

# Alabama

# 1997

Issued November 1999

EC97S54A-AL

## 1997 Economic Census

*Professional, Scientific, and Technical Services*

Geographic Area Series



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*Helping You Make Informed Decisions*

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



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Professional, Scientific, and Technical Services

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## SCOPE

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

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

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

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

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

## GENERAL

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

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

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

#### **DISCLOSURE**

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALABAMA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7 076</b>	<b>5 295 638</b>	<b>2 051 384</b>	<b>463 534</b>	<b>54 413</b>	<b>20.7</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	7 076	5 295 638	2 051 384	463 534	54 413	20.7	6.6
5411	Legal services .....	2 390	1 364 682	520 809	108 685	12 773	26.8	4.9
54111	Offices of lawyers .....	2 313	1 338 549	508 482	106 091	12 284	26.9	4.8
541110	Offices of lawyers .....	2 313	1 338 549	508 482	106 091	12 284	26.9	4.8
5411101	Offices of lawyers (except legal aid societies) .....	2 313	1 338 549	508 482	106 091	12 284	26.9	4.8
54119	Other legal services .....	77	26 133	12 327	2 594	489	21.7	8.3
541191	Title abstract & settlement offices .....	72	25 037	11 867	2 483	470	22.3	8.7
541199	All other legal services .....	5	1 096	460	111	19	9.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 265	438 158	192 200	44 692	8 097	31.6	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 265	438 158	192 200	44 692	8 097	31.6	5.6
541211	Offices of certified public accountants .....	637	326 137	152 532	33 716	4 443	30.0	4.0
541213	Tax return preparation services .....	218	26 082	8 319	3 491	1 993	35.4	3.0
541214	Payroll services .....	24	36 055	13 185	3 007	422	3.9	12.6
541219	Other accounting services .....	386	49 884	18 164	4 478	1 239	60.0	12.4
5413	Architectural, engineering, & related services .....	1 278	1 314 012	562 868	127 546	14 353	20.8	7.0
54131	Architectural services .....	229	154 208	55 838	11 364	1 352	30.7	3.2
541310	Architectural services .....	229	154 208	55 838	11 364	1 352	30.7	3.2
54133	Engineering services .....	716	995 288	437 838	98 997	10 422	19.7	7.7
541330	Engineering services .....	716	995 288	437 838	98 997	10 422	19.7	7.7
54134	Drafting services .....	44	9 810	4 652	1 087	162	15.5	1.1
541340	Drafting services .....	44	9 810	4 652	1 087	162	15.5	1.1
54135	Building inspection services .....	22	D	D	D	b	D	D
541350	Building inspection services .....	22	D	D	D	b	D	D
54136	Geophysical surveying & mapping services .....	4	D	D	D	b	D	D
541360	Geophysical surveying & mapping services .....	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	192	56 462	26 713	6 668	1 185	29.8	4.3
541370	Surveying & mapping (except geophysical) services .....	192	56 462	26 713	6 668	1 185	29.8	4.3
54138	Testing laboratories .....	71	87 125	33 421	8 350	1 091	11.0	7.6
541380	Testing laboratories .....	71	87 125	33 421	8 350	1 091	11.0	7.6
5414	Specialized design services .....	185	58 652	12 060	2 680	552	45.7	7.1
54141	Interior design services .....	126	41 901	5 695	1 233	338	49.7	8.6
541410	Interior design services .....	126	41 901	5 695	1 233	338	49.7	8.6
54142	Industrial design services .....	8	D	D	D	b	D	D
541420	Industrial design services .....	8	D	D	D	b	D	D
54143	Graphic design services .....	50	12 000	3 675	734	123	39.6	4.9
541430	Graphic design services .....	50	12 000	3 675	734	123	39.6	4.9
5414301	Graphic design services (except commercial art & medical artists) ..	45	11 111	3 284	638	110	42.4	5.3
5414302	Commercial art .....	2	D	D	D	a	D	D
5414303	Medical artists .....	3	D	D	D	a	D	D
54149	Other specialized design services .....	1	D	D	D	a	D	D
541490	Other specialized design services .....	1	D	D	D	a	D	D
5415	Computer systems design & related services .....	590	931 105	379 432	91 197	7 904	10.2	10.0
54151	Computer systems design & related services .....	590	931 105	379 432	91 197	7 904	10.2	10.0
541511	Custom computer programming services .....	237	342 521	153 893	38 564	3 103	7.8	19.6
541512	Computer systems design services .....	270	552 000	209 227	49 121	4 395	10.9	4.1
5415121	Computer systems integrators .....	124	494 767	185 244	44 058	3 751	9.1	3.4
5415122	Computer systems consultants (except systems integrators) .....	146	57 233	23 983	5 063	644	26.7	10.5
541513	Computer facilities management services .....	12	15 365	6 412	1 354	161	.6	7.0
541519	Other computer related services .....	71	21 219	9 900	2 158	245	38.8	7.2
5416	Management, scientific, & technical consulting services .....	554	236 330	100 629	20 223	2 764	31.0	12.4
54161	Management consulting services .....	412	153 449	71 737	13 844	2 008	32.5	15.7
541611	Administrative management & general management consulting service .....	190	76 284	40 662	7 468	1 045	34.7	19.5
