 | 124 659 | 30 124 | 2 355 | 21.6 | 4.3 |
| 54131 | Architectural services | 63 | 50 364 | 15 922 | 3 420 | 399 | 23.6 | 7.6 |
| 541310 | Architectural services | 63 | 50 364 | 15 922 | 3 420 | 399 | 23.6 | 7.6 |
| 54133 | Engineering services | 119 | 199 326 | 103 511 | 25 528 | 1 771 | 20.6 | 3.8 |
| 541330 | Engineering services | 119 | 199 326 | 103 511 | 25 528 | 1 771 | 20.6 | 3.8 |
| 54137 | Surveying & mapping (except geophysical) services | 6 | 9 603 | 3 228 | 770 | 108 | 24.4 | — |
| 541370 | Surveying & mapping (except geophysical) services | 6 | 9 603 | 3 228 | 770 | 108 | 24.4 | — |
| 5414 | Specialized design services | 35 | 21 596 | 7 091 | 1 588 | 213 | 38.5 | 5.2 |
| 54141 | Interior design services | 7 | 6 043 | 2 688 | 621 | 38 | 17.8 | .4 |
| 541410 | Interior design services | 7 | 6 043 | 2 688 | 621 | 38 | 17.8 | .4 |
| 54143 | Graphic design services | 24 | 12 324 | 3 060 | 645 | 100 | 50.0 | 5.2 |
| 541430 | Graphic design services | 24 | 12 324 | 3 060 | 645 | 100 | 50.0 | 5.2 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 20 | 10 811 | 2 895 | 608 | 92 | 43.0 | 6.0 |
| 5415 | Computer systems design & related services | 139 | 169 625 | 62 836 | 12 857 | 1 009 | 15.8 | 17.1 |
| 54151 | Computer systems design & related services | 139 | 169 625 | 62 836 | 12 857 | 1 009 | 15.8 | 17.1 |
| 541511 | Custom computer programming services | 62 | 32 772 | 20 757 | 4 738 | 279 | 32.8 | 5.8 |
| 541512 | Computer systems design services | 58 | 102 600 | 33 375 | 6 691 | 497 | 10.2 | 25.3 |
| 5415121 | Computer systems integrators | 15 | 58 638 | 16 567 | 3 472 | 254 | 2.9 | 19.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 43 | 43 962 | 16 808 | 3 219 | 243 | 19.8 | 33.4 |
| 541519 | Other computer related services | 15 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 124 | 122 302 | 46 008 | 8 919 | 824 | 19.8 | 9.2 |
| 54161 | Management consulting services | 87 | 82 768 | 27 874 | 4 848 | 471 | 15.5 | 9.6 |
| 541611 | Administrative management & general management consulting service | 40 | 43 277 | 13 085 | 1 928 | 215 | 13.8 | 16.6 |
| 541612 | Human resources & executive search consulting services | 18 | 10 186 | 4 821 | 802 | 78 | 24.6 | 1.1 |
| 5416122 | Executive placement services | 8 | 6 646 | 4 091 | 661 | 47 | 10.2 | 1.7 |
| 541613 | Marketing consulting services | 17 | 12 570 | 3 421 | 523 | 53 | 20.6 | 5.2 |
| 541614 | Process, physical distribution, & logistics consulting services | 7 | 12 859 | 4 906 | 1 056 | 86 | 9.9 | — |
| 541618 | Other management consulting services | 5 | 3 876 | 1 641 | 539 | 39 | 13.9 | — |
| 54162 | Environmental consulting services | 16 | 22 348 | 8 671 | 1 886 | 212 | 42.1 | .6 |
| 541620 | Environmental consulting services | 16 | 22 348 | 8 671 | 1 886 | 212 | 42.1 | .6 |
| 54169 | Other scientific & technical consulting services | 21 | 17 186 | 9 463 | 2 185 | 141 | 11.0 | 18.2 |
| 541690 | Other scientific & technical consulting services | 21 | 17 186 | 9 463 | 2 185 | 141 | 11.0 | 18.2 |
| 5417 | Scientific research & development services | 12 | 15 408 | 7 011 | 1 129 | 120 | 32.7 | 46.0 |
| 54172 | Research & development in the social sciences & humanities | 2 | D | D | D | b | D | D |
| 541720 | R&D in the social sciences & humanities | 2 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 43 | 61 782 | 15 080 | 3 739 | 356 | 20.6 | 3.4 |
| 54181 | Advertising agencies | 17 | 10 284 | 3 689 | 789 | 96 | 35.6 | 1.9 |
| 541810 | Advertising agencies | 17 | 10 284 | 3 689 | 789 | 96 | 35.6 | 1.9 |
| 54185 | Display advertising | 3 | D | D | D | c | D | D |
| 541850 | Display advertising | 3 | D | D | D | c | D | D |
| 5418502 | Outdoor advertising services | 3 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 14 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 14 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 23 | 6 507 | 1 912 | 394 | 75 | 32.7 | — |
| 54192 | Photographic services | 16 | 3 417 | 1 122 | 240 | 50 | 38.1 | — |
| 541921 | Photographic studios, portrait | 10 | 2 090 | 710 | 158 | 32 | 18.3 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| OCEANSIDE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 169 | 62 332 | 22 771 | 4 770 | 865 | 47.0 | 10.1 |
| 541 | Professional, scientific, & technical services | 169 | 62 332 | 22 771 | 4 770 | 865 | 47.0 | 10.1 |
| 5411 | Legal services | 25 | 4 825 | 1 559 | 338 | 59 | 32.2 | 7.8 |
| 54111 | Offices of lawyers | 24 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 24 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 24 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 9 496 | 3 642 | 878 | 294 | 40.9 | 21.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 9 496 | 3 642 | 878 | 294 | 40.9 | 21.0 |
| 541213 | Tax return preparation services | 8 | 2 680 | 934 | 296 | 174 | 20.1 | — |
| 541219 | Other accounting services | 13 | 4 244 | 2 087 | 450 | 92 | 31.2 | 34.1 |
| 5413 | Architectural, engineering, & related services | 32 | 16 167 | 5 699 | 1 068 | 139 | 69.5 | 7.4 |
| 54133 | Engineering services | 21 | 10 963 | 4 093 | 730 | 99 | 74.4 | 8.4 |
| 541330 | Engineering services | 21 | 10 963 | 4 093 | 730 | 99 | 74.4 | 8.4 |
| 54135 | Building inspection services | 2 | D | D | D | a | D | D |
| 541350 | Building inspection services | 2 | D | D | D | a | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 2 | D | D | D | a | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 2 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 22 | 8 506 | 4 021 | 954 | 109 | 58.4 | — |
| 54151 | Computer systems design & related services | 22 | 8 506 | 4 021 | 954 | 109 | 58.4 | — |
| 5416 | Management, scientific, & technical consulting services | 22 | 11 173 | 4 288 | 724 | 119 | 16.2 | 10.4 |
| 54161 | Management consulting services | 18 | 8 419 | 3 628 | 547 | 86 | 21.6 | .1 |
| 541612 | Human resources & executive search consulting services | 6 | 4 718 | 1 563 | 320 | 47 | 28.0 | — |
| 5416122 | Executive placement services | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 11 | 8 899 | 2 530 | 585 | 83 | 50.0 | — |
| 5419 | Other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| OJAI, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 24 | 23 609 | 10 588 | 2 676 | 227 | 9.8 | — |
| 541 | Professional, scientific, & technical services | 24 | 23 609 | 10 588 | 2 676 | 227 | 9.8 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 667 | 930 | 236 | 23 | 16.5 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 667 | 930 | 236 | 23 | 16.5 | — |
| 5413 | Architectural, engineering, & related services | 6 | 3 332 | 1 188 | 252 | 30 | 25.0 | — |
| 5416 | Management, scientific, & technical consulting services | 5 | D | D | D | c | D | D |
| 54169 | Other scientific & technical consulting services | 2 | D | D | D | c | D | D |
| 541690 | Other scientific & technical consulting services | 2 | D | D | D | c | D | D |
| ONTARIO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 119 | 121 890 | 47 218 | 10 956 | 1 048 | 30.6 | 6.4 |
| 541 | Professional, scientific, & technical services | 119 | 121 890 | 47 218 | 10 956 | 1 048 | 30.6 | 6.4 |
| 5411 | Legal services | 29 | 15 212 | 5 129 | 1 164 | 134 | 27.7 | 7.3 |
| 54111 | Offices of lawyers | 29 | 15 212 | 5 129 | 1 164 | 134 | 27.7 | 7.3 |
| 541110 | Offices of lawyers | 29 | 15 212 | 5 129 | 1 164 | 134 | 27.7 | 7.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 29 | 15 212 | 5 129 | 1 164 | 134 | 27.7 | 7.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 13 827 | 5 759 | 1 368 | 129 | 13.4 | 1.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 13 827 | 5 759 | 1 368 | 129 | 13.4 | 1.9 |
| 541211 | Offices of certified public accountants | 6 | D | D | D | b | D | D |
| 541213 | Tax return preparation services | 7 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 32 | 45 923 | 21 357 | 4 933 | 411 | 15.2 | 9.2 |
| 54131 | Architectural services | 4 | D | D | D | b | D | D |
| 541310 | Architectural services | 4 | D | D | D | b | D | D |
| 54133 | Engineering services | 24 | 31 245 | 16 066 | 3 641 | 306 | 17.8 | 13.5 |
| 541330 | Engineering services | 24 | 31 245 | 16 066 | 3 641 | 306 | 17.8 | 13.5 |
| 5415 | Computer systems design & related services | 9 | 17 656 | 7 826 | 1 833 | 120 | 90.8 | 7.0 |
| 54151 | Computer systems design & related services | 9 | 17 656 | 7 826 | 1 833 | 120 | 90.8 | 7.0 |
| 541511 | Custom computer programming services | 3 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 13 | 19 606 | 4 302 | 939 | 154 | 8.0 | 1.1 |
| 54161 | Management consulting services | 9 | 17 243 | 3 227 | 745 | 135 | 7.9 | .1 |
| 541614 | Process, physical distribution, & logistics consulting services | 4 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 9 | 7 764 | 2 417 | 632 | 81 | 65.5 | 6.2 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ORANGE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 497 | 611 263 | 217 385 | 48 757 | 6 459 | 20.9 | 8.4 |
| 541 | Professional, scientific, & technical services | 497 | 611 263 | 217 385 | 48 757 | 6 459 | 20.9 | 8.4 |
| 5411 | Legal services | 170 | 116 757 | 48 245 | 9 169 | 858 | 21.7 | 16.1 |
| 54111 | Offices of lawyers | 167 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 167 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 167 | D | D | D | f | D | D |
| 54119 | Other legal services | 3 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 3 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 75 | 39 761 | 22 847 | 5 236 | 657 | 24.6 | 40.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 75 | 39 761 | 22 847 | 5 236 | 657 | 24.6 | 40.1 |
| 541211 | Offices of certified public accountants | 38 | 15 625 | 6 043 | 1 327 | 173 | 43.9 | 6.3 |
| 541213 | Tax return preparation services | 6 | 881 | 166 | 55 | 12 | 83.5 | 16.5 |
| 541219 | Other accounting services | 28 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 86 | 257 944 | 67 838 | 16 484 | 1 254 | 9.4 | 1.4 |
| 54131 | Architectural services | 13 | 8 828 | 2 529 | 459 | 62 | 40.4 | 16.5 |
| 541310 | Architectural services | 13 | 8 828 | 2 529 | 459 | 62 | 40.4 | 16.5 |
| 54133 | Engineering services | 56 | 238 743 | 60 250 | 14 818 | 1 035 | 7.4 | .2 |
| 541330 | Engineering services | 56 | 238 743 | 60 250 | 14 818 | 1 035 | 7.4 | .2 |
| 54138 | Testing laboratories | 12 | 8 048 | 3 849 | 925 | 128 | 35.7 | 1.8 |
| 541380 | Testing laboratories | 12 | 8 048 | 3 849 | 925 | 128 | 35.7 | 1.8 |
| 5414 | Specialized design services | 17 | 9 747 | 4 142 | 933 | 137 | 52.8 | 3.0 |
| 54141 | Interior design services | 8 | D | D | D | b | D | D |
| 541410 | Interior design services | 8 | D | D | D | b | D | D |
| 54143 | Graphic design services | 7 | 4 051 | 1 758 | 456 | 47 | 11.1 | — |
| 541430 | Graphic design services | 7 | 4 051 | 1 758 | 456 | 47 | 11.1 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 7 | 4 051 | 1 758 | 456 | 47 | 11.1 | — |
| 5415 | Computer systems design & related services | 55 | 102 629 | 45 782 | 10 151 | 769 | 38.5 | 4.4 |
| 54151 | Computer systems design & related services | 55 | 102 629 | 45 782 | 10 151 | 769 | 38.5 | 4.4 |
| 541511 | Custom computer programming services | 29 | 46 387 | 23 515 | 4 931 | 336 | 67.0 | 1.8 |
| 541512 | Computer systems design services | 21 | 52 319 | 19 497 | 4 493 | 375 | 16.0 | 6.0 |
| 5415121 | Computer systems integrators | 13 | 44 225 | 16 162 | 3 868 | 296 | 9.7 | 4.9 |
| 5415122 | Computer systems consultants (except systems integrators) | 8 | 8 094 | 3 335 | 625 | 79 | 50.1 | 11.7 |
| 5416 | Management, scientific, & technical consulting services | 50 | 38 033 | 12 907 | 2 741 | 294 | 35.9 | 21.9 |
| 54161 | Management consulting services | 39 | 23 297 | 8 973 | 1 747 | 200 | 16.6 | 33.0 |
| 541611 | Administrative management & general management consulting service | 18 | 10 508 | 2 500 | 606 | 57 | 10.4 | 70.8 |
| 541612 | Human resources & executive search consulting services | 9 | 7 772 | 4 730 | 717 | 81 | 8.4 | — |
| 5416122 | Executive placement services | 4 | 4 038 | 2 454 | 434 | 46 | — | — |
| 54169 | Other scientific & technical consulting services | 9 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 9 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 21 | 34 419 | 11 763 | 3 053 | 2 306 | 21.2 | .2 |
| 54189 | Other services related to advertising | 8 | 6 598 | 992 | 273 | 33 | 23.3 | .8 |
| 541890 | Other services related to advertising | 8 | 6 598 | 992 | 273 | 33 | 23.3 | .8 |
| 5419 | Other professional, scientific, & technical services | 20 | 11 718 | 3 686 | 964 | 181 | 18.9 | .9 |
| 54192 | Photographic services | 15 | 4 969 | 1 810 | 417 | 98 | 25.1 | 2.0 |
| 541921 | Photographic studios, portrait | 10 | 3 634 | 1 313 | 296 | 76 | 22.2 | — |
| 54199 | All other professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| ORANGE COVE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |
| ORINDA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 135 | 61 021 | 28 405 | 4 774 | 500 | 35.0 | 8.6 |
| 541 | Professional, scientific, & technical services | 135 | 61 021 | 28 405 | 4 774 | 500 | 35.0 | 8.6 |
| 5411 | Legal services | 22 | 8 889 | 3 640 | 669 | 82 | 15.5 | 10.3 |
| 54111 | Offices of lawyers | 22 | 8 889 | 3 640 | 669 | 82 | 15.5 | 10.3 |
| 541110 | Offices of lawyers | 22 | 8 889 | 3 640 | 669 | 82 | 15.5 | 10.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 22 | 8 889 | 3 640 | 669 | 82 | 15.5 | 10.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 680 | 2 450 | 445 | 65 | 29.5 | 17.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 680 | 2 450 | 445 | 65 | 29.5 | 17.0 |
| 5413 | Architectural, engineering, & related services | 22 | 9 236 | 3 750 | 720 | 74 | 57.3 | 4.9 |
| 5415 | Computer systems design & related services | 31 | 18 395 | 10 907 | 1 433 | 139 | 21.9 | 8.6 |
| 54151 | Computer systems design & related services | 31 | 18 395 | 10 907 | 1 433 | 139 | 21.9 | 8.6 |
| 541511 | Custom computer programming services | 13 | 8 127 | 5 820 | 448 | 79 | 15.9 | 13.9 |
| 541512 | Computer systems design services | 13 | 8 271 | 4 323 | 863 | 38 | 27.9 | 5.4 |
| 5416 | Management, scientific, & technical consulting services | 30 | 11 233 | 4 936 | 907 | 69 | 44.4 | 8.6 |
| 54161 | Management consulting services | 26 | 10 706 | 4 616 | 872 | 63 | 42.1 | 8.5 |
| 5418 | Advertising & related services | 5 | 6 196 | 1 295 | 314 | 35 | 30.4 | — |
| 54189 | Other services related to advertising | 1 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ORLAND, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 13 | 3 079 | 761 | 184 | 66 | 62.1 | 3.3 |
| 541 | Professional, scientific, & technical services | 13 | 3 079 | 761 | 184 | 66 | 62.1 | 3.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 734 | 675 | 166 | 60 | 43.4 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 734 | 675 | 166 | 60 | 43.4 | — |
| OROVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 41 | 9 693 | 2 766 | 760 | 131 | 50.8 | 13.8 |
| 541 | Professional, scientific, & technical services | 41 | 9 693 | 2 766 | 760 | 131 | 50.8 | 13.8 |
| 5411 | Legal services | 20 | 5 869 | 1 415 | 305 | 47 | 39.1 | 14.2 |
| 54111 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 1 795 | 724 | 298 | 44 | 43.5 | 18.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 1 795 | 724 | 298 | 44 | 43.5 | 18.2 |
| OXNARD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 175 | 102 476 | 35 357 | 7 725 | 1 069 | 23.7 | 8.4 |
| 541 | Professional, scientific, & technical services | 175 | 102 476 | 35 357 | 7 725 | 1 069 | 23.7 | 8.4 |
| 5411 | Legal services | 63 | 36 144 | 12 296 | 2 307 | 338 | 28.3 | 2.2 |
| 54111 | Offices of lawyers | 61 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 61 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 61 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 16 183 | 4 426 | 1 033 | 164 | 31.8 | 1.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 16 183 | 4 426 | 1 033 | 164 | 31.8 | 1.2 |
| 541211 | Offices of certified public accountants | 16 | 6 870 | 2 141 | 470 | 65 | 48.2 | 1.7 |
| 541213 | Tax return preparation services | 11 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 21 | 25 517 | 11 222 | 2 666 | 280 | 16.5 | 24.8 |
| 54133 | Engineering services | 15 | 20 520 | 10 086 | 2 397 | 246 | 9.4 | 18.9 |
| 541330 | Engineering services | 15 | 20 520 | 10 086 | 2 397 | 246 | 9.4 | 18.9 |
| 5414 | Specialized design services | 7 | 2 303 | 1 120 | 276 | 38 | 28.0 | 9.7 |
| 5415 | Computer systems design & related services | 9 | 6 359 | 2 169 | 562 | 51 | 17.1 | 3.3 |
| 54151 | Computer systems design & related services | 9 | 6 359 | 2 169 | 562 | 51 | 17.1 | 3.3 |
| 5418 | Advertising & related services | 12 | 10 361 | 2 681 | 617 | 122 | 2.7 | 1.8 |
| 54189 | Other services related to advertising | 4 | 8 809 | 2 178 | 474 | 97 | 1.8 | — |
| 541890 | Other services related to advertising | 4 | 8 809 | 2 178 | 474 | 97 | 1.8 | — |
| 5418902 | Advertising specialties goods distributor | 4 | 8 809 | 2 178 | 474 | 97 | 1.8 | — |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| 54192 | Photographic services | 6 | 1 407 | 206 | 44 | 17 | 38.7 | — |
| PACIFICA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 45 | 11 334 | 4 409 | 852 | 97 | 24.4 | 63.0 |
| 541 | Professional, scientific, & technical services | 45 | 11 334 | 4 409 | 852 | 97 | 24.4 | 63.0 |
| PACIFIC GROVE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 53 | 18 866 | 6 071 | 1 053 | 222 | 69.5 | 11.6 |
| 541 | Professional, scientific, & technical services | 53 | 18 866 | 6 071 | 1 053 | 222 | 69.5 | 11.6 |
| 5414 | Specialized design services | 5 | 2 090 | 519 | 117 | 17 | 50.6 | 49.4 |
| 5415 | Computer systems design & related services | 10 | 9 806 | 3 530 | 526 | 43 | 64.1 | 9.3 |
| 54151 | Computer systems design & related services | 10 | 9 806 | 3 530 | 526 | 43 | 64.1 | 9.3 |
| 541511 | Custom computer programming services | 8 | D | D | D | b | D | D |
| PALMDALE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 47 | 18 501 | 6 301 | 1 568 | 227 | 39.1 | 16.9 |
| 541 | Professional, scientific, & technical services | 47 | 18 501 | 6 301 | 1 568 | 227 | 39.1 | 16.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 552 | 675 | 209 | 59 | 39.4 | 31.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 552 | 675 | 209 | 59 | 39.4 | 31.6 |
| 5413 | Architectural, engineering, & related services | 12 | 5 834 | 2 115 | 599 | 58 | 36.8 | 39.9 |
| 5415 | Computer systems design & related services | 9 | 5 992 | 2 136 | 435 | 42 | 51.4 | 2.0 |
| 54151 | Computer systems design & related services | 9 | 5 992 | 2 136 | 435 | 42 | 51.4 | 2.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| PALM DESERT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 200 | 79 673 | 23 057 | 5 077 | 746 | 41.9 | 14.5 |
| 541 | Professional, scientific, & technical services | 200 | 79 673 | 23 057 | 5 077 | 746 | 41.9 | 14.5 |
| 5411 | Legal services | 53 | 19 028 | 5 635 | 1 227 | 147 | 46.9 | 13.5 |
| 541111 | Offices of lawyers | 52 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 52 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 52 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 44 | 11 105 | 4 602 | 898 | 155 | 44.5 | 15.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 44 | 11 105 | 4 602 | 898 | 155 | 44.5 | 15.4 |
| 541211 | Offices of certified public accountants | 23 | 7 174 | 3 238 | 614 | 76 | 49.4 | 3.8 |
| 541219 | Other accounting services | 14 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 34 | 13 611 | 4 739 | 1 007 | 149 | 51.3 | 4.4 |
| 54131 | Architectural services | 14 | 4 231 | 1 199 | 253 | 37 | 95.2 | — |
| 541310 | Architectural services | 14 | 4 231 | 1 199 | 253 | 37 | 95.2 | — |
| 5414 | Specialized design services | 17 | 9 691 | 996 | 174 | 35 | 62.5 | 1.2 |
| 54141 | Interior design services | 14 | 7 933 | 550 | 83 | 17 | 74.9 | 1.5 |
| 541410 | Interior design services | 14 | 7 933 | 550 | 83 | 17 | 74.9 | 1.5 |
| 54143 | Graphic design services | 3 | 1 758 | 446 | 91 | 18 | D | — |
| 541430 | Graphic design services | 3 | 1 758 | 446 | 91 | 18 | D | — |
| 5416 | Management, scientific, & technical consulting services | 21 | 15 724 | 4 240 | 1 077 | 139 | 15.9 | 37.5 |
| 54161 | Management consulting services | 14 | 8 650 | 3 005 | 840 | 112 | 11.1 | 4.1 |
| 54169 | Other scientific & technical consulting services | 6 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 6 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 16 | 5 981 | 1 690 | 404 | 74 | 41.5 | 2.1 |
| PALM SPRINGS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 130 | 54 318 | 20 556 | 4 504 | 596 | 29.6 | 15.9 |
| 541 | Professional, scientific, & technical services | 130 | 54 318 | 20 556 | 4 504 | 596 | 29.6 | 15.9 |
| 5411 | Legal services | 50 | 17 779 | 5 783 | 1 232 | 132 | 28.4 | 10.3 |
| 541111 | Offices of lawyers | 49 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 49 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 49 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 27 | 16 162 | 6 954 | 1 598 | 231 | 23.8 | 27.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 27 | 16 162 | 6 954 | 1 598 | 231 | 23.8 | 27.3 |
| 541211 | Offices of certified public accountants | 12 | 12 561 | 5 983 | 1 313 | 130 | 11.9 | 33.1 |
| 541213 | Tax return preparation services | 3 | D | D | D | b | D | D |
| 541219 | Other accounting services | 12 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 16 | 8 152 | 3 728 | 834 | 97 | 20.8 | 5.5 |
| 5414 | Specialized design services | 6 | 2 280 | 266 | 63 | 10 | 100.0 | — |
| 5416 | Management, scientific, & technical consulting services | 13 | 3 707 | 1 051 | 245 | 31 | 55.3 | 16.1 |
| 54161 | Management consulting services | 11 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 11 | 3 646 | 1 712 | 356 | 74 | 2.2 | 25.4 |
| PALO ALTO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 731 | 1 724 658 | 720 130 | 170 757 | 9 034 | 8.4 | 17.8 |
| 541 | Professional, scientific, & technical services | 731 | 1 724 658 | 720 130 | 170 757 | 9 034 | 8.4 | 17.8 |
| 5411 | Legal services | 163 | 675 356 | 307 196 | 73 386 | 3 557 | 3.2 | 23.2 |
| 541111 | Offices of lawyers | 160 | D | D | D | h | D | D |
| 541110 | Offices of lawyers | 160 | D | D | D | h | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 160 | D | D | D | h | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 51 | 61 082 | 21 408 | 4 955 | 476 | 11.4 | 26.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 51 | 61 082 | 21 408 | 4 955 | 476 | 11.4 | 26.1 |
| 541211 | Offices of certified public accountants | 45 | 59 853 | 20 783 | 4 785 | 451 | 10.7 | 26.3 |
| 5413 | Architectural, engineering, & related services | 90 | 112 667 | 46 931 | 9 983 | 771 | 19.3 | 38.8 |
| 54131 | Architectural services | 30 | 21 215 | 7 166 | 1 359 | 185 | 28.9 | 7.4 |
| 541310 | Architectural services | 30 | 21 215 | 7 166 | 1 359 | 185 | 28.9 | 7.4 |
| 54133 | Engineering services | 52 | 88 542 | 38 666 | 8 387 | 565 | 14.4 | 47.6 |
| 541330 | Engineering services | 52 | 88 542 | 38 666 | 8 387 | 565 | 14.4 | 47.6 |
| 5414 | Specialized design services | 67 | 63 506 | 19 886 | 5 092 | 374 | 19.0 | 2.0 |
| 54141 | Interior design services | 14 | 11 169 | 2 405 | 597 | 54 | 57.2 | 8.0 |
| 541410 | Interior design services | 14 | 11 169 | 2 405 | 597 | 54 | 57.2 | 8.0 |
| 54142 | Industrial design services | 6 | 14 497 | 6 451 | 1 795 | 108 | — | — |
| 541420 | Industrial design services | 6 | 14 497 | 6 451 | 1 795 | 108 | — | — |
| 54143 | Graphic design services | 44 | 33 887 | 8 835 | 2 105 | 172 | 16.8 | 1.1 |
| 541430 | Graphic design services | 44 | 33 887 | 8 835 | 2 105 | 172 | 16.8 | 1.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 39 | 32 770 | 8 544 | 2 028 | 160 | 15.2 | 1.1 |
| 54149 | Other specialized design services | 3 | 3 953 | 2 195 | 595 | 40 | — | — |
| 541490 | Other specialized design services | 3 | 3 953 | 2 195 | 595 | 40 | — | — |
| 5415 | Computer systems design & related services | 147 | 274 235 | 123 745 | 29 904 | 1 329 | 14.1 | 15.6 |
| 54151 | Computer systems design & related services | 147 | 274 235 | 123 745 | 29 904 | 1 329 | 14.1 | 15.6 |
| 541511 | Custom computer programming services | 72 | 143 680 | 69 102 | 17 155 | 822 | 16.0 | 6.2 |
| 541512 | Computer systems design services | 52 | 116 947 | 48 034 | 10 821 | 430 | 10.7 | 23.8 |
| 5415121 | Computer systems integrators | 15 | 72 466 | 20 035 | 4 473 | 228 | 3.8 | 30.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 37 | 44 481 | 27 999 | 6 348 | 202 | 21.9 | 13.6 |
| 541519 | Other computer related services | 22 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | PALO ALTO, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 107 | 113 303 | 50 674 | 9 252 | 587 | 23.9 | 5.8 |
| 54161 | Management consulting services | 82 | 87 400 | 39 768 | 7 128 | 465 | 22.4 | 3.0 |
| 541611 | Administrative management & general management consulting service | 42 | 69 612 | 32 379 | 5 401 | 337 | 20.9 | 1.0 |
| 541612 | Human resources & executive search consulting services | 17 | 9 372 | 4 473 | 1 194 | 78 | 30.6 | 8.5 |
| 5416122 | Executive placement services | 9 | 5 931 | 2 994 | 821 | 54 | 22.9 | 9.0 |
| 541613 | Marketing consulting services | 19 | 6 513 | 2 146 | 359 | 43 | 33.7 | 11.1 |
| 54169 | Other scientific & technical consulting services | 23 | D | D | D | c | D | D |
| 541690 | Other scientific & technical consulting services | 23 | D | D | D | c | D | D |
| 5417 | Scientific research & development services | 54 | 334 582 | 119 192 | 31 332 | 1 444 | 2.7 | 9.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 48 | 329 818 | 115 809 | 30 773 | 1 407 | 2.6 | 9.0 |
| 541710 | R&D in the physical, engineering, & life sciences | 48 | 329 818 | 115 809 | 30 773 | 1 407 | 2.6 | 9.0 |
| 5417101 | R&D in the physical & engineering sciences | 27 | 109 896 | 40 877 | 9 082 | 480 | 5.5 | 10.7 |
| 5417102 | Research & development in the life sciences | 21 | 219 922 | 74 932 | 21 691 | 927 | 1.1 | 8.2 |
| 5418 | Advertising & related services | 34 | 54 439 | 20 830 | 4 893 | 334 | 11.6 | 5.3 |
| 54181 | Advertising agencies | 13 | 19 429 | 7 821 | 1 928 | 121 | 26.1 | 8.6 |
| 541810 | Advertising agencies | 13 | 19 429 | 7 821 | 1 928 | 121 | 26.1 | 8.6 |
| 54182 | Public relations agencies | 12 | 19 000 | 9 843 | 2 160 | 142 | 5.6 | 1.5 |
| 541820 | Public relations agencies | 12 | 19 000 | 9 843 | 2 160 | 142 | 5.6 | 1.5 |
| 54189 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 18 | 35 488 | 10 268 | 1 960 | 162 | 5.5 | 17.3 |
| 54191 | Marketing research & public opinion polling | 5 | 22 606 | 5 695 | 1 027 | 61 | — | 23.7 |
| 541910 | Marketing research & public opinion polling | 5 | 22 606 | 5 695 | 1 027 | 61 | — | 23.7 |
| 54193 | Translation & interpretation services | 4 | 9 936 | 3 687 | 783 | 76 | 11.3 | — |
| 541930 | Translation & interpretation services | 4 | 9 936 | 3 687 | 783 | 76 | 11.3 | — |
| | PALOS VERDES ESTATES, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 64 | 28 728 | 12 586 | 2 420 | 239 | 37.0 | 11.2 |
| 541 | Professional, scientific, & technical services | 64 | 28 728 | 12 586 | 2 420 | 239 | 37.0 | 11.2 |
| 5411 | Legal services | 10 | 4 056 | 1 469 | 308 | 29 | 16.2 | 46.5 |
| 54111 | Offices of lawyers | 10 | 4 056 | 1 469 | 308 | 29 | 16.2 | 46.5 |
| 541110 | Offices of lawyers | 10 | 4 056 | 1 469 | 308 | 29 | 16.2 | 46.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 10 | 4 056 | 1 469 | 308 | 29 | 16.2 | 46.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 976 | 849 | 180 | 23 | 70.7 | 2.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 976 | 849 | 180 | 23 | 70.7 | 2.5 |
| 5413 | Architectural, engineering, & related services | 12 | 5 552 | 2 447 | 502 | 41 | 42.0 | 20.7 |
| 5414 | Specialized design services | 5 | 2 013 | 264 | 27 | 10 | 89.1 | — |
| 5415 | Computer systems design & related services | 7 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 15 | 5 763 | 1 943 | 215 | 36 | 37.2 | 1.0 |
| 54161 | Management consulting services | 12 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 5 | 2 786 | 872 | 192 | 27 | 37.5 | — |
| | PARADISE, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 28 | 4 467 | 1 136 | 308 | 74 | 74.5 | 14.0 |
| 541 | Professional, scientific, & technical services | 28 | 4 467 | 1 136 | 308 | 74 | 74.5 | 14.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 1 698 | 473 | 154 | 41 | 62.4 | 26.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 1 698 | 473 | 154 | 41 | 62.4 | 26.7 |
| | PARAMOUNT, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 28 | 26 798 | 10 253 | 2 458 | 417 | 26.6 | 3.4 |
| 541 | Professional, scientific, & technical services | 28 | 26 798 | 10 253 | 2 458 | 417 | 26.6 | 3.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 324 | 330 | 75 | 20 | 45.5 | 38.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 324 | 330 | 75 | 20 | 45.5 | 38.7 |
| 5413 | Architectural, engineering, & related services | 8 | 6 619 | 3 353 | 907 | 94 | 28.1 | — |
| 5418 | Advertising & related services | 5 | 13 780 | 4 562 | 1 061 | 225 | 22.3 | 2.9 |
| | PARLIER, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| PASADENA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 872 | 1 292 852 | 484 803 | 106 945 | 10 199 | 11.2 | 15.1 |
| 541 | Professional, scientific, & technical services | 872 | 1 292 852 | 484 803 | 106 945 | 10 199 | 11.2 | 15.1 |
| 5411 | Legal services | 337 | 222 994 | 79 420 | 15 768 | 1 580 | 21.5 | 14.3 |
| 54111 | Offices of lawyers | 331 | D | D | D | g | D | D |
| 541110 | Offices of lawyers | 331 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 331 | D | D | D | g | D | D |
| 54119 | Other legal services | 6 | D | D | D | c | D | D |
| 541191 | Title abstract & settlement offices | 4 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 111 | 56 190 | 20 268 | 4 797 | 822 | 28.4 | 6.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 111 | 56 190 | 20 268 | 4 797 | 822 | 28.4 | 6.7 |
| 541211 | Offices of certified public accountants | 79 | 45 593 | 16 240 | 3 677 | 412 | 28.7 | 5.7 |
| 541213 | Tax return preparation services | 8 | 5 377 | 1 865 | 702 | 323 | 13.8 | — |
| 541219 | Other accounting services | 23 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 148 | 765 402 | 277 960 | 62 867 | 5 679 | 4.0 | 16.5 |
| 54131 | Architectural services | 49 | 44 412 | 17 583 | 3 898 | 349 | 16.0 | 4.4 |
| 541310 | Architectural services | 49 | 44 412 | 17 583 | 3 898 | 349 | 16.0 | 4.4 |
| 54133 | Engineering services | 93 | 718 544 | 259 246 | 58 697 | 5 295 | 3.0 | 17.3 |
| 541330 | Engineering services | 93 | 718 544 | 259 246 | 58 697 | 5 295 | 3.0 | 17.3 |
| 5414 | Specialized design services | 59 | 40 517 | 13 404 | 2 775 | 293 | 27.0 | 11.0 |
| 54141 | Interior design services | 19 | 17 408 | 6 222 | 1 473 | 145 | 22.3 | — |
| 541410 | Interior design services | 19 | 17 408 | 6 222 | 1 473 | 145 | 22.3 | — |
| 54143 | Graphic design services | 37 | 22 566 | 6 933 | 1 246 | 144 | 30.9 | 19.8 |
| 541430 | Graphic design services | 37 | 22 566 | 6 933 | 1 246 | 144 | 30.9 | 19.8 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 34 | 20 921 | 6 475 | 1 127 | 140 | 33.3 | 17.4 |
| 5415 | Computer systems design & related services | 56 | 79 719 | 44 575 | 9 587 | 762 | 13.3 | 8.9 |
| 54151 | Computer systems design & related services | 56 | 79 719 | 44 575 | 9 587 | 762 | 13.3 | 8.9 |
| 541511 | Custom computer programming services | 30 | 53 916 | 31 161 | 6 644 | 504 | 7.4 | 7.2 |
| 541512 | Computer systems design services | 21 | D | D | D | c | D | D |
| 541519 | Other computer related services | 4 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 95 | 76 075 | 27 188 | 6 133 | 555 | 24.4 | 9.4 |
| 54161 | Management consulting services | 72 | 61 187 | 21 984 | 5 284 | 448 | 22.4 | 2.9 |
| 541611 | Administrative management & general management consulting service | 36 | 14 478 | 5 114 | 1 338 | 135 | 42.6 | 6.7 |
| 541612 | Human resources & executive search consulting services | 23 | 19 530 | 8 452 | 1 873 | 173 | 28.7 | 1.5 |
| 5416122 | Executive placement services | 14 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 7 | 7 350 | 3 127 | 760 | 62 | 36.9 | 1.9 |
| 541613 | Marketing consulting services | 10 | 26 160 | 8 064 | 1 970 | 133 | 4.4 | 2.1 |
| 54169 | Other scientific & technical consulting services | 17 | 11 954 | 3 900 | 578 | 75 | 32.6 | 45.0 |
| 541690 | Other scientific & technical consulting services | 17 | 11 954 | 3 900 | 578 | 75 | 32.6 | 45.0 |
| 5417 | Scientific research & development services | 15 | 19 286 | 9 284 | 2 254 | 188 | 10.0 | 3.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 13 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 13 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 29 | 28 123 | 11 527 | 2 495 | 220 | 23.0 | 47.1 |
| 54181 | Advertising agencies | 14 | 20 837 | 8 705 | 1 997 | 157 | 8.8 | 59.7 |
| 541810 | Advertising agencies | 14 | 20 837 | 8 705 | 1 997 | 157 | 8.8 | 59.7 |
| 5419 | Other professional, scientific, & technical services | 22 | 4 546 | 1 177 | 269 | 100 | 48.5 | 7.6 |
| 54192 | Photographic services | 16 | 3 153 | 686 | 145 | 73 | 54.4 | 11.0 |
| 541921 | Photographic studios, portrait | 12 | 2 550 | 522 | 100 | 61 | 49.3 | 7.9 |
| PATTERSON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 | 1 105 | 167 | 37 | 21 | 60.2 | 35.6 |
| 541 | Professional, scientific, & technical services | 6 | 1 105 | 167 | 37 | 21 | 60.2 | 35.6 |
| PERRIS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 2 144 | 795 | 151 | 43 | 87.6 | — |
| 541 | Professional, scientific, & technical services | 10 | 2 144 | 795 | 151 | 43 | 87.6 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| PETALUMA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 145 | 119 217 | 51 636 | 12 373 | 1 158 | 20.1 | 9.4 |
| 541 | Professional, scientific, & technical services | 145 | 119 217 | 51 636 | 12 373 | 1 158 | 20.1 | 9.4 |
| 5411 | Legal services | 30 | 7 188 | 1 944 | 393 | 68 | 65.1 | 4.3 |
| 54111 | Offices of lawyers | 30 | 7 188 | 1 944 | 393 | 68 | 65.1 | 4.3 |
| 541110 | Offices of lawyers | 30 | 7 188 | 1 944 | 393 | 68 | 65.1 | 4.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 30 | 7 188 | 1 944 | 393 | 68 | 65.1 | 4.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 6 510 | 1 947 | 496 | 83 | 65.3 | .2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 6 510 | 1 947 | 496 | 83 | 65.3 | .2 |
| 541211 | Offices of certified public accountants | 14 | 6 016 | 1 858 | 473 | 72 | 62.6 | — |
| 5413 | Architectural, engineering, & related services | 21 | 34 183 | 13 640 | 3 229 | 329 | 17.8 | 1.0 |
| 54131 | Architectural services | 4 | D | D | D | D | D | D |
| 541310 | Architectural services | 4 | D | D | D | c | D | D |
| 54133 | Engineering services | 12 | 21 529 | 6 670 | 1 647 | 154 | 24.8 | — |
| 541330 | Engineering services | 12 | 21 529 | 6 670 | 1 647 | 154 | 24.8 | — |
| 5414 | Specialized design services | 7 | 3 925 | 241 | 49 | 14 | 11.7 | 86.1 |
| 5415 | Computer systems design & related services | 22 | 25 347 | 15 023 | 3 735 | 203 | 13.0 | 5.2 |
| 54151 | Computer systems design & related services | 22 | 25 347 | 15 023 | 3 735 | 203 | 13.0 | 5.2 |
| 541511 | Custom computer programming services | 13 | 21 065 | 13 693 | 3 494 | 180 | 11.0 | .4 |
| 5416 | Management, scientific, & technical consulting services | 30 | 19 473 | 8 927 | 1 793 | 236 | 17.6 | 27.4 |
| 54161 | Management consulting services | 20 | 14 508 | 6 992 | 1 434 | 177 | 18.9 | 36.0 |
| 541612 | Human resources & executive search consulting services | 10 | D | D | D | b | D | D |
| 5416122 | Executive placement services | 8 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 3 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 6 | 4 561 | 1 787 | 318 | 46 | 10.3 | — |
| 541690 | Other scientific & technical consulting services | 6 | 4 561 | 1 787 | 318 | 46 | 10.3 | — |
| 5418 | Advertising & related services | 7 | D | D | D | c | D | D |
| 54181 | Advertising agencies | 1 | D | D | D | c | D | D |
| 541810 | Advertising agencies | 1 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | a | D | D |
| PICO RIVERA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 16 | 15 274 | 4 879 | 1 095 | 179 | 54.5 | 41.3 |
| 541 | Professional, scientific, & technical services | 16 | 15 274 | 4 879 | 1 095 | 179 | 54.5 | 41.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | D | D | D | a | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 4 | 7 779 | 3 330 | 700 | 86 | 100.0 | — |
| 54138 | Testing laboratories | 2 | D | D | D | b | D | D |
| 541380 | Testing laboratories | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 3 | D | D | D | b | D | D |
| 54192 | Photographic services | 3 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 3 | D | D | D | b | D | D |
| PIEDMONT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 30 | 7 942 | 4 025 | 668 | 82 | 46.7 | 15.7 |
| 541 | Professional, scientific, & technical services | 30 | 7 942 | 4 025 | 668 | 82 | 46.7 | 15.7 |
| PINOLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 27 | 5 035 | 1 610 | 326 | 56 | 54.6 | 36.3 |
| 541 | Professional, scientific, & technical services | 27 | 5 035 | 1 610 | 326 | 56 | 54.6 | 36.3 |
| 5413 | Architectural, engineering, & related services | 8 | 1 898 | 725 | 135 | 21 | 87.6 | 11.6 |
| PISMO BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 18 | 3 146 | 997 | 205 | 42 | 71.8 | 2.0 |
| 541 | Professional, scientific, & technical services | 18 | 3 146 | 997 | 205 | 42 | 71.8 | 2.0 |
| PITTSBURG, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 26 | 12 419 | 3 479 | 767 | 150 | 32.9 | 6.8 |
| 541 | Professional, scientific, & technical services | 26 | 12 419 | 3 479 | 767 | 150 | 32.9 | 6.8 |
| 5413 | Architectural, engineering, & related services | 7 | 5 826 | 1 710 | 378 | 47 | 25.1 | 10.2 |
| 5418 | Advertising & related services | 2 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| 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 |
| PLACENTIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 60 | 41 232 | 15 483 | 3 497 | 372 | 30.4 | 1.7 |
| 541 | Professional, scientific, & technical services | 60 | 41 232 | 15 483 | 3 497 | 372 | 30.4 | 1.7 |
| 5411 | Legal services | 15 | 3 861 | 1 534 | 437 | 45 | 48.1 | 12.3 |
| 54111 | Offices of lawyers | 15 | 3 861 | 1 534 | 437 | 45 | 48.1 | 12.3 |
| 541110 | Offices of lawyers | 15 | 3 861 | 1 534 | 437 | 45 | 48.1 | 12.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 15 | 3 861 | 1 534 | 437 | 45 | 48.1 | 12.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 6 556 | 2 429 | 663 | 64 | 27.2 | 1.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 6 556 | 2 429 | 663 | 64 | 27.2 | 1.7 |
| 541213 | Tax return preparation services | 4 | 1 236 | 511 | 197 | 17 | 24.8 | — |
| 541219 | Other accounting services | 5 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 9 | 16 208 | 6 268 | 1 538 | 136 | 16.8 | — |
| 54131 | Architectural services | 1 | D | D | D | b | D | D |
| 541310 | Architectural services | 1 | D | D | D | b | D | D |
| 5414 | Specialized design services | 4 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 7 | 7 763 | 2 448 | 230 | 29 | 50.7 | .7 |
| 54151 | Computer systems design & related services | 7 | 7 763 | 2 448 | 230 | 29 | 50.7 | .7 |
| 541512 | Computer systems design services | 4 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 9 | 2 895 | 1 632 | 368 | 29 | 16.5 | — |
| 5418 | Advertising & related services | 2 | D | D | D | b | D | D |
| PLACERVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 48 | 14 843 | 5 326 | 1 260 | 206 | 34.0 | 2.2 |
| 541 | Professional, scientific, & technical services | 48 | 14 843 | 5 326 | 1 260 | 206 | 34.0 | 2.2 |
| 5411 | Legal services | 20 | 4 929 | 1 752 | 517 | 72 | 40.1 | 3.4 |
| 54111 | Offices of lawyers | 16 | 2 927 | 703 | 166 | 25 | 67.5 | 5.8 |
| 541110 | Offices of lawyers | 16 | 2 927 | 703 | 166 | 25 | 67.5 | 5.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | 2 927 | 703 | 166 | 25 | 67.5 | 5.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 827 | 698 | 179 | 35 | 67.7 | 1.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 827 | 698 | 179 | 35 | 67.7 | 1.9 |
| 5413 | Architectural, engineering, & related services | 7 | D | D | D | b | D | D |
| PLEASANT HILL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 116 | 104 760 | 64 952 | 13 717 | 1 058 | 19.2 | 37.2 |
| 541 | Professional, scientific, & technical services | 116 | 104 760 | 64 952 | 13 717 | 1 058 | 19.2 | 37.2 |
| 5411 | Legal services | 17 | 5 133 | 1 573 | 379 | 45 | 52.8 | 5.0 |
| 54111 | Offices of lawyers | 16 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 16 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 6 889 | 3 315 | 596 | 84 | 35.8 | 9.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 6 889 | 3 315 | 596 | 84 | 35.8 | 9.0 |
| 541213 | Tax return preparation services | 4 | 921 | 178 | 45 | 17 | 39.3 | 60.7 |
| 541219 | Other accounting services | 4 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 30 | 39 772 | 25 197 | 6 101 | 461 | 20.3 | 3.5 |
| 54133 | Engineering services | 24 | 36 332 | 23 593 | 5 779 | 420 | 20.9 | 3.8 |
| 541330 | Engineering services | 24 | 36 332 | 23 593 | 5 779 | 420 | 20.9 | 3.8 |
| 5415 | Computer systems design & related services | 21 | 42 259 | 29 901 | 5 588 | 306 | 3.9 | 85.8 |
| 54151 | Computer systems design & related services | 21 | 42 259 | 29 901 | 5 588 | 306 | 3.9 | 85.8 |
| 541511 | Custom computer programming services | 10 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 19 | 8 991 | 4 600 | 976 | 140 | 50.6 | 4.9 |
| 54161 | Management consulting services | 16 | 8 169 | 4 196 | 904 | 112 | 45.6 | 5.4 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| PLEASANTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 328 | 614 731 | 185 414 | 38 105 | 3 797 | 9.6 | 11.2 |
| 541 | Professional, scientific, & technical services | 328 | 614 731 | 185 414 | 38 105 | 3 797 | 9.6 | 11.2 |
| 5411 | Legal services | 42 | 23 715 | 9 697 | 2 303 | 214 | 20.9 | 3.3 |
| 54111 | Offices of lawyers | 41 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 41 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 41 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 51 | 57 434 | 30 203 | 7 255 | 518 | 11.2 | 2.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 51 | 57 434 | 30 203 | 7 255 | 518 | 11.2 | 2.3 |
| 541211 | Offices of certified public accountants | 25 | 8 881 | 3 470 | 743 | 87 | 53.4 | 7.7 |
| 541214 | Payroll services | 5 | D | D | D | e | D | D |
| 541219 | Other accounting services | 16 | D | D | D | D | D | D |
| 5413 | Architectural, engineering, & related services | 72 | 135 099 | 54 194 | 11 806 | 1 272 | 14.3 | 8.4 |
| 54133 | Engineering services | 50 | 78 877 | 32 073 | 6 233 | 665 | 20.7 | 9.0 |
| 541330 | Engineering services | 50 | 78 877 | 32 073 | 6 233 | 665 | 20.7 | 9.0 |
| 54134 | Drafting services | 3 | D | D | D | b | D | D |
| 541340 | Drafting services | 3 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 4 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 4 | D | D | D | b | D | D |
| 54138 | Testing laboratories | 6 | 44 289 | 16 774 | 4 385 | 503 | 1.1 | — |
| 541380 | Testing laboratories | 6 | 44 289 | 16 774 | 4 385 | 503 | 1.1 | — |
| 5414 | Specialized design services | 9 | 5 380 | 1 512 | 309 | 41 | 74.8 | — |
| 54143 | Graphic design services | 7 | D | D | D | b | D | D |
| 541430 | Graphic design services | 7 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) | 6 | 3 936 | 921 | 193 | 26 | 100.0 | — |
| 5415 | Computer systems design & related services | 82 | 301 289 | 69 973 | 11 684 | 814 | 4.6 | 11.9 |
| 54151 | Computer systems design & related services | 82 | 301 289 | 69 973 | 11 684 | 814 | 4.6 | 11.9 |
| 541511 | Custom computer programming services | 43 | 59 466 | 22 676 | 4 938 | 367 | 10.4 | 26.4 |
| 541512 | Computer systems design services | 31 | 231 916 | 44 447 | 6 020 | 394 | 2.8 | 7.5 |
| 5415121 | Computer systems integrators | 14 | 206 527 | 28 912 | 3 242 | 259 | 1 | 6.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 17 | 25 389 | 15 535 | 2 778 | 135 | 24.9 | 13.8 |
| 541519 | Other computer related services | 8 | 9 907 | 2 850 | 726 | 53 | 9.9 | 28.7 |
| 5416 | Management, scientific, & technical consulting services | 45 | 29 337 | 11 677 | 2 913 | 235 | 27.6 | 32.3 |
| 54161 | Management consulting services | 33 | 19 576 | 7 763 | 1 960 | 156 | 35.4 | 7.7 |
| 541611 | Administrative management & general management consulting service | 11 | 7 119 | 3 451 | 773 | 68 | 16.5 | .8 |
| 541613 | Marketing consulting services | 9 | 5 451 | 1 203 | 219 | 22 | 44.5 | .5 |
| 54162 | Environmental consulting services | 5 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 11 | D | D | D | f | D | D |
| 54185 | Display advertising | 1 | D | D | D | f | D | D |
| 541850 | Display advertising | 1 | D | D | D | f | D | D |
| 5418501 | Display advertising (except outdoor) | 1 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| 54192 | Photographic services | 9 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 7 | D | D | D | b | D | D |
| 541922 | Commercial photography | 2 | D | D | D | b | D | D |
| POMONA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 92 | 41 676 | 16 297 | 3 419 | 555 | 39.0 | 10.0 |
| 541 | Professional, scientific, & technical services | 92 | 41 676 | 16 297 | 3 419 | 555 | 39.0 | 10.0 |