541612	Human resources & executive search consulting services .....	98	34 747	18 315	3 890	654	27.3	21.2
5416121	Actuarial consulting .....	1	D	D	D	a	D	D
5416122	Executive placement services .....	51	20 655	11 192	2 456	250	23.0	11.5
5416123	Human resources & personnel management consulting .....	46	D	D	D	e	D	D
541613	Marketing consulting services .....	64	27 723	6 191	1 238	154	36.7	2.7
541614	Process, physical distribution, & logistics consulting services .....	28	9 078	4 183	731	79	17.9	4.0
541618	Other management consulting services .....	32	5 617	2 386	517	76	37.4	11.8
54162	Environmental consulting services .....	48	61 646	21 116	4 744	519	12.7	3.0
541620	Environmental consulting services .....	48	61 646	21 116	4 744	519	12.7	3.0
54169	Other scientific & technical consulting services .....	94	21 235	7 776	1 635	237	73.5	15.7
541690	Other scientific & technical consulting services .....	94	21 235	7 776	1 635	237	73.5	15.7
5417	Scientific research & development services .....	91	558 729	169 889	41 862	3 412	2.1	.3
54171	R&D in the physical, engineering, & life sciences .....	88	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	88	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences .....	72	534 131	158 987	39 041	3 164	1.4	.2
5417102	Research & development in the life sciences .....	16	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities .....	3	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	3	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALABAMA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	400	292 622	88 397	20 949	2 752	27.0	10.4
54181	Advertising agencies .....	147	109 578	42 621	10 204	1 065	27.6	2.2
541810	Advertising agencies .....	147	109 578	42 621	10 204	1 065	27.6	2.2
54182	Public relations agencies .....	42	18 679	5 627	1 108	148	22.7	7.3
541820	Public relations agencies .....	42	18 679	5 627	1 108	148	22.7	7.3
54183	Media buying services .....	5	1 379	460	111	17	—	—
541830	Media buying services .....	5	1 379	460	111	17	—	—
54184	Media representatives .....	34	44 298	16 906	3 977	544	21.8	36.2
541840	Media representatives .....	34	44 298	16 906	3 977	544	21.8	36.2
5418401	Radio & television advertising representatives .....	16	20 630	7 802	1 819	312	46.8	14.9
5418402	Publishers' advertising representatives .....	18	23 668	9 104	2 158	232	—	54.8
54185	Display advertising .....	34	37 436	8 021	2 100	249	10.5	4.8
541850	Display advertising .....	34	37 436	8 021	2 100	249	10.5	4.8
5418501	Display advertising (except outdoor) .....	6	2 536	768	157	21	21.3	—
5418502	Outdoor advertising services .....	28	34 900	7 253	1 943	228	9.7	5.2
54186	Direct mail advertising .....	26	23 031	5 040	1 265	246	33.4	4.7
541860	Direct mail advertising .....	26	23 031	5 040	1 265	246	33.4	4.7
54187	Advertising material distribution services .....	4	7 563	884	184	25	12.9	79.5
541870	Advertising material distribution services .....	4	7 563	884	184	25	12.9	79.5
54189	Other services related to advertising .....	108	50 658	8 838	2 000	458	44.1	3.3
541890	Other services related to advertising .....	108	50 658	8 838	2 000	458	44.1	3.3
5418901	Welcoming services .....	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor .....	46	31 782	4 988	1 145	227	41.9	3.1
5418903	Sign painting & lettering shop .....	47	D	D	D	c	D	D
5418909	All other advertising .....	13	11 654	1 734	403	91	39.1	8
5419	Other professional, scientific, & technical services .....	323	101 348	25 100	5 700	1 806	33.6	6.7
54191	Marketing research & public opinion polling .....	16	6 214	2 843	698	380	18.9	18.0
541910	Marketing research & public opinion polling .....	16	6 214	2 843	698	380	18.9	18.0
54192	Photographic services .....	271	83 255	18 988	4 186	1 260	36.0	5.1
541921	Photographic studios, portrait .....	242	76 702	17 198	3 763	1 169	37.6	5.1
541922	Commercial photography .....	29	6 553	1 790	423	91	17.6	5.8
54193	Translation & interpretation services .....	2	D	D	D	b	D	D
541930	Translation & interpretation services .....	2	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	34	D	D	D	c	D	D
541990	All other professional, scientific, & technical services .....	34	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALABAMA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>60</b>	<b>117 416</b>	<b>87 705</b>	<b>36 271</b>	<b>8 849</b>	<b>946</b>	<b>1.8</b>	<b>.8</b>
541	Professional, scientific, & technical services .....	60	117 416	87 705	36 271	8 849	946	1.8	.8
5411	Legal services .....	26	49 559	24 651	8 605	2 039	227	1.4	.2
54111	Offices of lawyers .....	26	49 559	24 651	8 605	2 039	227	1.4	.2
541110	Offices of lawyers .....	26	49 559	24 651	8 605	2 039	227	1.4	.2
5411102	Legal aid societies & similar legal services .....	26	49 559	24 651	8 605	2 039	227	1.4	.2
5417	Scientific research & development services .....	34	67 857	63 054	27 666	6 810	719	2.2	1.2
54171	R&D in the physical, engineering, & life sciences .....	32	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	32	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	10	D	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	22	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities .....	2	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities .....	2	D	D	D	D	a	D	D