| 5411 | Legal services | 35 | 10 092 | 4 253 | 1 019 | 111 | 32.3 | 10.0 |
| 54111 | Offices of lawyers | 35 | 10 092 | 4 253 | 1 019 | 111 | 32.3 | 10.0 |
| 541110 | Offices of lawyers | 35 | 10 092 | 4 253 | 1 019 | 111 | 32.3 | 10.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 35 | 10 092 | 4 253 | 1 019 | 111 | 32.3 | 10.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 3 973 | 1 897 | 369 | 71 | 51.8 | 8.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 3 973 | 1 897 | 369 | 71 | 51.8 | 8.1 |
| 541219 | Other accounting services | 10 | 2 808 | 1 567 | 288 | 52 | 42.2 | 1.1 |
| 5413 | Architectural, engineering, & related services | 22 | 14 017 | 6 034 | 1 230 | 153 | 43.4 | 11.9 |
| 54133 | Engineering services | 15 | 9 478 | 3 750 | 727 | 102 | 51.4 | 17.6 |
| 541330 | Engineering services | 15 | 9 478 | 3 750 | 727 | 102 | 51.4 | 17.6 |
| 54135 | Building inspection services | 3 | 1 574 | 965 | 211 | 23 | D | — |
| 541350 | Building inspection services | 3 | 1 574 | 965 | 211 | 23 | D | — |
| 5416 | Management, scientific, & technical consulting services | 7 | 5 510 | 686 | 150 | 29 | 81.4 | 18.6 |
| 54161 | Management consulting services | 6 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 2 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 6 | 6 788 | 3 080 | 574 | 169 | 2.0 | 1.1 |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| PORTERVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 38 | 8 979 | 2 216 | 591 | 113 | 81.6 | 5.0 |
| 541 | Professional, scientific, & technical services | 38 | 8 979 | 2 216 | 591 | 113 | 81.6 | 5.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 3 330 | 776 | 222 | 51 | 68.0 | 11.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 3 330 | 776 | 222 | 51 | 68.0 | 11.2 |
| 5413 | Architectural, engineering, & related services | 5 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| PORT HUENEME, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 | 28 104 | 9 790 | 2 382 | 212 | 1.9 | 2.3 |
| 541 | Professional, scientific, & technical services | 17 | 28 104 | 9 790 | 2 382 | 212 | 1.9 | 2.3 |
| 5413 | Architectural, engineering, & related services | 2 | D | D | D | b | D | D |
| 5414 | Specialized design services | 1 | D | D | D | b | D | D |
| 54141 | Interior design services | 1 | D | D | D | b | D | D |
| 541410 | Interior design services | 1 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 541511 | Custom computer programming services | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 2 | D | D | D | b | D | D |
| 54161 | Management consulting services | 2 | D | D | D | b | D | D |
| PORTOLA VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 23 | 13 176 | 6 843 | 842 | 68 | 61.5 | 29.5 |
| 541 | Professional, scientific, & technical services | 23 | 13 176 | 6 843 | 842 | 68 | 61.5 | 29.5 |
| 5415 | Computer systems design & related services | 7 | 4 572 | 3 282 | 630 | 35 | 85.4 | 14.6 |
| 54151 | Computer systems design & related services | 7 | 4 572 | 3 282 | 630 | 35 | 85.4 | 14.6 |
| 5416 | Management, scientific, & technical consulting services | 10 | 6 642 | 2 975 | 89 | 14 | 51.6 | 48.4 |
| 54161 | Management consulting services | 8 | D | D | D | a | D | D |
| 54169 | Other scientific & technical consulting services | 2 | D | D | D | a | D | D |
| 541690 | Other scientific & technical consulting services | 2 | D | D | D | a | D | D |
| POWAY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 97 | 51 437 | 15 623 | 3 331 | 366 | 81.0 | 6.2 |
| 541 | Professional, scientific, & technical services | 97 | 51 437 | 15 623 | 3 331 | 366 | 81.0 | 6.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 23 | 10 594 | 3 619 | 762 | 82 | 53.4 | 7.0 |
| 54133 | Engineering services | 18 | 9 834 | 3 536 | 735 | 78 | 49.8 | 7.5 |
| 541330 | Engineering services | 18 | 9 834 | 3 536 | 735 | 78 | 49.8 | 7.5 |
| 5415 | Computer systems design & related services | 20 | 6 768 | 2 777 | 622 | 48 | 67.0 | 29.7 |
| 54151 | Computer systems design & related services | 20 | 6 768 | 2 777 | 622 | 48 | 67.0 | 29.7 |
| 5416 | Management, scientific, & technical consulting services | 12 | 4 550 | 767 | 70 | 12 | 91.2 | 3.5 |
| 54161 | Management consulting services | 9 | 4 307 | 686 | 70 | 12 | 91.7 | 2.7 |
| 5418 | Advertising & related services | 3 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 1 | D | D | D | c | D | D |
| 541860 | Direct mail advertising | 1 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 1 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | a | D | D |
| RANCHO CUCAMONGA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 200 | 100 099 | 33 737 | 7 327 | 955 | 43.5 | 9.2 |
| 541 | Professional, scientific, & technical services | 200 | 100 099 | 33 737 | 7 327 | 955 | 43.5 | 9.2 |
| 5411 | Legal services | 57 | 18 816 | 6 863 | 1 701 | 179 | 50.5 | 7.9 |
| 54111 | Offices of lawyers | 56 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 56 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 56 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 16 384 | 6 113 | 1 387 | 207 | 23.9 | 5.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 16 384 | 6 113 | 1 387 | 207 | 23.9 | 5.5 |
| 541211 | Offices of certified public accountants | 23 | 12 979 | 4 882 | 1 032 | 131 | 16.4 | 5.8 |
| 541213 | Tax return preparation services | 8 | 1 375 | 343 | 101 | 22 | 94.0 | 6.0 |
| 541219 | Other accounting services | 7 | 2 030 | 888 | 254 | 54 | 24.0 | 3.3 |
| 5413 | Architectural, engineering, & related services | 38 | 32 782 | 11 165 | 2 609 | 269 | 42.2 | 6.9 |
| 54131 | Architectural services | 9 | 12 207 | 3 475 | 742 | 70 | 20.6 | — |
| 541310 | Architectural services | 9 | 12 207 | 3 475 | 742 | 70 | 20.6 | — |
| 54133 | Engineering services | 24 | 14 673 | 5 047 | 1 260 | 126 | 72.7 | 15.3 |
| 541330 | Engineering services | 24 | 14 673 | 5 047 | 1 260 | 126 | 72.7 | 15.3 |
| 54135 | Building inspection services | 2 | D | D | D | b | D | D |
| 541350 | Building inspection services | 2 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 15 | 10 836 | 3 759 | 725 | 99 | 35.7 | 18.0 |
| 54151 | Computer systems design & related services | 15 | 10 836 | 3 759 | 725 | 99 | 35.7 | 18.0 |
| 541512 | Computer systems design services | 12 | 7 963 | 2 478 | 417 | 62 | 27.3 | 9.8 |
| 5416 | Management, scientific, & technical consulting services | 24 | 11 746 | 3 667 | 567 | 91 | 60.4 | 12.1 |
| 54161 | Management consulting services | 19 | 9 829 | 2 813 | 317 | 77 | 68.6 | 4.4 |
| 5418 | Advertising & related services | 11 | 5 937 | 1 097 | 179 | 51 | 65.3 | 5.0 |
| 54189 | Other services related to advertising | 5 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| 54192 | Photographic services | 4 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 3 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| RANCHO MIRAGE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 44 | 42 237 | 13 606 | 2 929 | 183 | 16.9 | 26.5 |
| 541 | Professional, scientific, & technical services | 44 | 42 237 | 13 606 | 2 929 | 183 | 16.9 | 26.5 |
| 5411 | Legal services | 18 | 12 729 | 3 389 | 744 | 63 | 23.3 | 16.2 |
| 54111 | Offices of lawyers | 18 | 12 729 | 3 389 | 744 | 63 | 23.3 | 16.2 |
| 541110 | Offices of lawyers | 18 | 12 729 | 3 389 | 744 | 63 | 23.3 | 16.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 18 | 12 729 | 3 389 | 744 | 63 | 23.3 | 16.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 3 819 | 1 391 | 368 | 59 | 13.6 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 3 819 | 1 391 | 368 | 59 | 13.6 | — |
| 541219 | Other accounting services | 2 | D | D | D | b | D | D |
| 5414 | Specialized design services | 5 | 13 407 | 1 471 | 301 | 32 | 12.6 | .6 |
| 54141 | Interior design services | 4 | D | D | D | b | D | D |
| 541410 | Interior design services | 4 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 8 | D | D | D | a | D | D |
| 54161 | Management consulting services | 8 | D | D | D | a | D | D |
| 541611 | Administrative management & general management consulting service | 4 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 6 | D | D | D | b | D | D |
| RANCHO PALOS VERDES, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 86 | 25 434 | 10 847 | 2 378 | 228 | 48.5 | 11.5 |
| 541 | Professional, scientific, & technical services | 86 | 25 434 | 10 847 | 2 378 | 228 | 48.5 | 11.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 1 777 | 502 | 190 | 29 | 85.4 | 14.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 1 777 | 502 | 190 | 29 | 85.4 | 14.6 |
| 5413 | Architectural, engineering, & related services | 20 | 4 515 | 1 964 | 426 | 56 | 67.0 | 16.4 |
| 5415 | Computer systems design & related services | 19 | 10 014 | 4 756 | 1 071 | 61 | 20.3 | 5.4 |
| 54151 | Computer systems design & related services | 19 | 10 014 | 4 756 | 1 071 | 61 | 20.3 | 5.4 |
| 541512 | Computer systems design services | 10 | 5 389 | 2 583 | 511 | 33 | 31.0 | 6.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 7 | 4 932 | 2 506 | 489 | 31 | 24.6 | 6.5 |
| 5416 | Management, scientific, & technical consulting services | 24 | 5 934 | 2 666 | 483 | 57 | 62.5 | 10.6 |
| 54161 | Management consulting services | 23 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 3 | 1 356 | 240 | 60 | 10 | 65.3 | 34.7 |
| RED BLUFF, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 33 | 8 356 | 2 397 | 489 | 130 | 61.3 | 17.5 |
| 541 | Professional, scientific, & technical services | 33 | 8 356 | 2 397 | 489 | 130 | 61.3 | 17.5 |
| 5411 | Legal services | 12 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 12 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 12 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 12 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | D | D | D | b | D | D |
| REDDING, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 261 | 115 351 | 48 609 | 11 026 | 1 519 | 32.8 | 4.8 |
| 541 | Professional, scientific, & technical services | 261 | 115 351 | 48 609 | 11 026 | 1 519 | 32.8 | 4.8 |
| 5411 | Legal services | 106 | 44 926 | 16 129 | 3 517 | 446 | 32.1 | 3.4 |
| 54111 | Offices of lawyers | 101 | 42 845 | 15 292 | 3 293 | 414 | 33.6 | 1.0 |
| 541110 | Offices of lawyers | 101 | 42 845 | 15 292 | 3 293 | 414 | 33.6 | 1.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 101 | 42 845 | 15 292 | 3 293 | 414 | 33.6 | 1.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 68 | 16 088 | 6 253 | 1 464 | 284 | 45.6 | 9.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 68 | 16 088 | 6 253 | 1 464 | 284 | 45.6 | 9.6 |
| 541211 | Offices of certified public accountants | 34 | 10 627 | 4 330 | 1 005 | 148 | 44.4 | 4.9 |
| 541213 | Tax return preparation services | 8 | D | D | D | b | D | D |
| 541219 | Other accounting services | 25 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 42 | 38 123 | 20 299 | 4 693 | 516 | 24.0 | 3.5 |
| 54133 | Engineering services | 28 | 28 038 | 16 053 | 3 918 | 346 | 24.5 | 4.0 |
| 541330 | Engineering services | 28 | 28 038 | 16 053 | 3 918 | 346 | 24.5 | 4.0 |
| 54138 | Testing laboratories | 5 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 5 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 10 | 6 804 | 2 630 | 647 | 91 | 15.0 | 15.0 |
| 54151 | Computer systems design & related services | 10 | 6 804 | 2 630 | 647 | 91 | 15.0 | 15.0 |
| 5416 | Management, scientific, & technical consulting services | 14 | 4 019 | 2 027 | 448 | 68 | 60.1 | .8 |
| 5418 | Advertising & related services | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| 54192 | Photographic services | 8 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| REDLANDS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 122 | 56 601 | 22 368 | 4 871 | 656 | 51.2 | 8.3 |
| 541 | Professional, scientific, & technical services | 122 | 56 601 | 22 368 | 4 871 | 656 | 51.2 | 8.3 |
| 5411 | Legal services | 29 | 14 714 | 5 868 | 1 191 | 130 | 20.1 | 11.7 |
| 54111 | Offices of lawyers | 28 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 28 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 28 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 12 908 | 5 472 | 1 317 | 148 | 35.1 | 3.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 26 | 12 908 | 5 472 | 1 317 | 148 | 35.1 | 3.6 |
| 541211 | Offices of certified public accountants | 16 | 10 901 | 5 085 | 1 203 | 117 | 24.6 | 3.7 |
| 541219 | Other accounting services | 7 | 1 694 | 327 | 97 | 23 | 96.6 | 3.4 |
| 5413 | Architectural, engineering, & related services | 22 | 7 778 | 2 883 | 582 | 85 | 50.3 | 29.6 |
| 5415 | Computer systems design & related services | 9 | 8 156 | 4 088 | 1 012 | 90 | 99.2 | .8 |
| 54151 | Computer systems design & related services | 9 | 8 156 | 4 088 | 1 012 | 90 | 99.2 | .8 |
| 5416 | Management, scientific, & technical consulting services | 14 | 3 512 | 1 018 | 162 | 25 | 96.0 | 4.0 |
| 54161 | Management consulting services | 12 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 4 | 2 686 | 698 | 139 | 32 | 62.5 | — |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| 54192 | Photographic services | 9 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 9 | D | D | D | b | D | D |
| REDONDO BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 197 | 740 947 | 278 656 | 68 978 | 4 408 | 8.4 | .9 |
| 541 | Professional, scientific, & technical services | 197 | 740 947 | 278 656 | 68 978 | 4 408 | 8.4 | .9 |
| 5411 | Legal services | 33 | D | D | D | c | D | D |
| 54111 | Offices of lawyers | 32 | 12 509 | 4 268 | 938 | 117 | 26.1 | 1.7 |
| 541110 | Offices of lawyers | 32 | 12 509 | 4 268 | 938 | 117 | 26.1 | 1.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 32 | 12 509 | 4 268 | 938 | 117 | 26.1 | 1.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 30 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 30 | D | D | D | b | D | D |
| 541211 | Offices of certified public accountants | 14 | D | D | D | b | D | D |
| 541213 | Tax return preparation services | 5 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 32 | D | D | D | g | D | D |
| 54133 | Engineering services | 25 | D | D | D | g | D | D |
| 541330 | Engineering services | 25 | D | D | D | g | D | D |
| 5414 | Specialized design services | 14 | D | D | D | b | D | D |
| 54143 | Graphic design services | 7 | D | D | D | b | D | D |
| 541430 | Graphic design services | 7 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 30 | D | D | D | h | D | D |
| 54151 | Computer systems design & related services | 30 | D | D | D | h | D | D |
| 541511 | Custom computer programming services | 15 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 11 | D | D | D | g | D | D |
| 5415121 | Computer systems integrators | 4 | D | D | D | g | D | D |
| 5416 | Management, scientific, & technical consulting services | 31 | D | D | D | b | D | D |
| 54161 | Management consulting services | 26 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 11 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 17 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 2 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| REDWOOD CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 301 | 552 727 | 232 081 | 54 045 | 3 687 | 20.2 | 10.0 |
| 541 | Professional, scientific, & technical services | 301 | 552 727 | 232 081 | 54 045 | 3 687 | 20.2 | 10.0 |
| 5411 | Legal services | 73 | 66 175 | 32 210 | 7 176 | 580 | 24.1 | 2.7 |
| 54111 | Offices of lawyers | 72 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 72 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 72 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 31 | 20 029 | 7 461 | 1 796 | 272 | 22.0 | 55.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 31 | 20 029 | 7 461 | 1 796 | 272 | 22.0 | 55.6 |
| 541211 | Offices of certified public accountants | 14 | 17 429 | 6 605 | 1 593 | 224 | 18.1 | 62.4 |
| 541219 | Other accounting services | 11 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 38 | 64 895 | 28 481 | 6 643 | 478 | 17.9 | 1.3 |
| 54131 | Architectural services | 9 | D | D | D | c | D | D |
| 541310 | Architectural services | 9 | D | D | D | c | D | D |
| 54133 | Engineering services | 26 | 20 812 | 10 884 | 1 858 | 162 | 25.2 | 3.9 |
| 541330 | Engineering services | 26 | 20 812 | 10 884 | 1 858 | 162 | 25.2 | 3.9 |
| 54138 | Testing laboratories | 2 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 2 | D | D | D | c | D | D |
| 5414 | Specialized design services | 9 | 4 077 | 1 041 | 171 | 20 | 70.1 | — |
| 54143 | Graphic design services | 5 | 2 473 | 649 | 82 | 9 | 50.8 | — |
| 541430 | Graphic design services | 5 | 2 473 | 649 | 82 | 9 | 50.8 | — |
| 5415 | Computer systems design & related services | 69 | 216 382 | 79 036 | 16 700 | 1 059 | 21.2 | 11.8 |
| 54151 | Computer systems design & related services | 69 | 216 382 | 79 036 | 16 700 | 1 059 | 21.2 | 11.8 |
| 541511 | Custom computer programming services | 30 | 105 659 | 50 404 | 11 724 | 589 | 9.7 | 17.2 |
| 541512 | Computer systems design services | 30 | 105 797 | 25 844 | 4 574 | 443 | 33.4 | 7.0 |
| 5415121 | Computer systems integrators | 11 | 86 175 | 18 280 | 3 397 | 320 | 35.8 | 8.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 19 | 19 622 | 7 564 | 1 177 | 123 | 23.3 | 2.2 |
| 541519 | Other computer related services | 7 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 38 | 30 146 | 14 911 | 3 813 | 236 | 44.0 | 17.2 |
| 54161 | Management consulting services | 33 | 28 451 | 14 003 | 3 517 | 219 | 42.8 | 18.0 |
| 541611 | Administrative management & general management consulting service | 7 | 11 105 | 5 201 | 1 517 | 58 | 11.8 | 40.5 |
| 541612 | Human resources & executive search consulting services | 15 | 14 939 | 8 356 | 1 918 | 144 | 59.6 | 3.1 |
| 5416122 | Executive placement services | 7 | 11 278 | 6 737 | 1 549 | 114 | 69.3 | 3.5 |
| 5417 | Scientific research & development services | 14 | 96 819 | 50 897 | 13 782 | 710 | 2.7 | 9.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 13 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 13 | D | D | D | f | D | D |
| 5417101 | R&D in the physical & engineering sciences | 6 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 7 | 65 441 | 38 547 | 10 222 | 520 | 1.3 | 1.6 |
| 5418 | Advertising & related services | 19 | 26 615 | 9 206 | 1 919 | 161 | 17.9 | — |
| 54181 | Advertising agencies | 9 | 8 618 | 3 163 | 647 | 60 | 14.0 | — |
| 541810 | Advertising agencies | 9 | 8 618 | 3 163 | 647 | 60 | 14.0 | — |
| 54182 | Public relations agencies | 5 | 9 880 | 3 863 | 742 | 52 | 27.9 | — |
| 541820 | Public relations agencies | 5 | 9 880 | 3 863 | 742 | 52 | 27.9 | — |
| 5419 | Other professional, scientific, & technical services | 10 | 27 589 | 8 838 | 2 045 | 171 | 36.6 | 6.2 |
| 54191 | Marketing research & public opinion polling | 3 | 24 295 | 8 311 | 1 918 | 154 | D | — |
| 541910 | Marketing research & public opinion polling | 3 | 24 295 | 8 311 | 1 918 | 154 | D | — |
| 54192 | Photographic services | 6 | D | D | D | a | D | D |
| 541921 | Photographic studios, portrait | 3 | D | D | D | a | D | D |
| REEDLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 14 | 3 458 | 1 244 | 285 | 58 | 43.1 | 13.9 |
| 541 | Professional, scientific, & technical services | 14 | 3 458 | 1 244 | 285 | 58 | 43.1 | 13.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 2 624 | 1 078 | 244 | 44 | 43.2 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 2 624 | 1 078 | 244 | 44 | 43.2 | — |
| RIALTO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 28 | 9 538 | 3 608 | 910 | 164 | 37.2 | 7.9 |
| 541 | Professional, scientific, & technical services | 28 | 9 538 | 3 608 | 910 | 164 | 37.2 | 7.9 |
| 5411 | Legal services | 7 | 3 036 | 961 | 234 | 29 | 28.1 | 2.4 |
| 54111 | Offices of lawyers | 5 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 5 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 5 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 973 | 260 | 73 | 20 | 93.6 | 6.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 973 | 260 | 73 | 20 | 93.6 | 6.4 |
| 5413 | Architectural, engineering, & related services | 5 | 3 444 | 1 730 | 409 | 53 | 4.5 | 18.1 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| RICHMOND, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 115 | 89 027 | 43 899 | 9 279 | 923 | 31.3 | 14.7 |
| 541 | Professional, scientific, & technical services | 115 | 89 027 | 43 899 | 9 279 | 923 | 31.3 | 14.7 |
| 5411 | Legal services | 28 | 10 656 | 3 456 | 879 | 89 | 19.6 | 6.2 |
| 54111 | Offices of lawyers | 27 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 27 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 27 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 2 119 | 849 | 219 | 40 | 58.1 | 5.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 2 119 | 849 | 219 | 40 | 58.1 | 5.1 |
| 5413 | Architectural, engineering, & related services | 27 | 34 577 | 16 118 | 3 170 | 361 | 35.4 | 24.0 |
| 54131 | Architectural services | 6 | 4 911 | 1 791 | 389 | 40 | 17.4 | — |
| 541310 | Architectural services | 6 | 4 911 | 1 791 | 389 | 40 | 17.4 | — |
| 54133 | Engineering services | 17 | 28 215 | 13 738 | 2 678 | 310 | 35.6 | 29.0 |
| 541330 | Engineering services | 17 | 28 215 | 13 738 | 2 678 | 310 | 35.6 | 29.0 |
| 5415 | Computer systems design & related services | 20 | 9 823 | 5 481 | 1 192 | 105 | 61.1 | 5.8 |
| 54151 | Computer systems design & related services | 20 | 9 823 | 5 481 | 1 192 | 105 | 61.1 | 5.8 |
| 5416 | Management, scientific, & technical consulting services | 13 | 8 833 | 2 548 | 449 | 39 | 59.7 | 14.2 |
| 54161 | Management consulting services | 10 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 1 | D | D | D | a | D | D |
| 541690 | Other scientific & technical consulting services | 1 | D | D | D | a | D | D |
| 5417 | Scientific research & development services | 7 | 21 314 | 14 776 | 3 226 | 251 | 2.4 | 10.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 6 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 6 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 4 | D | D | D | c | D | D |
| RIDGECREST, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 44 | 89 308 | 39 494 | 9 465 | 1 033 | 4.3 | 36.6 |
| 541 | Professional, scientific, & technical services | 44 | 89 308 | 39 494 | 9 465 | 1 033 | 4.3 | 36.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 2 937 | 1 149 | 294 | 40 | 34.9 | 12.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 2 937 | 1 149 | 294 | 40 | 34.9 | 12.0 |
| 5413 | Architectural, engineering, & related services | 14 | 29 101 | 15 250 | 3 681 | 369 | 7.8 | 11.5 |
| 54133 | Engineering services | 14 | 29 101 | 15 250 | 3 681 | 369 | 7.8 | 11.5 |
| 541330 | Engineering services | 14 | 29 101 | 15 250 | 3 681 | 369 | 7.8 | 11.5 |
| 5415 | Computer systems design & related services | 9 | 55 699 | 22 597 | 5 379 | 602 | — | 51.7 |
| 54151 | Computer systems design & related services | 9 | 55 699 | 22 597 | 5 379 | 602 | — | 51.7 |
| 541511 | Custom computer programming services | 5 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 2 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 1 | D | D | D | c | D | D |
| RIO VISTA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | 456 | 68 | 19 | 8 | D | — |
| RIPON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 9 | 1 842 | 610 | 129 | 28 | 86.4 | 1.4 |
| 541 | Professional, scientific, & technical services | 9 | 1 842 | 610 | 129 | 28 | 86.4 | 1.4 |
| RIVERBANK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| RIVERSIDE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 466 | 333 641 | 101 427 | 24 114 | 3 195 | 20.9 | 6.3 |
| 541 | Professional, scientific, & technical services | 466 | 333 641 | 101 427 | 24 114 | 3 195 | 20.9 | 6.3 |
| 5411 | Legal services | 198 | 116 274 | 41 592 | 9 806 | 1 037 | 24.0 | 8.0 |
| 541111 | Offices of lawyers | 196 | D | D | D | g | D | D |
| 5411110 | Offices of lawyers | 196 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 196 | D | D | D | g | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 80 | 27 195 | 8 477 | 2 225 | 560 | 32.5 | 10.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 80 | 27 195 | 8 477 | 2 225 | 560 | 32.5 | 10.3 |
| 541211 | Offices of certified public accountants | 36 | 18 173 | 5 511 | 1 261 | 198 | 31.4 | 2.0 |
| 541213 | Tax return preparation services | 17 | 3 927 | 1 595 | 623 | 282 | 21.9 | 1.9 |
| 541219 | Other accounting services | 26 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 64 | 124 452 | 31 482 | 7 449 | 698 | 11.8 | 2.6 |
| 54131 | Architectural services | 14 | 5 675 | 2 530 | 490 | 68 | 51.8 | .3 |
| 541310 | Architectural services | 14 | 5 675 | 2 530 | 490 | 68 | 51.8 | .3 |
| 54133 | Engineering services | 39 | 108 979 | 24 565 | 5 786 | 487 | 10.3 | 2.9 |
| 541330 | Engineering services | 39 | 108 979 | 24 565 | 5 786 | 487 | 10.3 | 2.9 |
| 54137 | Surveying & mapping (except geophysical) services | 6 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 6 | D | D | D | b | D | D |
| 54138 | Testing laboratories | 4 | 6 219 | 2 970 | 806 | 100 | 6.5 | — |
| 541380 | Testing laboratories | 4 | 6 219 | 2 970 | 806 | 100 | 6.5 | — |
| 5414 | Specialized design services | 13 | 4 155 | 645 | 113 | 21 | 67.6 | 7.9 |
| 54143 | Graphic design services | 8 | 3 085 | 570 | 101 | 12 | 71.5 | 10.7 |
| 541430 | Graphic design services | 8 | 3 085 | 570 | 101 | 12 | 71.5 | 10.7 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 7 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 31 | 24 312 | 6 278 | 1 406 | 169 | 21.4 | 5.0 |
| 54151 | Computer systems design & related services | 31 | 24 312 | 6 278 | 1 406 | 169 | 21.4 | 5.0 |
| 541512 | Computer systems design services | 12 | 14 812 | 2 250 | 483 | 71 | 5.8 | 7.5 |
| 5416 | Management, scientific, & technical consulting services | 37 | 21 192 | 7 991 | 2 038 | 319 | 25.7 | 12.1 |
| 54161 | Management consulting services | 20 | 5 206 | 1 766 | 477 | 70 | 57.3 | 42.7 |
| 54169 | Other scientific & technical consulting services | 11 | 14 783 | 5 589 | 1 414 | 227 | 14.1 | 1.9 |
| 541690 | Other scientific & technical consulting services | 11 | 14 783 | 5 589 | 1 414 | 227 | 14.1 | 1.9 |
| 5418 | Advertising & related services | 17 | 10 057 | 2 709 | 616 | 230 | 31.6 | 10.4 |
| 54189 | Other services related to advertising | 6 | 2 025 | 104 | 27 | 12 | 98.0 | 2.0 |
| 541890 | Other services related to advertising | 6 | 2 025 | 104 | 27 | 12 | 98.0 | 2.0 |
| 5419 | Other professional, scientific, & technical services | 21 | 5 038 | 1 900 | 361 | 150 | 30.5 | 11.3 |
| 54192 | Photographic services | 16 | 2 984 | 915 | 201 | 113 | 41.2 | 4.5 |
| 541921 | Photographic studios, portrait | 16 | 2 984 | 915 | 201 | 113 | 41.2 | 4.5 |
| ROCKLIN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 40 | 17 749 | 5 702 | 1 178 | 149 | 67.3 | .8 |
| 541 | Professional, scientific, & technical services | 40 | 17 749 | 5 702 | 1 178 | 149 | 67.3 | .8 |
| 5413 | Architectural, engineering, & related services | 10 | 8 753 | 3 547 | 732 | 95 | 96.9 | — |
| 5418 | Advertising & related services | 5 | 1 623 | 421 | 64 | 10 | 93.0 | — |
| ROHNERT PARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 53 | 27 545 | 32 558 | 6 285 | 429 | 38.2 | 4.3 |
| 541 | Professional, scientific, & technical services | 53 | 27 545 | 32 558 | 6 285 | 429 | 38.2 | 4.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 1 977 | 765 | 195 | 36 | 64.3 | 1.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 1 977 | 765 | 195 | 36 | 64.3 | 1.2 |
| 5413 | Architectural, engineering, & related services | 9 | 4 853 | 1 989 | 357 | 54 | 78.1 | 1.0 |
| 5416 | Management, scientific, & technical consulting services | 6 | 3 663 | 1 605 | 207 | 41 | 23.8 | 2.3 |
| 54161 | Management consulting services | 5 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 2 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 2 | D | D | D | b | D | D |
| ROLLING HILLS ESTATES, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 50 | 16 745 | 5 172 | 1 043 | 108 | 46.9 | 6.5 |
| 541 | Professional, scientific, & technical services | 50 | 16 745 | 5 172 | 1 043 | 108 | 46.9 | 6.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 1 681 | 608 | 142 | 17 | 76.7 | 6.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 1 681 | 608 | 142 | 17 | 76.7 | 6.1 |
| 5416 | Management, scientific, & technical consulting services | 12 | 6 541 | 1 360 | 256 | 25 | 28.2 | 5.0 |
| 54161 | Management consulting services | 11 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 2 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 3 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| ROSEMEAD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 48 | 21 169 | 3 744 | 919 | 343 | 27.9 | 1.8 |
| 541 | Professional, scientific, & technical services | 48 | 21 169 | 3 744 | 919 | 343 | 27.9 | 1.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 942 | 787 | 191 | 49 | 63.3 | 3.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 942 | 787 | 191 | 49 | 63.3 | 3.1 |
| 5413 | Architectural, engineering, & related services | 11 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 4 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 4 | D | D | D | c | D | D |
| ROSEVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 188 | 132 643 | 55 809 | 13 369 | 1 357 | 28.4 | 4.8 |
| 541 | Professional, scientific, & technical services | 188 | 132 643 | 55 809 | 13 369 | 1 357 | 28.4 | 4.8 |
| 5411 | Legal services | 50 | 16 341 | 4 822 | 988 | 147 | 36.4 | 4.6 |
| 54111 | Offices of lawyers | 48 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 48 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 48 | D | D | D | c | D | D |
| 54119 | Other legal services | 2 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 2 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 7 788 | 3 419 | 831 | 167 | 52.3 | 7.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 7 788 | 3 419 | 831 | 167 | 52.3 | 7.5 |
| 541211 | Offices of certified public accountants | 21 | 3 616 | 998 | 212 | 47 | 87.4 | 12.6 |
| 541219 | Other accounting services | 11 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 30 | 37 579 | 15 060 | 3 534 | 295 | 25.3 | 6.1 |
| 54131 | Architectural services | 5 | D | D | D | b | D | D |
| 541310 | Architectural services | 5 | D | D | D | b | D | D |
| 54133 | Engineering services | 20 | 31 488 | 12 977 | 3 098 | 242 | 24.8 | 6.6 |
| 541330 | Engineering services | 20 | 31 488 | 12 977 | 3 098 | 242 | 24.8 | 6.6 |
| 5414 | Specialized design services | 9 | 4 773 | 687 | 137 | 31 | 69.6 | — |
| 54141 | Interior design services | 6 | D | D | D | b | D | D |
| 541410 | Interior design services | 6 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 23 | 41 176 | 20 781 | 4 900 | 393 | 10.8 | .7 |
| 54151 | Computer systems design & related services | 23 | 41 176 | 20 781 | 4 900 | 393 | 10.8 | .7 |
| 541511 | Custom computer programming services | 9 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 10 | D | D | D | e | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 5 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 28 | 18 271 | 7 128 | 1 661 | 229 | 53.1 | 12.0 |
| 54161 | Management consulting services | 23 | 14 744 | 5 643 | 1 200 | 193 | 56.8 | 14.9 |
| 541613 | Marketing consulting services | 7 | 7 405 | 2 857 | 560 | 107 | 89.0 | 11.0 |
| 5418 | Advertising & related services | 8 | 5 929 | 3 702 | 1 273 | 79 | 9.4 | 4.8 |
| SACRAMENTO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 456 | 1 355 546 | 544 772 | 121 664 | 11 899 | 17.8 | 6.2 |
| 541 | Professional, scientific, & technical services | 1 456 | 1 355 546 | 544 772 | 121 664 | 11 899 | 17.8 | 6.2 |
| 5411 | Legal services | 695 | 528 433 | 205 663 | 45 547 | 4 357 | 17.8 | 7.4 |
| 54111 | Offices of lawyers | 668 | 508 971 | 198 087 | 43 674 | 4 071 | 18.3 | 5.8 |
| 541110 | Offices of lawyers | 668 | 508 971 | 198 087 | 43 674 | 4 071 | 18.3 | 5.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 668 | 508 971 | 198 087 | 43 674 | 4 071 | 18.3 | 5.8 |
| 54119 | Other legal services | 27 | 19 462 | 7 576 | 1 873 | 286 | 3.3 | 49.7 |
| 541191 | Title abstract & settlement offices | 14 | D | D | D | c | D | D |
| 541199 | All other legal services | 13 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 157 | 118 401 | 44 942 | 10 084 | 1 257 | 17.3 | 5.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 157 | 118 401 | 44 942 | 10 084 | 1 257 | 17.3 | 5.3 |
| 541211 | Offices of certified public accountants | 107 | 106 352 | 40 829 | 9 098 | 953 | 16.8 | 1.1 |
| 541213 | Tax return preparation services | 15 | 928 | 298 | 104 | 33 | 52.2 | 36.3 |
| 541219 | Other accounting services | 31 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 176 | 358 311 | 149 325 | 33 427 | 2 826 | 16.1 | 4.8 |
| 54131 | Architectural services | 54 | 82 459 | 31 604 | 7 370 | 655 | 18.5 | .1 |
| 541310 | Architectural services | 54 | 82 459 | 31 604 | 7 370 | 655 | 18.5 | .1 |
| 54133 | Engineering services | 99 | 261 691 | 111 985 | 24 693 | 2 003 | 13.5 | 6.5 |
| 541330 | Engineering services | 99 | 261 691 | 111 985 | 24 693 | 2 003 | 13.5 | 6.5 |
| 54137 | Surveying & mapping (except geophysical) services | 9 | 4 941 | 1 977 | 419 | 51 | 55.1 | — |
| 541370 | Surveying & mapping (except geophysical) services | 9 | 4 941 | 1 977 | 419 | 51 | 55.1 | — |
| 54138 | Testing laboratories | 6 | 7 087 | 3 109 | 790 | 91 | 46.0 | — |
| 541380 | Testing laboratories | 6 | 7 087 | 3 109 | 790 | 91 | 46.0 | — |
| 5414 | Specialized design services | 43 | 18 571 | 4 384 | 912 | 139 | 51.1 | 3.4 |
| 54141 | Interior design services | 15 | D | D | D | b | D | D |
| 541410 | Interior design services | 15 | D | D | D | b | D | D |
| 54143 | Graphic design services | 27 | 13 727 | 3 545 | 741 | 101 | 39.7 | 4.1 |
| 541430 | Graphic design services | 27 | 13 727 | 3 545 | 741 | 101 | 39.7 | 4.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 27 | 13 727 | 3 545 | 741 | 101 | 39.7 | 4.1 |
| 5415 | Computer systems design & related services | 65 | 80 509 | 36 362 | 8 789 | 688 | 12.7 | 5.0 |
| 54151 | Computer systems design & related services | 65 | 80 509 | 36 362 | 8 789 | 688 | 12.7 | 5.0 |
| 541511 | Custom computer programming services | 29 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 33 | 48 268 | 19 257 | 4 991 | 321 | 14.2 | 4.7 |
| 5415121 | Computer systems integrators | 13 | 23 948 | 8 435 | 2 349 | 164 | 6.7 | 2.5 |
| 5415122 | Computer systems consultants (except systems integrators) | 20 | 24 320 | 10 822 | 2 642 | 157 | 21.7 | 6.8 |
| 541519 | Other computer related services | 3 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | SACRAMENTO, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 129 | 102 622 | 52 187 | 11 016 | 1 171 | 17.5 | 8.5 |
| 54161 | Management consulting services | 93 | 64 521 | 33 510 | 6 831 | 779 | 18.8 | 12.1 |
| 541611 | Administrative management & general management consulting service | 58 | 49 426 | 26 664 | 5 014 | 483 | 13.1 | 11.5 |
| 541612 | Human resources & executive search consulting services | 17 | 7 317 | 3 653 | 1 040 | 195 | 47.2 | 28.5 |
| 5416122 | Executive placement services | 6 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 12 | 4 258 | 1 277 | 311 | 31 | 45.8 | — |
| 54162 | Environmental consulting services | 18 | 26 421 | 13 234 | 3 062 | 319 | 6.9 | 3.6 |
| 541620 | Environmental consulting services | 18 | 26 421 | 13 234 | 3 062 | 319 | 6.9 | 3.6 |
| 54169 | Other scientific & technical consulting services | 18 | 11 680 | 5 443 | 1 123 | 73 | 34.5 | — |
| 541690 | Other scientific & technical consulting services | 18 | 11 680 | 5 443 | 1 123 | 73 | 34.5 | — |
| 5417 | Scientific research & development services | 15 | 37 886 | 9 478 | 1 811 | 207 | 15.3 | 1.2 |
| 54171 | R&D in the physical, engineering, & life sciences | 6 | 14 092 | 5 393 | 843 | 87 | 36.6 | 1.6 |
| 541710 | R&D in the physical, engineering, & life sciences | 6 | 14 092 | 5 393 | 843 | 87 | 36.6 | 1.6 |
| 54172 | Research & development in the social sciences & humanities | 9 | 23 794 | 4 085 | 968 | 120 | 2.7 | 1.0 |
| 541720 | R&D in the social sciences & humanities | 9 | 23 794 | 4 085 | 968 | 120 | 2.7 | 1.0 |
| 5418 | Advertising & related services | 130 | 91 060 | 36 826 | 8 763 | 752 | 22.5 | 6.9 |
| 54181 | Advertising agencies | 19 | 15 536 | 7 709 | 1 814 | 169 | 1.4 | 5.1 |
| 541810 | Advertising agencies | 19 | 15 536 | 7 709 | 1 814 | 169 | 1.4 | 5.1 |
| 54182 | Public relations agencies | 89 | 60 096 | 24 221 | 5 641 | 398 | 26.8 | 4.9 |
| 541820 | Public relations agencies | 89 | 60 096 | 24 221 | 5 641 | 398 | 26.8 | 4.9 |
| 54189 | Other services related to advertising | 6 | 3 039 | 351 | 64 | 21 | 90.3 | — |
| 541890 | Other services related to advertising | 6 | 3 039 | 351 | 64 | 21 | 90.3 | — |
| 5419 | Other professional, scientific, & technical services | 46 | 19 753 | 5 605 | 1 315 | 502 | 23.7 | 5.7 |
| 54192 | Photographic services | 25 | 9 057 | 2 946 | 640 | 161 | 33.6 | 2.4 |
| 541921 | Photographic studios, portrait | 18 | 7 102 | 2 503 | 567 | 135 | 29.6 | — |
| 54199 | All other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| | ST. HELENA, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 44 | 30 648 | 12 167 | 2 685 | 257 | 39.4 | 1.9 |
| 541 | Professional, scientific, & technical services | 44 | 30 648 | 12 167 | 2 685 | 257 | 39.4 | 1.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | D | D | D | b | D | D |
| 541211 | Offices of certified public accountants | 6 | 5 131 | 1 824 | 372 | 44 | 26.9 | — |
| 5413 | Architectural, engineering, & related services | 11 | 16 211 | 6 320 | 1 224 | 99 | 30.2 | — |
| 54131 | Architectural services | 7 | 13 228 | 5 295 | 994 | 69 | 22.1 | — |
| 541310 | Architectural services | 7 | 13 228 | 5 295 | 994 | 69 | 22.1 | — |
| 5414 | Specialized design services | 2 | D | D | D | a | D | D |
| 54143 | Graphic design services | 2 | D | D | D | a | D | D |
| 541430 | Graphic design services | 2 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 9 | 4 235 | 2 423 | 740 | 64 | 46.2 | 5.2 |
| 54161 | Management consulting services | 5 | D | D | D | b | D | D |
| | SALINAS, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 201 | 89 050 | 35 024 | 8 092 | 1 078 | 36.8 | 5.8 |
| 541 | Professional, scientific, & technical services | 201 | 89 050 | 35 024 | 8 092 | 1 078 | 36.8 | 5.8 |
| 5411 | Legal services | 78 | 38 089 | 12 923 | 2 759 | 355 | 33.1 | 2.4 |
| 54111 | Offices of lawyers | 73 | 36 834 | 12 597 | 2 693 | 337 | 33.7 | .8 |
| 541110 | Offices of lawyers | 73 | 36 834 | 12 597 | 2 693 | 337 | 33.7 | .8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 73 | 36 834 | 12 597 | 2 693 | 337 | 33.7 | .8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 47 | 20 189 | 10 131 | 2 231 | 383 | 29.1 | 9.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 47 | 20 189 | 10 131 | 2 231 | 383 | 29.1 | 9.5 |
| 541211 | Offices of certified public accountants | 27 | 14 899 | 8 188 | 1 627 | 171 | 30.2 | 1.7 |
| 541213 | Tax return preparation services | 12 | 3 639 | 1 362 | 544 | 194 | 12.9 | 25.6 |
| 541219 | Other accounting services | 8 | 1 651 | 581 | 60 | 18 | 55.2 | 44.8 |
| 5413 | Architectural, engineering, & related services | 30 | 12 251 | 4 667 | 1 037 | 125 | 54.4 | 4.7 |
| 54131 | Architectural services | 8 | 4 470 | 1 301 | 318 | 39 | 67.0 | 6.4 |
| 541310 | Architectural services | 8 | 4 470 | 1 301 | 318 | 39 | 67.0 | 6.4 |
| 5415 | Computer systems design & related services | 10 | 3 571 | 1 401 | 332 | 38 | 55.5 | 27.1 |
| 54151 | Computer systems design & related services | 10 | 3 571 | 1 401 | 332 | 38 | 55.5 | 27.1 |
| 5416 | Management, scientific, & technical consulting services | 11 | 2 955 | 1 250 | 309 | 26 | 39.4 | 4.9 |
| 5418 | Advertising & related services | 9 | 4 505 | 1 603 | 372 | 56 | 35.1 | — |
| 5419 | Other professional, scientific, & technical services | 13 | D | D | D | b | D | D |
| 54192 | Photographic services | 7 | 3 197 | 793 | 171 | 48 | 10.9 | 1.2 |
| 541921 | Photographic studios, portrait | 7 | 3 197 | 793 | 171 | 48 | 10.9 | 1.2 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN ANSELMO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 71 | 22 151 | 6 631 | 1 470 | 168 | 61.0 | 8.3 |
| 541 | Professional, scientific, & technical services | 71 | 22 151 | 6 631 | 1 470 | 168 | 61.0 | 8.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 657 | 277 | 70 | 16 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 657 | 277 | 70 | 16 | 100.0 | — |
| 541213 | Tax return preparation services | 4 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 7 | 1 734 | 352 | 76 | 13 | 83.6 | 12.9 |
| 5414 | Specialized design services | 11 | 7 705 | 2 118 | 540 | 56 | 26.7 | — |
| 54143 | Graphic design services | 10 | D | D | D | b | D | D |
| 541430 | Graphic design services | 10 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 6 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 14 | 3 553 | 1 711 | 332 | 24 | 52.2 | 35.5 |
| 54151 | Computer systems design & related services | 14 | 3 553 | 1 711 | 332 | 24 | 52.2 | 35.5 |
| 5416 | Management, scientific, & technical consulting services | 17 | 4 680 | 1 507 | 287 | 32 | 87.9 | 5.2 |
| 54161 | Management consulting services | 13 | 3 392 | 1 141 | 205 | 22 | 90.4 | — |
| SAN BERNARDINO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 264 | 176 667 | 66 058 | 14 769 | 1 877 | 23.8 | 4.3 |
| 541 | Professional, scientific, & technical services | 264 | 176 667 | 66 058 | 14 769 | 1 877 | 23.8 | 4.3 |
| 5411 | Legal services | 137 | 84 642 | 30 691 | 6 540 | 737 | 21.0 | 4.0 |
| 54111 | Offices of lawyers | 137 | 84 642 | 30 691 | 6 540 | 737 | 21.0 | 4.0 |
| 541110 | Offices of lawyers | 137 | 84 642 | 30 691 | 6 540 | 737 | 21.0 | 4.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 137 | 84 642 | 30 691 | 6 540 | 737 | 21.0 | 4.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 20 079 | 6 972 | 1 826 | 420 | 27.2 | 2.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 20 079 | 6 972 | 1 826 | 420 | 27.2 | 2.4 |
| 541211 | Offices of certified public accountants | 15 | 12 100 | 4 315 | 1 073 | 116 | 29.2 | — |
| 541213 | Tax return preparation services | 17 | 3 457 | 1 134 | 449 | 211 | 38.1 | 6.6 |
| 541219 | Other accounting services | 9 | 4 522 | 1 523 | 304 | 93 | 13.6 | 5.8 |
| 5413 | Architectural, engineering, & related services | 40 | 41 421 | 19 317 | 4 376 | 429 | 21.8 | 6.2 |
| 54133 | Engineering services | 30 | 37 244 | 17 304 | 4 039 | 384 | 20.0 | 4.1 |
| 541330 | Engineering services | 30 | 37 244 | 17 304 | 4 039 | 384 | 20.0 | 4.1 |
| 5414 | Specialized design services | 4 | D | D | D | a | D | D |
| 54141 | Interior design services | 3 | D | D | D | a | D | D |
| 541410 | Interior design services | 3 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 12 | 4 479 | 1 915 | 431 | 36 | 45.2 | — |
| 5418 | Advertising & related services | 6 | 13 888 | 4 050 | 865 | 152 | 9.8 | — |
| 5419 | Other professional, scientific, & technical services | 11 | 3 612 | 884 | 190 | 45 | 14.7 | — |
| 54192 | Photographic services | 7 | 1 514 | 491 | 104 | 30 | 24.0 | — |
| SAN BRUNO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 69 | 41 907 | 19 962 | 4 460 | 394 | 22.0 | 4.8 |
| 541 | Professional, scientific, & technical services | 69 | 41 907 | 19 962 | 4 460 | 394 | 22.0 | 4.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 11 884 | 4 402 | 933 | 150 | 28.6 | 2.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 11 884 | 4 402 | 933 | 150 | 28.6 | 2.6 |
| 541211 | Offices of certified public accountants | 9 | 5 542 | 2 748 | 517 | 59 | 45.4 | — |
| 5415 | Computer systems design & related services | 17 | 21 143 | 11 668 | 2 786 | 151 | 7.0 | 6.0 |
| 54151 | Computer systems design & related services | 17 | 21 143 | 11 668 | 2 786 | 151 | 7.0 | 6.0 |
| 541512 | Computer systems design services | 6 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 11 | 4 774 | 2 397 | 377 | 28 | 57.0 | 2.8 |
| 54161 | Management consulting services | 9 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN BUENAVENTURA (VENTURA), CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 389 | 234 264 | 91 570 | 19 356 | 2 574 | 35.4 | 7.8 |
| 541 | Professional, scientific, & technical services | 389 | 234 264 | 91 570 | 19 356 | 2 574 | 35.4 | 7.8 |
| 5411 | Legal services | 144 | 71 924 | 29 247 | 5 610 | 608 | 29.4 | 6.9 |
| 54111 | Offices of lawyers | 141 | 71 627 | 29 177 | 5 594 | 603 | 29.5 | 6.9 |
| 541110 | Offices of lawyers | 141 | 71 627 | 29 177 | 5 594 | 603 | 29.5 | 6.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 141 | 71 627 | 29 177 | 5 594 | 603 | 29.5 | 6.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 69 | 21 436 | 7 664 | 2 004 | 484 | 55.9 | 1.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 69 | 21 436 | 7 664 | 2 004 | 484 | 55.9 | 1.8 |
| 541211 | Offices of certified public accountants | 37 | 13 431 | 4 294 | 1 002 | 148 | 56.2 | 2.3 |
| 541213 | Tax return preparation services | 10 | 2 807 | 1 070 | 425 | 191 | 27.4 | 1.6 |
| 541219 | Other accounting services | 20 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 69 | 77 712 | 34 099 | 7 548 | 915 | 27.4 | 1.8 |
| 54131 | Architectural services | 12 | 6 135 | 2 213 | 482 | 54 | 26.7 | 4.8 |
| 541310 | Architectural services | 12 | 6 135 | 2 213 | 482 | 54 | 26.7 | 4.8 |
| 54133 | Engineering services | 42 | 45 521 | 18 590 | 4 228 | 428 | 37.5 | 1.0 |
| 541330 | Engineering services | 42 | 45 521 | 18 590 | 4 228 | 428 | 37.5 | 1.0 |
| 54137 | Surveying & mapping (except geophysical) services | 5 | D | D | D | e | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 5 | D | D | D | e | D | D |
| 5414 | Specialized design services | 8 | 3 038 | 439 | 104 | 21 | 74.8 | 25.2 |
| 54143 | Graphic design services | 6 | D | D | D | a | D | D |
| 541430 | Graphic design services | 6 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 23 | 12 542 | 6 049 | 1 391 | 175 | 24.9 | 9.6 |
| 54151 | Computer systems design & related services | 23 | 12 542 | 6 049 | 1 391 | 175 | 24.9 | 9.6 |
| 5416 | Management, scientific, & technical consulting services | 45 | 19 955 | 8 153 | 1 410 | 160 | 32.4 | 31.8 |
| 54161 | Management consulting services | 24 | 10 266 | 4 668 | 607 | 90 | 24.5 | 27.6 |
| 541612 | Human resources & executive search consulting services | 6 | 4 528 | 2 380 | 365 | 56 | 17.3 | 5.3 |
| 5416122 | Executive placement services | 2 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 12 | 7 364 | 2 492 | 571 | 58 | 42.4 | 38.3 |
| 541620 | Environmental consulting services | 12 | 7 364 | 2 492 | 571 | 58 | 42.4 | 38.3 |
| 5418 | Advertising & related services | 12 | 14 015 | 701 | 135 | 24 | 94.8 | — |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 13 | 8 487 | 3 247 | 792 | 144 | 29.5 | — |
| 54192 | Photographic services | 7 | 6 928 | 2 790 | 699 | 93 | 15.2 | — |
| 541922 | Commercial photography | 4 | D | D | D | b | D | D |
| SAN CARLOS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 132 | 66 722 | 27 802 | 6 114 | 805 | 36.5 | 8.8 |
| 541 | Professional, scientific, & technical services | 132 | 66 722 | 27 802 | 6 114 | 805 | 36.5 | 8.8 |
| 5411 | Legal services | 7 | 3 237 | 1 460 | 372 | 44 | 30.7 | — |
| 54111 | Offices of lawyers | 7 | 3 237 | 1 460 | 372 | 44 | 30.7 | — |
| 541110 | Offices of lawyers | 7 | 3 237 | 1 460 | 372 | 44 | 30.7 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 7 | 3 237 | 1 460 | 372 | 44 | 30.7 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 31 | 8 714 | 3 383 | 1 044 | 318 | 32.8 | 9.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 31 | 8 714 | 3 383 | 1 044 | 318 | 32.8 | 9.5 |
| 541211 | Offices of certified public accountants | 16 | 4 527 | 1 741 | 431 | 45 | 39.1 | 6.8 |
| 541213 | Tax return preparation services | 6 | 3 269 | 1 376 | 537 | 258 | 11.0 | 10.1 |
| 5413 | Architectural, engineering, & related services | 19 | 10 607 | 4 248 | 854 | 75 | 74.3 | — |
| 54133 | Engineering services | 13 | 9 003 | 3 785 | 738 | 56 | 72.2 | — |
| 541330 | Engineering services | 13 | 9 003 | 3 785 | 738 | 56 | 72.2 | — |
| 5414 | Specialized design services | 5 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 32 | 8 859 | 3 976 | 728 | 71 | 60.4 | 8.3 |
| 54151 | Computer systems design & related services | 32 | 8 859 | 3 976 | 728 | 71 | 60.4 | 8.3 |
| 5416 | Management, scientific, & technical consulting services | 12 | 3 590 | 1 249 | 227 | 23 | 67.5 | 11.2 |
| 54161 | Management consulting services | 10 | D | D | D | a | D | D |
| 5417 | Scientific research & development services | 7 | 21 053 | 10 819 | 2 370 | 193 | 2.4 | 13.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 7 | 21 053 | 10 819 | 2 370 | 193 | 2.4 | 13.9 |
| 541710 | R&D in the physical, engineering, & life sciences | 7 | 21 053 | 10 819 | 2 370 | 193 | 2.4 | 13.9 |
| 5417102 | Research & development in the life sciences | 5 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 10 | 6 039 | 1 666 | 272 | 36 | 22.2 | 3.5 |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| 54192 | Photographic services | 5 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN CLEMENTE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 157 | 107 028 | 31 270 | 6 583 | 767 | 35.9 | 11.9 |
| 541 | Professional, scientific, & technical services | 157 | 107 028 | 31 270 | 6 583 | 767 | 35.9 | 11.9 |
| 5411 | Legal services | 24 | 11 063 | 2 244 | 559 | 70 | 44.2 | 39.0 |
| 54111 | Offices of lawyers | 24 | 11 063 | 2 244 | 559 | 70 | 44.2 | 39.0 |
| 541110 | Offices of lawyers | 24 | 11 063 | 2 244 | 559 | 70 | 44.2 | 39.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 24 | 11 063 | 2 244 | 559 | 70 | 44.2 | 39.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 4 158 | 1 497 | 348 | 53 | 43.7 | 42.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 4 158 | 1 497 | 348 | 53 | 43.7 | 42.4 |
| 541219 | Other accounting services | 5 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 26 | 28 101 | 8 701 | 1 755 | 187 | 45.5 | 5.9 |
| 54131 | Architectural services | 4 | D | D | D | b | D | D |
| 541310 | Architectural services | 4 | D | D | D | b | D | D |
| 54133 | Engineering services | 19 | 17 233 | 4 136 | 918 | 113 | 58.3 | 9.6 |
| 541330 | Engineering services | 19 | 17 233 | 4 136 | 918 | 113 | 58.3 | 9.6 |
| 5414 | Specialized design services | 9 | 2 275 | 598 | 114 | 21 | 43.1 | 7.3 |
| 54143 | Graphic design services | 6 | D | D | D | a | D | D |
| 541430 | Graphic design services | 6 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 15 | 24 051 | 2 511 | 580 | 89 | 19.8 | 14.8 |
| 54151 | Computer systems design & related services | 15 | 24 051 | 2 511 | 580 | 89 | 19.8 | 14.8 |
| 541512 | Computer systems design services | 5 | D | D | D | b | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 39 | 28 486 | 12 584 | 2 402 | 238 | 31.0 | 3.5 |
| 54161 | Management consulting services | 30 | 15 832 | 6 676 | 1 005 | 111 | 38.5 | 4.2 |
| 541612 | Human resources & executive search consulting services | 8 | 6 899 | 3 242 | 682 | 69 | 33.4 | 6.2 |
| 5416123 | Human resources & personnel management consulting | 3 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 7 | D | D | D | c | D | D |
| 541690 | Other scientific & technical consulting services | 7 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 10 | 4 212 | 1 361 | 314 | 43 | 11.5 | — |
| 5419 | Other professional, scientific, & technical services | 10 | 2 427 | 715 | 133 | 52 | 78.6 | — |
| 54192 | Photographic services | 6 | 1 702 | 341 | 62 | 21 | 97.4 | — |
| SAN DIEGO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 584 | 5 780 662 | 2 278 221 | 516 627 | 46 351 | 16.8 | 10.9 |
| 541 | Professional, scientific, & technical services | 4 584 | 5 780 662 | 2 278 221 | 516 627 | 46 351 | 16.8 | 10.9 |
| 5411 | Legal services | 1 454 | 1 281 424 | 477 587 | 104 922 | 8 929 | 19.7 | 17.5 |
| 54111 | Offices of lawyers | 1 426 | 1 254 380 | 466 259 | 102 150 | 8 481 | 20.0 | 17.6 |
| 541110 | Offices of lawyers | 1 426 | 1 254 380 | 466 259 | 102 150 | 8 481 | 20.0 | 17.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 426 | 1 254 380 | 466 259 | 102 150 | 8 481 | 20.0 | 17.6 |
| 54119 | Other legal services | 28 | 27 044 | 11 328 | 2 772 | 448 | 6.8 | 16.6 |
| 541191 | Title abstract & settlement offices | 13 | 11 209 | 5 115 | 1 266 | 170 | 5.1 | 7.3 |
| 541199 | All other legal services | 15 | 15 835 | 6 213 | 1 506 | 278 | 8.1 | 23.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 553 | 306 188 | 111 587 | 24 850 | 4 001 | 28.5 | 8.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 553 | 306 188 | 111 587 | 24 850 | 4 001 | 28.5 | 8.0 |
| 541211 | Offices of certified public accountants | 341 | 235 250 | 87 107 | 18 908 | 2 663 | 28.4 | 5.9 |
| 541213 | Tax return preparation services | 65 | 11 513 | 3 066 | 1 015 | 444 | 52.6 | 1.4 |
| 541214 | Payroll services | 14 | 31 959 | 12 878 | 2 806 | 476 | 2.7 | 9.5 |
| 541219 | Other accounting services | 133 | 27 466 | 8 536 | 2 121 | 418 | 48.8 | 27.3 |
| 5413 | Architectural, engineering, & related services | 753 | 1 009 195 | 442 388 | 97 636 | 8 731 | 20.1 | 7.9 |
| 54131 | Architectural services | 184 | 181 208 | 71 885 | 14 174 | 1 339 | 22.8 | 2.2 |
| 541310 | Architectural services | 184 | 181 208 | 71 885 | 14 174 | 1 339 | 22.8 | 2.2 |
| 54133 | Engineering services | 490 | 772 569 | 347 170 | 78 647 | 6 813 | 19.1 | 8.4 |
| 541330 | Engineering services | 490 | 772 569 | 347 170 | 78 647 | 6 813 | 19.1 | 8.4 |
| 54134 | Drafting services | 12 | 5 847 | 2 632 | 510 | 122 | 4.1 | 6.4 |
| 541340 | Drafting services | 12 | 5 847 | 2 632 | 510 | 122 | 4.1 | 6.4 |
| 54135 | Building inspection services | 15 | 11 173 | 4 827 | 970 | 129 | 41.9 | 9.5 |
| 541350 | Building inspection services | 15 | 11 173 | 4 827 | 970 | 129 | 41.9 | 9.5 |
| 54137 | Surveying & mapping (except geophysical) services | 21 | 18 314 | 7 207 | 1 548 | 138 | 10.3 | 7.6 |
| 541370 | Surveying & mapping (except geophysical) services | 21 | 18 314 | 7 207 | 1 548 | 138 | 10.3 | 7.6 |
| 54138 | Testing laboratories | 27 | 19 476 | 8 384 | 1 738 | 182 | 34.7 | 41.2 |
| 541380 | Testing laboratories | 27 | 19 476 | 8 384 | 1 738 | 182 | 34.7 | 41.2 |
| 5414 | Specialized design services | 182 | 109 160 | 26 578 | 6 435 | 856 | 30.8 | 9.1 |
| 54141 | Interior design services | 71 | 52 334 | 10 710 | 2 561 | 335 | 27.2 | 4.9 |
| 541410 | Interior design services | 71 | 52 334 | 10 710 | 2 561 | 335 | 27.2 | 4.9 |
| 54143 | Graphic design services | 100 | 47 054 | 12 762 | 3 027 | 386 | 38.7 | 13.8 |
| 541430 | Graphic design services | 100 | 47 054 | 12 762 | 3 027 | 386 | 38.7 | 13.8 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 87 | 41 646 | 10 776 | 2 590 | 277 | 40.6 | 15.1 |
| 5414302 | Commercial art | 12 | D | D | D | c | D | D |
| 54149 | Other specialized design services | 5 | D | D | D | b | D | D |
| 541490 | Other specialized design services | 5 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 491 | 899 003 | 369 142 | 82 259 | 7 379 | 11.7 | 11.1 |
| 54151 | Computer systems design & related services | 491 | 899 003 | 369 142 | 82 259 | 7 379 | 11.7 | 11.1 |
| 541511 | Custom computer programming services | 234 | 350 948 | 178 647 | 40 961 | 3 195 | 10.1 | 18.9 |
| 541512 | Computer systems design services | 196 | 400 814 | 130 567 | 27 715 | 2 822 | 16.3 | 3.6 |
| 5415121 | Computer systems integrators | 88 | 264 157 | 76 688 | 16 662 | 1 606 | 12.9 | 4.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 108 | 136 657 | 53 879 | 11 053 | 1 216 | 22.9 | 1.7 |
| 541513 | Computer facilities management services | 23 | 112 160 | 46 382 | 10 739 | 989 | .8 | 15.0 |
| 541519 | Other computer related services | 38 | 35 081 | 13 546 | 2 844 | 373 | 10.8 | 5.6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN DIEGO, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 504 | 352 576 | 132 312 | 29 427 | 2 679 | 34.4 | 10.2 |
| 54161 | Management consulting services | 378 | 274 419 | 103 263 | 22 706 | 1 995 | 35.0 | 8.4 |
| 541611 | Administrative management & general management consulting service | 170 | 110 994 | 46 275 | 10 742 | 932 | 29.8 | 9.6 |
| 541612 | Human resources & executive search consulting services | 87 | 59 181 | 27 382 | 5 470 | 495 | 30.0 | 12.7 |
| 5416122 | Executive placement services | 39 | 24 012 | 13 255 | 2 476 | 251 | 32.1 | 21.2 |
| 5416123 | Human resources & personnel management consulting | 39 | 28 244 | 10 106 | 2 054 | 190 | 31.8 | 7.1 |
| 541613 | Marketing consulting services | 89 | 76 958 | 18 249 | 4 083 | 344 | 55.1 | 5.6 |
| 541614 | Process, physical distribution, & logistics consulting services | 10 | 14 313 | 3 715 | 586 | 112 | 4.4 | .5 |
| 541618 | Other management consulting services | 22 | 12 973 | 7 642 | 1 825 | 112 | 17.3 | 3.0 |
| 54162 | Environmental consulting services | 39 | 40 051 | 13 849 | 3 034 | 398 | 32.8 | 28.0 |
| 541620 | Environmental consulting services | 39 | 40 051 | 13 849 | 3 034 | 398 | 32.8 | 28.0 |
| 54169 | Other scientific & technical consulting services | 87 | 38 106 | 15 200 | 3 687 | 286 | 32.0 | 4.3 |
| 541690 | Other scientific & technical consulting services | 87 | 38 106 | 15 200 | 3 687 | 286 | 32.0 | 4.3 |
| 5417 | Scientific research & development services | 217 | 1 434 793 | 598 312 | 144 572 | 9 783 | 3.1 | 5.8 |
| 54171 | R&D in the physical, engineering, & life sciences | 204 | 1 412 161 | 582 069 | 142 575 | 9 441 | 3.1 | 5.5 |
| 541710 | R&D in the physical, engineering, & life sciences | 204 | 1 412 161 | 582 069 | 142 575 | 9 441 | 3.1 | 5.5 |
| 5417101 | R&D in the physical & engineering sciences | 121 | 891 558 | 341 498 | 88 152 | 5 926 | 2.5 | 5.1 |
| 5417102 | Research & development in the life sciences | 83 | 520 603 | 240 571 | 54 423 | 3 515 | 4.1 | 6.3 |
| 54172 | Research & development in the social sciences & humanities | 13 | 22 632 | 16 243 | 1 997 | 342 | 6.8 | 21.5 |
| 541720 | R&D in the social sciences & humanities | 13 | 22 632 | 16 243 | 1 997 | 342 | 6.8 | 21.5 |
| 5418 | Advertising & related services | 288 | 275 236 | 83 482 | 18 480 | 2 432 | 32.8 | 13.4 |
| 54181 | Advertising agencies | 105 | 69 803 | 28 031 | 6 393 | 703 | 37.4 | 4.7 |
| 541810 | Advertising agencies | 105 | 69 803 | 28 031 | 6 393 | 703 | 37.4 | 4.7 |
| 54182 | Public relations agencies | 51 | 30 451 | 11 029 | 2 357 | 282 | 37.9 | 10.7 |
| 541820 | Public relations agencies | 51 | 30 451 | 11 029 | 2 357 | 282 | 37.9 | 10.7 |
| 54184 | Media representatives | 24 | 26 400 | 11 289 | 2 459 | 314 | 21.8 | 18.1 |
| 541840 | Media representatives | 24 | 26 400 | 11 289 | 2 459 | 314 | 21.8 | 18.1 |
| 5418401 | Radio & television advertising representatives | 7 | D | D | D | c | D | D |
| 54185 | Display advertising | 11 | D | D | D | b | D | D |
| 541850 | Display advertising | 11 | D | D | D | b | D | D |
| 5418502 | Outdoor advertising services | 6 | D | D | D | b | D | D |
| 54186 | Direct mail advertising | 27 | 32 576 | 8 707 | 1 708 | 268 | 37.1 | 28.5 |
| 541860 | Direct mail advertising | 27 | 32 576 | 8 707 | 1 708 | 268 | 37.1 | 28.5 |
| 54189 | Other services related to advertising | 59 | D | D | D | f | D | D |
| 541890 | Other services related to advertising | 59 | D | D | D | f | D | D |
| 5418902 | Advertising specialties goods distributor | 42 | 95 840 | 19 403 | 4 531 | 685 | 27.6 | 13.4 |
| 5418903 | Sign painting & lettering shop | 14 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 142 | 113 087 | 36 833 | 8 046 | 1 561 | 26.0 | 31.6 |
| 54191 | Marketing research & public opinion polling | 24 | 60 930 | 22 681 | 4 943 | 1 003 | 28.3 | 44.7 |
| 541910 | Marketing research & public opinion polling | 24 | 60 930 | 22 681 | 4 943 | 1 003 | 28.3 | 44.7 |
| 54192 | Photographic services | 85 | 19 053 | 4 448 | 1 058 | 290 | 45.4 | 12.5 |
| 541921 | Photographic studios, portrait | 61 | 12 838 | 3 117 | 686 | 222 | 44.5 | 8.6 |
| 541922 | Commercial photography | 24 | 6 215 | 1 331 | 372 | 68 | 47.3 | 20.6 |
| 54193 | Translation & interpretation services | 11 | 4 561 | 1 050 | 266 | 39 | 18.9 | — |
| 541930 | Translation & interpretation services | 11 | 4 561 | 1 050 | 266 | 39 | 18.9 | — |
| 54199 | All other professional, scientific, & technical services | 22 | 28 543 | 8 654 | 1 779 | 229 | 9.4 | 21.6 |
| 541990 | All other professional, scientific, & technical services | 22 | 28 543 | 8 654 | 1 779 | 229 | 9.4 | 21.6 |
| SAN DIMAS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 82 | 237 774 | 62 503 | 12 920 | 1 542 | 9.4 | .7 |
| 541 | Professional, scientific, & technical services | 82 | 237 774 | 62 503 | 12 920 | 1 542 | 9.4 | .7 |
| 5411 | Legal services | 10 | 3 040 | 825 | 160 | 34 | 70.6 | 29.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | D | D | D | f | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | D | D | D | f | D | D |
| 541214 | Payroll services | 1 | D | D | D | f | D | D |
| 541219 | Other accounting services | 10 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 14 | D | D | D | e | D | D |
| 54133 | Engineering services | 7 | D | D | D | e | D | D |
| 541330 | Engineering services | 7 | D | D | D | e | D | D |
| 5415 | Computer systems design & related services | 10 | 4 505 | 1 685 | 313 | 31 | 86.7 | 2.2 |
| 54151 | Computer systems design & related services | 10 | 4 505 | 1 685 | 313 | 31 | 86.7 | 2.2 |
| 5416 | Management, scientific, & technical consulting services | 10 | 4 166 | 987 | 135 | 173 | 31.9 | 1.1 |
| 54161 | Management consulting services | 5 | 3 045 | 768 | 95 | 163 | 16.5 | 1.4 |
| 5418 | Advertising & related services | 6 | 2 675 | 481 | 109 | 25 | 89.0 | — |
| 5419 | Other professional, scientific, & technical services | 4 | 1 801 | 450 | 114 | 11 | 31.1 | 29.5 |
| SAN FERNANDO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 25 | 7 703 | 3 107 | 741 | 104 | 60.6 | 2.8 |
| 541 | Professional, scientific, & technical services | 25 | 7 703 | 3 107 | 741 | 104 | 60.6 | 2.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 2 727 | 1 485 | 347 | 39 | 14.5 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 2 727 | 1 485 | 347 | 39 | 14.5 | — |
| 5413 | Architectural, engineering, & related services | 2 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 984 | 9 016 562 | 3 517 444 | 797 527 | 58 942 | 11.6 | 8.5 |
| 541 | Professional, scientific, & technical services | 4 984 | 9 016 562 | 3 517 444 | 797 527 | 58 942 | 11.6 | 8.5 |
| 5411 | Legal services | 1 504 | 2 703 911 | 989 525 | 228 030 | 15 955 | 10.0 | 7.4 |
| 54111 | Offices of lawyers | 1 483 | 2 671 160 | 976 117 | 224 803 | 15 499 | 10.0 | 7.3 |
| 541110 | Offices of lawyers | 1 483 | 2 671 160 | 976 117 | 224 803 | 15 499 | 10.0 | 7.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 1 483 | 2 671 160 | 976 117 | 224 803 | 15 499 | 10.0 | 7.3 |
| 54119 | Other legal services | 21 | 32 751 | 13 408 | 3 227 | 456 | 5.6 | 19.8 |
| 541199 | All other legal services | 18 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 474 | 1 009 621 | 356 031 | 75 515 | 7 674 | 7.0 | 6.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 474 | 1 009 621 | 356 031 | 75 515 | 7 674 | 7.0 | 6.2 |
| 541211 | Offices of certified public accountants | 294 | 891 542 | 307 575 | 61 849 | 5 759 | 6.1 | 2.6 |
| 541213 | Tax return preparation services | 61 | 10 596 | 3 207 | 1 033 | 360 | 51.1 | 2.5 |
| 541214 | Payroll services | 17 | 59 613 | 24 315 | 6 111 | 877 | 7 | 62.2 |
| 541219 | Other accounting services | 102 | 47 870 | 20 934 | 6 522 | 678 | 22.6 | 5.1 |
| 5413 | Architectural, engineering, & related services | 628 | 1 564 371 | 537 940 | 122 749 | 9 681 | 13.9 | 4.0 |
| 54131 | Architectural services | 315 | 444 409 | 170 949 | 37 791 | 3 401 | 15.8 | 2.6 |
| 541310 | Architectural services | 315 | 444 409 | 170 949 | 37 791 | 3 401 | 15.8 | 2.6 |
| 54133 | Engineering services | 285 | 1 097 069 | 357 252 | 82 821 | 6 002 | 13.1 | 4.5 |
| 541330 | Engineering services | 285 | 1 097 069 | 357 252 | 82 821 | 6 002 | 13.1 | 4.5 |
| 54135 | Building inspection services | 9 | D | D | D | b | D | D |
| 541350 | Building inspection services | 9 | D | D | D | b | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 7 | 6 382 | 3 067 | 686 | 63 | 11.5 | 30.0 |
| 541370 | Surveying & mapping (except geophysical) services | 7 | 6 382 | 3 067 | 686 | 63 | 11.5 | 30.0 |
| 54138 | Testing laboratories | 8 | 12 128 | 4 771 | 1 145 | 152 | 16.9 | .9 |
| 541380 | Testing laboratories | 8 | 12 128 | 4 771 | 1 145 | 152 | 16.9 | .9 |
| 5414 | Specialized design services | 372 | 340 038 | 103 930 | 22 360 | 2 127 | 26.1 | 4.0 |
| 54141 | Interior design services | 94 | 96 789 | 24 190 | 5 117 | 589 | 34.9 | 4.0 |
| 541410 | Interior design services | 94 | 96 789 | 24 190 | 5 117 | 589 | 34.9 | 4.0 |
| 54142 | Industrial design services | 11 | 6 683 | 2 980 | 601 | 38 | 21.7 | 4.4 |
| 541420 | Industrial design services | 11 | 6 683 | 2 980 | 601 | 38 | 21.7 | 4.4 |
| 54143 | Graphic design services | 254 | 231 601 | 76 127 | 16 501 | 1 468 | 22.3 | 3.9 |
| 541430 | Graphic design services | 254 | 231 601 | 76 127 | 16 501 | 1 468 | 22.3 | 3.9 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 226 | 221 823 | 73 910 | 16 071 | 1 396 | 20.9 | 3.4 |
| 5414302 | Commercial art | 26 | D | D | D | b | D | D |
| 54149 | Other specialized design services | 13 | 4 965 | 633 | 141 | 32 | 40.3 | 5.0 |
| 541490 | Other specialized design services | 13 | 4 965 | 633 | 141 | 32 | 40.3 | 5.0 |
| 5415 | Computer systems design & related services | 669 | 1 016 629 | 462 896 | 100 791 | 6 766 | 10.0 | 21.5 |
| 54151 | Computer systems design & related services | 669 | 1 016 629 | 462 896 | 100 791 | 6 766 | 10.0 | 21.5 |
| 541511 | Custom computer programming services | 352 | 458 379 | 209 945 | 44 534 | 3 147 | 8.8 | 24.1 |
| 541512 | Computer systems design services | 225 | 483 392 | 223 889 | 49 805 | 3 107 | 9.9 | 20.7 |
| 5415121 | Computer systems integrators | 56 | 178 470 | 71 442 | 14 583 | 1 074 | 5.0 | 46.8 |
| 5415122 | Computer systems consultants (except systems integrators) | 169 | 304 922 | 152 447 | 35 222 | 2 033 | 12.7 | 5.4 |
| 541519 | Other computer related services | 79 | 55 815 | 25 114 | 5 758 | 469 | 24.3 | 10.6 |
| 5416 | Management, scientific, & technical consulting services | 638 | 1 282 142 | 622 920 | 139 212 | 8 510 | 9.0 | 8.6 |
| 54161 | Management consulting services | 531 | 1 171 151 | 578 689 | 128 951 | 7 755 | 8.0 | 7.0 |
| 541611 | Administrative management & general management consulting service | 232 | 800 824 | 412 262 | 91 957 | 4 716 | 3.6 | 5.0 |
| 541612 | Human resources & executive search consulting services | 164 | 253 409 | 124 966 | 27 796 | 2 040 | 14.6 | 11.8 |
| 5416121 | Actuarial consulting | 7 | D | D | D | c | D | D |
| 5416122 | Executive placement services | 87 | 137 241 | 74 767 | 16 255 | 1 326 | 17.8 | 7.9 |
| 5416123 | Human resources & personnel management consulting | 70 | D | D | D | f | D | D |
| 541613 | Marketing consulting services | 109 | 86 592 | 27 113 | 5 668 | 749 | 24.9 | 5.3 |
| 541614 | Process, physical distribution, & logistics consulting services | 7 | 9 721 | 5 919 | 1 770 | 68 | 29.3 | 6.8 |
| 541618 | Other management consulting services | 19 | 20 605 | 8 429 | 1 760 | 182 | 18.3 | 33.6 |
| 54162 | Environmental consulting services | 29 | 32 963 | 13 338 | 3 124 | 304 | 23.0 | 1.9 |
| 541620 | Environmental consulting services | 29 | 32 963 | 13 338 | 3 124 | 304 | 23.0 | 1.9 |
| 54169 | Other scientific & technical consulting services | 78 | 78 028 | 30 893 | 7 137 | 451 | 17.1 | 35.0 |
| 541690 | Other scientific & technical consulting services | 78 | 78 028 | 30 893 | 7 137 | 451 | 17.1 | 35.0 |
| 5417 | Scientific research & development services | 40 | 29 014 | 12 263 | 2 859 | 258 | 29.9 | 14.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 31 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 31 | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 18 | 18 508 | 7 951 | 1 795 | 141 | 23.6 | 17.4 |
| 5418 | Advertising & related services | 392 | 885 073 | 376 026 | 93 640 | 6 147 | 12.7 | 6.9 |
| 54181 | Advertising agencies | 143 | 496 903 | 256 475 | 65 066 | 3 436 | 6.1 | 2.5 |
| 541810 | Advertising agencies | 143 | 496 903 | 256 475 | 65 066 | 3 436 | 6.1 | 2.5 |
| 54182 | Public relations agencies | 106 | 143 516 | 60 446 | 14 516 | 1 057 | 17.0 | 9.1 |
| 541820 | Public relations agencies | 106 | 143 516 | 60 446 | 14 516 | 1 057 | 17.0 | 9.1 |
| 54183 | Media buying services | 15 | D | D | D | c | D | D |
| 541830 | Media buying services | 15 | D | D | D | c | D | D |
| 54184 | Media representatives | 47 | 36 612 | 14 311 | 3 484 | 288 | 6.7 | 30.9 |
| 541840 | Media representatives | 47 | 36 612 | 14 311 | 3 484 | 288 | 6.7 | 30.9 |
| 5418401 | Radio & television advertising representatives | 29 | 28 229 | 11 693 | 2 833 | 237 | - | 34.5 |
| 54185 | Display advertising | 11 | D | D | D | e | D | D |
| 541850 | Display advertising | 11 | D | D | D | e | D | D |
| 5418501 | Display advertising (except outdoor) | 5 | D | D | D | c | D | D |
| 5418502 | Outdoor advertising services | 6 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 25 | 49 157 | 13 340 | 3 080 | 542 | 50.7 | 18.0 |
| 541860 | Direct mail advertising | 25 | 49 157 | 13 340 | 3 080 | 542 | 50.7 | 18.0 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN FRANCISCO, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services—Con. | | | | | | | |
| 54189 | Other services related to advertising | 43 | D | D | D | e | D | D |
| 541890 | Other services related to advertising | 43 | D | D | D | e | D | D |
| 5418902 | Advertising specialties goods distributor | 21 | 50 348 | 7 943 | 2 270 | 318 | 31.7 | 7.3 |
| 5418903 | Sign painting & lettering shop | 13 | D | D | D | b | D | D |
| 5418909 | All other advertising | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 267 | 185 763 | 55 913 | 12 371 | 1 824 | 30.9 | 15.8 |
| 54191 | Marketing research & public opinion polling | 56 | 78 639 | 27 391 | 5 980 | 944 | 25.7 | 20.4 |
| 541910 | Marketing research & public opinion polling | 56 | 78 639 | 27 391 | 5 980 | 944 | 25.7 | 20.4 |
| 54192 | Photographic services | 176 | 70 836 | 14 929 | 3 238 | 639 | 45.4 | 8.6 |
| 541921 | Photographic studios, portrait | 87 | 31 096 | 6 056 | 1 281 | 324 | 60.5 | 9.9 |
| 541922 | Commercial photography | 89 | 39 740 | 8 873 | 1 957 | 315 | 33.5 | 7.5 |
| 54193 | Translation & interpretation services | 16 | 17 509 | 6 776 | 1 480 | 171 | 13.4 | 35.9 |
| 541930 | Translation & interpretation services | 16 | 17 509 | 6 776 | 1 480 | 171 | 13.4 | 35.9 |
| 54199 | All other professional, scientific, & technical services | 19 | 18 779 | 6 817 | 1 673 | 70 | 14.8 | 4.9 |
| 541990 | All other professional, scientific, & technical services | 19 | 18 779 | 6 817 | 1 673 | 70 | 14.8 | 4.9 |
| SAN GABRIEL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 69 | 15 606 | 3 960 | 915 | 211 | 70.6 | 17.9 |
| 541 | Professional, scientific, & technical services | 69 | 15 606 | 3 960 | 915 | 211 | 70.6 | 17.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 4 940 | 1 518 | 347 | 87 | 90.1 | 2.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 4 940 | 1 518 | 347 | 87 | 90.1 | 2.0 |
| 541213 | Tax return preparation services | 4 | 1 504 | 171 | 46 | 17 | 100.0 | — |
| 5413 | Architectural, engineering, & related services | 10 | 3 120 | 597 | 149 | 29 | 92.9 | 7.1 |
| 5418 | Advertising & related services | 4 | 2 251 | 345 | 88 | 23 | 39.2 | 17.9 |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| SANGER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 1 806 | 437 | 125 | 35 | 87.4 | — |
| 541 | Professional, scientific, & technical services | 10 | 1 806 | 437 | 125 | 35 | 87.4 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | D | D | D | b | D | D |
| SAN JACINTO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 6 055 | 2 595 | 421 | 60 | 35.3 | — |
| 541 | Professional, scientific, & technical services | 10 | 6 055 | 2 595 | 421 | 60 | 35.3 | — |
| 5413 | Architectural, engineering, & related services | 3 | D | D | D | b | D | D |
| SAN JOSE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 393 | 3 370 647 | 1 426 523 | 325 899 | 24 773 | 16.3 | 9.0 |
| 541 | Professional, scientific, & technical services | 2 393 | 3 370 647 | 1 426 523 | 325 899 | 24 773 | 16.3 | 9.0 |
| 5411 | Legal services | 680 | 484 181 | 176 943 | 38 266 | 3 459 | 21.5 | 5.3 |
| 54111 | Offices of lawyers | 663 | 466 019 | 169 749 | 36 337 | 3 220 | 22.0 | 4.5 |
| 541110 | Offices of lawyers | 663 | 466 019 | 169 749 | 36 337 | 3 220 | 22.0 | 4.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 663 | 466 019 | 169 749 | 36 337 | 3 220 | 22.0 | 4.5 |
| 54119 | Other legal services | 17 | 18 162 | 7 194 | 1 929 | 239 | 6.7 | 27.0 |
| 541191 | Title abstract & settlement offices | 4 | D | D | D | b | D | D |
| 541199 | All other legal services | 13 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 307 | 328 720 | 125 513 | 27 754 | 3 569 | 11.0 | 2.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 307 | 328 720 | 125 513 | 27 754 | 3 569 | 11.0 | 2.6 |
| 541211 | Offices of certified public accountants | 161 | 244 428 | 106 111 | 22 043 | 2 307 | 9.2 | 1.4 |
| 541213 | Tax return preparation services | 64 | 15 596 | 5 349 | 1 640 | 527 | 37.8 | 5.8 |
| 541219 | Other accounting services | 76 | D | D | D | f | D | D |
| 5413 | Architectural, engineering, & related services | 370 | 1 024 681 | 462 893 | 110 536 | 7 054 | 18.0 | 4.9 |
| 54131 | Architectural services | 49 | 49 436 | 17 829 | 3 584 | 300 | 18.4 | 4.5 |
| 541310 | Architectural services | 49 | 49 436 | 17 829 | 3 584 | 300 | 18.4 | 4.5 |
| 54133 | Engineering services | 278 | 908 558 | 422 261 | 100 183 | 6 215 | 18.2 | 5.1 |
| 541330 | Engineering services | 278 | 908 558 | 422 261 | 100 183 | 6 215 | 18.2 | 5.1 |
| 54135 | Building inspection services | 13 | 2 244 | 1 099 | 184 | 35 | 44.7 | 2.0 |
| 541350 | Building inspection services | 13 | 2 244 | 1 099 | 184 | 35 | 44.7 | 2.0 |
| 54137 | Surveying & mapping (except geophysical) services | 6 | 3 159 | 1 225 | 314 | 45 | 20.2 | — |
| 541370 | Surveying & mapping (except geophysical) services | 6 | 3 159 | 1 225 | 314 | 45 | 20.2 | — |
| 54138 | Testing laboratories | 21 | 60 294 | 19 919 | 6 270 | 455 | 12.5 | 2.0 |
| 541380 | Testing laboratories | 21 | 60 294 | 19 919 | 6 270 | 455 | 12.5 | 2.0 |
| 5414 | Specialized design services | 84 | 63 084 | 21 427 | 4 998 | 453 | 24.1 | 9.5 |
| 54141 | Interior design services | 12 | D | D | D | b | D | D |
| 541410 | Interior design services | 12 | D | D | D | b | D | D |
| 54142 | Industrial design services | 8 | 16 306 | 6 725 | 1 941 | 116 | 2.3 | 1.8 |
| 541420 | Industrial design services | 8 | 16 306 | 6 725 | 1 941 | 116 | 2.3 | 1.8 |
| 54143 | Graphic design services | 61 | 40 834 | 12 979 | 2 675 | 288 | 27.7 | 13.5 |
| 541430 | Graphic design services | 61 | 40 834 | 12 979 | 2 675 | 288 | 27.7 | 13.5 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 56 | 39 110 | 12 506 | 2 551 | 278 | 26.3 | 14.1 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN JOSE, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5415 | Computer systems design & related services | 509 | 920 090 | 392 298 | 87 149 | 5 890 | 11.0 | 14.4 |
| 54151 | Computer systems design & related services | 509 | 920 090 | 392 298 | 87 149 | 5 890 | 11.0 | 14.4 |
| 541511 | Custom computer programming services | 270 | 529 883 | 237 624 | 55 202 | 3 620 | 8.4 | 6.7 |
| 541512 | Computer systems design services | 185 | 355 373 | 139 388 | 27 303 | 1 656 | 13.0 | 23.2 |
| 5415121 | Computer systems integrators | 69 | 206 365 | 71 358 | 13 813 | 870 | 12.5 | 18.9 |
| 5415122 | Computer systems consultants (except systems integrators) | 116 | 149 008 | 68 030 | 13 490 | 786 | 13.7 | 29.3 |
| 541519 | Other computer related services | 49 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 213 | 156 987 | 82 315 | 17 940 | 1 409 | 31.5 | 13.6 |
| 54161 | Management consulting services | 164 | 136 658 | 74 614 | 16 493 | 1 234 | 27.6 | 14.6 |
| 541611 | Administrative management & general management consulting service | 60 | 60 493 | 42 930 | 10 156 | 696 | 19.3 | 11.2 |
| 541612 | Human resources & executive search consulting services | 45 | 31 818 | 16 226 | 2 995 | 259 | 26.6 | 16.4 |
| 5416122 | Executive placement services | 30 | 25 674 | 13 934 | 2 612 | 229 | 19.3 | 20.2 |
| 5416123 | Human resources & personnel management consulting | 15 | 6 144 | 2 292 | 383 | 30 | 57.3 | .5 |
| 541613 | Marketing consulting services | 40 | 14 186 | 5 078 | 927 | 103 | 61.3 | 21.6 |
| 541614 | Process, physical distribution, & logistics consulting services | 8 | 21 476 | 8 046 | 1 707 | 126 | 14.1 | 22.2 |
| 541618 | Other management consulting services | 11 | 8 685 | 2 334 | 708 | 50 | 67.4 | .5 |
| 54162 | Environmental consulting services | 18 | 12 575 | 4 653 | 1 055 | 108 | 53.4 | 2.0 |
| 541620 | Environmental consulting services | 18 | 12 575 | 4 653 | 1 055 | 108 | 53.4 | 2.0 |
| 54169 | Other scientific & technical consulting services | 31 | 7 754 | 3 048 | 392 | 67 | 64.3 | 16.6 |
| 541690 | Other scientific & technical consulting services | 31 | 7 754 | 3 048 | 392 | 67 | 64.3 | 16.6 |
| 5417 | Scientific research & development services | 58 | 212 405 | 92 917 | 24 825 | 1 311 | 9.3 | 20.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 51 | 208 080 | 90 548 | 24 206 | 1 279 | 9.0 | 21.0 |
| 541710 | R&D in the physical, engineering, & life sciences | 51 | 208 080 | 90 548 | 24 206 | 1 279 | 9.0 | 21.0 |
| 5417101 | R&D in the physical & engineering sciences | 42 | 199 353 | 85 753 | 23 225 | 1 215 | 8.5 | 21.3 |
| 5418 | Advertising & related services | 113 | 110 402 | 39 811 | 8 881 | 1 088 | 29.1 | 13.1 |
| 54181 | Advertising agencies | 37 | 43 640 | 18 423 | 4 106 | 341 | 25.9 | 11.1 |
| 541810 | Advertising agencies | 37 | 43 640 | 18 423 | 4 106 | 341 | 25.9 | 11.1 |
| 54182 | Public relations agencies | 21 | 23 734 | 9 960 | 2 036 | 199 | 8.4 | 6.6 |
| 541820 | Public relations agencies | 21 | 23 734 | 9 960 | 2 036 | 199 | 8.4 | 6.6 |
| 54186 | Direct mail advertising | 13 | 17 288 | 5 778 | 1 462 | 373 | 31.9 | 31.5 |
| 541860 | Direct mail advertising | 13 | 17 288 | 5 778 | 1 462 | 373 | 31.9 | 31.5 |
| 54189 | Other services related to advertising | 28 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 28 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 11 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 14 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 59 | 70 097 | 32 406 | 5 550 | 540 | 11.4 | 2.7 |
| 54191 | Marketing research & public opinion polling | 15 | 56 285 | 28 152 | 4 555 | 313 | 6.4 | .7 |
| 541910 | Marketing research & public opinion polling | 15 | 56 285 | 28 152 | 4 555 | 313 | 6.4 | .7 |
| 54192 | Photographic services | 31 | 7 651 | 2 318 | 521 | 172 | 54.8 | 2.3 |
| 541921 | Photographic studios, portrait | 28 | 6 854 | 2 253 | 506 | 164 | 49.5 | 2.5 |
| 54199 | All other professional, scientific, & technical services | 8 | 5 525 | 1 738 | 432 | 48 | — | 17.4 |
| 541990 | All other professional, scientific, & technical services | 8 | 5 525 | 1 738 | 432 | 48 | — | 17.4 |
| SAN JUAN CAPISTRANO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 107 | 72 679 | 28 752 | 5 272 | 527 | 36.1 | 14.4 |
| 541 | Professional, scientific, & technical services | 107 | 72 679 | 28 752 | 5 272 | 527 | 36.1 | 14.4 |
| 5411 | Legal services | 19 | 7 312 | 1 884 | 452 | 45 | 56.9 | 14.1 |
| 54111 | Offices of lawyers | 19 | 7 312 | 1 884 | 452 | 45 | 56.9 | 14.1 |
| 541110 | Offices of lawyers | 19 | 7 312 | 1 884 | 452 | 45 | 56.9 | 14.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | 7 312 | 1 884 | 452 | 45 | 56.9 | 14.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 26 761 | 11 612 | 1 577 | 166 | 18.9 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 26 761 | 11 612 | 1 577 | 166 | 18.9 | — |
| 541211 | Offices of certified public accountants | 9 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 22 | 9 314 | 3 039 | 702 | 72 | 69.1 | 10.5 |
| 54131 | Architectural services | 12 | 4 454 | 1 403 | 260 | 37 | 51.5 | 5.9 |
| 541310 | Architectural services | 12 | 4 454 | 1 403 | 260 | 37 | 51.5 | 5.9 |
| 5415 | Computer systems design & related services | 13 | 9 219 | 3 474 | 810 | 94 | 30.8 | 44.6 |
| 54151 | Computer systems design & related services | 13 | 9 219 | 3 474 | 810 | 94 | 30.8 | 44.6 |
| 5416 | Management, scientific, & technical consulting services | 22 | 13 984 | 6 924 | 1 422 | 100 | 32.6 | 13.5 |
| 54161 | Management consulting services | 17 | 11 493 | 6 046 | 1 293 | 86 | 23.6 | 16.4 |
| 541611 | Administrative management & general management consulting service | 8 | 7 491 | 4 273 | 983 | 49 | 15.9 | 1.3 |
| 5418 | Advertising & related services | 8 | 3 126 | 1 082 | 196 | 31 | 66.6 | 18.4 |
| 5419 | Other professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| 54192 | Photographic services | 3 | D | D | D | a | D | D |
| 541921 | Photographic studios, portrait | 3 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN LEANDRO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 152 | 149 480 | 65 348 | 16 325 | 1 720 | 16.1 | 4.8 |
| 541 | Professional, scientific, & technical services | 152 | 149 480 | 65 348 | 16 325 | 1 720 | 16.1 | 4.8 |
| 5411 | Legal services | 28 | 9 508 | 4 156 | 954 | 102 | 37.2 | 10.6 |
| 54111 | Offices of lawyers | 26 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 26 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 26 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 18 549 | 6 882 | 1 968 | 562 | 17.9 | 4.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 18 549 | 6 882 | 1 968 | 562 | 17.9 | 4.6 |
| 541211 | Offices of certified public accountants | 25 | 11 171 | 3 740 | 687 | 99 | 23.3 | 7.7 |
| 541213 | Tax return preparation services | 9 | D | D | D | e | D | D |
| 541219 | Other accounting services | 3 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 20 | 13 704 | 6 412 | 1 739 | 193 | 28.3 | .1 |
| 5414 | Specialized design services | 2 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 24 | 37 602 | 21 763 | 5 039 | 321 | 4.4 | 2.5 |
| 54151 | Computer systems design & related services | 24 | 37 602 | 21 763 | 5 039 | 321 | 4.4 | 2.5 |
| 541511 | Custom computer programming services | 12 | 30 323 | 17 967 | 4 315 | 260 | 2.6 | 2.7 |
| 541512 | Computer systems design services | 9 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 9 | 8 400 | 2 680 | 762 | 47 | 6.0 | 7.5 |
| 54169 | Other scientific & technical consulting services | 3 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 3 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 12 | 34 872 | 15 355 | 4 223 | 233 | 12.2 | 9.6 |
| 54171 | R&D in the physical, engineering, & life sciences | 12 | 34 872 | 15 355 | 4 223 | 233 | 12.2 | 9.6 |
| 541710 | R&D in the physical, engineering, & life sciences | 12 | 34 872 | 15 355 | 4 223 | 233 | 12.2 | 9.6 |
| 5417101 | R&D in the physical & engineering sciences | 8 | 31 759 | 14 398 | 4 001 | 216 | 10.7 | 3.4 |
| 5418 | Advertising & related services | 7 | 21 944 | 6 486 | 1 286 | 165 | 21.6 | .9 |
| 54186 | Direct mail advertising | 3 | D | D | D | c | D | D |
| 541860 | Direct mail advertising | 3 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 12 | D | D | D | b | D | D |
| 54192 | Photographic services | 9 | 1 970 | 529 | 113 | 31 | 53.2 | — |
| 541921 | Photographic studios, portrait | 9 | 1 970 | 529 | 113 | 31 | 53.2 | — |
| SAN LUIS OBISPO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 236 | 120 860 | 46 826 | 9 609 | 1 214 | 39.0 | 3.9 |
| 541 | Professional, scientific, & technical services | 236 | 120 860 | 46 826 | 9 609 | 1 214 | 39.0 | 3.9 |
| 5411 | Legal services | 106 | 46 083 | 18 325 | 3 709 | 411 | 29.9 | 5.0 |
| 54111 | Offices of lawyers | 105 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 105 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 105 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 12 246 | 5 107 | 988 | 156 | 37.1 | 4.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 12 246 | 5 107 | 988 | 156 | 37.1 | 4.9 |
| 541211 | Offices of certified public accountants | 20 | 9 611 | 4 147 | 755 | 114 | 29.9 | 4.0 |
| 541219 | Other accounting services | 12 | 1 978 | 852 | 209 | 37 | 52.5 | 9.0 |
| 5413 | Architectural, engineering, & related services | 44 | 37 917 | 15 219 | 3 302 | 367 | 42.4 | 3.9 |
| 54131 | Architectural services | 17 | 13 378 | 5 008 | 1 080 | 115 | 23.5 | 1.9 |
| 541310 | Architectural services | 17 | 13 378 | 5 008 | 1 080 | 115 | 23.5 | 1.9 |
| 54133 | Engineering services | 20 | 20 094 | 8 538 | 1 814 | 200 | 51.8 | 3.7 |
| 541330 | Engineering services | 20 | 20 094 | 8 538 | 1 814 | 200 | 51.8 | 3.7 |
| 5414 | Specialized design services | 10 | 3 462 | 360 | 78 | 30 | 88.9 | — |
| 54143 | Graphic design services | 4 | D | D | D | a | D | D |
| 541430 | Graphic design services | 4 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 9 | 8 240 | 3 594 | 609 | 76 | 27.2 | — |
| 54151 | Computer systems design & related services | 9 | 8 240 | 3 594 | 609 | 76 | 27.2 | — |
| 541511 | Custom computer programming services | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 11 | 3 533 | 1 597 | 340 | 47 | 86.8 | 4.3 |
| 5418 | Advertising & related services | 10 | 6 396 | 1 884 | 461 | 90 | 54.1 | 2.4 |
| SAN MARCOS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 69 | 25 100 | 9 549 | 2 259 | 320 | 46.4 | 11.6 |
| 541 | Professional, scientific, & technical services | 69 | 25 100 | 9 549 | 2 259 | 320 | 46.4 | 11.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 058 | 931 | 206 | 49 | 92.7 | 1.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 2 058 | 931 | 206 | 49 | 92.7 | 1.4 |
| 5413 | Architectural, engineering, & related services | 18 | 7 780 | 2 833 | 820 | 82 | 65.0 | 16.8 |
| 5415 | Computer systems design & related services | 7 | 4 910 | 1 680 | 431 | 86 | 27.2 | — |
| 54151 | Computer systems design & related services | 7 | 4 910 | 1 680 | 431 | 86 | 27.2 | — |
| 5416 | Management, scientific, & technical consulting services | 11 | 4 471 | 1 895 | 465 | 48 | 20.2 | 8.0 |
| 5418 | Advertising & related services | 4 | 1 358 | 370 | 79 | 23 | 32.1 | 2.0 |
| SAN MARINO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 37 | 14 597 | 5 865 | 1 332 | 140 | 31.9 | 16.6 |
| 541 | Professional, scientific, & technical services | 37 | 14 597 | 5 865 | 1 332 | 140 | 31.9 | 16.6 |
| 5413 | Architectural, engineering, & related services | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 14 | 5 679 | 2 339 | 473 | 58 | 26.5 | 5.3 |
| 54161 | Management consulting services | 12 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 4 | 2 128 | 816 | 170 | 13 | 30.5 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN MATEO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 462 | 396 626 | 179 439 | 37 595 | 2 997 | 22.0 | 13.7 |
| 541 | Professional, scientific, & technical services | 462 | 396 626 | 179 439 | 37 595 | 2 997 | 22.0 | 13.7 |
| 5411 | Legal services | 111 | 48 507 | 17 861 | 3 935 | 398 | 42.2 | 4.7 |
| 54111 | Offices of lawyers | 108 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 108 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 108 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 79 | 26 766 | 10 174 | 2 011 | 260 | 50.8 | 6.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 79 | 26 766 | 10 174 | 2 011 | 260 | 50.8 | 6.3 |
| 541211 | Offices of certified public accountants | 52 | 22 529 | 8 807 | 1 667 | 186 | 44.8 | 7.5 |
| 541213 | Tax return preparation services | 13 | 2 027 | 665 | 186 | 34 | 63.7 | .6 |
| 541219 | Other accounting services | 13 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 41 | 37 872 | 18 887 | 4 271 | 297 | 30.4 | 13.6 |
| 54131 | Architectural services | 13 | 5 750 | 2 354 | 544 | 64 | 47.7 | 10.6 |
| 541310 | Architectural services | 13 | 5 750 | 2 354 | 544 | 64 | 47.7 | 10.6 |
| 54133 | Engineering services | 21 | 28 180 | 14 399 | 3 251 | 195 | 25.5 | 16.1 |
| 541330 | Engineering services | 21 | 28 180 | 14 399 | 3 251 | 195 | 25.5 | 16.1 |
| 54134 | Drafting services | 4 | D | D | D | b | D | D |
| 541340 | Drafting services | 4 | D | D | D | b | D | D |
| 5414 | Specialized design services | 10 | 5 388 | 904 | 179 | 23 | 33.0 | 18.7 |
| 54141 | Interior design services | 5 | D | D | D | a | D | D |
| 541410 | Interior design services | 5 | D | D | D | a | D | D |
| 54143 | Graphic design services | 4 | 2 237 | 602 | 124 | 12 | 16.6 | 45.1 |
| 541430 | Graphic design services | 4 | 2 237 | 602 | 124 | 12 | 16.6 | 45.1 |
| 5415 | Computer systems design & related services | 99 | 172 314 | 81 056 | 17 096 | 1 117 | 8.6 | 10.3 |
| 54151 | Computer systems design & related services | 99 | 172 314 | 81 056 | 17 096 | 1 117 | 8.6 | 10.3 |
| 541511 | Custom computer programming services | 51 | 100 660 | 49 912 | 10 450 | 653 | 8.0 | 7.1 |
| 541512 | Computer systems design services | 44 | D | D | D | e | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 35 | 59 297 | 26 058 | 5 312 | 352 | 10.1 | 12.3 |
| 541519 | Other computer related services | 4 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 63 | 66 166 | 32 960 | 6 593 | 541 | 25.8 | 26.6 |
| 54161 | Management consulting services | 51 | 60 088 | 30 031 | 5 893 | 505 | 25.2 | 29.0 |
| 541611 | Administrative management & general management consulting service | 16 | 24 868 | 14 164 | 3 091 | 198 | 7.4 | 34.4 |
| 541612 | Human resources & executive search consulting services | 18 | 15 664 | 10 001 | 1 294 | 146 | 20.5 | — |
| 5416122 | Executive placement services | 11 | 9 799 | 7 106 | 607 | 92 | 22.7 | — |
| 541613 | Marketing consulting services | 13 | 9 738 | 1 846 | 448 | 96 | 82.6 | 14.8 |
| 541618 | Other management consulting services | 2 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 8 | 3 653 | 1 723 | 409 | 13 | 14.4 | 5.2 |
| 541690 | Other scientific & technical consulting services | 8 | 3 653 | 1 723 | 409 | 13 | 14.4 | 5.2 |
| 5417 | Scientific research & development services | 15 | 9 524 | 5 314 | 1 072 | 81 | 21.4 | 68.1 |
| 5418 | Advertising & related services | 26 | 22 770 | 9 479 | 1 854 | 162 | 19.6 | 10.1 |
| 54182 | Public relations agencies | 15 | 14 420 | 7 037 | 1 409 | 107 | 10.2 | 14.7 |
| 541820 | Public relations agencies | 15 | 14 420 | 7 037 | 1 409 | 107 | 10.2 | 14.7 |
| 54189 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 18 | 7 319 | 2 804 | 584 | 118 | 18.2 | 1.6 |
| 54192 | Photographic services | 10 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 7 | D | D | D | b | D | D |
| SAN PABLO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 15 | 11 618 | 4 646 | 838 | 101 | 35.4 | 36.3 |
| 541 | Professional, scientific, & technical services | 15 | 11 618 | 4 646 | 838 | 101 | 35.4 | 36.3 |
| 5413 | Architectural, engineering, & related services | 4 | 6 443 | 2 928 | 557 | 51 | 61.6 | 11.1 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAN RAFAEL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 433 | 231 167 | 94 551 | 19 063 | 1 893 | 33.0 | 6.4 |