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

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



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ANNISTON, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>149</b>	<b>45 215</b>	<b>13 186</b>	<b>3 142</b>	<b>702</b>	<b>56.8</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	149	45 215	13 186	3 142	702	56.8	5.1
5411	Legal services .....	59	18 008	4 208	1 006	195	57.9	3.2
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
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	33	7 704	3 228	963	285	33.3	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	33	7 704	3 228	963	285	33.3	5.3
541211	Offices of certified public accountants .....	15	4 129	1 943	478	71	39.1	7.6
541213	Tax return preparation services .....	6	2 139	750	315	183	28.8	—
541219	Other accounting services .....	12	1 436	535	170	31	23.3	6.9
5413	Architectural, engineering, & related services .....	17	4 334	1 629	388	65	79.0	12.3
5418	Advertising & related services .....	13	2 940	804	166	30	18.6	10.1
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	10	8 323	1 943	307	79	85.8	.5
541921	Photographic studios, portrait .....	10	8 323	1 943	307	79	85.8	.5
<b>BIRMINGHAM, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 073</b>	<b>1 813 042</b>	<b>716 168</b>	<b>162 673</b>	<b>17 463</b>	<b>20.1</b>	<b>8.0</b>
541	Professional, scientific, & technical services .....	2 073	1 813 042	716 168	162 673	17 463	20.1	8.0
5411	Legal services .....	644	609 731	239 361	52 207	5 065	15.9	4.3
54111	Offices of lawyers .....	630	602 035	236 408	51 623	4 964	16.1	4.2
541110	Offices of lawyers .....	630	602 035	236 408	51 623	4 964	16.1	4.2
5411101	Offices of lawyers (except legal aid societies) .....	630	602 035	236 408	51 623	4 964	16.1	4.2
54119	Other legal services .....	14	7 696	2 953	584	101	3.2	13.0
541191	Title abstract & settlement offices .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	302	182 588	74 690	16 919	2 404	19.4	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	302	182 588	74 690	16 919	2 404	19.4	4.9
541211	Offices of certified public accountants .....	175	138 287	58 893	13 049	1 546	18.9	3.4
541213	Tax return preparation services .....	26	4 950	1 643	590	395	22.7	2.0
541214	Payroll services .....	9	25 375	9 049	2 167	208	1.5	8.0
541219	Other accounting services .....	92	13 976	5 105	1 113	255	56.2	15.2
5413	Architectural, engineering, & related services .....	396	353 383	154 150	33 089	3 605	26.8	4.8
54131	Architectural services .....	79	73 264	25 995	5 186	599	22.6	2.3
541310	Architectural services .....	79	73 264	25 995	5 186	599	22.6	2.3
54133	Engineering services .....	235	242 246	110 927	23 771	2 408	28.5	5.5
541330	Engineering services .....	235	242 246	110 927	23 771	2 408	28.5	5.5
54134	Drafting services .....	14	D	D	D	b	D	D
541340	Drafting services .....	14	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	32	11 227	5 513	1 244	226	30.3	9.6
541370	Surveying & mapping (except geophysical) services .....	32	11 227	5 513	1 244	226	30.3	9.6
54138	Testing laboratories .....	26	14 897	5 947	1 485	202	32.9	5.5
541380	Testing laboratories .....	26	14 897	5 947	1 485	202	32.9	5.5
5414	Specialized design services .....	74	27 560	5 613	1 200	250	53.8	8.2
54141	Interior design services .....	48	19 619	3 177	689	170	63.2	9.5
541410	Interior design services .....	48	19 619	3 177	689	170	63.2	9.5
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 .....	213	363 548	142 513	37 082	2 835	8.8	16.9
54151	Computer systems design & related services .....	213	363 548	142 513	37 082	2 835	8.8	16.9
541511	Custom computer programming services .....	82	185 142	77 059	20 540	1 284	5.3	24.4
541512	Computer systems design services .....	99	161 845	58 610	15 064	1 414	12.5	9.1
5415121	Computer systems integrators .....	38	144 129	51 942	13 571	1 248	8.9	8.1
5415122	Computer systems consultants (except systems integrators) .....	61	17 716	6 668	1 493	166	42.4	18.0
541519	Other computer related services .....	29	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	201	76 766	38 258	7 457	1 035	41.9	16.7
54161	Management consulting services .....	154	65 327	35 000	6 792	932	38.1	15.7
541611	Administrative management & general management consulting service .....	62	29 823	17 056	2 889	321	46.0	17.6
541612	Human resources & executive search consulting services .....	47	25 788	14 824	3 214	530	19.3	18.3
5416122	Executive placement services .....	23	15 674	9 056	1 969	169	13.1	12.1
5416123	Human resources & personnel management consulting .....	23	D	D	D	e	D	D
541613	Marketing consulting services .....	28	6 244	1 462	253	36	84.8	1.3
54162	Environmental consulting services .....	12	4 340	997	215	22	41.4	40.7
541620	Environmental consulting services .....	12	4 340	997	215	22	41.4	40.7
54169	Other scientific & technical consulting services .....	35	7 099	2 261	450	81	76.6	10.9
541690	Other scientific & technical consulting services .....	35	7 099	2 261	450	81	76.6	10.9
5417	Scientific research & development services .....	12	19 447	6 059	1 426	146	15.5	—
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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BIRMINGHAM, AL MSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	141	152 823	47 028	11 281	1 398	33.9	8.5
54181	Advertising agencies .....	69	72 227	28 216	6 933	648	32.6	2.4
541810	Advertising agencies .....	69	72 227	28 216	6 933	648	32.6	2.4
54182	Public relations agencies .....	8	5 823	1 420	239	36	17.9	—
541820	Public relations agencies .....	8	5 823	1 420	239	36	17.9	—
54184	Media representatives .....	4	14 257	5 386	1 353	237	56.3	26.1
541840	Media representatives .....	4	14 257	5 386	1 353	237	56.3	26.1
54185	Display advertising .....	7	9 885	2 150	414	47	3.5	6.3
541850	Display advertising .....	7	9 885	2 150	414	47	3.5	6.3
5418502	Outdoor advertising services .....	5	D	D	D	b	D	D
54189	Other services related to advertising .....	39	D	D	D	e	D	D
541890	Other services related to advertising .....	39	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	20	18 384	3 296	765	128	37.9	3.2
5418903	Sign painting & lettering shop .....	12	D	D	D	b	D	D
5418909	All other advertising .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	90	27 196	8 496	2 012	725	14.4	13.0
54192	Photographic services .....	70	19 071	5 154	1 169	320	13.5	12.7
541921	Photographic studios, portrait .....	57	14 900	3 708	797	245	15.7	14.6
541922	Commercial photography .....	13	4 171	1 446	372	75	5.4	5.9
54199	All other professional, scientific, & technical services .....	11	3 658	942	241	63	22.2	14.5
541990	All other professional, scientific, & technical services .....	11	3 658	942	241	63	22.2	14.5
<b>COLUMBUS, GA—AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>325</b>	<b>163 405</b>	<b>49 325</b>	<b>10 919</b>	<b>1 841</b>	<b>35.6</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	325	163 405	49 325	10 919	1 841	35.6	6.5
5411	Legal services .....	132	61 068	18 894	4 090	530	29.1	6.1
54111	Offices of lawyers .....	132	61 068	18 894	4 090	530	29.1	6.1
541110	Offices of lawyers .....	132	61 068	18 894	4 090	530	29.1	6.1
5411101	Offices of lawyers (except legal aid societies) .....	132	61 068	18 894	4 090	530	29.1	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	68	26 452	10 450	2 481	552	33.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	68	26 452	10 450	2 481	552	33.0	2.2
541211	Offices of certified public accountants .....	29	18 656	7 958	1 797	217	27.4	1.1
541213	Tax return preparation services .....	7	D	D	D	c	D	D
541219	Other accounting services .....	30	3 227	1 214	267	69	79.0	11.6
5413	Architectural, engineering, & related services .....	30	15 964	6 681	1 272	175	49.9	.2
54131	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
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
5414	Specialized design services .....	13	2 963	514	116	37	52.1	.4
54143	Graphic design services .....	6	1 964	424	92	26	38.8	.6
541430	Graphic design services .....	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services .....	16	8 328	2 398	565	58	59.5	22.5
54151	Computer systems design & related services .....	16	8 328	2 398	565	58	59.5	22.5
541512	Computer systems design services .....	6	4 847	1 350	278	27	46.8	24.2
5416	Management, scientific, & technical consulting services .....	21	11 984	2 229	487	99	69.5	15.1
54161	Management consulting services .....	15	9 525	1 466	327	74	83.4	16.6
541611	Administrative management & general management consulting service .....	8	8 380	947	201	30	81.1	18.9
5418	Advertising & related services .....	23	25 915	6 053	1 403	271	14.5	6.9
54186	Direct mail advertising .....	3	D	D	D	c	D	D
541860	Direct mail advertising .....	3	D	D	D	c	D	D
54189	Other services related to advertising .....	7	2 329	568	146	41	74.5	1.8
541890	Other services related to advertising .....	7	2 329	568	146	41	74.5	1.8
5419	Other professional, scientific, & technical services .....	18	8 357	1 138	267	96	60.1	1.5
54192	Photographic services .....	16	D	D	D	b	D	D
541921	Photographic studios, portrait .....	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	2	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DECATUR, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>193</b>	<b>74 418</b>	<b>28 861</b>	<b>7 009</b>	<b>984</b>	<b>36.8</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	193	74 418	28 861	7 009	984	36.8	7.0
5411	Legal services .....	59	16 939	5 109	1 007	184	49.7	6.0
541111	Offices of lawyers .....	57	D	D	D	c	D	D
541110	Offices of lawyers .....	57	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	57	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	41	8 487	2 876	854	213	45.5	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	41	8 487	2 876	854	213	45.5	12.2
541211	Offices of certified public accountants .....	17	5 622	2 040	506	95	51.1	4.6
541213	Tax return preparation services .....	11	1 448	503	233	90	30.4	24.8
541219	Other accounting services .....	13	1 417	333	115	28	38.7	29.7
5413	Architectural, engineering, & related services .....	33	31 713	14 565	3 519	359	31.2	.7
54133	Engineering services .....	18	23 368	11 376	2 676	228	31.5	.7
541330	Engineering services .....	18	23 368	11 376	2 676	228	31.5	.7
5414	Specialized design services .....	8	3 419	1 420	245	52	28.3	—
5415	Computer systems design & related services .....	11	4 150	1 522	536	39	21.2	24.0
54151	Computer systems design & related services .....	11	4 150	1 522	536	39	21.2	24.0
5418	Advertising & related services .....	11	3 106	1 136	348	48	6.3	59.1
<b>DOTHAN, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>224</b>	<b>84 009</b>	<b>30 858</b>	<b>8 148</b>	<b>1 380</b>	<b>41.9</b>	<b>10.4</b>
541	Professional, scientific, & technical services .....	224	84 009	30 858	8 148	1 380	41.9	10.4
5411	Legal services .....	86	32 078	8 910	1 973	317	46.8	8.2
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 .....	45	15 815	8 360	1 780	352	47.1	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	45	15 815	8 360	1 780	352	47.1	3.0
541211	Offices of certified public accountants .....	22	11 400	6 650	1 312	178	53.5	4.0