| 541 | Professional, scientific, & technical services | 433 | 231 167 | 94 551 | 19 063 | 1 893 | 33.0 | 6.4 |
| 5411 | Legal services | 163 | 61 668 | 19 889 | 4 510 | 510 | 36.9 | 5.5 |
| 541111 | Offices of lawyers | 159 | D | D | D | e | D | D |
| 5411110 | Offices of lawyers | 159 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 159 | D | D | D | e | D | D |
| 54119 | Other legal services | 4 | D | D | D | c | D | D |
| 541191 | Title abstract & settlement offices | 3 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 71 | 21 265 | 8 305 | 1 812 | 234 | 57.9 | 3.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 71 | 21 265 | 8 305 | 1 812 | 234 | 57.9 | 3.5 |
| 541211 | Offices of certified public accountants | 41 | 15 955 | 6 306 | 1 390 | 155 | 54.5 | 1.9 |
| 541213 | Tax return preparation services | 8 | D | D | D | a | D | D |
| 541219 | Other accounting services | 21 | 4 049 | 1 529 | 292 | 45 | 67.9 | 3.6 |
| 5413 | Architectural, engineering, & related services | 53 | 36 107 | 17 045 | 3 617 | 350 | 46.9 | 3.3 |
| 54131 | Architectural services | 17 | D | D | D | b | D | D |
| 541310 | Architectural services | 17 | D | D | D | b | D | D |
| 54133 | Engineering services | 31 | 25 447 | 13 246 | 2 941 | 257 | 50.8 | 2.9 |
| 541330 | Engineering services | 31 | 25 447 | 13 246 | 2 941 | 257 | 50.8 | 2.9 |
| 5414 | Specialized design services | 11 | 5 696 | 1 085 | 240 | 34 | 32.7 | 20.2 |
| 54143 | Graphic design services | 4 | 1 644 | 200 | 59 | 7 | 21.5 | 70.0 |
| 541430 | Graphic design services | 4 | 1 644 | 200 | 59 | 7 | 21.5 | 70.0 |
| 5415 | Computer systems design & related services | 47 | 37 140 | 20 563 | 4 127 | 293 | 19.6 | 17.1 |
| 54151 | Computer systems design & related services | 47 | 37 140 | 20 563 | 4 127 | 293 | 19.6 | 17.1 |
| 541511 | Custom computer programming services | 29 | 23 030 | 13 854 | 2 857 | 209 | 17.2 | 24.7 |
| 541512 | Computer systems design services | 16 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 14 | 9 130 | 4 484 | 732 | 55 | 25.2 | 7.5 |
| 5416 | Management, scientific, & technical consulting services | 59 | 51 154 | 21 689 | 3 414 | 262 | 23.1 | 2.2 |
| 54161 | Management consulting services | 50 | 47 372 | 20 175 | 3 079 | 237 | 19.6 | 2.3 |
| 541611 | Administrative management & general management consulting service | 29 | 34 441 | 16 064 | 2 390 | 137 | 10.3 | 2.9 |
| 541612 | Human resources & executive search consulting services | 12 | 4 138 | 1 954 | 409 | 49 | 14.6 | 2.2 |
| 5416123 | Human resources & personnel management consulting | 10 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 9 | 8 793 | 2 157 | 280 | 51 | 58.7 | .2 |
| 5418 | Advertising & related services | 16 | 15 240 | 5 074 | 1 151 | 167 | 11.3 | .4 |
| 54189 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | 2 178 | 608 | 147 | 38 | 54.2 | 21.0 |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| SAN RAMON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 282 | 558 633 | 203 675 | 43 527 | 3 271 | 14.0 | 7.5 |
| 541 | Professional, scientific, & technical services | 282 | 558 633 | 203 675 | 43 527 | 3 271 | 14.0 | 7.5 |
| 5411 | Legal services | 33 | 12 945 | 4 963 | 797 | 86 | 41.9 | 4.6 |
| 541111 | Offices of lawyers | 31 | D | D | D | b | D | D |
| 5411110 | Offices of lawyers | 31 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 31 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 86 987 | 33 376 | 8 288 | 804 | 7.8 | 1.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 86 987 | 33 376 | 8 288 | 804 | 7.8 | 1.0 |
| 541211 | Offices of certified public accountants | 20 | D | D | D | c | D | D |
| 541214 | Payroll services | 1 | D | D | D | f | D | D |
| 541219 | Other accounting services | 9 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 41 | 186 365 | 58 635 | 11 359 | 782 | 6.8 | 1.7 |
| 54131 | Architectural services | 4 | 5 010 | 2 925 | 598 | 61 | 3.9 | 9.6 |
| 541310 | Architectural services | 4 | 5 010 | 2 925 | 598 | 61 | 3.9 | 9.6 |
| 54133 | Engineering services | 31 | 179 788 | 55 121 | 10 621 | 708 | 6.5 | 1.2 |
| 541330 | Engineering services | 31 | 179 788 | 55 121 | 10 621 | 708 | 6.5 | 1.2 |
| 5414 | Specialized design services | 7 | 5 810 | 1 478 | 287 | 46 | 20.5 | 2.3 |
| 54141 | Interior design services | 2 | D | D | D | b | D | D |
| 541410 | Interior design services | 2 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 91 | 142 796 | 54 462 | 11 849 | 795 | 19.8 | 14.2 |
| 54151 | Computer systems design & related services | 91 | 142 796 | 54 462 | 11 849 | 795 | 19.8 | 14.2 |
| 541511 | Custom computer programming services | 41 | 34 201 | 15 517 | 2 593 | 175 | 39.1 | 10.0 |
| 541512 | Computer systems design services | 35 | 74 883 | 23 017 | 5 969 | 389 | 15.9 | 10.3 |
| 5415121 | Computer systems integrators | 12 | 30 194 | 14 622 | 4 269 | 173 | 16.3 | 10.1 |
| 5415122 | Computer systems consultants (except systems integrators) | 23 | 44 689 | 8 395 | 1 700 | 216 | 15.6 | 10.4 |
| 541519 | Other computer related services | 14 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 39 | 62 097 | 28 802 | 6 183 | 441 | 30.1 | 17.4 |
| 54161 | Management consulting services | 31 | 55 572 | 26 616 | 5 833 | 412 | 27.4 | 16.8 |
| 541611 | Administrative management & general management consulting service | 12 | 31 260 | 14 844 | 3 057 | 179 | 15.0 | 22.2 |
| 541612 | Human resources & executive search consulting services | 11 | 16 074 | 7 490 | 1 860 | 185 | 53.0 | 15.0 |
| 5416122 | Executive placement services | 4 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 6 | 7 417 | 2 946 | 832 | 122 | 67.4 | 32.6 |
| 54169 | Other scientific & technical consulting services | 7 | D | D | D | a | D | D |
| 541690 | Other scientific & technical consulting services | 7 | D | D | D | a | D | D |
| 5417 | Scientific research & development services | 11 | 22 984 | 9 601 | 2 028 | 113 | 4.4 | 21.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 10 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 10 | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | SAN RAMON, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 20 | 23 977 | 9 877 | 2 163 | 165 | 13.4 | 4.7 |
| 54181 | Advertising agencies | 6 | 12 219 | 4 820 | 1 122 | 90 | .9 | 1.3 |
| 541810 | Advertising agencies | 6 | 12 219 | 4 820 | 1 122 | 90 | .9 | 1.3 |
| 5419 | Other professional, scientific, & technical services | 6 | 14 672 | 2 481 | 573 | 39 | 7.6 | — |
| 54191 | Marketing research & public opinion polling | 5 | D | D | D | b | D | D |
| 541910 | Marketing research & public opinion polling | 5 | D | D | D | b | D | D |
| | SANTA ANA, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 834 | 763 287 | 311 522 | 70 506 | 7 761 | 22.6 | 9.8 |
| 541 | Professional, scientific, & technical services | 834 | 763 287 | 311 522 | 70 506 | 7 761 | 22.6 | 9.8 |
| 5411 | Legal services | 427 | 289 280 | 118 913 | 27 230 | 2 654 | 24.7 | 8.6 |
| 54111 | Offices of lawyers | 418 | 269 641 | 111 995 | 25 501 | 2 521 | 26.5 | 9.3 |
| 541110 | Offices of lawyers | 418 | 269 641 | 111 995 | 25 501 | 2 521 | 26.5 | 9.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 418 | 269 641 | 111 995 | 25 501 | 2 521 | 26.5 | 9.3 |
| 54119 | Other legal services | 9 | 19 639 | 6 918 | 1 729 | 133 | .5 | .1 |
| 541191 | Title abstract & settlement offices | 6 | D | D | D | c | D | D |
| 541199 | All other legal services | 3 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 93 | 47 151 | 23 624 | 5 810 | 834 | 27.7 | 9.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 93 | 47 151 | 23 624 | 5 810 | 834 | 27.7 | 9.0 |
| 541211 | Offices of certified public accountants | 52 | 27 045 | 12 850 | 2 461 | 270 | 35.7 | 3.7 |
| 541213 | Tax return preparation services | 12 | 3 798 | 1 510 | 553 | 287 | 24.2 | 8.7 |
| 541219 | Other accounting services | 24 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 94 | 136 545 | 61 655 | 13 643 | 1 200 | 22.0 | 2.6 |
| 54131 | Architectural services | 14 | 11 695 | 4 859 | 871 | 123 | 20.6 | — |
| 541310 | Architectural services | 14 | 11 695 | 4 859 | 871 | 123 | 20.6 | — |
| 54133 | Engineering services | 64 | 111 617 | 50 022 | 11 004 | 927 | 24.5 | 2.2 |
| 541330 | Engineering services | 64 | 111 617 | 50 022 | 11 004 | 927 | 24.5 | 2.2 |
| 54137 | Surveying & mapping (except geophysical) services | 4 | 1 734 | 1 061 | 404 | 18 | 8.2 | 17.5 |
| 541370 | Surveying & mapping (except geophysical) services | 4 | 1 734 | 1 061 | 404 | 18 | 8.2 | 17.5 |
| 54138 | Testing laboratories | 8 | 9 298 | 4 755 | 1 185 | 106 | 1.0 | 1.5 |
| 541380 | Testing laboratories | 8 | 9 298 | 4 755 | 1 185 | 106 | 1.0 | 1.5 |
| 5414 | Specialized design services | 24 | 15 710 | 5 085 | 1 408 | 158 | 41.2 | 11.8 |
| 54141 | Interior design services | 5 | 7 790 | 2 574 | 828 | 56 | 40.2 | .3 |
| 541410 | Interior design services | 5 | 7 790 | 2 574 | 828 | 56 | 40.2 | .3 |
| 54143 | Graphic design services | 13 | 5 854 | 1 856 | 420 | 80 | 40.0 | 29.6 |
| 541430 | Graphic design services | 13 | 5 854 | 1 856 | 420 | 80 | 40.0 | 29.6 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 12 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 36 | 88 065 | 35 062 | 7 249 | 773 | 5.4 | 35.0 |
| 54151 | Computer systems design & related services | 36 | 88 065 | 35 062 | 7 249 | 773 | 5.4 | 35.0 |
| 541511 | Custom computer programming services | 9 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 25 | 64 425 | 23 307 | 4 625 | 583 | 4.2 | 34.1 |
| 5415121 | Computer systems integrators | 12 | 31 025 | 8 787 | 1 464 | 135 | 5.4 | 46.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 13 | 33 400 | 14 520 | 3 161 | 448 | 3.0 | 23.0 |
| 5416 | Management, scientific, & technical consulting services | 63 | 56 507 | 25 398 | 5 737 | 848 | 39.4 | 3.5 |
| 54161 | Management consulting services | 48 | 40 754 | 18 302 | 4 017 | 617 | 40.3 | 3.7 |
| 541611 | Administrative management & general management consulting service | 18 | 22 772 | 13 045 | 2 871 | 476 | 42.8 | 4.2 |
| 541612 | Human resources & executive search consulting services | 13 | 4 944 | 1 757 | 349 | 66 | 54.3 | .6 |
| 5416122 | Executive placement services | 7 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 11 | 11 123 | 2 831 | 479 | 68 | 25.1 | 2.1 |
| 54162 | Environmental consulting services | 5 | 5 353 | 1 480 | 431 | 55 | 5.5 | 9.2 |
| 541620 | Environmental consulting services | 5 | 5 353 | 1 480 | 431 | 55 | 5.5 | 9.2 |
| 54169 | Other scientific & technical consulting services | 10 | 10 400 | 5 616 | 1 289 | 176 | 53.3 | — |
| 541690 | Other scientific & technical consulting services | 10 | 10 400 | 5 616 | 1 289 | 176 | 53.3 | — |
| 5418 | Advertising & related services | 50 | 104 956 | 34 512 | 7 930 | 1 006 | 16.6 | 6.5 |
| 54181 | Advertising agencies | 16 | 26 419 | 10 342 | 2 477 | 212 | 7.4 | .7 |
| 541810 | Advertising agencies | 16 | 26 419 | 10 342 | 2 477 | 212 | 7.4 | .7 |
| 54182 | Public relations agencies | 8 | 4 487 | 2 384 | 515 | 76 | 9.4 | 6.7 |
| 541820 | Public relations agencies | 8 | 4 487 | 2 384 | 515 | 76 | 9.4 | 6.7 |
| 54186 | Direct mail advertising | 9 | 49 883 | 16 108 | 3 440 | 555 | 20.2 | .8 |
| 541860 | Direct mail advertising | 9 | 49 883 | 16 108 | 3 440 | 555 | 20.2 | .8 |
| 54189 | Other services related to advertising | 8 | 13 020 | 2 058 | 541 | 59 | 31.6 | 11.7 |
| 541890 | Other services related to advertising | 8 | 13 020 | 2 058 | 541 | 59 | 31.6 | 11.7 |
| 5418902 | Advertising specialties goods distributor | 6 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 42 | 21 949 | 6 233 | 1 283 | 263 | 27.7 | 2.6 |
| 54192 | Photographic services | 25 | 10 707 | 3 011 | 680 | 106 | 33.9 | 3.1 |
| 541921 | Photographic studios, portrait | 13 | 5 898 | 1 828 | 373 | 69 | 17.5 | 5.0 |
| 541922 | Commercial photography | 12 | 4 809 | 1 183 | 307 | 37 | 54.0 | .8 |
| 54193 | Translation & interpretation services | 8 | D | D | D | b | D | D |
| 541930 | Translation & interpretation services | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SANTA BARBARA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 520 | 363 586 | 133 927 | 29 247 | 2 950 | 30.2 | 5.6 |
| 541 | Professional, scientific, & technical services | 520 | 363 586 | 133 927 | 29 247 | 2 950 | 30.2 | 5.6 |
| 5411 | Legal services | 185 | 112 424 | 34 037 | 6 739 | 809 | 27.8 | 5.2 |
| 54111 | Offices of lawyers | 182 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 182 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 182 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 68 | 33 260 | 13 104 | 3 275 | 372 | 26.8 | 4.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 68 | 33 260 | 13 104 | 3 275 | 372 | 26.8 | 4.1 |
| 541211 | Offices of certified public accountants | 45 | 28 813 | 11 734 | 2 935 | 300 | 21.7 | 2.9 |
| 541219 | Other accounting services | 19 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 91 | 85 306 | 32 652 | 7 604 | 714 | 27.7 | 2.1 |
| 54131 | Architectural services | 40 | 20 697 | 7 529 | 1 616 | 195 | 43.0 | 3.1 |
| 541310 | Architectural services | 40 | 20 697 | 7 529 | 1 616 | 195 | 43.0 | 3.1 |
| 54133 | Engineering services | 45 | 63 375 | 24 550 | 5 874 | 496 | 21.8 | 1.9 |
| 541330 | Engineering services | 45 | 63 375 | 24 550 | 5 874 | 496 | 21.8 | 1.9 |
| 5414 | Specialized design services | 25 | 10 536 | 2 066 | 487 | 95 | 66.4 | 5.6 |
| 54141 | Interior design services | 6 | D | D | D | b | D | D |
| 541410 | Interior design services | 6 | D | D | D | b | D | D |
| 54143 | Graphic design services | 17 | 5 997 | 1 098 | 263 | 46 | 66.7 | 4.1 |
| 541430 | Graphic design services | 17 | 5 997 | 1 098 | 263 | 46 | 66.7 | 4.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 15 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 44 | 40 853 | 19 462 | 3 968 | 346 | 55.3 | 8.7 |
| 54151 | Computer systems design & related services | 44 | 40 853 | 19 462 | 3 968 | 346 | 55.3 | 8.7 |
| 541512 | Computer systems design services | 24 | 34 062 | 16 856 | 3 386 | 230 | 55.0 | 4.6 |
| 5415121 | Computer systems integrators | 10 | 29 342 | 15 505 | 2 998 | 188 | 57.7 | — |
| 5415122 | Computer systems consultants (except systems integrators) | 14 | 4 720 | 1 351 | 388 | 42 | 38.1 | 33.5 |
| 5416 | Management, scientific, & technical consulting services | 55 | 22 077 | 9 076 | 2 098 | 168 | 45.1 | 9.7 |
| 54161 | Management consulting services | 38 | 14 294 | 6 413 | 1 433 | 99 | 46.6 | 10.0 |
| 541611 | Administrative management & general management consulting service | 18 | 8 866 | 4 952 | 1 088 | 64 | 38.3 | 7.1 |
| 54162 | Environmental consulting services | 11 | 6 033 | 2 305 | 588 | 58 | 25.7 | 11.6 |
| 541620 | Environmental consulting services | 11 | 6 033 | 2 305 | 588 | 58 | 25.7 | 11.6 |
| 5417 | Scientific research & development services | 16 | 28 448 | 9 822 | 2 539 | 163 | 6.4 | 13.8 |
| 54171 | R&D in the physical, engineering, & life sciences | 14 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 14 | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 11 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 22 | 25 058 | 12 346 | 2 229 | 234 | 7.0 | 1.2 |
| 54183 | Media buying services | 2 | D | D | D | b | D | D |
| 541830 | Media buying services | 2 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 7 | 3 129 | 808 | 76 | 20 | 15.6 | — |
| 541890 | Other services related to advertising | 7 | 3 129 | 808 | 76 | 20 | 15.6 | — |
| 5419 | Other professional, scientific, & technical services | 14 | 5 624 | 1 362 | 308 | 49 | 54.6 | 11.1 |
| 54192 | Photographic services | 11 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 7 | D | D | D | a | D | D |
| SANTA CLARA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 583 | 1 378 611 | 588 777 | 128 357 | 10 210 | 26.3 | 14.1 |
| 541 | Professional, scientific, & technical services | 583 | 1 378 611 | 588 777 | 128 357 | 10 210 | 26.3 | 14.1 |
| 5411 | Legal services | 32 | 9 955 | 2 796 | 582 | 78 | 62.3 | 13.1 |
| 54111 | Offices of lawyers | 31 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 31 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 31 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 70 130 | 28 220 | 6 994 | 667 | 5.7 | 1.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 70 130 | 28 220 | 6 994 | 667 | 5.7 | 1.1 |
| 541211 | Offices of certified public accountants | 15 | D | D | D | b | D | D |
| 541214 | Payroll services | 2 | D | D | D | e | D | D |
| 541219 | Other accounting services | 13 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 146 | 365 207 | 156 868 | 32 950 | 3 051 | 20.1 | 6.6 |
| 54133 | Engineering services | 118 | 260 671 | 110 787 | 21 680 | 1 657 | 26.3 | 8.9 |
| 541330 | Engineering services | 118 | 260 671 | 110 787 | 21 680 | 1 657 | 26.3 | 8.9 |
| 54134 | Drafting services | 1 | D | D | D | a | D | D |
| 541340 | Drafting services | 1 | D | D | D | a | D | D |
| 54138 | Testing laboratories | 18 | 100 010 | 43 894 | 10 783 | 1 351 | 4.0 | .8 |
| 541380 | Testing laboratories | 18 | 100 010 | 43 894 | 10 783 | 1 351 | 4.0 | .8 |
| 5414 | Specialized design services | 31 | 26 360 | 10 522 | 2 246 | 186 | 24.6 | 8.5 |
| 54143 | Graphic design services | 23 | 21 784 | 7 739 | 1 565 | 144 | 22.8 | 10.3 |
| 541430 | Graphic design services | 23 | 21 784 | 7 739 | 1 565 | 144 | 22.8 | 10.3 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 22 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 188 | 602 839 | 268 561 | 58 823 | 3 997 | 39.9 | 16.4 |
| 54151 | Computer systems design & related services | 188 | 602 839 | 268 561 | 58 823 | 3 997 | 39.9 | 16.4 |
| 541511 | Custom computer programming services | 96 | 231 176 | 124 949 | 28 750 | 2 222 | 18.9 | 24.7 |
| 541512 | Computer systems design services | 74 | 353 961 | 134 659 | 28 134 | 1 652 | 54.0 | 11.1 |
| 5415121 | Computer systems integrators | 32 | 275 529 | 103 423 | 21 994 | 1 200 | 65.8 | 8.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 42 | 78 432 | 31 236 | 6 140 | 452 | 12.8 | 19.7 |
| 541519 | Other computer related services | 17 | D | D | D | c | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SANTA CLARA, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 65 | 58 539 | 22 968 | 4 421 | 425 | 21.6 | 37.8 |
| 54161 | Management consulting services | 49 | 53 603 | 21 077 | 4 041 | 372 | 19.5 | 36.2 |
| 541611 | Administrative management & general management consulting service | 18 | 16 863 | 6 468 | 978 | 68 | 9.4 | 5.2 |
| 541612 | Human resources & executive search consulting services | 11 | 8 251 | 4 216 | 739 | 52 | 11.2 | 42.1 |
| 5416122 | Executive placement services | 8 | 5 922 | 2 747 | 407 | 27 | 15.7 | 44.4 |
| 541613 | Marketing consulting services | 13 | 23 476 | 7 687 | 1 727 | 181 | 31.2 | 61.3 |
| 541618 | Other management consulting services | 3 | 3 005 | 1 557 | 427 | 50 | — | — |
| 5417 | Scientific research & development services | 39 | 177 106 | 68 569 | 16 723 | 885 | 4.2 | 20.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 36 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 36 | D | D | D | f | D | D |
| 5417101 | R&D in the physical & engineering sciences | 23 | 122 182 | 46 258 | 9 694 | 604 | 2.9 | 22.8 |
| 5417102 | Research & development in the life sciences | 13 | D | D | D | e | D | D |
| 5418 | Advertising & related services | 29 | 57 312 | 26 168 | 4 690 | 521 | 10.4 | 13.6 |
| 54181 | Advertising agencies | 10 | 10 275 | 5 337 | 1 350 | 89 | 1.3 | 60.2 |
| 541810 | Advertising agencies | 10 | 10 275 | 5 337 | 1 350 | 89 | 1.3 | 60.2 |
| 54182 | Public relations agencies | 8 | 12 007 | 7 156 | 1 069 | 99 | 3.5 | 13.6 |
| 541820 | Public relations agencies | 8 | 12 007 | 7 156 | 1 069 | 99 | 3.5 | 13.6 |
| 54189 | Other services related to advertising | 7 | D | D | D | c | D | D |
| 541890 | Other services related to advertising | 7 | D | D | D | c | D | D |
| 5418902 | Advertising specialties goods distributor | 4 | D | D | D | c | D | D |
| 5418903 | Sign painting & lettering shop | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 17 | 11 163 | 4 105 | 928 | 400 | 51.7 | 5.3 |
| 54192 | Photographic services | 12 | 6 772 | 2 470 | 558 | 83 | 43.1 | — |
| 541921 | Photographic studios, portrait | 6 | 3 154 | 1 191 | 295 | 52 | 82.9 | — |
| 541922 | Commercial photography | 6 | 3 618 | 1 279 | 263 | 31 | 8.5 | — |
| SANTA CLARITA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 140 | 79 411 | 23 103 | 4 305 | 777 | 21.8 | 5.6 |
| 541 | Professional, scientific, & technical services | 140 | 79 411 | 23 103 | 4 305 | 777 | 21.8 | 5.6 |
| 5411 | Legal services | 19 | 4 351 | 998 | 230 | 39 | 79.0 | 10.5 |
| 54111 | Offices of lawyers | 19 | 4 351 | 998 | 230 | 39 | 79.0 | 10.5 |
| 541110 | Offices of lawyers | 19 | 4 351 | 998 | 230 | 39 | 79.0 | 10.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | 4 351 | 998 | 230 | 39 | 79.0 | 10.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 16 | 4 110 | 1 411 | 246 | 33 | 70.3 | 24.1 |
| 5414 | Specialized design services | 2 | D | D | D | b | D | D |
| 54142 | Industrial design services | 2 | D | D | D | b | D | D |
| 541420 | Industrial design services | 2 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 32 | 6 757 | 2 657 | 459 | 48 | 59.1 | 3.1 |
| 54151 | Computer systems design & related services | 32 | 6 757 | 2 657 | 459 | 48 | 59.1 | 3.1 |
| 5416 | Management, scientific, & technical consulting services | 28 | 7 674 | 4 941 | 1 001 | 335 | 45.1 | 19.2 |
| 54161 | Management consulting services | 24 | 7 066 | 4 726 | 974 | 331 | 40.4 | 20.8 |
| 5417 | Scientific research & development services | 2 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 2 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 2 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 2 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 10 | 3 562 | 963 | 239 | 46 | 41.0 | 23.1 |
| SANTA CRUZ, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 239 | 109 689 | 39 141 | 8 134 | 985 | 38.1 | 10.7 |
| 541 | Professional, scientific, & technical services | 239 | 109 689 | 39 141 | 8 134 | 985 | 38.1 | 10.7 |
| 5411 | Legal services | 82 | 28 790 | 10 131 | 2 121 | 265 | 46.6 | 3.9 |
| 54111 | Offices of lawyers | 82 | 28 790 | 10 131 | 2 121 | 265 | 46.6 | 3.9 |
| 541110 | Offices of lawyers | 82 | 28 790 | 10 131 | 2 121 | 265 | 46.6 | 3.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 82 | 28 790 | 10 131 | 2 121 | 265 | 46.6 | 3.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 5 401 | 2 502 | 635 | 68 | 49.8 | 7.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 5 401 | 2 502 | 635 | 68 | 49.8 | 7.5 |
| 541219 | Other accounting services | 9 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 35 | 12 036 | 5 496 | 1 120 | 128 | 76.9 | 3.3 |
| 5414 | Specialized design services | 15 | 4 764 | 1 371 | 361 | 36 | 37.1 | 3.4 |
| 54143 | Graphic design services | 12 | D | D | D | a | D | D |
| 541430 | Graphic design services | 12 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 31 | 19 612 | 9 453 | 1 619 | 146 | 20.2 | 31.3 |
| 54151 | Computer systems design & related services | 31 | 19 612 | 9 453 | 1 619 | 146 | 20.2 | 31.3 |
| 541511 | Custom computer programming services | 19 | 11 952 | 6 258 | 1 232 | 102 | 7.2 | 41.1 |
| 541519 | Other computer related services | 6 | 4 913 | 1 715 | 162 | 20 | 59.0 | 20.6 |
| 5416 | Management, scientific, & technical consulting services | 27 | 11 848 | 4 651 | 942 | 117 | 36.3 | 22.1 |
| 54161 | Management consulting services | 16 | 9 182 | 3 259 | 651 | 71 | 36.9 | 26.8 |
| 541611 | Administrative management & general management consulting service | 9 | 6 466 | 1 800 | 361 | 21 | 38.0 | 28.4 |
| 5417 | Scientific research & development services | 7 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 7 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 7 | D | D | D | c | D | D |
| 5417102 | Research & development in the life sciences | 4 | D | D | D | c | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | SANTA CRUZ, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 10 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 3 | 1 299 | 435 | 103 | 26 | D | — |
| 541890 | Other services related to advertising | 3 | 1 299 | 435 | 103 | 26 | D | — |
| 5419 | Other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| 54192 | Photographic services | 7 | D | D | D | b | D | D |
| | SANTA FE SPRINGS, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 112 | 527 882 | 95 942 | 34 073 | 2 637 | 5.7 | 1.6 |
| 541 | Professional, scientific, & technical services | 112 | 527 882 | 95 942 | 34 073 | 2 637 | 5.7 | 1.6 |
| 5411 | Legal services | 14 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 14 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 14 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 14 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 32 | 46 605 | 16 465 | 3 719 | 456 | 20.1 | 4.0 |
| 54133 | Engineering services | 17 | 23 954 | 6 428 | 1 260 | 145 | 36.6 | 6.9 |
| 541330 | Engineering services | 17 | 23 954 | 6 428 | 1 260 | 145 | 36.6 | 6.9 |
| 54138 | Testing laboratories | 9 | 19 167 | 8 818 | 2 182 | 260 | 1.3 | .1 |
| 541380 | Testing laboratories | 9 | 19 167 | 8 818 | 2 182 | 260 | 1.3 | .1 |
| 5414 | Specialized design services | 17 | D | D | D | b | D | D |
| 54143 | Graphic design services | 14 | D | D | D | b | D | D |
| 541430 | Graphic design services | 14 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 13 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 12 | D | D | D | g | D | D |
| 54151 | Computer systems design & related services | 12 | D | D | D | g | D | D |
| 541512 | Computer systems design services | 8 | D | D | D | b | D | D |
| 541513 | Computer facilities management services | 1 | D | D | D | g | D | D |
| 5416 | Management, scientific, & technical consulting services | 7 | D | D | D | c | D | D |
| 54161 | Management consulting services | 4 | D | D | D | c | D | D |
| 541611 | Administrative management & general management consulting service | 3 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 14 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 7 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 7 | D | D | D | b | D | D |
| | SANTA MARIA, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 119 | 49 354 | 21 080 | 4 322 | 848 | 43.8 | 4.7 |
| 541 | Professional, scientific, & technical services | 119 | 49 354 | 21 080 | 4 322 | 848 | 43.8 | 4.7 |
| 5411 | Legal services | 32 | 11 560 | 3 468 | 738 | 109 | 69.4 | 3.2 |
| 54111 | Offices of lawyers | 31 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 31 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 31 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 35 | 8 402 | 3 589 | 650 | 195 | 42.0 | 4.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 35 | 8 402 | 3 589 | 650 | 195 | 42.0 | 4.1 |
| 541211 | Offices of certified public accountants | 16 | 5 480 | 2 542 | 360 | 74 | 33.3 | 6.0 |
| 541213 | Tax return preparation services | 5 | 1 102 | 381 | 128 | 83 | 23.6 | — |
| 541219 | Other accounting services | 14 | 1 820 | 666 | 162 | 38 | 79.2 | .8 |
| 5413 | Architectural, engineering, & related services | 23 | 14 620 | 6 421 | 1 353 | 193 | 38.6 | 4.8 |
| 5415 | Computer systems design & related services | 5 | 4 990 | 2 524 | 550 | 53 | 7.1 | 16.2 |
| 54151 | Computer systems design & related services | 5 | 4 990 | 2 524 | 550 | 53 | 7.1 | 16.2 |
| 5416 | Management, scientific, & technical consulting services | 9 | 6 716 | 4 428 | 909 | 260 | 27.3 | — |
| 54161 | Management consulting services | 4 | D | D | D | c | D | D |
| 541612 | Human resources & executive search consulting services | 1 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 1 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | 1 434 | 280 | 61 | 23 | 49.4 | 5.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SANTA MONICA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 995 | 1 124 908 | 444 780 | 92 753 | 7 478 | 20.4 | 6.9 |
| 541 | Professional, scientific, & technical services | 995 | 1 124 908 | 444 780 | 92 753 | 7 478 | 20.4 | 6.9 |
| 5411 | Legal services | 310 | 300 643 | 113 146 | 22 041 | 1 713 | 21.7 | 8.4 |
| 54111 | Offices of lawyers | 309 | D | D | D | g | D | D |
| 541110 | Offices of lawyers | 309 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 309 | D | D | D | g | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 108 | 63 118 | 28 388 | 4 698 | 515 | 31.4 | 4.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 108 | 63 118 | 28 388 | 4 698 | 515 | 31.4 | 4.1 |
| 541211 | Offices of certified public accountants | 62 | 52 863 | 23 773 | 4 008 | 416 | 26.5 | .9 |
| 541213 | Tax return preparation services | 11 | 1 896 | 549 | 72 | 17 | 53.0 | 1.9 |
| 541219 | Other accounting services | 33 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 121 | 167 019 | 65 536 | 13 354 | 1 160 | 17.0 | 1.2 |
| 54131 | Architectural services | 77 | 129 375 | 46 617 | 9 013 | 814 | 12.9 | .6 |
| 541310 | Architectural services | 77 | 129 375 | 46 617 | 9 013 | 814 | 12.9 | .6 |
| 54133 | Engineering services | 42 | D | D | D | e | D | D |
| 541330 | Engineering services | 42 | D | D | D | e | D | D |
| 5414 | Specialized design services | 98 | 86 973 | 31 671 | 7 277 | 602 | 16.4 | 7.3 |
| 54141 | Interior design services | 30 | D | D | D | c | D | D |
| 541410 | Interior design services | 30 | D | D | D | c | D | D |
| 54143 | Graphic design services | 64 | 51 572 | 20 834 | 5 089 | 373 | 15.8 | 8.2 |
| 541430 | Graphic design services | 64 | 51 572 | 20 834 | 5 089 | 373 | 15.8 | 8.2 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 56 | 45 135 | 18 666 | 4 722 | 343 | 17.1 | 5.7 |
| 5414302 | Commercial art | 8 | 6 437 | 2 168 | 367 | 30 | 7.2 | 25.9 |
| 5415 | Computer systems design & related services | 99 | 162 928 | 73 624 | 16 419 | 1 331 | 19.7 | 13.0 |
| 54151 | Computer systems design & related services | 99 | 162 928 | 73 624 | 16 419 | 1 331 | 19.7 | 13.0 |
| 541511 | Custom computer programming services | 51 | 92 929 | 36 094 | 7 288 | 658 | 5.4 | 16.6 |
| 541512 | Computer systems design services | 38 | 59 336 | 32 657 | 8 323 | 570 | 42.7 | 9.7 |
| 5415121 | Computer systems integrators | 14 | 38 513 | 21 720 | 5 722 | 377 | 54.9 | — |
| 5415122 | Computer systems consultants (except systems integrators) | 24 | 20 823 | 10 937 | 2 601 | 193 | 20.2 | 27.7 |
| 541519 | Other computer related services | 8 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 108 | 59 743 | 28 953 | 5 641 | 399 | 42.5 | 15.6 |
| 54161 | Management consulting services | 89 | 51 229 | 25 882 | 4 929 | 342 | 42.0 | 16.3 |
| 541611 | Administrative management & general management consulting service | 40 | 26 505 | 15 239 | 2 922 | 188 | 14.3 | 21.7 |
| 541612 | Human resources & executive search consulting services | 20 | 8 690 | 3 263 | 691 | 83 | 53.5 | 9.6 |
| 5416122 | Executive placement services | 9 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 21 | 13 216 | 6 147 | 1 193 | 54 | 91.6 | 8.4 |
| 54169 | Other scientific & technical consulting services | 12 | 5 122 | 1 961 | 440 | 30 | 28.2 | 2.0 |
| 541690 | Other scientific & technical consulting services | 12 | 5 122 | 1 961 | 440 | 30 | 28.2 | 2.0 |
| 5417 | Scientific research & development services | 21 | 29 841 | 14 125 | 3 035 | 201 | 33.6 | 5.4 |
| 54171 | R&D in the physical, engineering, & life sciences | 18 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 18 | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 10 | 18 525 | 9 578 | 2 195 | 127 | 14.3 | — |
| 5418 | Advertising & related services | 95 | 225 934 | 81 933 | 18 389 | 1 389 | 10.3 | 3.3 |
| 54181 | Advertising agencies | 38 | 100 243 | 45 928 | 10 388 | 726 | 10.4 | 4.9 |
| 541810 | Advertising agencies | 38 | 100 243 | 45 928 | 10 388 | 726 | 10.4 | 4.9 |
| 54182 | Public relations agencies | 28 | 12 012 | 4 977 | 1 161 | 121 | 46.4 | 14.6 |
| 541820 | Public relations agencies | 28 | 12 012 | 4 977 | 1 161 | 121 | 46.4 | 14.6 |
| 54183 | Media buying services | 3 | 28 567 | 12 188 | 2 825 | 240 | — | — |
| 541830 | Media buying services | 3 | 28 567 | 12 188 | 2 825 | 240 | — | — |
| 54184 | Media representatives | 9 | 9 923 | 4 673 | 994 | 43 | 48.3 | — |
| 541840 | Media representatives | 9 | 9 923 | 4 673 | 994 | 43 | 48.3 | — |
| 54189 | Other services related to advertising | 13 | D | D | D | e | D | D |
| 541890 | Other services related to advertising | 13 | D | D | D | e | D | D |
| 5418902 | Advertising specialties goods distributor | 7 | D | D | D | b | D | D |
| 5418909 | All other advertising | 3 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 35 | 28 709 | 7 404 | 1 899 | 168 | 37.4 | 4.2 |
| 54191 | Marketing research & public opinion polling | 10 | 13 324 | 3 671 | 829 | 88 | 56.0 | — |
| 541910 | Marketing research & public opinion polling | 10 | 13 324 | 3 671 | 829 | 88 | 56.0 | — |
| 54192 | Photographic services | 16 | 10 173 | 2 538 | 901 | 57 | 19.1 | 10.5 |
| 541921 | Photographic studios, portrait | 8 | 3 501 | 746 | 148 | 25 | 35.1 | 20.7 |
| 541922 | Commercial photography | 8 | 6 672 | 1 792 | 753 | 32 | 10.7 | 5.1 |
| 54199 | All other professional, scientific, & technical services | 6 | 3 701 | 864 | 95 | 13 | 30.4 | 4.0 |
| 541990 | All other professional, scientific, & technical services | 6 | 3 701 | 864 | 95 | 13 | 30.4 | 4.0 |
| SANTA PAULA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 28 | 14 970 | 5 037 | 1 127 | 162 | 16.6 | 11.5 |
| 541 | Professional, scientific, & technical services | 28 | 14 970 | 5 037 | 1 127 | 162 | 16.6 | 11.5 |
| 5413 | Architectural, engineering, & related services | 10 | 7 373 | 2 737 | 633 | 78 | 14.5 | — |
| 5414 | Specialized design services | 2 | D | D | D | a | D | D |
| 54143 | Graphic design services | 2 | D | D | D | a | D | D |
| 541430 | Graphic design services | 2 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SANTA ROSA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 539 | 251 363 | 95 393 | 21 473 | 2 613 | 37.8 | 5.5 |
| 541 | Professional, scientific, & technical services | 539 | 251 363 | 95 393 | 21 473 | 2 613 | 37.8 | 5.5 |
| 5411 | Legal services | 222 | 96 416 | 35 305 | 7 401 | 856 | 35.2 | 4.6 |
| 54111 | Offices of lawyers | 218 | 92 593 | 33 459 | 6 958 | 799 | 36.6 | 2.1 |
| 541110 | Offices of lawyers | 218 | 92 593 | 33 459 | 6 958 | 799 | 36.6 | 2.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 218 | 92 593 | 33 459 | 6 958 | 799 | 36.6 | 2.1 |
| 54119 | Other legal services | 4 | 3 823 | 1 846 | 443 | 57 | — | 64.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 105 | 37 066 | 14 419 | 3 712 | 587 | 38.8 | 3.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 105 | 37 066 | 14 419 | 3 712 | 587 | 38.8 | 3.8 |
| 541211 | Offices of certified public accountants | 56 | 25 623 | 8 515 | 2 223 | 292 | 37.9 | 2.5 |
| 541213 | Tax return preparation services | 9 | 2 149 | 754 | 218 | 94 | 42.3 | — |
| 541219 | Other accounting services | 37 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 81 | 64 189 | 28 659 | 6 251 | 612 | 30.9 | 9.5 |
| 54131 | Architectural services | 21 | 17 299 | 5 224 | 1 138 | 136 | 31.3 | 1.4 |
| 541310 | Architectural services | 21 | 17 299 | 5 224 | 1 138 | 136 | 31.3 | 1.4 |
| 54133 | Engineering services | 52 | 41 863 | 21 137 | 4 562 | 417 | 30.7 | 13.9 |
| 541330 | Engineering services | 52 | 41 863 | 21 137 | 4 562 | 417 | 30.7 | 13.9 |
| 54135 | Building inspection services | 3 | D | D | D | a | D | D |
| 541350 | Building inspection services | 3 | D | D | D | a | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 4 | 2 069 | 946 | 232 | 26 | 16.1 | — |
| 541370 | Surveying & mapping (except geophysical) services | 4 | 2 069 | 946 | 232 | 26 | 16.1 | — |
| 5414 | Specialized design services | 14 | 4 533 | 840 | 184 | 34 | 72.9 | .3 |
| 54143 | Graphic design services | 6 | 2 429 | 556 | 152 | 23 | 50.0 | — |
| 541430 | Graphic design services | 6 | 2 429 | 556 | 152 | 23 | 50.0 | — |
| 5415 | Computer systems design & related services | 25 | 9 899 | 2 617 | 607 | 75 | 30.7 | 11.5 |
| 54151 | Computer systems design & related services | 25 | 9 899 | 2 617 | 607 | 75 | 30.7 | 11.5 |
| 541512 | Computer systems design services | 13 | 6 553 | 1 704 | 373 | 55 | 38.5 | 17.2 |
| 5416 | Management, scientific, & technical consulting services | 37 | 18 378 | 7 989 | 2 121 | 219 | 37.9 | .8 |
| 54161 | Management consulting services | 33 | 15 361 | 6 626 | 1 818 | 185 | 25.8 | 1.0 |
| 541611 | Administrative management & general management consulting service | 19 | 9 906 | 4 111 | 1 347 | 96 | 23.1 | .1 |
| 541612 | Human resources & executive search consulting services | 7 | 4 148 | 2 171 | 420 | 72 | 26.4 | 1.5 |
| 5418 | Advertising & related services | 21 | 7 923 | 2 135 | 479 | 79 | 66.4 | .2 |
| 5419 | Other professional, scientific, & technical services | 25 | 6 808 | 1 704 | 354 | 97 | 33.3 | 7.8 |
| 54192 | Photographic services | 18 | 3 744 | 1 028 | 190 | 74 | 45.1 | 2.6 |
| 541921 | Photographic studios, portrait | 15 | D | D | D | b | D | D |
| SANTEE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 39 | 13 071 | 3 844 | 820 | 201 | 26.1 | .7 |
| 541 | Professional, scientific, & technical services | 39 | 13 071 | 3 844 | 820 | 201 | 26.1 | .7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 1 090 | 260 | 74 | 30 | 98.4 | 1.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 1 090 | 260 | 74 | 30 | 98.4 | 1.6 |
| 5413 | Architectural, engineering, & related services | 6 | 3 178 | 1 202 | 282 | 40 | 22.8 | — |
| 5418 | Advertising & related services | 3 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 1 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | b | D | D |
| SARATOGA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 152 | 67 104 | 27 751 | 5 092 | 572 | 39.9 | 18.0 |
| 541 | Professional, scientific, & technical services | 152 | 67 104 | 27 751 | 5 092 | 572 | 39.9 | 18.0 |
| 5411 | Legal services | 16 | 6 004 | 2 100 | 499 | 57 | 8.9 | 14.7 |
| 54111 | Offices of lawyers | 16 | 6 004 | 2 100 | 499 | 57 | 8.9 | 14.7 |
| 541110 | Offices of lawyers | 16 | 6 004 | 2 100 | 499 | 57 | 8.9 | 14.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | 6 004 | 2 100 | 499 | 57 | 8.9 | 14.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 337 | 402 | 96 | 18 | 64.5 | 2.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 337 | 402 | 96 | 18 | 64.5 | 2.2 |
| 5413 | Architectural, engineering, & related services | 37 | 18 501 | 7 347 | 1 225 | 129 | 39.3 | 39.3 |
| 54133 | Engineering services | 34 | D | D | D | c | D | D |
| 541330 | Engineering services | 34 | D | D | D | c | D | D |
| 5414 | Specialized design services | 7 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 43 | 24 050 | 12 455 | 2 292 | 229 | 29.9 | 11.6 |
| 54151 | Computer systems design & related services | 43 | 24 050 | 12 455 | 2 292 | 229 | 29.9 | 11.6 |
| 541511 | Custom computer programming services | 27 | 20 110 | 10 442 | 1 947 | 203 | 24.1 | 13.5 |
| 5416 | Management, scientific, & technical consulting services | 25 | 10 395 | 3 934 | 661 | 85 | 55.5 | 7.6 |
| 54161 | Management consulting services | 17 | 8 035 | 2 897 | 469 | 70 | 45.5 | 6.7 |
| 5418 | Advertising & related services | 5 | D | D | D | a | D | D |
| 54189 | Other services related to advertising | 1 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SAUSALITO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 169 | 118 030 | 46 937 | 9 831 | 863 | 38.9 | 5.6 |
| 541 | Professional, scientific, & technical services | 169 | 118 030 | 46 937 | 9 831 | 863 | 38.9 | 5.6 |
| 5411 | Legal services | 16 | 9 330 | 1 961 | 495 | 41 | 34.8 | 1.8 |
| 54111 | Offices of lawyers | 16 | 9 330 | 1 961 | 495 | 41 | 34.8 | 1.8 |
| 541110 | Offices of lawyers | 16 | 9 330 | 1 961 | 495 | 41 | 34.8 | 1.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | 9 330 | 1 961 | 495 | 41 | 34.8 | 1.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 3 104 | 1 708 | 410 | 56 | 67.8 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 3 104 | 1 708 | 410 | 56 | 67.8 | — |
| 5413 | Architectural, engineering, & related services | 22 | 9 543 | 2 899 | 556 | 70 | 86.9 | .5 |
| 54131 | Architectural services | 13 | 5 561 | 1 721 | 306 | 42 | 78.4 | — |
| 541310 | Architectural services | 13 | 5 561 | 1 721 | 306 | 42 | 78.4 | — |
| 5414 | Specialized design services | 19 | 7 483 | 1 726 | 415 | 51 | 42.5 | 9.4 |
| 54143 | Graphic design services | 14 | 5 130 | 1 003 | 215 | 30 | 51.2 | 2.1 |
| 541430 | Graphic design services | 14 | 5 130 | 1 003 | 215 | 30 | 51.2 | 2.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 13 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 42 | 53 437 | 27 320 | 5 777 | 385 | 33.6 | 10.3 |
| 54151 | Computer systems design & related services | 42 | 53 437 | 27 320 | 5 777 | 385 | 33.6 | 10.3 |
| 541511 | Custom computer programming services | 28 | 34 789 | 20 744 | 4 343 | 299 | 36.4 | 2.1 |
| 541512 | Computer systems design services | 11 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 8 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 37 | 20 841 | 7 123 | 1 292 | 100 | 38.1 | .6 |
| 54161 | Management consulting services | 31 | 18 011 | 6 191 | 1 067 | 86 | 40.1 | .7 |
| 541611 | Administrative management & general management consulting service | 14 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 8 | 7 294 | 1 390 | 307 | 21 | 42.8 | — |
| 5418 | Advertising & related services | 15 | 10 306 | 3 145 | 700 | 130 | 30.3 | — |
| 54182 | Public relations agencies | 6 | 4 894 | 764 | 175 | 18 | 39.7 | — |
| 541820 | Public relations agencies | 6 | 4 894 | 764 | 175 | 18 | 39.7 | — |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |
| 54192 | Photographic services | 4 | D | D | D | a | D | D |
| SCOTTS VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 60 | 119 568 | 38 599 | 8 717 | 664 | 20.6 | 12.1 |
| 541 | Professional, scientific, & technical services | 60 | 119 568 | 38 599 | 8 717 | 664 | 20.6 | 12.1 |
| 5413 | Architectural, engineering, & related services | 13 | 14 345 | 5 632 | 1 223 | 113 | 39.2 | 1.5 |
| 54133 | Engineering services | 10 | 13 347 | 5 445 | 1 169 | 105 | 35.3 | 1.6 |
| 541330 | Engineering services | 10 | 13 347 | 5 445 | 1 169 | 105 | 35.3 | 1.6 |
| 5415 | Computer systems design & related services | 21 | 90 026 | 27 057 | 6 143 | 442 | 17.6 | 9.0 |
| 54151 | Computer systems design & related services | 21 | 90 026 | 27 057 | 6 143 | 442 | 17.6 | 9.0 |
| 541511 | Custom computer programming services | 9 | 18 804 | 9 503 | 2 348 | 169 | 68.7 | 13.2 |
| 541512 | Computer systems design services | 9 | 70 000 | 17 082 | 3 703 | 260 | 2.4 | 8.0 |
| 5415121 | Computer systems integrators | 3 | 65 595 | 14 713 | 3 238 | 225 | — | 8.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 6 | 4 405 | 2 369 | 465 | 35 | 38.6 | — |
| 5416 | Management, scientific, & technical consulting services | 9 | 4 658 | 1 357 | 389 | 25 | 43.0 | 9.7 |
| 54161 | Management consulting services | 6 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 3 | D | D | D | b | D | D |
| SEAL BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 67 | 66 621 | 21 793 | 5 183 | 371 | 19.5 | 24.8 |
| 541 | Professional, scientific, & technical services | 67 | 66 621 | 21 793 | 5 183 | 371 | 19.5 | 24.8 |
| 5411 | Legal services | 15 | 4 469 | 1 570 | 369 | 48 | 35.7 | 1.8 |
| 54111 | Offices of lawyers | 15 | 4 469 | 1 570 | 369 | 48 | 35.7 | 1.8 |
| 541110 | Offices of lawyers | 15 | 4 469 | 1 570 | 369 | 48 | 35.7 | 1.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 15 | 4 469 | 1 570 | 369 | 48 | 35.7 | 1.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 3 899 | 1 631 | 314 | 56 | 85.4 | 3.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 3 899 | 1 631 | 314 | 56 | 85.4 | 3.2 |
| 541219 | Other accounting services | 4 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 8 | 3 185 | 1 445 | 286 | 29 | 84.3 | — |
| 5415 | Computer systems design & related services | 10 | 24 767 | 12 687 | 3 142 | 159 | 3.8 | 8.9 |
| 54151 | Computer systems design & related services | 10 | 24 767 | 12 687 | 3 142 | 159 | 3.8 | 8.9 |
| 541512 | Computer systems design services | 8 | D | D | D | c | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 5 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 14 | 27 165 | 3 278 | 887 | 68 | 8.9 | 51.6 |
| 54161 | Management consulting services | 11 | 26 166 | 2 942 | 857 | 60 | 9.2 | 51.7 |
| 541611 | Administrative management & general management consulting service | 5 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 4 | D | D | D | a | D | D |
| SEASIDE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 14 | 2 883 | 1 053 | 199 | 40 | 56.1 | 7.9 |
| 541 | Professional, scientific, & technical services | 14 | 2 883 | 1 053 | 199 | 40 | 56.1 | 7.9 |
| 5413 | Architectural, engineering, & related services | 4 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SEBASTOPOL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 50 | 17 916 | 7 126 | 1 661 | 179 | 44.9 | 13.8 |
| 541 | Professional, scientific, & technical services | 50 | 17 916 | 7 126 | 1 661 | 179 | 44.9 | 13.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 3 289 | 1 456 | 374 | 57 | 51.4 | .5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 3 289 | 1 456 | 374 | 57 | 51.4 | .5 |
| 5413 | Architectural, engineering, & related services | 8 | 2 530 | 1 265 | 320 | 38 | 96.1 | 3.9 |
| 5418 | Advertising & related services | 4 | 5 222 | 1 857 | 448 | 35 | 1.9 | 22.8 |