541219	Other accounting services .....	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	41	20 475	8 584	3 075	471	34.2	23.6
54133	Engineering services .....	20	14 591	6 106	2 543	377	27.0	32.9
541330	Engineering services .....	20	14 591	6 106	2 543	377	27.0	32.9
5415	Computer systems design & related services .....	13	6 732	2 366	649	98	53.5	2.1
54151	Computer systems design & related services .....	13	6 732	2 366	649	98	53.5	2.1
5418	Advertising & related services .....	11	2 972	688	187	40	25.9	5.0
54189	Other services related to advertising .....	5	1 771	436	107	14	4.5	.8
541890	Other services related to advertising .....	5	1 771	436	107	14	4.5	.8
5419	Other professional, scientific, & technical services .....	8	1 561	277	64	30	43.0	20.1
54192	Photographic services .....	8	1 561	277	64	30	43.0	20.1
541921	Photographic studios, portrait .....	8	1 561	277	64	30	43.0	20.1
<b>FLORENCE, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>225</b>	<b>67 661</b>	<b>22 541</b>	<b>5 292</b>	<b>963</b>	<b>52.9</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	225	67 661	22 541	5 292	963	52.9	5.8
5411	Legal services .....	94	24 790	6 899	1 518	275	72.5	5.5
541111	Offices of lawyers .....	87	23 120	6 066	1 316	243	75.8	5.9
541110	Offices of lawyers .....	87	23 120	6 066	1 316	243	75.8	5.9
5411101	Offices of lawyers (except legal aid societies) .....	87	23 120	6 066	1 316	243	75.8	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	53	15 598	5 304	1 378	323	42.5	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	53	15 598	5 304	1 378	323	42.5	4.3
541211	Offices of certified public accountants .....	33	8 227	3 381	759	136	69.8	7.4
541213	Tax return preparation services .....	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	29	14 962	7 139	1 704	237	38.3	2.1
54133	Engineering services .....	13	11 305	5 550	1 300	175	29.8	2.8
541330	Engineering services .....	13	11 305	5 550	1 300	175	29.8	2.8
5416	Management, scientific, & technical consulting services .....	16	2 954	697	115	25	32.7	51.6
5418	Advertising & related services .....	11	4 810	1 189	291	37	40.5	.2
54189	Other services related to advertising .....	3	1 460	136	16	4	100.0	—
541890	Other services related to advertising .....	3	1 460	136	16	4	100.0	—
5419	Other professional, scientific, & technical services .....	12	2 702	576	124	38	55.5	—
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 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GADSDEN, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>122</b>	<b>36 640</b>	<b>13 654</b>	<b>3 184</b>	<b>621</b>	<b>35.5</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	122	36 640	13 654	3 184	621	35.5	4.8
5411	Legal services .....	45	16 374	6 369	1 493	211	32.6	5.9
541110	Offices of lawyers .....	44	D	D	D	c	D	D
541110	Offices of lawyers .....	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	5 265	2 832	738	175	20.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	5 265	2 832	738	175	20.5	6.6
541211	Offices of certified public accountants .....	12	3 874	2 394	568	62	13.6	7.3
541213	Tax return preparation services .....	6	1 083	333	145	103	28.4	—
5413	Architectural, engineering, & related services .....	21	6 176	2 706	552	117	85.3	4.2
5418	Advertising & related services .....	10	5 352	893	193	46	4.2	—
<b>HUNTSVILLE, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>835</b>	<b>1 629 694</b>	<b>619 622</b>	<b>143 985</b>	<b>13 490</b>	<b>8.5</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	835	1 629 694	619 622	143 985	13 490	8.5	4.0
5411	Legal services .....	159	76 014	31 361	6 381	763	36.8	2.9
541110	Offices of lawyers .....	155	75 563	31 205	6 348	753	36.6	2.7
541110	Offices of lawyers .....	155	75 563	31 205	6 348	753	36.6	2.7
5411101	Offices of lawyers (except legal aid societies) .....	155	75 563	31 205	6 348	753	36.6	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	90	25 999	12 243	2 879	523	41.7	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	90	25 999	12 243	2 879	523	41.7	5.6
541211	Offices of certified public accountants .....	51	20 957	10 585	2 327	309	38.6	5.5
541213	Tax return preparation services .....	9	1 641	487	223	122	14.7	.1
541219	Other accounting services .....	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	223	503 376	208 806	47 375	4 769	10.0	5.3
54131	Architectural services .....	26	12 184	4 988	929	119	27.4	14.4
541310	Architectural services .....	26	12 184	4 988	929	119	27.4	14.4
54133	Engineering services .....	170	448 405	187 936	42 297	4 145	10.0	5.5
541330	Engineering services .....	170	448 405	187 936	42 297	4 145	10.0	5.5
54137	Surveying & mapping (except geophysical) services .....	12	8 099	3 211	786	120	19.5	—
541370	Surveying & mapping (except geophysical) services .....	12	8 099	3 211	786	120	19.5	—
54138	Testing laboratories .....	10	34 299	12 528	3 326	368	1.4	.4
541380	Testing laboratories .....	10	34 299	12 528	3 326	368	1.4	.4
5414	Specialized design services .....	18	7 061	2 098	570	67	27.9	10.9
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 .....	8	D	D	D	a	D	D
541430	Graphic design services .....	8	D	D	D	a	D	D
5415	Computer systems design & related services .....	166	400 022	170 530	39 569	3 418	7.4	5.6
54151	Computer systems design & related services .....	166	400 022	170 530	39 569	3 418	7.4	5.6
541511	Custom computer programming services .....	71	102 729	53 982	12 601	1 209	7.1	19.0
541512	Computer systems design services .....	75	291 141	113 594	26 414	2 142	6.4	.9
5415121	Computer systems integrators .....	39	264 726	101 988	24 058	1 840	5.7	.7
5415122	Computer systems consultants (except systems integrators) .....	36	26 415	11 606	2 356	302	14.3	3.3
541519	Other computer related services .....	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	68	65 772	28 181	6 233	556	8.2	2.3
54161	Management consulting services .....	54	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	27	11 706	6 897	1 622	108	13.7	.6
54162	Environmental consulting services .....	5	D	D	D	e	D	D
541620	Environmental consulting services .....	5	D	D	D	e	D	D
5417	Scientific research & development services .....	53	523 356	158 333	39 176	3 133	1.0	.3
54171	R&D in the physical, engineering, & life sciences .....	52	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	52	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences .....	49	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities .....	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	24	20 372	6 436	1 482	179	22.9	35.1
54184	Media representatives .....	4	10 852	3 829	843	74	—	51.9
541840	Media representatives .....	4	10 852	3 829	843	74	—	51.9
5419	Other professional, scientific, & technical services .....	34	7 722	1 634	320	82	24.3	8.2
54192	Photographic services .....	30	6 159	1 071	223	63	27.4	10.3
541921	Photographic studios, portrait .....	25	5 123	907	209	58	28.8	10.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOBILE, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>994</b>	<b>588 203</b>	<b>235 142</b>	<b>52 222</b>	<b>6 930</b>	<b>20.7</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	994	588 203	235 142	52 222	6 930	20.7	8.6
5411	Legal services .....	352	208 895	78 819	16 264	2 093	18.6	4.2
54111	Offices of lawyers .....	332	198 648	72 959	15 045	1 870	19.2	4.4
541110	Offices of lawyers .....	332	198 648	72 959	15 045	1 870	19.2	4.4
5411101	Offices of lawyers (except legal aid societies) .....	332	198 648	72 959	15 045	1 870	19.2	4.4
54119	Other legal services .....	20	10 247	5 860	1 219	223	5.5	—
541191	Title abstract & settlement offices .....	18	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	198	50 546	21 753	4 975	959	42.0	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	198	50 546	21 753	4 975	959	42.0	5.7
541211	Offices of certified public accountants .....	106	38 662	17 383	3 957	591	40.9	2.8
541213	Tax return preparation services .....	28	1 527	506	212	123	21.3	2.8
541219	Other accounting services .....	59	8 322	3 012	590	195	57.4	17.4
5413	Architectural, engineering, & related services .....	178	188 281	86 020	19 931	2 336	15.3	14.9
54131	Architectural services .....	25	15 008	6 203	1 422	135	21.8	.7
541310	Architectural services .....	25	15 008	6 203	1 422	135	21.8	.7
54133	Engineering services .....	97	139 954	65 830	14 989	1 644	13.3	16.1
541330	Engineering services .....	97	139 954	65 830	14 989	1 644	13.3	16.1
54135	Building inspection services .....	6	2 672	732	183	24	39.7	—
541350	Building inspection services .....	6	2 672	732	183	24	39.7	—
54137	Surveying & mapping (except geophysical) services .....	27	13 878	6 460	1 678	287	19.3	.9
541370	Surveying & mapping (except geophysical) services .....	27	13 878	6 460	1 678	287	19.3	.9
54138	Testing laboratories .....	15	15 954	6 372	1 555	232	18.7	32.8
541380	Testing laboratories .....	15	15 954	6 372	1 555	232	18.7	32.8
5414	Specialized design services .....	30	8 679	1 442	336	81	34.6	3.7
54141	Interior design services .....	23	7 786	1 123	261	69	31.9	3.3
541410	Interior design services .....	23	7 786	1 123	261	69	31.9	3.3
5415	Computer systems design & related services .....	60	39 444	15 593	3 293	411	25.5	3.4
54151	Computer systems design & related services .....	60	39 444	15 593	3 293	411	25.5	3.4
541511	Custom computer programming services .....	27	6 781	2 514	512	88	43.2	16.9
541512	Computer systems design services .....	27	31 955	12 769	2 717	311	20.3	.7
5415121	Computer systems integrators .....	12	29 779	11 988	2 588	285	17.2	—
5416	Management, scientific, & technical consulting services .....	82	28 824	12 800	2 746	359	35.0	15.2
54161	Management consulting services .....	62	21 849	10 169	2 023	280	31.4	19.8
541611	Administrative management & general management consulting service .....	29	14 516	7 592	1 434	186	21.5	21.8
54162	Environmental consulting services .....	8	3 850	1 092	240	41	18.3	.4
541620	Environmental consulting services .....	8	3 850	1 092	240	41	18.3	.4
54169	Other scientific & technical consulting services .....	12	3 125	1 539	483	38	80.6	.8
541690	Other scientific & technical consulting services .....	12	3 125	1 539	483	38	80.6	.8
5418	Advertising & related services .....	56	40 549	13 100	3 358	413	13.2	9.8
54181	Advertising agencies .....	21	12 488	5 746	1 497	143	28.9	.6
541810	Advertising agencies .....	21	12 488	5 746	1 497	143	28.9	.6
54184	Media representatives .....	6	D	D	D	c	D	D
541840	Media representatives .....	6	D	D	D	c	D	D
54185	Display advertising .....	4	D	D	D	b	D	D
541850	Display advertising .....	4	D	D	D	b	D	D
54189	Other services related to advertising .....	17	6 747	1 024	231	64	17.8	1.2
541890	Other services related to advertising .....	17	6 747	1 024	231	64	17.8	1.2
5419	Other professional, scientific, & technical services .....	36	D	D	D	e	D	D
54192	Photographic services .....	28	19 036	4 178	962	235	21.5	1.0
541921	Photographic studios, portrait .....	27	D	D	D	c	D	D
<b>MONTGOMERY, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>646</b>	<b>445 534</b>	<b>201 410</b>	<b>38 965</b>	<b>4 780</b>	<b>21.4</b>	<b>4.2</b>