| SELMA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 14 | 2 218 | 567 | 138 | 34 | 69.4 | — |
| 541 | Professional, scientific, & technical services | 14 | 2 218 | 567 | 138 | 34 | 69.4 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 383 | 327 | 86 | 25 | 95.7 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 383 | 327 | 86 | 25 | 95.7 | — |
| SHAFTER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | D | D | D | c | D | D |
| 541 | Professional, scientific, & technical services | 4 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 1 | D | D | D | c | D | D |
| 54161 | Management consulting services | 1 | D | D | D | c | D | D |
| 541611 | Administrative management & general management consulting service | 1 | D | D | D | c | D | D |
| SIERRA MADRE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 35 | 7 822 | 2 813 | 632 | 97 | 62.3 | 9.5 |
| 541 | Professional, scientific, & technical services | 35 | 7 822 | 2 813 | 632 | 97 | 62.3 | 9.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 086 | 283 | 63 | 25 | 63.4 | 18.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 086 | 283 | 63 | 25 | 63.4 | 18.9 |
| 5413 | Architectural, engineering, & related services | 5 | 1 448 | 746 | 188 | 25 | 14.4 | 4.3 |
| SIGNAL HILL, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 67 | 120 685 | 47 865 | 10 650 | 971 | 12.4 | 1.6 |
| 541 | Professional, scientific, & technical services | 67 | 120 685 | 47 865 | 10 650 | 971 | 12.4 | 1.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 600 | 1 045 | 269 | 36 | 43.7 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 600 | 1 045 | 269 | 36 | 43.7 | — |
| 5413 | Architectural, engineering, & related services | 27 | 90 329 | 36 657 | 8 346 | 649 | 7.1 | 1.8 |
| 54133 | Engineering services | 10 | D | D | D | e | D | D |
| 541330 | Engineering services | 10 | D | D | D | e | D | D |
| 54138 | Testing laboratories | 10 | 12 397 | 6 279 | 1 544 | 208 | 17.8 | 9.4 |
| 541380 | Testing laboratories | 10 | 12 397 | 6 279 | 1 544 | 208 | 17.8 | 9.4 |
| 5414 | Specialized design services | 4 | 2 118 | 650 | 135 | 25 | 28.1 | — |
| 5415 | Computer systems design & related services | 6 | 14 116 | 4 401 | 875 | 123 | 31.9 | .1 |
| 54151 | Computer systems design & related services | 6 | 14 116 | 4 401 | 875 | 123 | 31.9 | .1 |
| 541512 | Computer systems design services | 3 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 2 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 7 | 5 848 | 2 545 | 506 | 63 | 13.4 | — |
| 54162 | Environmental consulting services | 3 | 4 397 | 1 759 | 437 | 57 | D | — |
| 541620 | Environmental consulting services | 3 | 4 397 | 1 759 | 437 | 57 | D | — |
| 5418 | Advertising & related services | 5 | 3 879 | 2 027 | 419 | 47 | 26.2 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SIMI VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 164 | 168 201 | 54 971 | 14 414 | 1 228 | 28.6 | 45.5 |
| 541 | Professional, scientific, & technical services | 164 | 168 201 | 54 971 | 14 414 | 1 228 | 28.6 | 45.5 |
| 5411 | Legal services | 22 | 5 392 | 1 095 | 193 | 33 | 66.7 | 15.7 |
| 54111 | Offices of lawyers | 22 | 5 392 | 1 095 | 193 | 33 | 66.7 | 15.7 |
| 541110 | Offices of lawyers | 22 | 5 392 | 1 095 | 193 | 33 | 66.7 | 15.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 22 | 5 392 | 1 095 | 193 | 33 | 66.7 | 15.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 30 | 10 616 | 3 553 | 802 | 147 | 66.1 | 7.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 30 | 10 616 | 3 553 | 802 | 147 | 66.1 | 7.7 |
| 541213 | Tax return preparation services | 4 | D | D | D | b | D | D |
| 541219 | Other accounting services | 14 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 36 | 46 149 | 15 176 | 3 120 | 334 | 40.2 | .6 |
| 54131 | Architectural services | 2 | D | D | D | b | D | D |
| 541310 | Architectural services | 2 | D | D | D | b | D | D |
| 54133 | Engineering services | 28 | 32 285 | 9 952 | 1 783 | 205 | 46.7 | .7 |
| 541330 | Engineering services | 28 | 32 285 | 9 952 | 1 783 | 205 | 46.7 | .7 |
| 54138 | Testing laboratories | 2 | D | D | D | b | D | D |
| 541380 | Testing laboratories | 2 | D | D | D | b | D | D |
| 5414 | Specialized design services | 3 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 35 | 31 937 | 7 063 | 1 028 | 139 | 44.9 | 32.7 |
| 54151 | Computer systems design & related services | 35 | 31 937 | 7 063 | 1 028 | 139 | 44.9 | 32.7 |
| 541512 | Computer systems design services | 17 | 16 261 | 4 016 | 439 | 56 | 22.2 | 56.4 |
| 5415122 | Computer systems consultants (except systems integrators) | 12 | D | D | D | b | D | D |
| 541519 | Other computer related services | 5 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 16 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 5 | D | D | D | e | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 5 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 4 | D | D | D | e | D | D |
| 5418 | Advertising & related services | 8 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| SOLANA BEACH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 114 | 79 267 | 34 850 | 7 354 | 692 | 30.3 | 1.3 |
| 541 | Professional, scientific, & technical services | 114 | 79 267 | 34 850 | 7 354 | 692 | 30.3 | 1.3 |
| 5411 | Legal services | 28 | 14 232 | 5 192 | 1 237 | 119 | 42.3 | .9 |
| 54111 | Offices of lawyers | 28 | 14 232 | 5 192 | 1 237 | 119 | 42.3 | .9 |
| 541110 | Offices of lawyers | 28 | 14 232 | 5 192 | 1 237 | 119 | 42.3 | .9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 28 | 14 232 | 5 192 | 1 237 | 119 | 42.3 | .9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 3 792 | 1 858 | 303 | 77 | 37.7 | 14.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 3 792 | 1 858 | 303 | 77 | 37.7 | 14.6 |
| 5413 | Architectural, engineering, & related services | 24 | 10 269 | 4 504 | 909 | 100 | 57.2 | 2.1 |
| 54131 | Architectural services | 9 | 5 281 | 2 361 | 474 | 51 | 52.1 | — |
| 541310 | Architectural services | 9 | 5 281 | 2 361 | 474 | 51 | 52.1 | — |
| 5414 | Specialized design services | 8 | 1 373 | 241 | 35 | 13 | 89.4 | 1.2 |
| 5415 | Computer systems design & related services | 10 | 7 988 | 4 124 | 960 | 75 | 19.5 | .5 |
| 54151 | Computer systems design & related services | 10 | 7 988 | 4 124 | 960 | 75 | 19.5 | .5 |
| 541512 | Computer systems design services | 4 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 20 | 29 136 | 14 319 | 3 050 | 237 | 25.8 | .1 |
| 54161 | Management consulting services | 14 | 8 902 | 4 247 | 874 | 93 | 29.4 | .5 |
| 541611 | Administrative management & general management consulting service | 7 | 7 285 | 3 772 | 762 | 81 | 21.9 | .6 |
| 54162 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 4 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 4 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 4 | D | D | D | b | D | D |
| 54181 | Advertising agencies | 1 | D | D | D | b | D | D |
| 541810 | Advertising agencies | 1 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 2 | D | D | D | b | D | D |
| SOLEDAD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |
| SOLVANG, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 23 | 6 557 | 2 623 | 589 | 85 | 52.1 | 3.9 |
| 541 | Professional, scientific, & technical services | 23 | 6 557 | 2 623 | 589 | 85 | 52.1 | 3.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 3 336 | 1 385 | 316 | 43 | 40.9 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 3 336 | 1 385 | 316 | 43 | 40.9 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SONOMA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 70 | 20 253 | 7 427 | 1 640 | 234 | 54.9 | 4.1 |
| 541 | Professional, scientific, & technical services | 70 | 20 253 | 7 427 | 1 640 | 234 | 54.9 | 4.1 |
| 5411 | Legal services | 24 | 5 515 | 2 058 | 352 | 53 | 30.9 | 6.9 |
| 54111 | Offices of lawyers | 24 | 5 515 | 2 058 | 352 | 53 | 30.9 | 6.9 |
| 541110 | Offices of lawyers | 24 | 5 515 | 2 058 | 352 | 53 | 30.9 | 6.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 24 | 5 515 | 2 058 | 352 | 53 | 30.9 | 6.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 921 | 583 | 120 | 31 | 89.7 | 5.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 921 | 583 | 120 | 31 | 89.7 | 5.4 |
| 5413 | Architectural, engineering, & related services | 12 | 7 282 | 3 235 | 841 | 80 | 46.8 | — |
| 5416 | Management, scientific, & technical consulting services | 14 | 3 082 | 1 076 | 215 | 31 | 71.8 | — |
| SONORA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 41 | 11 239 | 3 473 | 729 | 151 | 48.8 | 6.6 |
| 541 | Professional, scientific, & technical services | 41 | 11 239 | 3 473 | 729 | 151 | 48.8 | 6.6 |
| 5411 | Legal services | 19 | 4 117 | 1 173 | 207 | 44 | 60.9 | 16.9 |
| 54111 | Offices of lawyers | 19 | 4 117 | 1 173 | 207 | 44 | 60.9 | 16.9 |
| 541110 | Offices of lawyers | 19 | 4 117 | 1 173 | 207 | 44 | 60.9 | 16.9 |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | 4 117 | 1 173 | 207 | 44 | 60.9 | 16.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 701 | 618 | 153 | 42 | 54.6 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 1 701 | 618 | 153 | 42 | 54.6 | — |
| 5413 | Architectural, engineering, & related services | 8 | 4 612 | 1 447 | 313 | 49 | 26.9 | .9 |
| SOUTH EL MONTE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 36 | 22 545 | 7 480 | 1 566 | 250 | 45.0 | 8.5 |
| 541 | Professional, scientific, & technical services | 36 | 22 545 | 7 480 | 1 566 | 250 | 45.0 | 8.5 |
| 5413 | Architectural, engineering, & related services | 7 | 9 738 | 4 800 | 978 | 107 | 37.5 | 12.4 |
| 5414 | Specialized design services | 12 | 6 185 | 1 162 | 270 | 65 | 48.0 | 10.6 |
| 54143 | Graphic design services | 6 | 3 172 | 674 | 151 | 26 | 36.3 | 3.3 |
| 541430 | Graphic design services | 6 | 3 172 | 674 | 151 | 26 | 36.3 | 3.3 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 6 | 3 172 | 674 | 151 | 26 | 36.3 | 3.3 |
| 5418 | Advertising & related services | 8 | 4 475 | 937 | 201 | 50 | 34.4 | .3 |
| 54189 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | b | D | D |
| SOUTH GATE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 21 | 78 918 | 14 051 | 3 399 | 394 | 5.7 | — |
| 541 | Professional, scientific, & technical services | 21 | 78 918 | 14 051 | 3 399 | 394 | 5.7 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 003 | 236 | 59 | 19 | 94.2 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 003 | 236 | 59 | 19 | 94.2 | — |
| 5413 | Architectural, engineering, & related services | 5 | D | D | D | c | D | D |
| 54138 | Testing laboratories | 5 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 5 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 1 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 1 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 1 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 3 | D | D | D | c | D | D |
| 54161 | Management consulting services | 3 | D | D | D | c | D | D |
| 541614 | Process, physical distribution, & logistics consulting services | 1 | D | D | D | c | D | D |
| SOUTH LAKE TAHOE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 38 | 15 018 | 5 294 | 1 160 | 170 | 25.7 | 35.4 |
| 541 | Professional, scientific, & technical services | 38 | 15 018 | 5 294 | 1 160 | 170 | 25.7 | 35.4 |
| 5411 | Legal services | 18 | 10 934 | 3 866 | 746 | 93 | 12.3 | 35.9 |
| 54111 | Offices of lawyers | 15 | 9 379 | 3 434 | 649 | 81 | 14.3 | 37.7 |
| 541110 | Offices of lawyers | 15 | 9 379 | 3 434 | 649 | 81 | 14.3 | 37.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 15 | 9 379 | 3 434 | 649 | 81 | 14.3 | 37.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 046 | 435 | 114 | 20 | 73.6 | 9.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 046 | 435 | 114 | 20 | 73.6 | 9.8 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SOUTH PASADENA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 97 | 41 146 | 15 340 | 3 198 | 441 | 51.4 | 4.9 |
| 541 | Professional, scientific, & technical services | 97 | 41 146 | 15 340 | 3 198 | 441 | 51.4 | 4.9 |
| 5411 | Legal services | 18 | 12 384 | 4 875 | 1 062 | 166 | 38.0 | 1.4 |
| 54111 | Offices of lawyers | 16 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 16 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | D | D | D | c | D | D |
| 54119 | Other legal services | 2 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 1 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 6 786 | 2 809 | 633 | 79 | 42.7 | 2.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 6 786 | 2 809 | 633 | 79 | 42.7 | 2.8 |
| 541211 | Offices of certified public accountants | 16 | 6 095 | 2 539 | 552 | 65 | 36.2 | 3.1 |
| 5413 | Architectural, engineering, & related services | 16 | 5 181 | 2 422 | 491 | 56 | 84.0 | — |
| 5414 | Specialized design services | 12 | 5 529 | 1 198 | 260 | 37 | 35.0 | 6.6 |
| 54141 | Interior design services | 5 | D | D | D | a | D | D |
| 541410 | Interior design services | 5 | D | D | D | a | D | D |
| 54143 | Graphic design services | 6 | 2 334 | 550 | 164 | 21 | 47.4 | 13.2 |
| 541430 | Graphic design services | 6 | 2 334 | 550 | 164 | 21 | 47.4 | 13.2 |
| 5416 | Management, scientific, & technical consulting services | 14 | 4 816 | 1 930 | 375 | 51 | 70.8 | 22.1 |
| 5419 | Other professional, scientific, & technical services | 7 | 2 484 | 597 | 111 | 31 | 42.3 | 7.6 |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| SOUTH SAN FRANCISCO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 109 | 396 653 | 127 519 | 33 055 | 2 634 | 10.5 | 9.3 |
| 541 | Professional, scientific, & technical services | 109 | 396 653 | 127 519 | 33 055 | 2 634 | 10.5 | 9.3 |
| 5411 | Legal services | 11 | 4 712 | 2 197 | 515 | 53 | 16.4 | 13.7 |
| 54111 | Offices of lawyers | 11 | 4 712 | 2 197 | 515 | 53 | 16.4 | 13.7 |
| 541110 | Offices of lawyers | 11 | 4 712 | 2 197 | 515 | 53 | 16.4 | 13.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | 4 712 | 2 197 | 515 | 53 | 16.4 | 13.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 5 114 | 1 915 | 471 | 71 | 27.0 | 24.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 5 114 | 1 915 | 471 | 71 | 27.0 | 24.4 |
| 541211 | Offices of certified public accountants | 6 | 3 776 | 1 148 | 266 | 29 | 16.2 | 28.7 |
| 5413 | Architectural, engineering, & related services | 16 | 20 154 | 9 077 | 2 159 | 219 | 45.6 | 1.9 |
| 54133 | Engineering services | 13 | D | D | D | c | D | D |
| 541330 | Engineering services | 13 | D | D | D | c | D | D |
| 5414 | Specialized design services | 4 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 20 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 20 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 7 | D | D | D | c | D | D |
| 5415121 | Computer systems integrators | 4 | D | D | D | c | D | D |
| 541513 | Computer facilities management services | 1 | D | D | D | f | D | D |
| 541519 | Other computer related services | 5 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 14 | 9 335 | 4 425 | 722 | 54 | 26.6 | 6.4 |
| 54161 | Management consulting services | 8 | 3 926 | 2 366 | 266 | 22 | 32.5 | 8.6 |
| 54169 | Other scientific & technical consulting services | 5 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 5 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 17 | 106 872 | 56 943 | 13 151 | 833 | 2.7 | 21.3 |
| 54171 | R&D in the physical, engineering, & life sciences | 16 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 16 | D | D | D | f | D | D |
| 5417102 | Research & development in the life sciences | 13 | 102 200 | 55 096 | 12 562 | 802 | 2.2 | 18.4 |
| 5418 | Advertising & related services | 7 | 20 480 | 10 138 | 1 775 | 280 | 1.3 | 29.5 |
| 54182 | Public relations agencies | 2 | D | D | D | b | D | D |
| 541820 | Public relations agencies | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 6 | D | D | D | c | D | D |
| 54191 | Marketing research & public opinion polling | 3 | D | D | D | c | D | D |
| 541910 | Marketing research & public opinion polling | 3 | D | D | D | c | D | D |
| STANTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 13 | 6 527 | 2 868 | 809 | 98 | 20.1 | 51.5 |
| 541 | Professional, scientific, & technical services | 13 | 6 527 | 2 868 | 809 | 98 | 20.1 | 51.5 |
| 5413 | Architectural, engineering, & related services | 3 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| STOCKTON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 336 | 197 426 | 76 677 | 17 403 | 2 326 | 28.2 | 6.1 |
| 541 | Professional, scientific, & technical services | 336 | 197 426 | 76 677 | 17 403 | 2 326 | 28.2 | 6.1 |
| 5411 | Legal services | 145 | 75 716 | 31 769 | 6 768 | 783 | 28.5 | 5.0 |
| 541111 | Offices of lawyers | 138 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 138 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 138 | D | D | D | f | D | D |
| 54119 | Other legal services | 7 | D | D | D | c | D | D |
| 541191 | Title abstract & settlement offices | 5 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 79 | 43 812 | 19 111 | 4 748 | 826 | 21.2 | 1.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 79 | 43 812 | 19 111 | 4 748 | 826 | 21.2 | 1.5 |
| 541211 | Offices of certified public accountants | 51 | 28 389 | 12 074 | 2 624 | 327 | 22.6 | 1.7 |
| 541213 | Tax return preparation services | 8 | D | D | D | c | D | D |
| 541219 | Other accounting services | 19 | D | D | D | e | D | D |
| 5413 | Architectural, engineering, & related services | 43 | 30 796 | 9 933 | 2 278 | 302 | 50.2 | 13.2 |
| 54131 | Architectural services | 16 | 6 649 | 1 941 | 388 | 65 | 64.5 | 2.8 |
| 541310 | Architectural services | 16 | 6 649 | 1 941 | 388 | 65 | 64.5 | 2.8 |
| 54133 | Engineering services | 23 | 22 347 | 7 636 | 1 794 | 222 | 46.0 | 17.3 |
| 541330 | Engineering services | 23 | 22 347 | 7 636 | 1 794 | 222 | 46.0 | 17.3 |
| 5414 | Specialized design services | 4 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 12 | 12 594 | 3 532 | 860 | 67 | 21.9 | 17.0 |
| 54151 | Computer systems design & related services | 12 | 12 594 | 3 532 | 860 | 67 | 21.9 | 17.0 |
| 541512 | Computer systems design services | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 28 | 26 871 | 10 109 | 2 259 | 212 | 10.8 | 2.2 |
| 54161 | Management consulting services | 25 | 26 146 | 9 731 | 2 152 | 204 | 9.5 | 2.2 |
| 541611 | Administrative management & general management consulting service | 13 | D | D | D | c | D | D |
| 541612 | Human resources & executive search consulting services | 7 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 8 | 1 903 | 617 | 140 | 21 | 27.4 | .9 |
| 5419 | Other professional, scientific, & technical services | 16 | D | D | D | c | D | D |
| 54192 | Photographic services | 12 | 3 184 | 950 | 208 | 63 | 55.8 | — |
| 541921 | Photographic studios, portrait | 11 | D | D | D | b | D | D |
| SUISUN CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 2 555 | 524 | 136 | 30 | 64.1 | 35.9 |
| 541 | Professional, scientific, & technical services | 10 | 2 555 | 524 | 136 | 30 | 64.1 | 35.9 |
| SUNNYVALE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 521 | 1 180 297 | 549 996 | 116 421 | 9 031 | 12.5 | 16.2 |
| 541 | Professional, scientific, & technical services | 521 | 1 180 297 | 549 996 | 116 421 | 9 031 | 12.5 | 16.2 |
| 5411 | Legal services | 20 | 20 396 | 6 505 | 1 425 | 129 | 7.6 | — |
| 541111 | Offices of lawyers | 18 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 18 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 18 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 33 | 8 086 | 4 067 | 904 | 99 | 37.2 | 39.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 33 | 8 086 | 4 067 | 904 | 99 | 37.2 | 39.8 |
| 541213 | Tax return preparation services | 11 | 1 098 | 256 | 57 | 24 | 87.2 | 4.5 |
| 541219 | Other accounting services | 9 | 3 478 | 2 499 | 473 | 28 | 14.3 | 85.7 |
| 5413 | Architectural, engineering, & related services | 102 | 296 180 | 141 178 | 19 246 | 2 703 | 12.5 | 4.5 |
| 54131 | Architectural services | 5 | D | D | D | b | D | D |
| 541310 | Architectural services | 5 | D | D | D | b | D | D |
| 54133 | Engineering services | 85 | 246 734 | 121 722 | 14 697 | 2 119 | 14.1 | 4.7 |
| 541330 | Engineering services | 85 | 246 734 | 121 722 | 14 697 | 2 119 | 14.1 | 4.7 |
| 54138 | Testing laboratories | 11 | 42 697 | 17 603 | 4 082 | 540 | 3.2 | 3.8 |
| 541380 | Testing laboratories | 11 | 42 697 | 17 603 | 4 082 | 540 | 3.2 | 3.8 |
| 5414 | Specialized design services | 12 | 14 896 | 2 928 | 524 | 131 | 13.6 | 2.8 |
| 54142 | Industrial design services | 2 | D | D | D | b | D | D |
| 541420 | Industrial design services | 2 | D | D | D | b | D | D |
| 54143 | Graphic design services | 10 | D | D | D | b | D | D |
| 541430 | Graphic design services | 10 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 9 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 222 | 399 805 | 199 345 | 42 539 | 2 644 | 14.1 | 33.4 |
| 54151 | Computer systems design & related services | 222 | 399 805 | 199 345 | 42 539 | 2 644 | 14.1 | 33.4 |
| 541511 | Custom computer programming services | 107 | 168 074 | 96 699 | 22 163 | 1 328 | 16.4 | 49.0 |
| 541512 | Computer systems design services | 91 | 222 310 | 99 329 | 19 930 | 1 256 | 11.1 | 21.0 |
| 5415121 | Computer systems integrators | 21 | 71 253 | 20 545 | 3 831 | 237 | 13.3 | 47.9 |
| 5415122 | Computer systems consultants (except systems integrators) | 70 | 151 057 | 78 784 | 16 099 | 1 019 | 10.1 | 8.3 |
| 541519 | Other computer related services | 24 | 9 421 | 3 317 | 446 | 60 | 42.6 | 49.4 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| SUNNYVALE, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5416 | Management, scientific, & technical consulting services | 53 | 60 075 | 27 927 | 5 584 | 774 | 18.5 | 6.8 |
| 54161 | Management consulting services | 40 | 35 000 | 15 833 | 2 875 | 489 | 18.8 | 11.0 |
| 541611 | Administrative management & general management consulting service | 13 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 13 | 8 220 | 4 558 | 795 | 113 | 34.1 | — |
| 5416122 | Executive placement services | 7 | 5 820 | 3 431 | 631 | 86 | 14.0 | — |
| 541613 | Marketing consulting services | 13 | 17 335 | 6 812 | 1 057 | 320 | 9.5 | 3.1 |
| 54162 | Environmental consulting services | 6 | 9 756 | 5 096 | 1 004 | 96 | 28.6 | — |
| 541620 | Environmental consulting services | 6 | 9 756 | 5 096 | 1 004 | 96 | 28.6 | — |
| 54169 | Other scientific & technical consulting services | 7 | 15 319 | 6 998 | 1 705 | 189 | 11.6 | 1.5 |
| 541690 | Other scientific & technical consulting services | 7 | 15 319 | 6 998 | 1 705 | 189 | 11.6 | 1.5 |
| 5417 | Scientific research & development services | 45 | 358 365 | 160 352 | 44 389 | 2 328 | 8.3 | 9.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 43 | D | D | D | g | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 43 | D | D | D | g | D | D |
| 5417101 | R&D in the physical & engineering sciences | 24 | 303 335 | 130 365 | 37 376 | 1 825 | 7.0 | 7.4 |
| 5417102 | Research & development in the life sciences | 19 | D | D | D | e | D | D |
| 5418 | Advertising & related services | 19 | 13 550 | 3 820 | 884 | 71 | 35.3 | 25.7 |
| 54182 | Public relations agencies | 6 | 5 529 | 2 539 | 501 | 37 | 24.5 | 48.4 |
| 541820 | Public relations agencies | 6 | 5 529 | 2 539 | 501 | 37 | 24.5 | 48.4 |
| 54189 | Other services related to advertising | 6 | 5 235 | 792 | 274 | 22 | 29.2 | — |
| 541890 | Other services related to advertising | 6 | 5 235 | 792 | 274 | 22 | 29.2 | — |
| 5419 | Other professional, scientific, & technical services | 15 | 8 944 | 3 874 | 926 | 152 | 17.4 | 11.5 |
| 54192 | Photographic services | 8 | 4 165 | 1 942 | 439 | 65 | 19.7 | — |
| 541922 | Commercial photography | 4 | 3 592 | 1 612 | 355 | 39 | 22.9 | — |
| SUSANVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 18 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 18 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | D | D | D | b | D | D |
| TAFT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 8 | 847 | 235 | 51 | 18 | 98.3 | — |
| TEHACHAPI, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 | 931 | 253 | 69 | 16 | 87.2 | — |
| 541 | Professional, scientific, & technical services | 7 | 931 | 253 | 69 | 16 | 87.2 | — |
| TEMECULA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 116 | 93 721 | 26 401 | 5 508 | 1 009 | 24.5 | 60.1 |
| 541 | Professional, scientific, & technical services | 116 | 93 721 | 26 401 | 5 508 | 1 009 | 24.5 | 60.1 |
| 5411 | Legal services | 29 | 7 795 | 1 758 | 377 | 57 | 46.1 | 10.3 |
| 54111 | Offices of lawyers | 28 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 28 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 28 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 4 134 | 1 564 | 330 | 88 | 69.6 | .3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 4 134 | 1 564 | 330 | 88 | 69.6 | .3 |
| 541219 | Other accounting services | 8 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 25 | 15 440 | 6 175 | 1 331 | 139 | 42.4 | 8.2 |
| 54133 | Engineering services | 21 | 14 079 | 5 859 | 1 281 | 128 | 43.6 | 6.6 |
| 541330 | Engineering services | 21 | 14 079 | 5 859 | 1 281 | 128 | 43.6 | 6.6 |
| 5415 | Computer systems design & related services | 12 | 5 021 | 1 620 | 341 | 30 | 66.1 | 14.7 |
| 54151 | Computer systems design & related services | 12 | 5 021 | 1 620 | 341 | 30 | 66.1 | 14.7 |
| 5416 | Management, scientific, & technical consulting services | 18 | D | D | D | f | D | D |
| 54161 | Management consulting services | 16 | D | D | D | f | D | D |
| 541611 | Administrative management & general management consulting service | 7 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | a | D | D |
| TEMPLE CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 33 | 6 210 | 1 834 | 432 | 98 | 50.0 | 9.0 |
| 541 | Professional, scientific, & technical services | 33 | 6 210 | 1 834 | 432 | 98 | 50.0 | 9.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 078 | 775 | 215 | 45 | 33.8 | .7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 2 078 | 775 | 215 | 45 | 33.8 | .7 |
| 5419 | Other professional, scientific, & technical services | 8 | D | D | D | a | D | D |
| 54192 | Photographic services | 7 | D | D | D | a | D | D |
| 541921 | Photographic studios, portrait | 7 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| THOUSAND OAKS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 464 | 273 967 | 105 577 | 24 740 | 2 279 | 30.8 | 13.5 |
| 541 | Professional, scientific, & technical services | 464 | 273 967 | 105 577 | 24 740 | 2 279 | 30.8 | 13.5 |
| 5411 | Legal services | 79 | 37 330 | 13 069 | 3 020 | 279 | 21.5 | 8.0 |
| 54111 | Offices of lawyers | 77 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 77 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 77 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 91 | 21 308 | 7 325 | 1 454 | 285 | 49.2 | 13.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 91 | 21 308 | 7 325 | 1 454 | 285 | 49.2 | 13.7 |
| 541211 | Offices of certified public accountants | 52 | 14 907 | 4 843 | 1 004 | 152 | 49.2 | 8.5 |
| 541213 | Tax return preparation services | 10 | 1 346 | 340 | 119 | 22 | 72.0 | 4.1 |
| 541219 | Other accounting services | 27 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 57 | 43 335 | 15 802 | 3 205 | 311 | 40.8 | 14.6 |
| 54131 | Architectural services | 10 | 5 021 | 2 045 | 333 | 41 | 22.4 | 20.3 |
| 541310 | Architectural services | 10 | 5 021 | 2 045 | 333 | 41 | 22.4 | 20.3 |
| 54133 | Engineering services | 44 | 35 828 | 12 657 | 2 625 | 245 | 45.0 | 14.2 |
| 541330 | Engineering services | 44 | 35 828 | 12 657 | 2 625 | 245 | 45.0 | 14.2 |
| 54137 | Surveying & mapping (except geophysical) services | 1 | D | D | D | a | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 1 | D | D | D | a | D | D |
| 5414 | Specialized design services | 24 | 24 700 | 9 812 | 2 485 | 176 | 16.8 | 4 |
| 54141 | Interior design services | 6 | D | D | D | a | D | D |
| 541410 | Interior design services | 6 | D | D | D | a | D | D |
| 54142 | Industrial design services | 4 | D | D | D | c | D | D |
| 541420 | Industrial design services | 4 | D | D | D | c | D | D |
| 54143 | Graphic design services | 14 | 5 306 | 1 404 | 300 | 34 | 64.5 | 1.8 |
| 541430 | Graphic design services | 14 | 5 306 | 1 404 | 300 | 34 | 64.5 | 1.8 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 12 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 70 | 59 359 | 24 851 | 5 871 | 362 | 36.1 | 2.3 |
| 54151 | Computer systems design & related services | 70 | 59 359 | 24 851 | 5 871 | 362 | 36.1 | 2.3 |
| 541511 | Custom computer programming services | 33 | 21 866 | 11 548 | 2 233 | 156 | 25.5 | 3.4 |
| 541512 | Computer systems design services | 33 | 36 991 | 13 004 | 3 560 | 202 | 41.5 | 1.6 |
| 5415121 | Computer systems integrators | 10 | 23 056 | 6 137 | 2 033 | 104 | 41.4 | .6 |
| 5415122 | Computer systems consultants (except systems integrators) | 23 | 13 935 | 6 867 | 1 527 | 98 | 41.5 | 3.4 |
| 5416 | Management, scientific, & technical consulting services | 76 | 28 587 | 11 094 | 2 411 | 173 | 38.2 | 10.7 |
| 54161 | Management consulting services | 59 | 17 135 | 7 699 | 1 683 | 131 | 44.6 | 14.5 |
| 541612 | Human resources & executive search consulting services | 22 | 8 498 | 4 546 | 1 038 | 63 | 45.2 | 14.2 |
| 5416122 | Executive placement services | 15 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 10 | 8 305 | 2 219 | 481 | 25 | 11.1 | 5.8 |
| 541690 | Other scientific & technical consulting services | 10 | 8 305 | 2 219 | 481 | 25 | 11.1 | 5.8 |
| 5417 | Scientific research & development services | 13 | 24 683 | 8 742 | 2 888 | 145 | 8.2 | 60.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 11 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 11 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 32 | 20 237 | 9 548 | 2 359 | 331 | 13.7 | 9.1 |
| 54181 | Advertising agencies | 16 | 9 604 | 4 587 | 1 326 | 104 | 6.7 | 5.2 |
| 541810 | Advertising agencies | 16 | 9 604 | 4 587 | 1 326 | 104 | 6.7 | 5.2 |
| 54182 | Public relations agencies | 4 | D | D | D | b | D | D |
| 541820 | Public relations agencies | 4 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 7 | D | D | D | c | D | D |
| 541890 | Other services related to advertising | 7 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 22 | 14 428 | 5 334 | 1 047 | 217 | 47.9 | 24.2 |
| 54192 | Photographic services | 18 | 8 802 | 3 423 | 706 | 168 | 51.4 | 31.9 |
| 541921 | Photographic studios, portrait | 13 | 4 571 | 2 142 | 700 | 164 | 10.9 | 56.9 |
| 541922 | Commercial photography | 5 | 4 231 | 1 281 | 6 | 4 | 95.1 | 4.9 |
| 54193 | Translation & interpretation services | 2 | D | D | D | b | D | D |
| 541930 | Translation & interpretation services | 2 | D | D | D | b | D | D |
| TIBURON, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 76 | 36 877 | 10 934 | 2 196 | 235 | 43.0 | 1.6 |
| 541 | Professional, scientific, & technical services | 76 | 36 877 | 10 934 | 2 196 | 235 | 43.0 | 1.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 2 715 | 684 | 196 | 66 | 19.8 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 2 715 | 684 | 196 | 66 | 19.8 | — |
| 541219 | Other accounting services | 3 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 11 | 3 600 | 1 236 | 275 | 30 | 72.7 | 2.6 |
| 5414 | Specialized design services | 3 | 4 350 | 405 | 70 | 6 | D | — |
| 54141 | Interior design services | 3 | 4 350 | 405 | 70 | 6 | D | — |
| 541410 | Interior design services | 3 | 4 350 | 405 | 70 | 6 | D | — |
| 5415 | Computer systems design & related services | 20 | 8 435 | 4 207 | 887 | 67 | 35.8 | 3.9 |
| 54151 | Computer systems design & related services | 20 | 8 435 | 4 207 | 887 | 67 | 35.8 | 3.9 |
| 5416 | Management, scientific, & technical consulting services | 22 | 13 500 | 2 756 | 551 | 36 | 47.9 | .4 |
| 54161 | Management consulting services | 18 | 11 714 | 1 992 | 421 | 27 | 43.4 | .5 |
| 541611 | Administrative management & general management consulting service | 7 | 8 555 | 1 073 | 208 | 10 | 27.1 | — |
| 5418 | Advertising & related services | 2 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| TORRANCE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 684 | 655 075 | 245 727 | 57 040 | 4 953 | 21.6 | 10.8 |
| 541 | Professional, scientific, & technical services | 684 | 655 075 | 245 727 | 57 040 | 4 953 | 21.6 | 10.8 |
| 5411 | Legal services | 182 | 82 459 | 29 958 | 6 140 | 635 | 34.5 | 5.5 |
| 541111 | Offices of lawyers | 180 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 180 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 180 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 134 | 46 690 | 20 750 | 5 086 | 899 | 43.0 | 8.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 134 | 46 690 | 20 750 | 5 086 | 899 | 43.0 | 8.3 |
| 541211 | Offices of certified public accountants | 85 | 30 939 | 13 130 | 2 959 | 328 | 47.6 | 5.2 |
| 541213 | Tax return preparation services | 16 | 5 727 | 2 397 | 773 | 314 | 23.7 | 11.3 |
| 541219 | Other accounting services | 30 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 91 | 129 047 | 59 368 | 12 821 | 1 036 | 23.7 | 9.1 |
| 54131 | Architectural services | 9 | 6 673 | 2 656 | 514 | 77 | 16.4 | 5.7 |
| 541310 | Architectural services | 9 | 6 673 | 2 656 | 514 | 77 | 16.4 | 5.7 |
| 54133 | Engineering services | 68 | 105 369 | 49 726 | 10 762 | 796 | 25.0 | 10.5 |
| 541330 | Engineering services | 68 | 105 369 | 49 726 | 10 762 | 796 | 25.0 | 10.5 |
| 54138 | Testing laboratories | 7 | 15 689 | 6 483 | 1 449 | 142 | 16.8 | 1.4 |
| 541380 | Testing laboratories | 7 | 15 689 | 6 483 | 1 449 | 142 | 16.8 | 1.4 |
| 5414 | Specialized design services | 31 | 36 083 | 6 826 | 1 597 | 156 | 12.9 | 3.3 |
| 54141 | Interior design services | 4 | D | D | D | b | D | D |
| 541410 | Interior design services | 4 | D | D | D | b | D | D |
| 54143 | Graphic design services | 24 | D | D | D | b | D | D |
| 541430 | Graphic design services | 24 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 22 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 90 | 76 553 | 32 801 | 5 957 | 499 | 33.4 | 29.6 |
| 54151 | Computer systems design & related services | 90 | 76 553 | 32 801 | 5 957 | 499 | 33.4 | 29.6 |
| 541511 | Custom computer programming services | 32 | 44 266 | 20 622 | 3 460 | 244 | 23.1 | 28.8 |
| 541512 | Computer systems design services | 42 | 22 987 | 9 222 | 1 886 | 178 | 55.2 | 14.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 25 | 13 988 | 6 066 | 1 125 | 87 | 55.4 | 7.4 |
| 541519 | Other computer related services | 13 | 5 217 | 1 662 | 346 | 57 | 34.6 | 62.7 |
| 5416 | Management, scientific, & technical consulting services | 73 | 49 514 | 21 535 | 5 756 | 527 | 31.2 | 11.0 |
| 54161 | Management consulting services | 58 | 38 932 | 15 024 | 3 753 | 379 | 35.2 | 10.8 |
| 541611 | Administrative management & general management consulting service | 20 | 17 317 | 5 462 | 1 739 | 105 | 20.6 | 16.4 |
| 541612 | Human resources & executive search consulting services | 16 | 12 530 | 6 368 | 1 265 | 217 | 58.2 | 10.1 |
| 5416122 | Executive placement services | 9 | D | D | D | c | D | D |
| 5416123 | Human resources & personnel management consulting | 6 | 4 859 | 2 444 | 441 | 44 | 24.3 | — |
| 541613 | Marketing consulting services | 18 | 8 017 | 2 762 | 653 | 48 | 32.9 | 1.5 |
| 54162 | Environmental consulting services | 5 | 5 732 | 3 640 | 1 047 | 95 | 16.5 | 18.9 |
| 541620 | Environmental consulting services | 5 | 5 732 | 3 640 | 1 047 | 95 | 16.5 | 18.9 |
| 54169 | Other scientific & technical consulting services | 10 | 4 850 | 2 871 | 956 | 53 | 15.6 | 2.5 |
| 541690 | Other scientific & technical consulting services | 10 | 4 850 | 2 871 | 956 | 53 | 15.6 | 2.5 |
| 5417 | Scientific research & development services | 25 | 127 692 | 47 848 | 10 660 | 723 | 9.8 | 1.6 |
| 54171 | R&D in the physical, engineering, & life sciences | 24 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 24 | D | D | D | f | D | D |
| 5417101 | R&D in the physical & engineering sciences | 21 | 124 230 | 45 979 | 10 352 | 688 | 7.3 | 1.6 |
| 5418 | Advertising & related services | 30 | 81 504 | 22 429 | 8 091 | 336 | 3.1 | 1.6 |
| 54181 | Advertising agencies | 11 | D | D | D | e | D | D |
| 541810 | Advertising agencies | 11 | D | D | D | e | D | D |
| 54182 | Public relations agencies | 7 | 6 067 | 4 608 | 3 995 | 28 | 15.6 | 1.6 |
| 541820 | Public relations agencies | 7 | 6 067 | 4 608 | 3 995 | 28 | 15.6 | 1.6 |
| 54189 | Other services related to advertising | 5 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 28 | 25 533 | 4 212 | 932 | 142 | 6.6 | 71.1 |
| 54191 | Marketing research & public opinion polling | 7 | 18 871 | 1 629 | 419 | 28 | 2.3 | 95.3 |
| 541910 | Marketing research & public opinion polling | 7 | 18 871 | 1 629 | 419 | 28 | 2.3 | 95.3 |
| 54192 | Photographic services | 15 | 3 547 | 1 106 | 184 | 84 | 34.0 | .6 |
| 541921 | Photographic studios, portrait | 14 | D | D | D | b | D | D |
| 54193 | Translation & interpretation services | 3 | D | D | D | b | D | D |
| 541930 | Translation & interpretation services | 3 | D | D | D | b | D | D |
| TRACY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 58 | 19 886 | 7 395 | 1 570 | 299 | 42.5 | 33.6 |
| 541 | Professional, scientific, & technical services | 58 | 19 886 | 7 395 | 1 570 | 299 | 42.5 | 33.6 |
| 5411 | Legal services | 14 | 2 864 | 623 | 106 | 25 | 54.7 | 22.4 |
| 541111 | Offices of lawyers | 14 | 2 864 | 623 | 106 | 25 | 54.7 | 22.4 |
| 541110 | Offices of lawyers | 14 | 2 864 | 623 | 106 | 25 | 54.7 | 22.4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 14 | 2 864 | 623 | 106 | 25 | 54.7 | 22.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 822 | 1 313 | 265 | 61 | 24.2 | 62.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 822 | 1 313 | 265 | 61 | 24.2 | 62.4 |
| 5413 | Architectural, engineering, & related services | 13 | 5 575 | 1 861 | 355 | 50 | 83.1 | — |
| TRUCKEE, CA * | | | | | | | | |
| 54 | Professional, scientific, & technical services | 14 | 3 843 | 1 115 | 268 | 36 | 73.8 | 6.9 |
| 541 | Professional, scientific, & technical services | 14 | 3 843 | 1 115 | 268 | 36 | 73.8 | 6.9 |
| 5416 | Management, scientific, & technical consulting services | 9 | 2 970 | 676 | 147 | 22 | 95.5 | 4.5 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| TULARE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 41 | 13 599 | 5 817 | 1 320 | 187 | 47.9 | 2.2 |
| 541 | Professional, scientific, & technical services | 41 | 13 599 | 5 817 | 1 320 | 187 | 47.9 | 2.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 5 117 | 2 505 | 646 | 74 | 19.7 | .6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 5 117 | 2 505 | 646 | 74 | 19.7 | .6 |
| 541211 | Offices of certified public accountants | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 11 | D | D | D | b | D | D |
| TURLOCK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 45 | 19 484 | 6 347 | 1 256 | 229 | 35.0 | 6.5 |
| 541 | Professional, scientific, & technical services | 45 | 19 484 | 6 347 | 1 256 | 229 | 35.0 | 6.5 |
| 5411 | Legal services | 9 | 3 250 | 1 550 | 301 | 37 | 30.2 | — |
| 54111 | Offices of lawyers | 8 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 8 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 8 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 5 524 | 1 907 | 385 | 81 | 27.3 | 18.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 5 524 | 1 907 | 385 | 81 | 27.3 | 18.0 |
| 541211 | Offices of certified public accountants | 10 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 7 | 2 457 | 853 | 157 | 28 | 47.6 | 9.2 |
| 5414 | Specialized design services | 2 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 2 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 2 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 2 | D | D | D | b | D | D |
| TUSTIN, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 387 | 314 148 | 113 894 | 25 191 | 2 569 | 27.5 | 15.6 |
| 541 | Professional, scientific, & technical services | 387 | 314 148 | 113 894 | 25 191 | 2 569 | 27.5 | 15.6 |
| 5411 | Legal services | 99 | 49 858 | 18 941 | 4 094 | 435 | 32.3 | 6.1 |
| 54111 | Offices of lawyers | 96 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 96 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 96 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 76 | 20 652 | 9 020 | 1 769 | 277 | 38.7 | 6.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 76 | 20 652 | 9 020 | 1 769 | 277 | 38.7 | 6.1 |
| 541211 | Offices of certified public accountants | 52 | 17 081 | 7 758 | 1 481 | 220 | 34.6 | 5.3 |
| 541219 | Other accounting services | 16 | 2 724 | 1 013 | 224 | 42 | 55.3 | 2.9 |
| 5413 | Architectural, engineering, & related services | 77 | 115 302 | 44 888 | 10 469 | 907 | 27.3 | 4.2 |
| 54131 | Architectural services | 13 | 9 587 | 3 255 | 806 | 82 | 79.2 | — |
| 541310 | Architectural services | 13 | 9 587 | 3 255 | 806 | 82 | 79.2 | — |
| 54133 | Engineering services | 49 | 91 018 | 34 371 | 8 187 | 628 | 22.4 | 3.6 |
| 541330 | Engineering services | 49 | 91 018 | 34 371 | 8 187 | 628 | 22.4 | 3.6 |
| 54137 | Surveying & mapping (except geophysical) services | 3 | D | D | D | a | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 3 | D | D | D | a | D | D |
| 54138 | Testing laboratories | 7 | 11 212 | 5 414 | 1 139 | 160 | 23.5 | 12.3 |
| 541380 | Testing laboratories | 7 | 11 212 | 5 414 | 1 139 | 160 | 23.5 | 12.3 |
| 5414 | Specialized design services | 14 | 12 283 | 2 435 | 515 | 92 | 21.5 | 8.5 |
| 54141 | Interior design services | 6 | D | D | D | b | D | D |
| 541410 | Interior design services | 6 | D | D | D | b | D | D |
| 54143 | Graphic design services | 6 | 6 648 | 1 518 | 300 | 49 | 28.4 | .1 |
| 541430 | Graphic design services | 6 | 6 648 | 1 518 | 300 | 49 | 28.4 | .1 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 6 | 6 648 | 1 518 | 300 | 49 | 28.4 | .1 |
| 5415 | Computer systems design & related services | 38 | 42 448 | 14 746 | 3 241 | 309 | 15.2 | 64.2 |
| 54151 | Computer systems design & related services | 38 | 42 448 | 14 746 | 3 241 | 309 | 15.2 | 64.2 |
| 541511 | Custom computer programming services | 21 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 11 | D | D | D | c | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 36 | 29 841 | 8 629 | 1 739 | 183 | 39.6 | 3.8 |
| 54161 | Management consulting services | 25 | 17 932 | 5 167 | 1 051 | 109 | 43.8 | 6.3 |
| 541612 | Human resources & executive search consulting services | 7 | 4 153 | 1 735 | 348 | 28 | 100.0 | — |
| 541614 | Process, physical distribution, & logistics consulting services | 1 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 7 | 10 669 | 3 217 | 635 | 60 | 33.1 | — |
| 541620 | Environmental consulting services | 7 | 10 669 | 3 217 | 635 | 60 | 33.1 | — |
| 5417 | Scientific research & development services | 9 | 15 882 | 6 781 | 1 363 | 116 | 11.2 | 64.2 |
| 54171 | R&D in the physical, engineering, & life sciences | 8 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 8 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 21 | 17 192 | 4 657 | 1 274 | 134 | 32.8 | 2.4 |
| 54189 | Other services related to advertising | 6 | 8 428 | 889 | 148 | 23 | 10.2 | 4.7 |
| 541890 | Other services related to advertising | 6 | 8 428 | 889 | 148 | 23 | 10.2 | 4.7 |
| 5418903 | Sign painting & lettering shop | 2 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 17 | 10 690 | 3 797 | 727 | 116 | 23.5 | — |
| 54192 | Photographic services | 11 | 3 813 | 1 133 | 247 | 54 | 54.7 | — |
| 541922 | Commercial photography | 5 | 2 627 | 873 | 192 | 31 | 49.8 | — |
| TWENTYNINE PALMS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 501 | 144 | 45 | 22 | 45.1 | 36.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| UKIAH, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 73 | 18 928 | 7 251 | 1 532 | 264 | 53.9 | 6.5 |
| 541 | Professional, scientific, & technical services | 73 | 18 928 | 7 251 | 1 532 | 264 | 53.9 | 6.5 |
| 5411 | Legal services | 32 | 8 674 | 3 165 | 671 | 112 | 45.9 | 4.3 |
| 54111 | Offices of lawyers | 31 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 31 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 31 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 4 096 | 1 268 | 265 | 64 | 44.5 | 6.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 4 096 | 1 268 | 265 | 64 | 44.5 | 6.7 |
| 541219 | Other accounting services | 6 | 2 121 | 659 | 102 | 28 | 26.6 | 6.3 |
| 5413 | Architectural, engineering, & related services | 8 | 3 353 | 1 694 | 351 | 54 | 87.0 | .2 |
| UNION CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 48 | 24 355 | 7 778 | 1 632 | 257 | 30.4 | 16.6 |
| 541 | Professional, scientific, & technical services | 48 | 24 355 | 7 778 | 1 632 | 257 | 30.4 | 16.6 |
| 5413 | Architectural, engineering, & related services | 7 | 3 988 | 1 024 | 227 | 31 | 97.9 | 2.1 |
| 5414 | Specialized design services | 1 | D | D | D | b | D | D |
| 54143 | Graphic design services | 1 | D | D | D | b | D | D |
| 541430 | Graphic design services | 1 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 20 | 9 136 | 3 916 | 762 | 97 | 24.3 | 13.4 |
| 54151 | Computer systems design & related services | 20 | 9 136 | 3 916 | 762 | 97 | 24.3 | 13.4 |
| 541519 | Other computer related services | 1 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 7 | 3 890 | 1 040 | 180 | 32 | 15.1 | 1.5 |