See footnotes at end of table.



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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MONTGOMERY, AL MSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services .....	646	445 534	201 410	38 965	4 780	21.4	4.2
5411	Legal services .....	230	153 913	82 190	12 909	1 368	21.1	3.5
54111	Offices of lawyers .....	220	151 829	81 353	12 744	1 331	20.6	3.2
541110	Offices of lawyers .....	220	151 829	81 353	12 744	1 331	20.6	3.2
5411101	Offices of lawyers (except legal aid societies) .....	220	151 829	81 353	12 744	1 331	20.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	89	40 373	24 443	5 200	839	15.8	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	89	40 373	24 443	5 200	839	15.8	8.4
541211	Offices of certified public accountants .....	44	31 686	20 450	4 313	489	9.4	2.0
541213	Tax return preparation services .....	12	1 644	550	210	146	37.5	—
541219	Other accounting services .....	29	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	127	101 972	39 905	9 156	1 062	34.8	5.0
54131	Architectural services .....	41	34 490	12 910	2 717	316	28.5	1.0
541310	Architectural services .....	41	34 490	12 910	2 717	316	28.5	1.0
54133	Engineering services .....	64	56 935	22 804	5 568	621	43.6	7.4
541330	Engineering services .....	64	56 935	22 804	5 568	621	43.6	7.4
54137	Surveying & mapping (except geophysical) services .....	12	1 750	851	179	39	42.0	22.1
541370	Surveying & mapping (except geophysical) services .....	12	1 750	851	179	39	42.0	22.1
54138	Testing laboratories .....	3	D	D	D	b	D	D
541380	Testing laboratories .....	3	D	D	D	b	D	D
5414	Specialized design services .....	17	6 508	461	93	23	61.5	.1
54141	Interior design services .....	14	6 160	361	61	17	61.8	.1
541410	Interior design services .....	14	6 160	361	61	17	61.8	.1
5415	Computer systems design & related services .....	58	82 460	34 273	7 498	834	2.6	1.7
54151	Computer systems design & related services .....	58	82 460	34 273	7 498	834	2.6	1.7
541511	Custom computer programming services .....	21	32 250	13 885	3 361	383	3.3	.3
541512	Computer systems design services .....	28	42 282	15 937	3 181	336	1.9	2.4
5415121	Computer systems integrators .....	15	35 701	12 914	2 560	264	.7	.2
5415122	Computer systems consultants (except systems integrators) .....	13	6 581	3 023	621	72	8.8	14.5
5416	Management, scientific, & technical consulting services .....	47	11 215	4 383	631	176	59.7	21.2
54161	Management consulting services .....	37	7 699	3 339	516	160	42.4	29.8
5417	Scientific research & development services .....	8	7 570	2 207	467	52	20.8	—
5418	Advertising & related services .....	44	33 365	11 208	2 447	260	14.9	2.5
54181	Advertising agencies .....	16	13 794	4 030	873	111	6.9	1.0
541810	Advertising agencies .....	16	13 794	4 030	873	111	6.9	1.0
54182	Public relations agencies .....	14	5 607	2 822	574	41	36.6	12.6
541820	Public relations agencies .....	14	5 607	2 822	574	41	36.6	12.6
5419	Other professional, scientific, & technical services .....	26	8 158	2 340	564	166	21.4	5.6
54192	Photographic services .....	19	6 031	1 948	473	117	18.6	2.5
541921	Photographic studios, portrait .....	17	D	D	D	c	D	D
<b>TUSCALOOSA, AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>257</b>	<b>133 989</b>	<b>51 614</b>	<b>11 054</b>	<b>1 733</b>	<b>27.8</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	257	133 989	51 614	11 054	1 733	27.8	7.5
5411	Legal services .....	91	41 140	15 497	3 663	554	37.2	5.3
54111	Offices of lawyers .....	86	39 044	14 623	3 469	513	34.6	5.5
541110	Offices of lawyers .....	86	39 044	14 623	3 469	513	34.6	5.5
5411101	Offices of lawyers (except legal aid societies) .....	86	39 044	14 623	3 469	513	34.6	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	50	21 933	10 141	2 364	391	30.3	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	50	21 933	10 141	2 364	391	30.3	9.9
541211	Offices of certified public accountants .....	31	18 874	9 068	2 036	296	25.8	9.6
541213	Tax return preparation services .....	6	996	444	150	91	21.5	1.6
541219	Other accounting services .....	13	2 063	629	178	44	75.5	16.2
5413	Architectural, engineering, & related services .....	44	25 714	12 733	2 508	414	27.6	5.4
54133	Engineering services .....	23	12 888	7 239	1 423	206	35.6	10.9
541330	Engineering services .....	23	12 888	7 239	1 423	206	35.6	10.9
54137	Surveying & mapping (except geophysical) services .....	8	4 732	2 431	443	100	4.9	—
541370	Surveying & mapping (except geophysical) services .....	8	4 732	2 431	443	100	4.9	—
5414	Specialized design services .....	7	1 464	233	47	21	26.6	13.2
5415	Computer systems design & related services .....	8	6 772	2 832	596	54	12.1	—
54151	Computer systems design & related services .....	8	6 772	2 832	596	54	12.1	—
5416	Management, scientific, & technical consulting services .....	21	24 097	6 024	1 076	138	9.4	13.6
54161	Management consulting services .....	14	17 868	4 160	697	49	8.7	9.6
541613	Marketing consulting services .....	4	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 .....	22	9 704	3 480	645	113	26.9	7.7
54189	Other services related to advertising .....	5	1 930	356	91	21	91.4	—
541890	Other services related to advertising .....	5	1 930	356	91	21	91.4	—