| 54161 | Management consulting services | 5 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 3 | 1 927 | 379 | 90 | 18 | D | — |
| 5419 | Other professional, scientific, & technical services | 2 | D | D | D | b | D | D |
| UPLAND, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 134 | 43 209 | 16 432 | 3 773 | 753 | 43.9 | 7.9 |
| 541 | Professional, scientific, & technical services | 134 | 43 209 | 16 432 | 3 773 | 753 | 43.9 | 7.9 |
| 5411 | Legal services | 44 | 14 173 | 5 078 | 1 077 | 147 | 40.3 | 6.8 |
| 54111 | Offices of lawyers | 43 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 43 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 43 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 14 032 | 6 943 | 1 756 | 450 | 26.8 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 14 032 | 6 943 | 1 756 | 450 | 26.8 | — |
| 541211 | Offices of certified public accountants | 13 | 6 679 | 3 486 | 731 | 81 | 19.9 | — |
| 541213 | Tax return preparation services | 7 | 2 697 | 1 015 | 460 | 246 | 32.4 | — |
| 541219 | Other accounting services | 18 | 4 656 | 2 442 | 565 | 123 | 33.4 | — |
| 5413 | Architectural, engineering, & related services | 22 | 5 722 | 1 619 | 380 | 59 | 70.3 | 9.4 |
| 5414 | Specialized design services | 4 | 2 250 | 222 | 56 | 13 | 100.0 | — |
| VACAVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 72 | 21 635 | 8 179 | 1 763 | 285 | 54.0 | 7.5 |
| 541 | Professional, scientific, & technical services | 72 | 21 635 | 8 179 | 1 763 | 285 | 54.0 | 7.5 |
| 5411 | Legal services | 12 | 6 081 | 1 036 | 246 | 39 | 40.9 | — |
| 54111 | Offices of lawyers | 11 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 11 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 11 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | 4 272 | 1 526 | 388 | 93 | 58.7 | 21.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 23 | 4 272 | 1 526 | 388 | 93 | 58.7 | 21.8 |
| 541213 | Tax return preparation services | 6 | 897 | 250 | 85 | 19 | 87.8 | 1.8 |
| 5413 | Architectural, engineering, & related services | 15 | 4 019 | 1 833 | 315 | 45 | 81.3 | 12.0 |
| VALLEJO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 88 | 30 971 | 13 047 | 2 916 | 458 | 44.8 | 6.6 |
| 541 | Professional, scientific, & technical services | 88 | 30 971 | 13 047 | 2 916 | 458 | 44.8 | 6.6 |
| 5411 | Legal services | 24 | 8 540 | 3 417 | 624 | 94 | 45.5 | 3.5 |
| 54111 | Offices of lawyers | 24 | 8 540 | 3 417 | 624 | 94 | 45.5 | 3.5 |
| 541110 | Offices of lawyers | 24 | 8 540 | 3 417 | 624 | 94 | 45.5 | 3.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 24 | 8 540 | 3 417 | 624 | 94 | 45.5 | 3.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 2 942 | 1 068 | 304 | 70 | 64.6 | 7.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | 2 942 | 1 068 | 304 | 70 | 64.6 | 7.4 |
| 5413 | Architectural, engineering, & related services | 11 | 11 069 | 5 379 | 1 311 | 128 | 32.7 | — |
| 5415 | Computer systems design & related services | 6 | 3 632 | 2 109 | 414 | 40 | 58.8 | — |
| 54151 | Computer systems design & related services | 6 | 3 632 | 2 109 | 414 | 40 | 58.8 | — |
| 5419 | Other professional, scientific, & technical services | 6 | 1 963 | 313 | 60 | 32 | 6.6 | 46.6 |
| 54192 | Photographic services | 6 | 1 963 | 313 | 60 | 32 | 6.6 | 46.6 |
| 541921 | Photographic studios, portrait | 6 | 1 963 | 313 | 60 | 32 | 6.6 | 46.6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| VERNON, CA * | | | | | | | | |
| 54 | Professional, scientific, & technical services | 14 | 20 069 | 8 615 | 2 943 | 671 | 14.6 | 2.6 |
| 541 | Professional, scientific, & technical services | 14 | 20 069 | 8 615 | 2 943 | 671 | 14.6 | 2.6 |
| 5413 | Architectural, engineering, & related services | 2 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 5 | 4 481 | 2 366 | 580 | 31 | 6.8 | 1.4 |
| 5418 | Advertising & related services | 2 | D | D | D | f | D | D |
| 54189 | Other services related to advertising | 1 | D | D | D | f | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | f | D | D |
| 5418902 | Advertising specialties goods distributor | 1 | D | D | D | f | D | D |
| VICTORVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 66 | 26 062 | 9 391 | 2 138 | 355 | 40.5 | 20.2 |
| 541 | Professional, scientific, & technical services | 66 | 26 062 | 9 391 | 2 138 | 355 | 40.5 | 20.2 |
| 5411 | Legal services | 25 | 10 404 | 4 252 | 967 | 125 | 33.6 | 2.2 |
| 54111 | Offices of lawyers | 24 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 24 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 24 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 2 948 | 1 040 | 294 | 80 | 58.8 | 32.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 15 | 2 948 | 1 040 | 294 | 80 | 58.8 | 32.4 |
| 541219 | Other accounting services | 6 | 1 259 | 399 | 148 | 40 | 19.2 | 62.2 |
| 5413 | Architectural, engineering, & related services | 10 | 3 777 | 1 339 | 311 | 38 | 32.2 | 17.7 |
| 5418 | Advertising & related services | 2 | D | D | D | b | D | D |
| VILLA PARK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 20 | 6 200 | 2 327 | 492 | 70 | 53.0 | 10.6 |
| 541 | Professional, scientific, & technical services | 20 | 6 200 | 2 327 | 492 | 70 | 53.0 | 10.6 |
| 5414 | Specialized design services | 1 | D | D | D | b | D | D |
| VISALIA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 202 | 229 160 | 31 932 | 6 846 | 1 171 | 12.9 | 8.0 |
| 541 | Professional, scientific, & technical services | 202 | 229 160 | 31 932 | 6 846 | 1 171 | 12.9 | 8.0 |
| 5411 | Legal services | 63 | D | D | D | e | D | D |
| 54111 | Offices of lawyers | 62 | 25 484 | 7 129 | 1 653 | 260 | 42.1 | 9.1 |
| 541110 | Offices of lawyers | 62 | 25 484 | 7 129 | 1 653 | 260 | 42.1 | 9.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 62 | 25 484 | 7 129 | 1 653 | 260 | 42.1 | 9.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 51 | D | D | D | e | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 51 | D | D | D | e | D | D |
| 541211 | Offices of certified public accountants | 38 | 14 884 | 5 661 | 1 294 | 174 | 32.9 | 7.2 |
| 541219 | Other accounting services | 10 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 36 | D | D | D | c | D | D |
| 54131 | Architectural services | 11 | 6 922 | 2 410 | 500 | 77 | 32.3 | 16.7 |
| 541310 | Architectural services | 11 | 6 922 | 2 410 | 500 | 77 | 32.3 | 16.7 |
| 54133 | Engineering services | 18 | D | D | D | c | D | D |
| 541330 | Engineering services | 18 | D | D | D | c | D | D |
| 5414 | Specialized design services | 7 | D | D | D | a | D | D |
| 54143 | Graphic design services | 6 | D | D | D | a | D | D |
| 541430 | Graphic design services | 6 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 7 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 14 | D | D | D | b | D | D |
| 54161 | Management consulting services | 12 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 11 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 12 | D | D | D | c | D | D |
| VISTA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 143 | 59 496 | 19 111 | 4 112 | 668 | 48.7 | 13.0 |
| 541 | Professional, scientific, & technical services | 143 | 59 496 | 19 111 | 4 112 | 668 | 48.7 | 13.0 |
| 5411 | Legal services | 55 | 12 186 | 3 877 | 849 | 131 | 52.2 | 7.1 |
| 54111 | Offices of lawyers | 54 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 54 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 54 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 31 | 6 158 | 1 820 | 470 | 108 | 68.8 | 3.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 31 | 6 158 | 1 820 | 470 | 108 | 68.8 | 3.7 |
| 541213 | Tax return preparation services | 8 | 1 734 | 334 | 100 | 30 | 85.4 | 10.7 |
| 541219 | Other accounting services | 14 | 1 371 | 357 | 89 | 37 | 79.1 | 3.0 |
| 5413 | Architectural, engineering, & related services | 23 | 9 843 | 4 427 | 1 155 | 128 | 49.5 | 38.8 |
| 5416 | Management, scientific, & technical consulting services | 14 | 17 975 | 3 092 | 459 | 166 | 65.3 | 1.3 |
| 54161 | Management consulting services | 10 | 16 540 | 2 668 | 371 | 140 | 62.5 | 1.4 |
| 541613 | Marketing consulting services | 4 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 5 | 6 153 | 3 030 | 322 | 54 | - | - |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|-------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| WALNUT, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 54 | 20 750 | 6 727 | 1 574 | 347 | 31.2 | 8.9 |
| 541 | Professional, scientific, & technical services | 54 | 20 750 | 6 727 | 1 574 | 347 | 31.2 | 8.9 |
| 5413 | Architectural, engineering, & related services | 7 | 3 247 | 1 343 | 290 | 27 | 20.8 | 11.8 |
| 5415 | Computer systems design & related services | 15 | 8 206 | 2 591 | 467 | 105 | 26.3 | 16.2 |
| 54151 | Computer systems design & related services | 15 | 8 206 | 2 591 | 467 | 105 | 26.3 | 16.2 |
| 5418 | Advertising & related services | 3 | 2 062 | 161 | 34 | 18 | D | — |
| 54189 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 2 | D | D | D | c | D | D |
| 54192 | Photographic services | 2 | D | D | D | c | D | D |
| 541921 | Photographic studios, portrait | 2 | D | D | D | c | D | D |
| WALNUT CREEK, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 718 | 750 582 | 313 855 | 68 861 | 5 790 | 19.3 | 15.3 |
| 541 | Professional, scientific, & technical services | 718 | 750 582 | 313 855 | 68 861 | 5 790 | 19.3 | 15.3 |
| 5411 | Legal services | 243 | 193 697 | 80 327 | 16 831 | 1 408 | 18.7 | 3.3 |
| 54111 | Offices of lawyers | 239 | 188 425 | 77 299 | 16 059 | 1 338 | 19.2 | 2.0 |
| 541110 | Offices of lawyers | 239 | 188 425 | 77 299 | 16 059 | 1 338 | 19.2 | 2.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 239 | 188 425 | 77 299 | 16 059 | 1 338 | 19.2 | 2.0 |
| 54119 | Other legal services | 4 | 5 272 | 3 028 | 772 | 70 | — | 46.3 |
| 541191 | Title abstract & settlement offices | 3 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 121 | 77 874 | 32 774 | 6 926 | 800 | 24.4 | 5.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 121 | 77 874 | 32 774 | 6 926 | 800 | 24.4 | 5.6 |
| 541211 | Offices of certified public accountants | 91 | 71 086 | 30 069 | 6 304 | 683 | 19.2 | 5.0 |
| 541213 | Tax return preparation services | 13 | 1 776 | 526 | 126 | 38 | 94.9 | — |
| 541219 | Other accounting services | 14 | 3 481 | 1 443 | 276 | 60 | 95.7 | 4.3 |
| 5413 | Architectural, engineering, & related services | 107 | 139 243 | 64 024 | 14 196 | 1 296 | 27.2 | 8.1 |
| 54131 | Architectural services | 26 | 15 753 | 6 990 | 1 376 | 125 | 46.2 | 1.9 |
| 541310 | Architectural services | 26 | 15 753 | 6 990 | 1 376 | 125 | 46.2 | 1.9 |
| 54133 | Engineering services | 73 | 117 029 | 53 651 | 11 910 | 980 | 25.0 | 6.8 |
| 541330 | Engineering services | 73 | 117 029 | 53 651 | 11 910 | 980 | 25.0 | 6.8 |
| 54134 | Drafting services | 2 | D | D | D | c | D | D |
| 541340 | Drafting services | 2 | D | D | D | c | D | D |
| 5414 | Specialized design services | 16 | 9 259 | 1 427 | 291 | 53 | 42.3 | 46.5 |
| 54143 | Graphic design services | 11 | 7 337 | 1 240 | 246 | 39 | 27.2 | 58.6 |
| 541430 | Graphic design services | 11 | 7 337 | 1 240 | 246 | 39 | 27.2 | 58.6 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 11 | 7 337 | 1 240 | 246 | 39 | 27.2 | 58.6 |
| 5415 | Computer systems design & related services | 98 | 170 275 | 81 890 | 18 586 | 1 178 | 8.8 | 17.4 |
| 54151 | Computer systems design & related services | 98 | 170 275 | 81 890 | 18 586 | 1 178 | 8.8 | 17.4 |
| 541511 | Custom computer programming services | 49 | 90 505 | 38 791 | 9 572 | 704 | 5.9 | 28.8 |
| 541512 | Computer systems design services | 40 | 72 254 | 40 223 | 8 356 | 441 | 8.9 | 4.7 |
| 5415121 | Computer systems integrators | 9 | 40 942 | 24 749 | 5 167 | 255 | 5.6 | 1.4 |
| 5415122 | Computer systems consultants (except systems integrators) | 31 | 31 312 | 15 474 | 3 189 | 186 | 13.2 | 8.9 |
| 541519 | Other computer related services | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 80 | 56 089 | 22 898 | 4 873 | 418 | 25.0 | 3.6 |
| 54161 | Management consulting services | 68 | 36 050 | 15 842 | 3 818 | 313 | 32.7 | 5.6 |
| 541611 | Administrative management & general management consulting service | 30 | 16 047 | 6 832 | 1 398 | 105 | 27.0 | 3.3 |
| 541612 | Human resources & executive search consulting services | 26 | 13 067 | 7 025 | 1 990 | 170 | 35.2 | 8.8 |
| 5416122 | Executive placement services | 13 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 11 | 5 035 | 2 317 | 442 | 68 | 21.5 | 2.4 |
| 541618 | Other management consulting services | 3 | 3 733 | 1 176 | 270 | 21 | — | — |
| 54162 | Environmental consulting services | 4 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 4 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 8 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 8 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 7 | 23 648 | 8 414 | 2 011 | 141 | 2.2 | 43.4 |
| 54171 | R&D in the physical, engineering, & life sciences | 7 | 23 648 | 8 414 | 2 011 | 141 | 2.2 | 43.4 |
| 541710 | R&D in the physical, engineering, & life sciences | 7 | 23 648 | 8 414 | 2 011 | 141 | 2.2 | 43.4 |
| 5417101 | R&D in the physical & engineering sciences | 5 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 27 | 35 925 | 6 456 | 1 500 | 179 | 42.5 | 40.2 |
| 54186 | Direct mail advertising | 3 | D | D | D | b | D | D |
| 541860 | Direct mail advertising | 3 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 2 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 19 | 44 572 | 15 645 | 3 647 | 317 | 7.0 | 71.6 |
| 54191 | Marketing research & public opinion polling | 8 | 39 812 | 14 324 | 3 352 | 285 | 5.0 | 80.1 |
| 541910 | Marketing research & public opinion polling | 8 | 39 812 | 14 324 | 3 352 | 285 | 5.0 | 80.1 |
| 54199 | All other professional, scientific, & technical services | 6 | 3 665 | 1 149 | 271 | 21 | .7 | — |
| 541990 | All other professional, scientific, & technical services | 6 | 3 665 | 1 149 | 271 | 21 | .7 | — |
| WASCO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 489 | 159 | 43 | 9 | 44.4 | — |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| WATERFORD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 2 | D | D | D | a | D | D |
| WATSONVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 57 | 32 867 | 12 111 | 2 652 | 333 | 41.7 | 3.4 |
| 541 | Professional, scientific, & technical services | 57 | 32 867 | 12 111 | 2 652 | 333 | 41.7 | 3.4 |
| 5411 | Legal services | 14 | 7 605 | 3 467 | 851 | 84 | 18.6 | 7.3 |
| 54111 | Offices of lawyers | 14 | 7 605 | 3 467 | 851 | 84 | 18.6 | 7.3 |
| 541110 | Offices of lawyers | 14 | 7 605 | 3 467 | 851 | 84 | 18.6 | 7.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 14 | 7 605 | 3 467 | 851 | 84 | 18.6 | 7.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 5 043 | 1 572 | 381 | 62 | 55.1 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 5 043 | 1 572 | 381 | 62 | 55.1 | — |
| 541211 | Offices of certified public accountants | 10 | 4 165 | 1 309 | 323 | 39 | 45.7 | — |
| 5413 | Architectural, engineering, & related services | 15 | 10 969 | 4 815 | 1 070 | 123 | 69.9 | — |
| 5417 | Scientific research & development services | 3 | D | D | D | b | D | D |
| WEED, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | 548 | 242 | 77 | 12 | 87.2 | 12.8 |
| WEST COVINA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 109 | 42 733 | 16 178 | 3 728 | 660 | 42.8 | 16.9 |
| 541 | Professional, scientific, & technical services | 109 | 42 733 | 16 178 | 3 728 | 660 | 42.8 | 16.9 |
| 5411 | Legal services | 23 | 8 984 | 2 703 | 653 | 80 | 49.2 | 33.7 |
| 54111 | Offices of lawyers | 22 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 22 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 22 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 6 578 | 1 692 | 445 | 89 | 50.2 | 4.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 6 578 | 1 692 | 445 | 89 | 50.2 | 4.4 |
| 541211 | Offices of certified public accountants | 9 | 3 714 | 698 | 189 | 27 | 40.9 | 3.2 |
| 541219 | Other accounting services | 16 | 2 599 | 945 | 241 | 52 | 60.6 | 6.6 |
| 5413 | Architectural, engineering, & related services | 11 | 7 221 | 3 732 | 724 | 60 | 40.4 | 31.9 |
| 5414 | Specialized design services | 3 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 17 | 9 711 | 4 726 | 1 202 | 240 | 29.5 | 5.7 |
| 54161 | Management consulting services | 14 | 9 007 | 4 449 | 1 132 | 225 | 31.8 | 1.7 |
| 541613 | Marketing consulting services | 3 | D | D | D | c | D | D |
| 5419 | Other professional, scientific, & technical services | 12 | 3 366 | 1 619 | 385 | 138 | 3.7 | — |
| 54192 | Photographic services | 12 | 3 366 | 1 619 | 385 | 138 | 3.7 | — |
| 541921 | Photographic studios, portrait | 12 | 3 366 | 1 619 | 385 | 138 | 3.7 | — |
| WEST HOLLYWOOD, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 205 | 288 867 | 123 831 | 25 640 | 2 868 | 32.3 | 31.8 |
| 541 | Professional, scientific, & technical services | 205 | 288 867 | 123 831 | 25 640 | 2 868 | 32.3 | 31.8 |
| 5411 | Legal services | 36 | 33 996 | 18 372 | 3 178 | 163 | 19.3 | 1.0 |
| 54111 | Offices of lawyers | 36 | 33 996 | 18 372 | 3 178 | 163 | 19.3 | 1.0 |
| 541110 | Offices of lawyers | 36 | 33 996 | 18 372 | 3 178 | 163 | 19.3 | 1.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 36 | 33 996 | 18 372 | 3 178 | 163 | 19.3 | 1.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 10 199 | 4 096 | 753 | 97 | 47.7 | 8.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 10 199 | 4 096 | 753 | 97 | 47.7 | 8.1 |
| 541211 | Offices of certified public accountants | 16 | 8 211 | 3 565 | 628 | 73 | 43.4 | 1.6 |
| 541219 | Other accounting services | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 15 | 6 045 | 1 814 | 363 | 49 | 48.0 | 31.7 |
| 5414 | Specialized design services | 42 | 44 932 | 10 983 | 1 773 | 127 | 52.2 | 10.4 |
| 54141 | Interior design services | 31 | 24 951 | 4 114 | 826 | 66 | 32.3 | 9.1 |
| 541410 | Interior design services | 31 | 24 951 | 4 114 | 826 | 66 | 32.3 | 9.1 |
| 54143 | Graphic design services | 8 | D | D | D | b | D | D |
| 541430 | Graphic design services | 7 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 8 | D | D | D | b | D | D |
| 5414302 | Commercial art | 1 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 31 | 63 501 | 47 416 | 9 632 | 1 412 | 66.3 | 18.7 |
| 54161 | Management consulting services | 28 | D | D | D | g | D | D |
| 541611 | Administrative management & general management consulting service | 8 | 14 095 | 10 666 | 1 685 | 223 | 29.0 | 71.0 |
| 541612 | Human resources & executive search consulting services | 6 | D | D | D | g | D | D |
| 5416123 | Human resources & personnel management consulting | 4 | D | D | D | g | D | D |
| 541613 | Marketing consulting services | 10 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | WEST HOLLYWOOD, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 39 | 121 686 | 37 147 | 9 044 | 873 | 7.8 | 57.8 |
| 54182 | Public relations agencies | 17 | 8 706 | 3 456 | 761 | 71 | 64.1 | 8.5 |
| 541820 | Public relations agencies | 17 | 8 706 | 3 456 | 761 | 71 | 64.1 | 8.5 |
| 54183 | Media buying services | 9 | D | D | D | f | D | D |
| 541830 | Media buying services | 9 | D | D | D | f | D | D |
| 54185 | Display advertising | 2 | D | D | D | b | D | D |
| 541850 | Display advertising | 2 | D | D | D | b | D | D |
| 5418502 | Outdoor advertising services | 2 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 2 | D | D | D | a | D | D |
| 5418909 | All other advertising | 1 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| 54192 | Photographic services | 5 | 2 659 | 1 416 | 353 | 67 | 43.5 | 32.4 |
| 541921 | Photographic studios, portrait | 4 | D | D | D | b | D | D |
| | WESTLAKE VILLAGE, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 159 | 165 670 | 52 497 | 11 606 | 975 | 28.1 | 6.5 |
| 541 | Professional, scientific, & technical services | 159 | 165 670 | 52 497 | 11 606 | 975 | 28.1 | 6.5 |
| 5411 | Legal services | 40 | 53 887 | 13 306 | 2 627 | 190 | 17.4 | 4.2 |
| 54111 | Offices of lawyers | 40 | 53 887 | 13 306 | 2 627 | 190 | 17.4 | 4.2 |
| 541110 | Offices of lawyers | 40 | 53 887 | 13 306 | 2 627 | 190 | 17.4 | 4.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 40 | 53 887 | 13 306 | 2 627 | 190 | 17.4 | 4.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 4 318 | 1 124 | 190 | 39 | 75.3 | 22.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | 4 318 | 1 124 | 190 | 39 | 75.3 | 22.6 |
| 541211 | Offices of certified public accountants | 12 | 3 883 | 1 039 | 175 | 32 | 76.4 | 23.6 |
| 5413 | Architectural, engineering, & related services | 22 | 30 634 | 14 558 | 3 475 | 229 | 35.4 | 5.9 |
| 54131 | Architectural services | 5 | D | D | D | b | D | D |
| 541310 | Architectural services | 5 | D | D | D | b | D | D |
| 54133 | Engineering services | 16 | 24 554 | 13 163 | 3 101 | 193 | 40.9 | 7.4 |
| 541330 | Engineering services | 16 | 24 554 | 13 163 | 3 101 | 193 | 40.9 | 7.4 |
| 5414 | Specialized design services | 13 | 8 017 | 2 042 | 528 | 51 | 48.5 | 27.4 |
| 54141 | Interior design services | 4 | 3 538 | 945 | 232 | 23 | 17.4 | 46.7 |
| 541410 | Interior design services | 4 | 3 538 | 945 | 232 | 23 | 17.4 | 46.7 |
| 54143 | Graphic design services | 7 | D | D | D | b | D | D |
| 541430 | Graphic design services | 7 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 25 | 35 258 | 12 019 | 2 872 | 207 | 11.9 | 8.3 |
| 54151 | Computer systems design & related services | 25 | 35 258 | 12 019 | 2 872 | 207 | 11.9 | 8.3 |
| 541511 | Custom computer programming services | 11 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 10 | 22 795 | 6 624 | 1 293 | 104 | 11.2 | — |
| 5415121 | Computer systems integrators | 5 | 20 683 | 5 789 | 1 094 | 75 | 3.6 | — |
| 5416 | Management, scientific, & technical consulting services | 25 | 19 131 | 5 281 | 1 197 | 186 | 38.9 | 1.7 |
| 54161 | Management consulting services | 17 | 15 589 | 4 345 | 995 | 168 | 37.4 | 2.1 |
| 541611 | Administrative management & general management consulting service | 6 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 6 | 6 254 | 2 428 | 715 | 87 | 70.8 | — |
| 5416123 | Human resources & personnel management consulting | 4 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 9 | 10 944 | 3 017 | 565 | 51 | 52.1 | — |
| 54189 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | 2 202 | 582 | 87 | 10 | 65.9 | 11.4 |
| | WESTMINSTER, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 95 | 16 487 | 4 604 | 977 | 257 | 61.7 | 16.7 |
| 541 | Professional, scientific, & technical services | 95 | 16 487 | 4 604 | 977 | 257 | 61.7 | 16.7 |
| 5411 | Legal services | 19 | 3 251 | 806 | 190 | 40 | 47.1 | 25.3 |
| 54111 | Offices of lawyers | 18 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 18 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 18 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 28 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 28 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 8 | 2 821 | 610 | 121 | 20 | 83.8 | 11.1 |
| 5418 | Advertising & related services | 6 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| 54192 | Photographic services | 9 | 1 929 | 576 | 115 | 44 | 22.7 | — |
| 541921 | Photographic studios, portrait | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| WEST SACRAMENTO, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 42 | 79 848 | 23 390 | 5 152 | 571 | 11.5 | 11.2 |
| 541 | Professional, scientific, & technical services | 42 | 79 848 | 23 390 | 5 152 | 571 | 11.5 | 11.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 13 | 26 054 | 11 890 | 2 557 | 287 | 21.2 | — |
| 54133 | Engineering services | 8 | D | D | D | c | D | D |
| 541330 | Engineering services | 8 | D | D | D | c | D | D |
| 54138 | Testing laboratories | 2 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 2 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 4 | D | D | D | b | D | D |
| 5415121 | Computer systems integrators | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 6 | 6 244 | 1 636 | 396 | 33 | 19.6 | 24.9 |
| 54161 | Management consulting services | 3 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 5 | D | D | D | c | D | D |
| 54185 | Display advertising | 1 | D | D | D | b | D | D |
| 541850 | Display advertising | 1 | D | D | D | b | D | D |
| 5418502 | Outdoor advertising services | 1 | D | D | D | b | D | D |
| WHITTIER, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 144 | 55 161 | 21 566 | 4 807 | 649 | 44.5 | 4.9 |
| 541 | Professional, scientific, & technical services | 144 | 55 161 | 21 566 | 4 807 | 649 | 44.5 | 4.9 |
| 5411 | Legal services | 48 | 15 266 | 5 605 | 1 244 | 148 | 26.7 | 6.0 |
| 54111 | Offices of lawyers | 48 | 15 266 | 5 605 | 1 244 | 148 | 26.7 | 6.0 |
| 541110 | Offices of lawyers | 48 | 15 266 | 5 605 | 1 244 | 148 | 26.7 | 6.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 48 | 15 266 | 5 605 | 1 244 | 148 | 26.7 | 6.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 40 | 10 144 | 3 975 | 988 | 172 | 44.1 | 8.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 40 | 10 144 | 3 975 | 988 | 172 | 44.1 | 8.8 |
| 541211 | Offices of certified public accountants | 20 | 7 340 | 2 741 | 654 | 89 | 33.7 | 6.7 |
| 541213 | Tax return preparation services | 7 | 1 133 | 448 | 116 | 26 | 64.6 | — |
| 541219 | Other accounting services | 11 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 14 | 5 548 | 2 376 | 442 | 62 | 34.1 | 1.7 |
| 54134 | Drafting services | 2 | D | D | D | b | D | D |
| 541340 | Drafting services | 2 | D | D | D | b | D | D |
| 5414 | Specialized design services | 8 | 4 355 | 539 | 44 | 17 | 92.1 | 3.3 |
| 54143 | Graphic design services | 4 | 3 532 | 500 | 34 | 13 | 94.3 | — |
| 541430 | Graphic design services | 4 | 3 532 | 500 | 34 | 13 | 94.3 | — |
| 5414302 | Commercial art | 1 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 9 | 4 180 | 1 982 | 466 | 51 | 52.9 | 5.1 |
| 54161 | Management consulting services | 8 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 4 | 5 582 | 2 161 | 424 | 49 | 42.7 | — |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | c | D | D |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| WILLITS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 12 | 2 040 | 643 | 149 | 34 | 67.2 | 2.2 |
| 541 | Professional, scientific, & technical services | 12 | 2 040 | 643 | 149 | 34 | 67.2 | 2.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 010 | 324 | 82 | 19 | 97.1 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 010 | 324 | 82 | 19 | 97.1 | — |
| WILLOWS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| WINDSOR, CA * | | | | | | | | |
| 54 | Professional, scientific, & technical services | 21 | 7 752 | 2 431 | 477 | 112 | 62.2 | 23.9 |
| 541 | Professional, scientific, & technical services | 21 | 7 752 | 2 431 | 477 | 112 | 62.2 | 23.9 |
| 5413 | Architectural, engineering, & related services | 6 | 2 462 | 1 057 | 222 | 33 | 42.6 | 57.4 |
| WINTERS, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 8 | 702 | 218 | 52 | 19 | 84.0 | — |
| WOODLAKE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| WOODLAND, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 58 | 24 125 | 9 495 | 1 962 | 299 | 40.9 | 14.5 |
| 541 | Professional, scientific, & technical services | 58 | 24 125 | 9 495 | 1 962 | 299 | 40.9 | 14.5 |
| 5411 | Legal services | 18 | 5 911 | 2 171 | 427 | 69 | 15.2 | — |
| 54111 | Offices of lawyers | 16 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 16 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | D | D | D | b | D | D |
| 541211 | Offices of certified public accountants | 6 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 10 | 6 701 | 2 743 | 577 | 73 | 76.0 | 1.5 |
| WOODSIDE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 33 | 20 366 | 9 693 | 2 316 | 136 | 22.0 | 12.0 |
| 541 | Professional, scientific, & technical services | 33 | 20 366 | 9 693 | 2 316 | 136 | 22.0 | 12.0 |
| 5416 | Management, scientific, & technical consulting services | 16 | 14 631 | 8 076 | 2 004 | 109 | 16.9 | 8.9 |
| 54161 | Management consulting services | 12 | 12 865 | 7 354 | 1 878 | 99 | 14.3 | 1.2 |
| 541611 | Administrative management & general management consulting service | 9 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 1 | D | D | D | a | D | D |
| YORBA LINDA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 115 | 63 001 | 23 328 | 4 791 | 596 | 26.8 | 5.6 |
| 541 | Professional, scientific, & technical services | 115 | 63 001 | 23 328 | 4 791 | 596 | 26.8 | 5.6 |
| 5411 | Legal services | 12 | 4 511 | 1 390 | 303 | 44 | 49.1 | 6.7 |
| 54111 | Offices of lawyers | 12 | 4 511 | 1 390 | 303 | 44 | 49.1 | 6.7 |
| 541110 | Offices of lawyers | 12 | 4 511 | 1 390 | 303 | 44 | 49.1 | 6.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 12 | 4 511 | 1 390 | 303 | 44 | 49.1 | 6.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 7 906 | 3 529 | 503 | 129 | 27.5 | 10.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 7 906 | 3 529 | 503 | 129 | 27.5 | 10.6 |
| 541211 | Offices of certified public accountants | 10 | D | D | D | b | D | D |
| 541213 | Tax return preparation services | 6 | 1 291 | 323 | 83 | 35 | 63.8 | — |
| 541219 | Other accounting services | 7 | 1 598 | 581 | 138 | 26 | 28.7 | 16.1 |
| 5413 | Architectural, engineering, & related services | 24 | 14 451 | 5 374 | 1 234 | 109 | 20.4 | 15.1 |
| 54133 | Engineering services | 19 | 11 476 | 4 265 | 1 041 | 87 | 19.4 | 16.0 |
| 541330 | Engineering services | 19 | 11 476 | 4 265 | 1 041 | 87 | 19.4 | 16.0 |
| 5414 | Specialized design services | 6 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 18 | 13 219 | 6 061 | 1 201 | 108 | 21.5 | .2 |
| 54151 | Computer systems design & related services | 18 | 13 219 | 6 061 | 1 201 | 108 | 21.5 | .2 |
| 541512 | Computer systems design services | 8 | 10 980 | 5 282 | 1 043 | 86 | 7.4 | .3 |
| 5416 | Management, scientific, & technical consulting services | 20 | 17 529 | 5 559 | 1 215 | 170 | 15.3 | .7 |
| 54161 | Management consulting services | 15 | 15 154 | 4 378 | 1 039 | 147 | 15.8 | .7 |
| 541611 | Administrative management & general management consulting service | 7 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 8 | 1 920 | 309 | 83 | 18 | 90.2 | 1.5 |
| YOUNTVILLE, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 | 2 632 | 1 156 | 177 | 24 | 57.5 | — |
| 541 | Professional, scientific, & technical services | 6 | 2 632 | 1 156 | 177 | 24 | 57.5 | — |
| 5413 | Architectural, engineering, & related services | 3 | 2 227 | 1 067 | 164 | 20 | D | — |
| YREKA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 27 | 6 237 | 1 673 | 375 | 93 | 59.1 | 14.9 |
| 541 | Professional, scientific, & technical services | 27 | 6 237 | 1 673 | 375 | 93 | 59.1 | 14.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 991 | 700 | 168 | 40 | 68.8 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 991 | 700 | 168 | 40 | 68.8 | — |
| YUBA CITY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 90 | 24 716 | 9 641 | 2 182 | 386 | 56.4 | 3.0 |
| 541 | Professional, scientific, & technical services | 90 | 24 716 | 9 641 | 2 182 | 386 | 56.4 | 3.0 |
| 5411 | Legal services | 34 | D | D | D | c | D | D |
| 54111 | Offices of lawyers | 33 | 8 664 | 3 028 | 636 | 113 | 56.8 | 4.2 |
| 541110 | Offices of lawyers | 33 | 8 664 | 3 028 | 636 | 113 | 56.8 | 4.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 33 | 8 664 | 3 028 | 636 | 113 | 56.8 | 4.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 8 143 | 3 627 | 861 | 143 | 45.3 | 1.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 8 143 | 3 627 | 861 | 143 | 45.3 | 1.9 |
| 541211 | Offices of certified public accountants | 17 | 6 438 | 2 987 | 671 | 96 | 33.0 | .5 |
| 5413 | Architectural, engineering, & related services | 9 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| YUCAIPA, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 28 | 4 023 | 1 246 | 304 | 64 | 81.0 | 3.2 |
| 541 | Professional, scientific, & technical services | 28 | 4 023 | 1 246 | 304 | 64 | 81.0 | 3.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 939 | 307 | 79 | 25 | 84.5 | .6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 939 | 307 | 79 | 25 | 84.5 | .6 |
| 5413 | Architectural, engineering, & related services | 9 | 2 059 | 692 | 169 | 26 | 76.0 | — |
| YUCCA VALLEY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 22 | 5 700 | 1 824 | 499 | 150 | 56.5 | 14.3 |
| 541 | Professional, scientific, & technical services | 22 | 5 700 | 1 824 | 499 | 150 | 56.5 | 14.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 888 | 193 | 62 | 30 | 51.0 | 23.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 888 | 193 | 62 | 30 | 51.0 | 23.1 |
| 5413 | Architectural, engineering, & related services | 3 | D | D | D | a | D | D |
| BALANCE OF ALAMEDA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 138 | 54 878 | 17 794 | 4 241 | 658 | 61.8 | 8.5 |
| 541 | Professional, scientific, & technical services | 138 | 54 878 | 17 794 | 4 241 | 658 | 61.8 | 8.5 |
| 5411 | Legal services | 18 | 9 129 | 1 466 | 336 | 69 | 69.6 | 3.2 |
| 54111 | Offices of lawyers | 18 | 9 129 | 1 466 | 336 | 69 | 69.6 | 3.2 |
| 541110 | Offices of lawyers | 18 | 9 129 | 1 466 | 336 | 69 | 69.6 | 3.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 18 | 9 129 | 1 466 | 336 | 69 | 69.6 | 3.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | D | D | D | b | D | D |
| 541219 | Other accounting services | 15 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 21 | 15 844 | 6 233 | 1 274 | 218 | 69.7 | 3.9 |
| 54133 | Engineering services | 18 | D | D | D | c | D | D |
| 541330 | Engineering services | 18 | D | D | D | c | D | D |
| 5414 | Specialized design services | 5 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 29 | 9 704 | 5 095 | 1 464 | 110 | 86.5 | 2.6 |
| 54151 | Computer systems design & related services | 29 | 9 704 | 5 095 | 1 464 | 110 | 86.5 | 2.6 |
| 541519 | Other computer related services | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 17 | D | D | D | b | D | D |
| 54161 | Management consulting services | 12 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 7 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 6 | D | D | D | b | D | D |
| BALANCE OF ALPINE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 | D | D | D | a | D | D |
| BALANCE OF AMADOR COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 25 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 25 | D | D | D | b | D | D |
| BALANCE OF BUTTE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 63 | 16 139 | 6 263 | 1 605 | 261 | 46.3 | 11.7 |
| 541 | Professional, scientific, & technical services | 63 | 16 139 | 6 263 | 1 605 | 261 | 46.3 | 11.7 |
| 5411 | Legal services | 15 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 15 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 15 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 15 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 13 | D | D | D | b | D | D |
| BALANCE OF CALAVERAS COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 54 | D | D | D | c | D | D |
| 541 | Professional, scientific, & technical services | 54 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 099 | 466 | 125 | 32 | 60.1 | 3.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | 1 099 | 466 | 125 | 32 | 60.1 | 3.5 |
| 5413 | Architectural, engineering, & related services | 20 | D | D | D | b | D | D |
| BALANCE OF COLUSA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF CONTRA COSTA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 290 | 319 332 | 104 403 | 22 840 | 1 986 | 17.4 | 3.1 |
| 541 | Professional, scientific, & technical services | 290 | 319 332 | 104 403 | 22 840 | 1 986 | 17.4 | 3.1 |
| 5411 | Legal services | 37 | 15 727 | 4 643 | 981 | 115 | 32.6 | 4.5 |
| 54111 | Offices of lawyers | 37 | 15 727 | 4 643 | 981 | 115 | 32.6 | 4.5 |
| 541110 | Offices of lawyers | 37 | 15 727 | 4 643 | 981 | 115 | 32.6 | 4.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 37 | 15 727 | 4 643 | 981 | 115 | 32.6 | 4.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 4 046 | 1 349 | 273 | 55 | 57.2 | 12.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 4 046 | 1 349 | 273 | 55 | 57.2 | 12.1 |
| 5413 | Architectural, engineering, & related services | 62 | D | D | D | g | D | D |
| 54133 | Engineering services | 39 | D | D | D | f | D | D |
| 541330 | Engineering services | 39 | D | D | D | f | D | D |
| 54135 | Building inspection services | 3 | 4 479 | 2 639 | 716 | 49 | — | — |
| 541350 | Building inspection services | 3 | 4 479 | 2 639 | 716 | 49 | — | — |
| 54137 | Surveying & mapping (except geophysical) services | 4 | 3 558 | 1 930 | 404 | 40 | 5.0 | — |
| 541370 | Surveying & mapping (except geophysical) services | 4 | 3 558 | 1 930 | 404 | 40 | 5.0 | — |
| 5414 | Specialized design services | 10 | 6 440 | 1 382 | 655 | 66 | 75.0 | 6.4 |
| 54141 | Interior design services | 6 | 3 271 | 517 | 119 | 32 | 50.8 | 12.5 |
| 541410 | Interior design services | 6 | 3 271 | 517 | 119 | 32 | 50.8 | 12.5 |
| 54143 | Graphic design services | 4 | 3 169 | 865 | 536 | 34 | 100.0 | — |
| 541430 | Graphic design services | 4 | 3 169 | 865 | 536 | 34 | 100.0 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 4 | 3 169 | 865 | 536 | 34 | 100.0 | — |
| 5415 | Computer systems design & related services | 72 | 49 016 | 21 370 | 4 874 | 385 | 22.7 | 2.2 |
| 54151 | Computer systems design & related services | 72 | 49 016 | 21 370 | 4 874 | 385 | 22.7 | 2.2 |
| 541511 | Custom computer programming services | 26 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 37 | 8 877 | 4 554 | 853 | 89 | 86.8 | — |
| 5415122 | Computer systems consultants (except systems integrators) | 28 | 5 316 | 3 047 | 548 | 61 | 89.9 | — |
| 5416 | Management, scientific, & technical consulting services | 54 | 49 916 | 13 796 | 2 557 | 176 | 22.4 | 2.0 |
| 54161 | Management consulting services | 36 | 39 433 | 9 484 | 1 810 | 125 | 18.3 | 1.4 |
| 541611 | Administrative management & general management consulting service | 16 | 34 151 | 7 987 | 1 611 | 94 | 9.8 | — |
| 541613 | Marketing consulting services | 9 | D | D | D | a | D | D |
| 54169 | Other scientific & technical consulting services | 10 | 7 810 | 3 208 | 560 | 30 | 36.1 | — |
| 541690 | Other scientific & technical consulting services | 10 | 7 810 | 3 208 | 560 | 30 | 36.1 | — |
| 5418 | Advertising & related services | 13 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 3 | 2 771 | 358 | 77 | 4 | D | — |
| 541890 | Other services related to advertising | 3 | 2 771 | 358 | 77 | 4 | D | — |
| 5419 | Other professional, scientific, & technical services | 10 | 4 357 | 1 365 | 321 | 65 | 16.3 | — |
| 54192 | Photographic services | 7 | 1 696 | 343 | 52 | 28 | 41.9 | — |
| BALANCE OF DEL NORTE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 7 | 2 149 | 593 | 141 | 25 | 93.7 | 6.3 |
| 541 | Professional, scientific, & technical services | 7 | 2 149 | 593 | 141 | 25 | 93.7 | 6.3 |
| BALANCE OF EL DORADO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 176 | 136 086 | 63 774 | 11 968 | 1 102 | 24.7 | 13.2 |
| 541 | Professional, scientific, & technical services | 176 | 136 086 | 63 774 | 11 968 | 1 102 | 24.7 | 13.2 |
| 5411 | Legal services | 31 | 8 113 | 1 797 | 425 | 74 | 53.9 | 8.3 |
| 54111 | Offices of lawyers | 28 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 28 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 28 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 33 | 4 337 | 1 486 | 303 | 85 | 72.8 | 7.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 33 | 4 337 | 1 486 | 303 | 85 | 72.8 | 7.4 |
| 5413 | Architectural, engineering, & related services | 32 | D | D | D | c | D | D |
| 54133 | Engineering services | 18 | 13 926 | 6 187 | 1 174 | 126 | 82.7 | 7.1 |
| 541330 | Engineering services | 18 | 13 926 | 6 187 | 1 174 | 126 | 82.7 | 7.1 |
| 54138 | Testing laboratories | 3 | D | D | D | b | D | D |
| 541380 | Testing laboratories | 3 | D | D | D | b | D | D |
| 5414 | Specialized design services | 4 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 31 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 31 | D | D | D | f | D | D |
| 541511 | Custom computer programming services | 16 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 14 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 12 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 30 | D | D | D | c | D | D |
| 54161 | Management consulting services | 17 | D | D | D | c | D | D |
| 54162 | Environmental consulting services | 7 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 7 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 5 | D | D | D | b | D | D |
| 54184 | Media representatives | 2 | D | D | D | b | D | D |
| 541840 | Media representatives | 2 | D | D | D | b | D | D |
| 5418402 | Publishers' advertising representatives | 2 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| 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 |
| BALANCE OF FRESNO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 133 | 41 483 | 15 660 | 3 367 | 468 | 37.9 | 7.9 |
| 541 | Professional, scientific, & technical services | 133 | 41 483 | 15 660 | 3 367 | 468 | 37.9 | 7.9 |
| 5411 | Legal services | 32 | D | D | D | c | D | D |
| 54111 | Offices of lawyers | 24 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 24 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 24 | D | D | D | c | D | D |
| 54119 | Other legal services | 8 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 2 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 10 450 | 2 763 | 514 | 104 | 38.7 | 9.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 10 450 | 2 763 | 514 | 104 | 38.7 | 9.9 |
| 541219 | Other accounting services | 14 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 21 | D | D | D | c | D | D |
| 54131 | Architectural services | 9 | D | D | D | b | D | D |
| 541310 | Architectural services | 9 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 22 | D | D | D | b | D | D |
| BALANCE OF GLENN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 | D | D | D | a | D | D |
| BALANCE OF HUMBOLDT COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 42 | 8 549 | 2 957 | 686 | 148 | 71.5 | 21.5 |
| 541 | Professional, scientific, & technical services | 42 | 8 549 | 2 957 | 686 | 148 | 71.5 | 21.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 1 461 | 520 | 143 | 37 | 67.2 | 32.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 1 461 | 520 | 143 | 37 | 67.2 | 32.8 |
| 5413 | Architectural, engineering, & related services | 13 | D | D | D | b | D | D |
| BALANCE OF IMPERIAL COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 10 | D | D | D | a | D | D |
| BALANCE OF INYO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 11 | 1 187 | 253 | 80 | 23 | 69.1 | 1.1 |
| 541 | Professional, scientific, & technical services | 11 | 1 187 | 253 | 80 | 23 | 69.1 | 1.1 |
| BALANCE OF KERN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 150 | 165 296 | 80 401 | 20 032 | 2 100 | 12.9 | 14.2 |
| 541 | Professional, scientific, & technical services | 150 | 165 296 | 80 401 | 20 032 | 2 100 | 12.9 | 14.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | D | D | D | c | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | D | D | D | c | D | D |
| 541213 | Tax return preparation services | 4 | 956 | 106 | 41 | 17 | 100.0 | — |
| 541219 | Other accounting services | 19 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 51 | D | D | D | e | D | D |
| 54133 | Engineering services | 31 | D | D | D | e | D | D |
| 541330 | Engineering services | 31 | D | D | D | e | D | D |
| 5415 | Computer systems design & related services | 19 | D | D | D | g | D | D |
| 54151 | Computer systems design & related services | 19 | D | D | D | g | D | D |
| 541512 | Computer systems design services | 10 | D | D | D | g | D | D |
| 5415121 | Computer systems integrators | 4 | D | D | D | g | D | D |
| 5416 | Management, scientific, & technical consulting services | 22 | D | D | D | c | D | D |
| 54161 | Management consulting services | 9 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 6 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 6 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 3 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 6 | D | D | D | b | D | D |
| BALANCE OF KINGS COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 6 | 2 919 | 925 | 181 | 35 | 6.2 | 93.8 |
| 541 | Professional, scientific, & technical services | 6 | 2 919 | 925 | 181 | 35 | 6.2 | 93.8 |
| BALANCE OF LAKE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 24 | 3 488 | 1 064 | 233 | 43 | 84.5 | 5.4 |
| 541 | Professional, scientific, & technical services | 24 | 3 488 | 1 064 | 233 | 43 | 84.5 | 5.4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 984 | 259 | 62 | 14 | 97.9 | 2.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 984 | 259 | 62 | 14 | 97.9 | 2.1 |
| 5413 | Architectural, engineering, & related services | 6 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF LASSEN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | D | D | D | a | D | D |
| BALANCE OF LOS ANGELES COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 847 | D | D | D | i | D | D |
| 541 | Professional, scientific, & technical services | 847 | D | D | D | i | D | D |
| 5411 | Legal services | 125 | D | D | D | e | D | D |
| 54111 | Offices of lawyers | 122 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 122 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 122 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 151 | D | D | D | f | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 151 | D | D | D | f | D | D |
| 541211 | Offices of certified public accountants | 74 | D | D | D | c | D | D |
| 541213 | Tax return preparation services | 28 | D | D | D | e | D | D |
| 541219 | Other accounting services | 43 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 156 | D | D | D | g | D | D |
| 54131 | Architectural services | 27 | D | D | D | b | D | D |
| 541310 | Architectural services | 27 | D | D | D | b | D | D |
| 54133 | Engineering services | 102 | D | D | D | f | D | D |
| 541330 | Engineering services | 102 | D | D | D | f | D | D |
| 54135 | Building inspection services | 6 | 3 170 | 732 | 220 | 34 | 24.6 | 51.2 |
| 541350 | Building inspection services | 6 | 3 170 | 732 | 220 | 34 | 24.6 | 51.2 |
| 54137 | Surveying & mapping (except geophysical) services | 8 | 1 696 | 667 | 132 | 22 | 29.2 | — |
| 541370 | Surveying & mapping (except geophysical) services | 8 | 1 696 | 667 | 132 | 22 | 29.2 | — |
| 54138 | Testing laboratories | 10 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 10 | D | D | D | c | D | D |
| 5414 | Specialized design services | 54 | D | D | D | e | D | D |
| 54141 | Interior design services | 20 | D | D | D | b | D | D |
| 541410 | Interior design services | 20 | D | D | D | b | D | D |
| 54143 | Graphic design services | 29 | D | D | D | c | D | D |
| 541430 | Graphic design services | 29 | D | D | D | c | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 26 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 122 | D | D | D | g | D | D |
| 54151 | Computer systems design & related services | 122 | D | D | D | g | D | D |
| 541511 | Custom computer programming services | 54 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 52 | D | D | D | e | D | D |
| 5415121 | Computer systems integrators | 13 | D | D | D | i | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 39 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 123 | D | D | D | f | D | D |
| 54161 | Management consulting services | 94 | D | D | D | e | D | D |
| 541611 | Administrative management & general management consulting service | 53 | D | D | D | c | D | D |
| 541612 | Human resources & executive search consulting services | 20 | D | D | D | b | D | D |
| 5416123 | Human resources & personnel management consulting | 12 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 15 | D | D | D | b | D | D |
| 541618 | Other management consulting services | 4 | D | D | D | c | D | D |
| 54162 | Environmental consulting services | 10 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 10 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 19 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 19 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 10 | D | D | D | c | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 10 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 10 | D | D | D | c | D | D |
| 5417101 | R&D in the physical & engineering sciences | 10 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 63 | D | D | D | g | D | D |
| 54182 | Public relations agencies | 13 | D | D | D | b | D | D |
| 541820 | Public relations agencies | 13 | D | D | D | b | D | D |
| 54186 | Direct mail advertising | 8 | D | D | D | f | D | D |
| 541860 | Direct mail advertising | 8 | D | D | D | f | D | D |
| 54187 | Advertising material distribution services | 3 | D | D | D | b | D | D |
| 541870 | Advertising material distribution services | 3 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 18 | D | D | D | c | D | D |
| 541890 | Other services related to advertising | 18 | D | D | D | c | D | D |
| 5418902 | Advertising specialties goods distributor | 10 | D | D | D | c | D | D |
| 5418903 | Sign painting & lettering shop | 6 | 1 903 | 541 | 131 | 30 | 88.3 | .9 |
| 5418909 | All other advertising | 2 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 43 | D | D | D | e | D | D |
| 54191 | Marketing research & public opinion polling | 5 | D | D | D | b | D | D |
| 541910 | Marketing research & public opinion polling | 5 | D | D | D | b | D | D |
| 54192 | Photographic services | 26 | D | D | D | c | D | D |
| 541921 | Photographic studios, portrait | 21 | D | D | D | c | D | D |
| 54199 | All other professional, scientific, & technical services | 8 | D | D | D | b | D | D |
| 541990 | All other professional, scientific, & technical services | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF MADERA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 44 | 25 367 | 4 378 | 1 133 | 156 | 21.2 | 12.6 |
| 541 | Professional, scientific, & technical services | 44 | 25 367 | 4 378 | 1 133 | 156 | 21.2 | 12.6 |
| 5411 | Legal services | 9 | 3 130 | 527 | 130 | 28 | 69.0 | 22.5 |
| 54111 | Offices of lawyers | 9 | 3 130 | 527 | 130 | 28 | 69.0 | 22.5 |
| 541110 | Offices of lawyers | 9 | 3 130 | 527 | 130 | 28 | 69.0 | 22.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 9 | 3 130 | 527 | 130 | 28 | 69.0 | 22.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 1 353 | 422 | 105 | 25 | 43.2 | 30.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 1 353 | 422 | 105 | 25 | 43.2 | 30.7 |
| 5413 | Architectural, engineering, & related services | 14 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 4 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 2 | D | D | D | b | D | D |
| 5415121 | Computer systems integrators | 1 | D | D | D | b | D | D |
| BALANCE OF MARIN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 267 | 124 379 | 48 677 | 10 643 | 1 563 | 36.3 | 6.1 |
| 541 | Professional, scientific, & technical services | 267 | 124 379 | 48 677 | 10 643 | 1 563 | 36.3 | 6.1 |
| 5411 | Legal services | 39 | D | D | D | c | D | D |
| 54111 | Offices of lawyers | 36 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 36 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 36 | D | D | D | c | D | D |
| 54119 | Other legal services | 3 | D | D | D | a | D | D |
| 541191 | Title abstract & settlement offices | 2 | D | D | D | a | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | D | D | D | f | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | D | D | D | f | D | D |
| 541213 | Tax return preparation services | 4 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 34 | 11 896 | 4 424 | 843 | 109 | 54.3 | 4.6 |
| 5414 | Specialized design services | 17 | 5 359 | 1 177 | 284 | 31 | 60.9 | 23.1 |
| 54143 | Graphic design services | 11 | 3 607 | 969 | 232 | 22 | 43.1 | 33.1 |
| 541430 | Graphic design services | 11 | 3 607 | 969 | 232 | 22 | 43.1 | 33.1 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 8 | 3 346 | 867 | 208 | 19 | 45.8 | 35.7 |
| 5415 | Computer systems design & related services | 50 | 24 478 | 11 503 | 2 634 | 159 | 40.3 | 2.2 |
| 54151 | Computer systems design & related services | 50 | 24 478 | 11 503 | 2 634 | 159 | 40.3 | 2.2 |
| 541511 | Custom computer programming services | 26 | 17 123 | 7 868 | 1 791 | 109 | 24.2 | .5 |
| 541512 | Computer systems design services | 20 | 6 378 | 3 212 | 774 | 45 | 74.5 | 6.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 15 | 4 338 | 2 182 | 478 | 29 | 93.6 | 6.4 |
| 5416 | Management, scientific, & technical consulting services | 69 | 39 867 | 16 108 | 3 886 | 208 | 32.4 | 3.6 |
| 54161 | Management consulting services | 51 | 33 933 | 13 768 | 3 392 | 157 | 28.1 | .8 |
| 541611 | Administrative management & general management consulting service | 21 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 18 | 7 870 | 4 040 | 991 | 46 | 63.4 | 1.2 |
| 5416122 | Executive placement services | 9 | 4 570 | 2 790 | 792 | 29 | 37.0 | 2.1 |
| 541613 | Marketing consulting services | 11 | 4 332 | 1 466 | 760 | 23 | 38.4 | — |
| 54169 | Other scientific & technical consulting services | 14 | 4 448 | 1 834 | 390 | 37 | 42.3 | 26.3 |
| 541690 | Other scientific & technical consulting services | 14 | 4 448 | 1 834 | 390 | 37 | 42.3 | 26.3 |
| 5418 | Advertising & related services | 11 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 17 | D | D | D | b | D | D |
| 54192 | Photographic services | 10 | 2 722 | 586 | 116 | 31 | 74.5 | — |
| 541921 | Photographic studios, portrait | 6 | 1 871 | 455 | 85 | 22 | 72.5 | — |
| BALANCE OF MARIPOSA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 19 | 2 928 | 909 | 183 | 32 | 90.0 | 1.1 |
| 541 | Professional, scientific, & technical services | 19 | 2 928 | 909 | 183 | 32 | 90.0 | 1.1 |
| BALANCE OF MENDOCINO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 60 | 8 289 | 2 543 | 484 | 124 | 63.0 | 12.9 |
| 541 | Professional, scientific, & technical services | 60 | 8 289 | 2 543 | 484 | 124 | 63.0 | 12.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 1 284 | 355 | 78 | 33 | 100.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 1 284 | 355 | 78 | 33 | 100.0 | — |
| 5413 | Architectural, engineering, & related services | 11 | D | D | D | b | D | D |
| BALANCE OF MERCED COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 16 | D | D | D | b | D | D |
| BALANCE OF MONO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 2 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF MONTEREY COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 135 | 48 070 | 16 902 | 4 104 | 428 | 53.8 | 6.1 |
| 541 | Professional, scientific, & technical services | 135 | 48 070 | 16 902 | 4 104 | 428 | 53.8 | 6.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 5 204 | 2 201 | 548 | 90 | 32.2 | 12.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 5 204 | 2 201 | 548 | 90 | 32.2 | 12.0 |
| 541211 | Offices of certified public accountants | 12 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 23 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 20 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 20 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 42 | 11 425 | 2 695 | 442 | 57 | 60.9 | 13.1 |
| 54161 | Management consulting services | 34 | D | D | D | a | D | D |
| 541613 | Marketing consulting services | 12 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 7 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |
| BALANCE OF NAPA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 43 | D | D | D | c | D | D |
| 541 | Professional, scientific, & technical services | 43 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 16 | D | D | D | c | D | D |
| 5414 | Specialized design services | 6 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 8 | D | D | D | a | D | D |
| 54161 | Management consulting services | 7 | D | D | D | a | D | D |
| BALANCE OF NEVADA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 107 | 29 280 | 11 562 | 2 669 | 341 | 47.9 | 7.4 |
| 541 | Professional, scientific, & technical services | 107 | 29 280 | 11 562 | 2 669 | 341 | 47.9 | 7.4 |
| 5411 | Legal services | 29 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 25 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 25 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 25 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 31 | 12 408 | 4 847 | 1 124 | 134 | 44.9 | 2.0 |
| BALANCE OF ORANGE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 354 | D | D | D | g | D | D |
| 541 | Professional, scientific, & technical services | 354 | D | D | D | g | D | D |
| 5411 | Legal services | 50 | 21 631 | 7 869 | 1 827 | 166 | 21.7 | 11.1 |
| 54111 | Offices of lawyers | 47 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 47 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 47 | D | D | D | c | D | D |
| 54119 | Other legal services | 3 | D | D | D | a | D | D |
| 541191 | Title abstract & settlement offices | 2 | D | D | D | a | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 28 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 28 | D | D | D | b | D | D |
| 541211 | Offices of certified public accountants | 13 | D | D | D | b | D | D |
| 541219 | Other accounting services | 11 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 75 | D | D | D | f | D | D |
| 54131 | Architectural services | 15 | D | D | D | b | D | D |
| 541310 | Architectural services | 15 | D | D | D | b | D | D |
| 54133 | Engineering services | 55 | D | D | D | e | D | D |
| 541330 | Engineering services | 55 | D | D | D | e | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 2 | D | D | D | a | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 2 | D | D | D | a | D | D |
| 5414 | Specialized design services | 22 | D | D | D | b | D | D |
| 54143 | Graphic design services | 14 | D | D | D | b | D | D |
| 541430 | Graphic design services | 14 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) | 12 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 57 | D | D | D | e | D | D |
| 54151 | Computer systems design & related services | 57 | D | D | D | e | D | D |
| 541511 | Custom computer programming services | 26 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 26 | D | D | D | c | D | D |
| 5415121 | Computer systems integrators | 12 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 76 | D | D | D | e | D | D |
| 54161 | Management consulting services | 55 | D | D | D | c | D | D |
| 541611 | Administrative management & general management consulting service | 23 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 13 | D | D | D | b | D | D |
| 5416122 | Executive placement services | 9 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 16 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 15 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 15 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 25 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 7 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 7 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 2 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| 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 |
| | BALANCE OF ORANGE COUNTY, CA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5419 | Other professional, scientific, & technical services | 12 | D | D | D | b | D | D |
| 54192 | Photographic services | 10 | D | D | D | a | D | D |
| | BALANCE OF PLACER COUNTY, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 152 | 64 963 | 19 456 | 4 117 | 516 | 65.8 | 5.4 |
| 541 | Professional, scientific, & technical services | 152 | 64 963 | 19 456 | 4 117 | 516 | 65.8 | 5.4 |
| 5411 | Legal services | 21 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | D | D | D | b | D | D |
| 541211 | Offices of certified public accountants | 14 | 4 382 | 1 482 | 353 | 43 | 58.5 | — |
| 541213 | Tax return preparation services | 9 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 35 | 26 300 | 7 071 | 1 604 | 180 | 82.6 | 3.8 |
| 54133 | Engineering services | 21 | D | D | D | c | D | D |
| 541330 | Engineering services | 21 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 24 | 4 719 | 2 176 | 464 | 43 | 55.3 | 9.7 |
| 54151 | Computer systems design & related services | 24 | 4 719 | 2 176 | 464 | 43 | 55.3 | 9.7 |
| 5416 | Management, scientific, & technical consulting services | 22 | D | D | D | c | D | D |
| 54161 | Management consulting services | 13 | D | D | D | c | D | D |
| 541614 | Process, physical distribution, & logistics consulting services | 1 | D | D | D | b | D | D |
| 541618 | Other management consulting services | 2 | D | D | D | b | D | D |
| | BALANCE OF PLUMAS COUNTY, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 44 | 7 304 | 1 897 | 415 | 102 | 55.7 | 7.9 |
| 541 | Professional, scientific, & technical services | 44 | 7 304 | 1 897 | 415 | 102 | 55.7 | 7.9 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 924 | 378 | 105 | 30 | 94.7 | 5.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 924 | 378 | 105 | 30 | 94.7 | 5.3 |
| 5413 | Architectural, engineering, & related services | 10 | 2 163 | 509 | 115 | 22 | 50.6 | 1.2 |
| | BALANCE OF RIVERSIDE COUNTY, CA | | | | | | | |
| 54 | Professional, scientific, & technical services | 191 | 79 069 | 22 492 | 4 331 | 708 | 57.6 | 7.7 |
| 541 | Professional, scientific, & technical services | 191 | 79 069 | 22 492 | 4 331 | 708 | 57.6 | 7.7 |
| 5411 | Legal services | 23 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 21 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 21 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 21 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 44 | D | D | D | c | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 44 | D | D | D | c | D | D |
| 541219 | Other accounting services | 23 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 35 | D | D | D | c | D | D |
| 54133 | Engineering services | 25 | 28 176 | 9 072 | 1 638 | 201 | 66.9 | 10.0 |
| 541330 | Engineering services | 25 | 28 176 | 9 072 | 1 638 | 201 | 66.9 | 10.0 |
| 5414 | Specialized design services | 6 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 27 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 27 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 28 | D | D | D | b | D | D |
| 54161 | Management consulting services | 17 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 20 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 13 | 12 343 | 1 511 | 269 | 85 | 20.7 | 1.6 |
| 541890 | Other services related to advertising | 13 | 12 343 | 1 511 | 269 | 85 | 20.7 | 1.6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF SACRAMENTO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 192 | 948 049 | 331 094 | 76 439 | 9 721 | 24.2 | 6.7 |
| 541 | Professional, scientific, & technical services | 1 192 | 948 049 | 331 094 | 76 439 | 9 721 | 24.2 | 6.7 |
| 5411 | Legal services | 266 | D | D | D | g | D | D |
| 54111 | Offices of lawyers | 242 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 242 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 242 | D | D | D | f | D | D |
| 54119 | Other legal services | 24 | D | D | D | c | D | D |
| 541191 | Title abstract & settlement offices | 16 | D | D | D | c | D | D |
| 541199 | All other legal services | 8 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 230 | D | D | D | g | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 230 | D | D | D | g | D | D |
| 541211 | Offices of certified public accountants | 113 | D | D | D | e | D | D |
| 541213 | Tax return preparation services | 50 | D | D | D | f | D | D |
| 541219 | Other accounting services | 63 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 218 | 298 476 | 107 680 | 25 644 | 2 603 | 16.8 | 6.3 |
| 54131 | Architectural services | 28 | D | D | D | c | D | D |
| 541310 | Architectural services | 28 | D | D | D | c | D | D |
| 54133 | Engineering services | 148 | D | D | D | g | D | D |
| 541330 | Engineering services | 148 | D | D | D | g | D | D |
| 54135 | Building inspection services | 13 | D | D | D | b | D | D |
| 541350 | Building inspection services | 13 | D | D | D | b | D | D |
| 54138 | Testing laboratories | 13 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 13 | D | D | D | c | D | D |
| 5414 | Specialized design services | 33 | D | D | D | c | D | D |
| 54141 | Interior design services | 9 | D | D | D | b | D | D |
| 541410 | Interior design services | 9 | D | D | D | b | D | D |
| 54143 | Graphic design services | 21 | 7 407 | 1 460 | 313 | 60 | 27.6 | 2.3 |
| 541430 | Graphic design services | 21 | 7 407 | 1 460 | 313 | 60 | 27.6 | 2.3 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 15 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 148 | 238 758 | 92 379 | 21 148 | 1 819 | 15.6 | 6.4 |
| 54151 | Computer systems design & related services | 148 | 238 758 | 92 379 | 21 148 | 1 819 | 15.6 | 6.4 |
| 541511 | Custom computer programming services | 65 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 66 | 127 398 | 46 155 | 9 780 | 973 | 10.1 | 8.7 |
| 5415121 | Computer systems integrators | 35 | 100 708 | 32 454 | 6 919 | 608 | 8.9 | 10.8 |
| 5415122 | Computer systems consultants (except systems integrators) | 31 | 26 690 | 13 701 | 2 861 | 365 | 14.7 | .6 |
| 541519 | Other computer related services | 14 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 164 | D | D | D | g | D | D |
| 54161 | Management consulting services | 114 | D | D | D | f | D | D |
| 541611 | Administrative management & general management consulting service | 60 | D | D | D | e | D | D |
| 541612 | Human resources & executive search consulting services | 22 | D | D | D | c | D | D |
| 5416122 | Executive placement services | 9 | 6 052 | 2 388 | 426 | 55 | 65.5 | 13.0 |
| 5416123 | Human resources & personnel management consulting | 13 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 19 | D | D | D | b | D | D |
| 541618 | Other management consulting services | 5 | D | D | D | c | D | D |
| 54162 | Environmental consulting services | 21 | D | D | D | c | D | D |
| 541620 | Environmental consulting services | 21 | D | D | D | c | D | D |
| 54169 | Other scientific & technical consulting services | 29 | 14 318 | 5 079 | 1 111 | 140 | 44.0 | 4.2 |
| 541690 | Other scientific & technical consulting services | 29 | 14 318 | 5 079 | 1 111 | 140 | 44.0 | 4.2 |
| 5417 | Scientific research & development services | 16 | D | D | D | e | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 15 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 15 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 11 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 73 | D | D | D | g | D | D |
| 54181 | Advertising agencies | 17 | D | D | D | b | D | D |
| 541810 | Advertising agencies | 17 | D | D | D | b | D | D |
| 54182 | Public relations agencies | 15 | 6 164 | 1 081 | 188 | 41 | 60.8 | 26.7 |
| 541820 | Public relations agencies | 15 | 6 164 | 1 081 | 188 | 41 | 60.8 | 26.7 |
| 54186 | Direct mail advertising | 9 | D | D | D | c | D | D |
| 541860 | Direct mail advertising | 9 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 20 | D | D | D | f | D | D |
| 541890 | Other services related to advertising | 20 | D | D | D | f | D | D |
| 5418903 | Sign painting & lettering shop | 7 | D | D | D | b | D | D |
| 5418909 | All other advertising | 3 | D | D | D | f | D | D |
| 5419 | Other professional, scientific, & technical services | 44 | D | D | D | c | D | D |
| 54192 | Photographic services | 33 | D | D | D | c | D | D |
| 541921 | Photographic studios, portrait | 32 | D | D | D | c | D | D |
| BALANCE OF SAN BENITO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 1 665 | 530 | 81 | 18 | 40.8 | 12.6 |
| 541 | Professional, scientific, & technical services | 10 | 1 665 | 530 | 81 | 18 | 40.8 | 12.6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF SAN BERNARDINO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 152 | D | D | D | e | D | D |
| 541 | Professional, scientific, & technical services | 152 | D | D | D | e | D | D |
| 5411 | Legal services | 22 | 4 056 | 1 108 | 377 | 38 | 60.8 | 16.3 |
| 54111 | Offices of lawyers | 21 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 21 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 21 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 4 422 | 1 272 | 334 | 83 | 59.2 | 10.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 36 | 4 422 | 1 272 | 334 | 83 | 59.2 | 10.4 |
| 541213 | Tax return preparation services | 12 | 1 276 | 533 | 138 | 20 | 33.0 | 2.3 |
| 541219 | Other accounting services | 14 | 1 351 | 377 | 104 | 38 | 61.5 | — |
| 5413 | Architectural, engineering, & related services | 31 | 16 474 | 3 977 | 771 | 111 | 41.0 | 52.8 |
| 54133 | Engineering services | 15 | 13 411 | 3 305 | 627 | 85 | 31.8 | 64.3 |
| 541330 | Engineering services | 15 | 13 411 | 3 305 | 627 | 85 | 31.8 | 64.3 |
| 5414 | Specialized design services | 4 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 21 | D | D | D | b | D | D |
| 54161 | Management consulting services | 13 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 9 | D | D | D | a | D | D |
| 54189 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 10 | D | D | D | b | D | D |
| BALANCE OF SAN DIEGO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 453 | 147 890 | 42 737 | 8 501 | 1 297 | 59.4 | 11.3 |
| 541 | Professional, scientific, & technical services | 453 | 147 890 | 42 737 | 8 501 | 1 297 | 59.4 | 11.3 |
| 5411 | Legal services | 63 | 20 159 | 5 159 | 920 | 130 | 66.2 | 18.2 |
| 54111 | Offices of lawyers | 60 | 19 849 | 5 115 | 906 | 126 | 67.2 | 17.1 |
| 541110 | Offices of lawyers | 60 | 19 849 | 5 115 | 906 | 126 | 67.2 | 17.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 60 | 19 849 | 5 115 | 906 | 126 | 67.2 | 17.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 70 | D | D | D | c | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 70 | D | D | D | c | D | D |
| 541211 | Offices of certified public accountants | 28 | 4 342 | 1 366 | 255 | 57 | 73.8 | 7.0 |
| 541213 | Tax return preparation services | 16 | D | D | D | b | D | D |
| 541219 | Other accounting services | 25 | 2 226 | 563 | 123 | 44 | 97.1 | 2.9 |
| 5413 | Architectural, engineering, & related services | 108 | D | D | D | e | D | D |
| 54131 | Architectural services | 15 | 6 458 | 2 380 | 457 | 55 | 53.7 | 15.4 |
| 541310 | Architectural services | 15 | 6 458 | 2 380 | 457 | 55 | 53.7 | 15.4 |
| 54133 | Engineering services | 78 | D | D | D | e | D | D |
| 541330 | Engineering services | 78 | D | D | D | e | D | D |
| 5414 | Specialized design services | 27 | D | D | D | b | D | D |
| 54141 | Interior design services | 12 | D | D | D | b | D | D |
| 541410 | Interior design services | 12 | D | D | D | b | D | D |
| 54143 | Graphic design services | 12 | 2 215 | 411 | 93 | 30 | 38.6 | 2.1 |
| 541430 | Graphic design services | 12 | 2 215 | 411 | 93 | 30 | 38.6 | 2.1 |
| 5415 | Computer systems design & related services | 46 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 46 | D | D | D | c | D | D |
| 541511 | Custom computer programming services | 18 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 20 | 5 159 | 1 867 | 346 | 43 | 23.1 | 23.3 |
| 5416 | Management, scientific, & technical consulting services | 79 | 26 219 | 7 274 | 1 251 | 201 | 79.0 | 1.8 |
| 54161 | Management consulting services | 52 | 20 516 | 5 763 | 1 054 | 170 | 77.2 | 1.5 |
| 541611 | Administrative management & general management consulting service | 29 | 6 936 | 1 899 | 355 | 50 | 94.0 | 3.5 |
| 541612 | Human resources & executive search consulting services | 9 | 8 111 | 1 976 | 236 | 87 | 97.5 | — |
| 5416123 | Human resources & personnel management consulting | 6 | 7 505 | 1 710 | 198 | 18 | 100.0 | — |
| 541613 | Marketing consulting services | 11 | D | D | D | a | D | D |
| 54169 | Other scientific & technical consulting services | 21 | 3 331 | 841 | 121 | 20 | 83.8 | — |
| 541690 | Other scientific & technical consulting services | 21 | 3 331 | 841 | 121 | 20 | 83.8 | — |
| 5418 | Advertising & related services | 29 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 19 | D | D | D | b | D | D |
| 54192 | Photographic services | 10 | D | D | D | a | D | D |
| BALANCE OF SAN JOAQUIN COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 52 | D | D | D | e | D | D |
| 541 | Professional, scientific, & technical services | 52 | D | D | D | e | D | D |
| 5411 | Legal services | 5 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 5 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 5 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 5 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 5 569 | 4 328 | 1 077 | 120 | 23.8 | 4.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 5 569 | 4 328 | 1 077 | 120 | 23.8 | 4.4 |
| 5413 | Architectural, engineering, & related services | 11 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF SAN LUIS OBISPO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 109 | 47 226 | 15 824 | 3 411 | 496 | 37.2 | 11.2 |
| 541 | Professional, scientific, & technical services | 109 | 47 226 | 15 824 | 3 411 | 496 | 37.2 | 11.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 1 695 | 545 | 147 | 40 | 88.5 | 11.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 1 695 | 545 | 147 | 40 | 88.5 | 11.2 |
| 5413 | Architectural, engineering, & related services | 23 | D | D | D | c | D | D |
| 54133 | Engineering services | 18 | 22 585 | 6 815 | 1 449 | 216 | 33.3 | 8.6 |
| 541330 | Engineering services | 18 | 22 585 | 6 815 | 1 449 | 216 | 33.3 | 8.6 |
| 5415 | Computer systems design & related services | 21 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 21 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 16 | 4 573 | 1 671 | 382 | 59 | 91.3 | 8.7 |
| 5418 | Advertising & related services | 8 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 3 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 3 | D | D | D | a | D | D |
| BALANCE OF SAN MATEO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 225 | D | D | D | g | D | D |
| 541 | Professional, scientific, & technical services | 225 | D | D | D | g | D | D |
| 5411 | Legal services | 22 | 62 992 | 15 171 | 3 399 | 408 | 4.7 | 9.3 |
| 54111 | Offices of lawyers | 21 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 21 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 21 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 16 | D | D | D | b | D | D |
| 541211 | Offices of certified public accountants | 9 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 24 | 16 261 | 6 104 | 1 223 | 113 | 54.7 | 17.6 |
| 54133 | Engineering services | 18 | 13 412 | 5 554 | 1 168 | 102 | 46.2 | 20.3 |
| 541330 | Engineering services | 18 | 13 412 | 5 554 | 1 168 | 102 | 46.2 | 20.3 |
| 5414 | Specialized design services | 10 | D | D | D | c | D | D |
| 54143 | Graphic design services | 6 | D | D | D | c | D | D |
| 541430 | Graphic design services | 6 | D | D | D | c | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) | 5 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 75 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 75 | D | D | D | f | D | D |
| 541511 | Custom computer programming services | 45 | D | D | D | e | D | D |
| 541512 | Computer systems design services | 24 | D | D | D | e | D | D |
| 5415121 | Computer systems integrators | 8 | D | D | D | e | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 16 | 6 128 | 2 512 | 445 | 31 | 38.4 | 7.0 |
| 5416 | Management, scientific, & technical consulting services | 44 | D | D | D | c | D | D |
| 54161 | Management consulting services | 38 | D | D | D | c | D | D |
| 541611 | Administrative management & general management consulting service | 19 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 10 | 11 706 | 6 750 | 865 | 56 | 11.5 | 1.3 |
| 5416122 | Executive placement services | 8 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 12 | 15 534 | 4 693 | 714 | 60 | 15.2 | 58.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 12 | 15 534 | 4 693 | 714 | 60 | 15.2 | 58.9 |
| 541710 | R&D in the physical, engineering, & life sciences | 12 | 15 534 | 4 693 | 714 | 60 | 15.2 | 58.9 |
| 5418 | Advertising & related services | 14 | D | D | D | e | D | D |
| 54181 | Advertising agencies | 6 | 12 212 | 5 122 | 1 613 | 146 | — | 4.2 |
| 541810 | Advertising agencies | 6 | 12 212 | 5 122 | 1 613 | 146 | — | 4.2 |
| 5419 | Other professional, scientific, & technical services | 8 | D | D | D | a | D | D |
| 54192 | Photographic services | 5 | D | D | D | a | D | D |
| BALANCE OF SANTA BARBARA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 260 | D | D | D | g | D | D |
| 541 | Professional, scientific, & technical services | 260 | D | D | D | g | D | D |
| 5411 | Legal services | 22 | 3 784 | 1 327 | 238 | 29 | 63.5 | — |
| 54111 | Offices of lawyers | 21 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 21 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 21 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 7 040 | 2 711 | 600 | 171 | 50.6 | 11.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | 7 040 | 2 711 | 600 | 171 | 50.6 | 11.3 |
| 541219 | Other accounting services | 14 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 62 | D | D | D | e | D | D |
| 54133 | Engineering services | 47 | D | D | D | e | D | D |
| 541330 | Engineering services | 47 | D | D | D | e | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 3 | 2 344 | 1 351 | 314 | 33 | 100.0 | — |
| 541370 | Surveying & mapping (except geophysical) services | 3 | 2 344 | 1 351 | 314 | 33 | 100.0 | — |
| 5414 | Specialized design services | 16 | 39 676 | 12 577 | 2 696 | 235 | 11.3 | 3.6 |
| 54141 | Interior design services | 8 | D | D | D | a | D | D |
| 541410 | Interior design services | 8 | D | D | D | a | D | D |
| 54142 | Industrial design services | 1 | D | D | D | c | D | D |
| 541420 | Industrial design services | 1 | D | D | D | c | D | D |
| 54143 | Graphic design services | 6 | D | D | D | a | D | D |
| 541430 | Graphic design services | 6 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF SANTA BARBARA COUNTY, CA—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5415 | Computer systems design & related services | 41 | D | D | D | e | D | D |
| 54151 | Computer systems design & related services | 41 | D | D | D | e | D | D |
| 541511 | Custom computer programming services | 16 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 21 | D | D | D | e | D | D |
| 5415121 | Computer systems integrators | 12 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 9 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 38 | D | D | D | b | D | D |
| 54161 | Management consulting services | 30 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 5 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 5 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 28 | D | D | D | f | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 26 | D | D | D | f | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 26 | D | D | D | f | D | D |
| 5417101 | R&D in the physical & engineering sciences | 21 | D | D | D | e | D | D |
| 5417102 | Research & development in the life sciences | 5 | D | D | D | e | D | D |
| 5418 | Advertising & related services | 5 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| 54192 | Photographic services | 6 | 2 106 | 309 | 46 | 17 | 36.3 | — |
| BALANCE OF SANTA CLARA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 173 | 255 104 | 104 242 | 26 029 | 1 935 | 11.8 | 8.7 |
| 541 | Professional, scientific, & technical services | 173 | 255 104 | 104 242 | 26 029 | 1 935 | 11.8 | 8.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 9 150 | 4 546 | 1 155 | 142 | 19.9 | 1.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | 9 150 | 4 546 | 1 155 | 142 | 19.9 | 1.4 |
| 541219 | Other accounting services | 3 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 31 | D | D | D | f | D | D |
| 54133 | Engineering services | 23 | D | D | D | e | D | D |
| 541330 | Engineering services | 23 | D | D | D | e | D | D |
| 54138 | Testing laboratories | 1 | D | D | D | c | D | D |
| 541380 | Testing laboratories | 1 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 50 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 50 | D | D | D | f | D | D |
| 541511 | Custom computer programming services | 19 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 25 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 22 | D | D | D | b | D | D |
| 541519 | Other computer related services | 5 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 30 | D | D | D | b | D | D |
| 54161 | Management consulting services | 23 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 20 | D | D | D | e | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 17 | 38 259 | 14 881 | 5 308 | 260 | 4.8 | 3.3 |
| 541710 | R&D in the physical, engineering, & life sciences | 17 | 38 259 | 14 881 | 5 308 | 260 | 4.8 | 3.3 |
| 5417102 | Research & development in the life sciences | 5 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 9 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 5 | D | D | D | b | D | D |
| BALANCE OF SANTA CRUZ COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 265 | 101 714 | 34 973 | 6 643 | 885 | 57.4 | 13.5 |
| 541 | Professional, scientific, & technical services | 265 | 101 714 | 34 973 | 6 643 | 885 | 57.4 | 13.5 |
| 5411 | Legal services | 30 | 5 643 | 1 361 | 244 | 54 | 69.7 | 2.3 |
| 54111 | Offices of lawyers | 29 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 29 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 29 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 5 447 | 1 813 | 428 | 99 | 94.9 | .1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 38 | 5 447 | 1 813 | 428 | 99 | 94.9 | .1 |
| 541219 | Other accounting services | 15 | 1 553 | 639 | 170 | 44 | 99.7 | .3 |
| 5413 | Architectural, engineering, & related services | 51 | 20 047 | 7 538 | 1 645 | 159 | 42.2 | 29.2 |
| 54133 | Engineering services | 37 | D | D | D | c | D | D |
| 541330 | Engineering services | 37 | D | D | D | c | D | D |
| 5414 | Specialized design services | 13 | D | D | D | b | D | D |
| 54141 | Interior design services | 4 | D | D | D | b | D | D |
| 541410 | Interior design services | 4 | D | D | D | b | D | D |
| 54143 | Graphic design services | 7 | 2 691 | 385 | 73 | 11 | 76.6 | 23.4 |
| 541430 | Graphic design services | 7 | 2 691 | 385 | 73 | 11 | 76.6 | 23.4 |
| 5415 | Computer systems design & related services | 58 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 58 | D | D | D | c | D | D |
| 541511 | Custom computer programming services | 26 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 19 | D | D | D | b | D | D |
| 541519 | Other computer related services | 13 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 48 | 17 322 | 6 138 | 1 193 | 218 | 49.0 | 12.7 |
| 54161 | Management consulting services | 38 | 13 979 | 4 718 | 955 | 135 | 39.8 | 12.7 |
| 541612 | Human resources & executive search consulting services | 10 | D | D | D | a | D | D |
| 541613 | Marketing consulting services | 14 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 13 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | a | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF SHASTA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 38 | 11 229 | 2 807 | 550 | 108 | 74.7 | 4.0 |
| 541 | Professional, scientific, & technical services | 38 | 11 229 | 2 807 | 550 | 108 | 74.7 | 4.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 928 | 270 | 70 | 23 | 80.5 | 16.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 10 | 928 | 270 | 70 | 23 | 80.5 | 16.6 |
| 5413 | Architectural, engineering, & related services | 14 | 5 517 | 1 302 | 284 | 61 | 93.2 | 1.6 |
| 5416 | Management, scientific, & technical consulting services | 6 | 3 665 | 721 | 162 | 18 | 44.8 | .6 |
| BALANCE OF SIERRA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 4 | D | D | D | a | D | D |
| BALANCE OF SISKIYOU COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 18 | 2 158 | 424 | 74 | 29 | 74.7 | 10.3 |
| 541 | Professional, scientific, & technical services | 18 | 2 158 | 424 | 74 | 29 | 74.7 | 10.3 |
| BALANCE OF SOLANO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 19 | 5 619 | 2 054 | 465 | 71 | 31.3 | 41.9 |
| 541 | Professional, scientific, & technical services | 19 | 5 619 | 2 054 | 465 | 71 | 31.3 | 41.9 |
| 5413 | Architectural, engineering, & related services | 6 | 1 776 | 775 | 177 | 27 | 21.5 | 34.0 |
| BALANCE OF SONOMA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 229 | 83 336 | 32 463 | 6 594 | 763 | 59.1 | 4.9 |
| 541 | Professional, scientific, & technical services | 229 | 83 336 | 32 463 | 6 594 | 763 | 59.1 | 4.9 |
| 5411 | Legal services | 18 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 16 | 3 033 | 1 166 | 220 | 29 | 41.1 | 9.8 |
| 541110 | Offices of lawyers | 16 | 3 033 | 1 166 | 220 | 29 | 41.1 | 9.8 |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | 3 033 | 1 166 | 220 | 29 | 41.1 | 9.8 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 27 | 2 966 | 1 082 | 235 | 49 | 90.2 | 8.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 27 | 2 966 | 1 082 | 235 | 49 | 90.2 | 8.0 |
| 5413 | Architectural, engineering, & related services | 57 | D | D | D | c | D | D |
| 54133 | Engineering services | 32 | D | D | D | c | D | D |
| 541330 | Engineering services | 32 | D | D | D | c | D | D |
| 5414 | Specialized design services | 14 | D | D | D | b | D | D |
| 54143 | Graphic design services | 10 | D | D | D | b | D | D |
| 541430 | Graphic design services | 10 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 9 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 30 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 30 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 11 | 8 358 | 6 369 | 1 473 | 68 | 24.8 | 6.5 |
| 5415122 | Computer systems consultants (except systems integrators) | 9 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 51 | D | D | D | c | D | D |
| 54161 | Management consulting services | 32 | D | D | D | b | D | D |
| 541611 | Administrative management & general management consulting service | 15 | 5 957 | 2 732 | 427 | 52 | 59.2 | .6 |
| 54162 | Environmental consulting services | 6 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 6 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 13 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 13 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 14 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 5 | 2 405 | 216 | 41 | 14 | 88.0 | — |
| 541890 | Other services related to advertising | 5 | 2 405 | 216 | 41 | 14 | 88.0 | — |
| 5419 | Other professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| BALANCE OF STANISLAUS COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 65 | D | D | D | e | D | D |
| 541 | Professional, scientific, & technical services | 65 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 16 | D | D | D | c | D | D |
| 5414 | Specialized design services | 6 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 4 | D | D | D | b | D | D |
| BALANCE OF SUTTER COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| BALANCE OF TEHAMA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 11 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 11 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BALANCE OF TRINITY COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 | 1 850 | 580 | 131 | 38 | 42.1 | 4.5 |
| 541 | Professional, scientific, & technical services | 17 | 1 850 | 580 | 131 | 38 | 42.1 | 4.5 |
| BALANCE OF TULARE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 30 | D | D | D | c | D | D |
| 541 | Professional, scientific, & technical services | 30 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | D | D | D | c | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 5 | D | D | D | b | D | D |
| BALANCE OF TUOLUMNE COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 37 | 6 080 | 1 683 | 388 | 89 | 84.9 | 1.6 |
| 541 | Professional, scientific, & technical services | 37 | 6 080 | 1 683 | 388 | 89 | 84.9 | 1.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 832 | 779 | 192 | 39 | 75.5 | .9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 832 | 779 | 192 | 39 | 75.5 | .9 |
| 5413 | Architectural, engineering, & related services | 9 | 1 453 | 291 | 64 | 13 | 81.6 | 5.7 |
| BALANCE OF VENTURA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 115 | 124 277 | 63 241 | 14 347 | 1 045 | 25.3 | 11.4 |
| 541 | Professional, scientific, & technical services | 115 | 124 277 | 63 241 | 14 347 | 1 045 | 25.3 | 11.4 |
| 5411 | Legal services | 13 | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 13 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 13 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 13 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 14 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 24 | D | D | D | c | D | D |
| 54133 | Engineering services | 23 | D | D | D | c | D | D |
| 541330 | Engineering services | 23 | D | D | D | c | D | D |
| 5415 | Computer systems design & related services | 21 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 21 | D | D | D | c | D | D |
| 541511 | Custom computer programming services | 11 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 9 | 4 490 | 1 838 | 341 | 19 | 65.4 | 19.4 |
| 5415122 | Computer systems consultants (except systems integrators) | 8 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 24 | D | D | D | b | D | D |
| 54161 | Management consulting services | 19 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 4 | D | D | D | e | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 4 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 4 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 3 | D | D | D | e | D | D |
| 5418 | Advertising & related services | 8 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 1 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | b | D | D |
| BALANCE OF YOLO COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 13 | 4 413 | 1 683 | 347 | 64 | 57.9 | 27.0 |
| 541 | Professional, scientific, & technical services | 13 | 4 413 | 1 683 | 347 | 64 | 57.9 | 27.0 |
| 5413 | Architectural, engineering, & related services | 7 | D | D | D | b | D | D |
| BALANCE OF YUBA COUNTY, CA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | 1 954 | 729 | 221 | 24 | 53.0 | 1.5 |
| 541 | Professional, scientific, & technical services | 10 | 1 954 | 729 | 221 | 24 | 53.0 | 1.5 |

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.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

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

541 Professional, Scientific, and Technical Services

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

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

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

54131 Architectural Services

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

541310 Architectural Services

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

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

8712 Architectural Services

54133 Engineering Services

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

541330 Engineering Services

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

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

8711 Engineering Services

54134 Drafting Services

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

541340 Drafting Services

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

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

7389 (pt) Drafting Services

54135 Building Inspection Services

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

541350 Building Inspection Services

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

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

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

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

541360 Geophysical Surveying and Mapping Services

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

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

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

5413601 Geophysical Surveying

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

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

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

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

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

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

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

54137 Surveying and Mapping (Except Geophysical) Services

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

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

541370 Surveying and Mapping (Except Geophysical) Services

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

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

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

5413701 Surveying Services

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

5413702 Map Making Services

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

54138 Testing Laboratories

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

541380 Testing Laboratories

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

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

- 8734 (pt) Testing Laboratories

5414 Specialized Design Services

This industry group comprises establishments providing specialized design services (except architectural, engineering, and computer systems design).

54141 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

541410 Interior Design Services

This industry comprises establishments primarily engaged in planning, designing, and administering projects in interior spaces to meet the physical and aesthetic needs of people using them, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas, such as hospitality design, health care design, institutional design, commercial and corporate design, and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

The data published with NAICS code 541410 are comprised of this part of the following SIC industry:

7389 (pt) Interior Design Services

54142 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

541420 Industrial Design Services

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the use, value, and appearance of their

products. These services can include the determination of the materials, construction, mechanisms, shape, color, and surface finishes of the product, taking into consideration human characteristics and needs, safety, market appeal, and efficiency in production, distribution, use, and maintenance. Establishments providing automobile or furniture industrial design services or industrial design consulting services are included in this industry.

The data published with NAICS code 541420 are comprised of this part of the following SIC industry:

7389 (pt) Industrial Design Services

54143 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

541430 Graphic Design Services

This industry comprises establishments primarily engaged in planning, designing, and managing the production of visual communication in order to convey specific messages or concepts, clarify complex information, or project visual identities. These services can include the design of printed materials, packaging, advertising, signage systems, and corporate identification (logos). This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

The data published with NAICS code 541430 are comprised of these parts of the following SIC industries:

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

5414301 Graphic Design Services (Except Commercial Art and Medical Artists)

Establishments primarily engaged in planning, designing and managing the production of the design of printed materials, packaging video screen displays, advertising signage systems, and corporate logos.

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

Establishments primarily engaged in providing commercial sketches and drawings of body parts and other biological objects.

54149 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

541490 Other Specialized Design Services

This industry comprises establishments primarily engaged in providing professional design services (except architectural, landscape architecture, engineering, interior, industrial, graphic, and computer system design).

The data published with NAICS code 541490 are comprised of this part of the following SIC industry:

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

54151 Computer Systems Design and Related Services

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more of the following activities: (1) writing, modifying, testing, and supporting software to meet the needs of a particular customer; (2) planning and designing computer systems that integrate computer hardware, software, and communication technologies; (3) on-site management and operation of clients' computer systems and/or data processing facilities; and (4) other professional and technical computer-related advice and services.

541511 Custom Computer Programming Services

This U.S. industry comprises establishments primarily engaged in writing, modifying, testing, and supporting software to meet the needs of a particular customer.

The data published with NAICS code 541511 are comprised of the following SIC industry:

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

This U.S. industry comprises establishments primarily engaged in planning and designing computer systems that integrate computer hardware, software, and communication technologies. The hardware and software components

of the system may be provided by this establishment or company as part of integrated services or may be provided by third parties or vendors. These establishments often install the system and train and support users of the system.

The data published with NAICS code 541512 are comprised of these parts of the following SIC industries:

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

Establishments primarily engaged in developing or modifying computer software, and packaging or bundling the software with computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific applications. These establishments must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of system development from design through installation.

5415122 Computer Systems Consultants (Except Systems Integrators)

Establishments primarily engaged in consulting with clients and planning and designing systems that integrate computer hardware, software, and communication technologies.

541513 Computer Facilities Management Services

This U.S. industry comprises establishments primarily engaged in providing on-site management and operation of clients' computer systems and/or data processing facilities. Establishments providing computer systems or data processing facilities support services are included in this industry.

The data published with NAICS code 541513 are comprised of the following SIC industry:

7376 Computer Facilities Management Services

541519 Other Computer Related Services

This U.S. industry comprises establishments primarily engaged in providing computer related services (except custom programming, systems integration design, and facilities management services). Establishments providing computer disaster recovery services or software installation services are included in this industry.

The data published with NAICS code 541519 are comprised of these parts of the following SIC industries:

7379 (pt) All Other Computer Consultants, (Except Computer Systems Consultants)

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

Establishments primarily engaged in providing computer consulting services (except computer systems consulting).

5415199 All Other Computer Related Services

Establishments primarily engaged in supplying computer related services (except computer programming services, computer systems integrators, computer facilities management services, and computer consultants).

5416 Management, Scientific, and Technical Consulting Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54161, Management Consulting Services; 54162, Environmental Consulting Services; and 54169, Other Scientific and Technical Consulting Services.

54161 Management Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices, and planning; production scheduling; and control planning.

541611 Administrative Management and General Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on administrative management issues, such as financial planning and budgeting, equity and asset management, records management, office planning, strategic and organizational planning, site selection, new business startup, and business process improvement. This industry also includes establishments of general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution, and logistics; or other management consulting services to clients.

The data published with NAICS code 541611 are comprised of this part of the following SIC industry:

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

This U.S. industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations in one or more of the following

areas: (1) human resource and personnel policies, practices, and procedures; (2) employee benefits planning, communication, and administration; (3) compensation systems planning; (4) wage and salary administration; and (5) executive search and recruitment.

The data published with NAICS code 541612 are comprised of these parts of the following SIC industries:

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

Establishments primarily engaged in applying statistical calculation especially of life expectancy in assessing life, health, social, and casualty insurance; annuities; pensions; and compensation and benefits planning.

5416122 Executive Placement Services

Establishments primarily engaged in executive search and recruitment services or executive placement services.

5416123 Human Resources and Personnel Management Consulting

Establishments primarily engaged in one or more of the following: (a) providing operating advice and assistance in areas, such as human resource and personnel policies, practices, and procedures; (b) employee benefits planning, communication, and administration; (c) compensation systems planning; and (d) wage and salary administration.

541613 Marketing Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations on marketing issues, such as developing marketing objectives and policies, sales forecasting, new product developing and pricing, licensing and franchise planning, and marketing planning and strategy.

The data published with NAICS code 541613 are comprised of this part of the following SIC industry:

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

This U.S. industry comprises establishments primarily engaged in providing operating advice and assistance to businesses and other organizations in areas, such as: (1) manufacturing operations improvement; (2) productivity improvement; (3) production planning and control; (4)

quality assurance and quality control; (5) inventory management; (6) distribution networks; (7) warehouse use, operations, and utilization; (8) transportation and shipment of goods and materials; and (9) materials management and handling.

The data published with NAICS code 541614 are comprised of this part of the following SIC industry:

8742 (pt) Process, Physical, Distribution, and Logistics Consulting

541618 Other Management Consulting Services

This U.S. industry comprises establishments primarily engaged in providing management consulting services (except administrative and general management consulting; human resources consulting; marketing consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

The data published with NAICS code 541618 are comprised of these parts of the following SIC industries:

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

Establishments primarily engaged in providing information and advise on freight shipping or tariffs.

5416182 All Other Management Consulting Services

Establishments primarily engaged in providing management consulting services (expert administrative and general management consulting; human resource consulting; marketing consulting; tariff consulting; or process, physical distribution, and logistics consulting). Establishments providing telecommunications or utilities management consulting services are included in this industry.

54162 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplinary staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

541620 Environmental Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances, and hazardous materials. These establishments identify problems (e.g., inspect buildings for hazardous materials), measure and evaluate risks, and recommend solutions. They employ a multidisciplinary staff of scientists, engineers, and other technicians with expertise in areas, such as air and water quality, asbestos contamination, remediation, and environmental law. Establishments providing sanitation or site remediation consulting services are included in this industry.

The data published with NAICS code 541620 are comprised of this part of the following SIC industry:

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

541690 Other Scientific and Technical Consulting Services

This industry comprises establishments primarily engaged in providing advice and assistance to businesses and other organizations on scientific and technical issues (except environmental).

The data published with NAICS code 541690 are comprised of these parts of the following SIC industries:

8748 (pt) Other Scientific and Technical Consulting Services

8999 (pt) Scientific and Related Consulting Services (Except Environmental and Actuarial)

5416901 Economic and Related Consulting Services

Establishments primarily engaged in providing advice and assistance to business and other organizations on scientific and technical issues (except environmental).

5416902 Scientific and Related Consulting Services (Except Environmental and Actuarial)

Establishments primarily engaged in furnishing scientific or related advice on a contract or fee basis.

5417 Scientific Research and Development Services

This industry group comprises establishments engaged in conducting original investigation undertaken on a systematic basis to gain new knowledge (research) and/or the

application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

54171 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

541710 Research and Development in the Physical, Engineering, and Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in the physical, engineering, or life sciences, such as agriculture, electronics, environmental, biology, botany, biotechnology, computers, chemistry, food, fisheries, forests, geology, health, mathematics, medicine, oceanography, pharmacy, physics, veterinary, and other allied subjects.

The data published with NAICS code 541710 are comprised of these parts of the following SIC industries:

- 8731 (pt) Commercial Physical and Engineering Sciences Research
- 8733 (pt) Noncommercial Physical and Engineering Sciences Research
- 8731 (pt) Commercial Life Sciences Research
- 8733 (pt) Noncommercial Life Sciences Research

5417101 Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects.

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting noncommercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects funded from gifts, grants, and contributions.

54171012 Commercial Research and Development in the Physical and Engineering Sciences

Establishments primarily engaged in conducting commercial research and experimental development in the physical sciences, engineering, electronics, computer, chemistry, oceanography, geology, mathematics, physics, environmental, and other allied subjects on a fee or contract basis.

5417102 Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences.

54171021 Noncommercial Research and Development in the Life Sciences

This industry comprises establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

54171022 Commercial Research and Development in the Life Sciences

Establishments primarily engaged in conducting research and experimental development in medicine, health, biology, botany, biotechnology, agriculture, fisheries, forests, pharmacy, and other life sciences including veterinary sciences, on a contract or fee (commercial) basis.

54172 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

541720 Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analyses in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

The data published with NAICS code 541720 are comprised of these parts of the following SIC industries:

- 8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

This industry comprises establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research. The noncommercial establishments included here operate primarily on funds from gifts, grants, and contributions.

5417202 Commercial Research and Development in the Social Sciences and Humanities

Establishments primarily engaged in conducting research and analysis in education, sociology, psychology, language, behavior, economic, legal, and other social science and humanities research on a contract or fee (commercial) basis.

5418 Advertising and Related Services

This NAICS industry group includes establishments classified in the following NAICS industries: 54181, Advertising Agencies; 54182, Public Relations Agencies; 54183, Media Buying Agencies; 54184, Media Representatives; 54185, Display Advertising; 54186, Direct Mail Advertising; 54187, Advertising Material Distribution Services; and 84189, Other Services Related to Advertising.

54181 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

541810 Advertising Agencies

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals, newspapers, radio and television, or other media. These establishments are organized to provide a full range of services (i.e., through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

The data published with NAICS code 541810 are comprised of the following SIC industry:

7311 Advertising Agencies

54182 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

541820 Public Relations Agencies

This industry comprises establishments primarily engaged in designing and implementing public relations campaigns. These campaigns are designed to promote the interests and image of their clients. Establishments providing lobbying, political consulting, or public relations consulting are included in this industry.

The data published with NAICS code 541820 are comprised of the following SIC industry:

8743 Public Relations Services

54183 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

541830 Media Buying Agencies

This industry comprises establishments primarily engaged in purchasing advertising time or space from media outlets and reselling it to advertising agencies or individual companies directly.

The data published with NAICS code 541830 are comprised of this part of the following SIC industry:

7319 (pt) Media Buying Services

54184 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

541840 Media Representatives

This industry comprises establishments of independent representatives primarily engaged in selling media time or space for media owners.

The data published with NAICS code 541840 are comprised of the following SIC industry:

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for radio or television station (or network) owners.

5418402 Publishers' Advertising Representatives

Establishments primarily engaged in selling time or space to advertisers or advertising agencies for newspapers, magazines, and other publications.

54185 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

541850 Display Advertising

This industry comprises establishments primarily engaged in creating and designing public display advertising, campaign materials, such as printed, painted, or electronic displays, and/or placing such displays on indoor or outdoor billboards and panels, or on or within transit vehicles or facilities, shopping malls, retail (in-store) displays, and other display structures or sites.

The data published with NAICS code 541850 are comprised of these parts of the following SIC industries:

- 7312 Outdoor Advertising Services
- 7319 (pt) Display Advertising, Except Outdoor

5418501 Display Advertising (Except Outdoor)

Establishments primarily engaged in preparing display advertising services (except outdoor).

5418502 Outdoor Advertising Services

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

54186 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

541860 Direct Mail Advertising

This industry comprises establishments primarily engaged in (1) creating and designing advertising campaigns for the purpose of distributing advertising materials (e.g., coupons, flyers, samples) or specialties (e.g., key

chains, magnets, pens with customized messages imprinted) by mail or other direct distribution; and/or (2) preparing advertising materials or specialties for mailing or other direct distribution. These establishments may also compile, maintain, sell, and rent mailing lists.

The data published with NAICS code 541860 are comprised of this part of the following SIC industry:

- 7331 (pt) Direct Mail Advertising Services (Except Mail List Services)

54187 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

541870 Advertising Material Distribution Services

This industry comprises establishments primarily engaged in the direct distribution or delivery of advertisements (e.g., circulars, coupons, handbills) or samples. Establishments in this industry use methods, such as delivering advertisements or samples door-to-door, placing flyers or coupons on car windshields in parking lots, or handing out samples in retail stores.

The data published with NAICS code 541870 are comprised of this part of the following SIC industry:

- 7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

541890 Other Services Related to Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, and marketing consulting services).

The data published with NAICS code 541890 are comprised of these parts of the following SIC industries:

- 5199 (pt) Advertising Specialties Goods Distributors
- 7319 (pt) Other Advertising Services
- 7389 (pt) Sign Painting and Lettering Shop

7389 (pt) Welcoming Services

5418901 Welcoming Services

Establishments primarily engaged in providing promotional business services to tourists and new residents of a community.

5418902 Advertising Specialties Goods Distributors

Establishments primarily engaged in the wholesale distribution of advertising novelties and specialties.

5418903 Sign Painting and Lettering Shop

Establishments primarily engaged in making signs to individual order or in office door and window lettering.

5418909 All Other Advertising

This industry comprises establishments primarily engaged in providing advertising services (except advertising agency services, public relations agency services, media buying agency services, media representative services, display advertising services, direct mail advertising services, advertising material distribution services, sign painting and lettering shops, marketing consulting services, and welcoming services).

5419 Other Professional, Scientific, and Technical Services

This industry group comprises establishments engaged in professional, scientific, and technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; and advertising and related services).

54191 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

541910 Marketing Research and Public Opinion Polling

This industry comprises establishments primarily engaged in systematically gathering, recording, tabulating, and presenting marketing and public opinion data.

The data published with NAICS code 541910 are comprised of this part of the following SIC industry:

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

This industry comprises establishments primarily engaged in providing still, video, or digital photography services. These establishments may specialize in a particular field of photography, such as commercial and industrial photography, portrait photography, and special events photography. Commercial or portrait photography studios are included in this industry.

541921 Photography Studios, Portrait

This U.S. industry comprises establishments known as portrait studios primarily engaged in providing still, video, or digital portrait photography services.

The data published with NAICS code 541921 are comprised of the following SIC industry:

7221 Photographic Studios, Portrait

541922 Commercial Photography

This U.S. industry comprises establishments primarily engaged in providing commercial photography services, generally for advertising agencies, publishers, and other business and industrial users.

The data published with NAICS code 541922 are comprised of these parts of the following SIC industries:

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

Establishments primarily engaged in providing commercial photography services (except medical photography).

5419222 Medical Photography

Establishments primarily engaged in making still photographs or motion pictures of body parts, medical specimens, or other biological objects.

54193 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

541930 Translation and Interpretation Services

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another and establishments primarily engaged in providing sign language services.

The data published with NAICS code 541930 are comprised of this part of the following SIC industry:

7389 (pt) Translation and Interpretation Services

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

54199 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

541990 All Other Professional, Scientific, and Technical Services

This industry comprises establishments primarily engaged in the provision of professional, scientific, or

technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services

Appendix C.

Coverage and Methodology

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.

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

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

Appendix D.

Geographic Notes

CALIFORNIA

Buellton was incorporated in February 1992.

Calabasas was incorporated in April 1991, but this change was not submitted to the Census Bureau until November 1992.

Grover Beach name was changed from Grover City in December 1992.

Industry does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Malibu was incorporated in March 1991, but this change was not submitted to the Census Bureau until January 1993.

Shasta Lake was incorporated in July 1993.

Truckee was incorporated in March 1993.

Vernon does not qualify as a “place” for the economic census based on its 1990 population but is included because of its dense concentration of economic activity.

Windsor was incorporated in July 1992.

Appendix E. Metropolitan Areas

CALIFORNIA

Bakersfield, CA MSA

Kern County, CA

Chico—Paradise, CA MSA

Butte County, CA

Fresno, CA MSA

Fresno County, CA

Madera County, CA

Los Angeles—Riverside—Orange County, CA CMSA

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Orange County, CA PMSA

Orange County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Ventura, CA PMSA

Ventura County, CA

Los Angeles—Long Beach, CA PMSA

Los Angeles County, CA

Merced, CA MSA

Merced County, CA

Modesto, CA MSA

Stanislaus County, CA

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

Orange County, CA PMSA

Orange County, CA

Redding, CA MSA

Shasta County, CA

Riverside—San Bernardino, CA PMSA

Riverside County, CA

San Bernardino County, CA

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Sacramento—Yolo, CA CMSA

Sacramento, CA PMSA

El Dorado County, CA

Placer County, CA

Sacramento County, CA

Yolo, CA PMSA

Yolo County, CA

Salinas, CA MSA

Monterey County, CA

San Diego, CA MSA

San Diego County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Francisco—Oakland—San Jose, CA CMSA

Oakland, CA PMSA

Alameda County, CA

Contra Costa County, CA

San Francisco, CA PMSA

Marin County, CA

San Francisco County, CA

San Mateo County, CA

San Jose, CA PMSA

Santa Clara County, CA

San Francisco—Oakland—San Jose, CA CMSA—Con.

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

San Jose, CA PMSA

Santa Clara County, CA

San Luis Obispo—Atascadero—Paso Robles, CA MSA

San Luis Obispo County, CA

Santa Barbara—Santa Maria—Lompoc, CA MSA

Santa Barbara County, CA

Santa Cruz—Watsonville, CA PMSA

Santa Cruz County, CA

Santa Rosa, CA PMSA

Sonoma County, CA

Stockton—Lodi, CA MSA

San Joaquin County, CA

Vallejo—Fairfield—Napa, CA PMSA

Napa County, CA

Solano County, CA

Ventura, CA PMSA

Ventura County, CA

Visalia—Tulare—Porterville, CA MSA

Tulare County, CA

Yolo, CA PMSA

Yolo County, CA

Yuba City, CA MSA

Sutter County, CA

Yuba County, CA