5419	Other professional, scientific, & technical services .....	13	D	D	D	b	D	D
54192	Photographic services .....	12	D	D	D	b	D	D
541921	Photographic studios, portrait .....	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE ALABAMA METROPOLITAN AREAS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 317</b>	<b>366 984</b>	<b>115 611</b>	<b>27 095</b>	<b>5 241</b>	<b>53.6</b>	<b>9.7</b>
541	Professional, scientific, & technical services .....	1 317	366 984	115 611	27 095	5 241	53.6	9.7
5411	Legal services .....	547	159 285	40 406	9 749	1 677	58.0	9.2
54111	Offices of lawyers .....	536	D	D	D	g	D	D
541110	Offices of lawyers .....	536	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	536	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	331	62 443	25 848	6 526	1 609	55.9	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	331	62 443	25 848	6 526	1 609	55.9	4.1
541211	Offices of certified public accountants .....	127	43 399	19 384	4 325	697	50.6	3.9
541213	Tax return preparation services .....	97	8 630	2 399	1 085	558	54.6	3.2
541219	Other accounting services .....	104	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	166	D	D	D	f	D	D
54131	Architectural services .....	19	5 625	1 488	215	42	69.5	11.8
541310	Architectural services .....	19	5 625	1 488	215	42	69.5	11.8
54133	Engineering services .....	60	D	D	D	f	D	D
541330	Engineering services .....	60	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services .....	71	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services .....	71	D	D	D	e	D	D
5414	Specialized design services .....	19	D	D	D	b	D	D
5415	Computer systems design & related services .....	48	25 362	8 597	1 686	165	59.2	17.0
54151	Computer systems design & related services .....	48	25 362	8 597	1 686	165	59.2	17.0
541512	Computer systems design services .....	22	17 678	5 616	1 124	112	62.0	21.9
5415121	Computer systems integrators .....	12	15 547	4 825	965	87	69.5	20.5
5416	Management, scientific, & technical consulting services .....	73	D	D	D	e	D	D
54161	Management consulting services .....	49	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	27	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
5418	Advertising & related services .....	54	16 326	2 337	524	180	37.1	14.4
54182	Public relations agencies .....	9	4 929	486	100	46	6.8	5.1
541820	Public relations agencies .....	9	4 929	486	100	46	6.8	5.1
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
5419	Other professional, scientific, & technical services .....	75	17 902	3 329	803	319	55.7	6.1
54192	Photographic services .....	65	15 309	2 784	640	292	56.1	3.2
541921	Photographic studios, portrait .....	60	14 789	2 743	630	286	54.6	3.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ANNISTON, AL MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BIRMINGHAM, AL MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>19</b>	<b>55 957</b>	<b>51 325</b>	<b>22 449</b>	<b>5 420</b>	<b>610</b>	<b>2.6</b>	<b>.1</b>
541	Professional, scientific, & technical services .....	19	55 957	51 325	22 449	5 420	610	2.6	.1
5417	Scientific research & development services .....	17	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences .....	16	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	16	D	D	D	D	f	D	D
5417102	Research & development in the life sciences .....	10	D	D	D	D	e	D	D
<b>COLUMBUS, GA-AL MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DECATUR, AL MSA</b>									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
<b>DOTHAN, AL MSA</b>									
54	Professional, scientific, & technical services ..	3	D	D	D	D	a	D	D
<b>FLORENCE, AL MSA</b>									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
<b>GADSDEN, AL MSA</b>									
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
<b>HUNTSVILLE, AL MSA</b>									
54	Professional, scientific, & technical services ..	9	12 183	11 922	6 198	1 622	130	1.1	2.2
541	Professional, scientific, & technical services ..	9	12 183	11 922	6 198	1 622	130	1.1	2.2
5417	Scientific research & development services ..	6	D	D	D	D	c	D	D
<b>MOBILE, AL MSA</b>									
54	Professional, scientific, & technical services ..	6	2 143	2 084	1 096	260	29	—	—
541	Professional, scientific, & technical services ..	6	2 143	2 084	1 096	260	29	—	—
<b>MONTGOMERY, AL MSA</b>									
54	Professional, scientific, & technical services ..	10	D	D	D	D	c	D	D
541	Professional, scientific, & technical services ..	10	D	D	D	D	c	D	D
5411	Legal services ..	5	D	D	D	D	b	D	D
54111	Offices of lawyers ..	5	D	D	D	D	b	D	D
541110	Offices of lawyers ..	5	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services ..	5	D	D	D	D	b	D	D
<b>TUSCALOOSA, AL MSA</b>									
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
<b>AREA OUTSIDE ALABAMA METROPOLITAN AREAS</b>									
54	Professional, scientific, & technical services ..	6	D	D	D	D	b	D	D
541	Professional, scientific, & technical services ..	6	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AUTAUGA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>38</b>	<b>13 153</b>	<b>3 152</b>	<b>676</b>	<b>140</b>	<b>51.5</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	38	13 153	3 152	676	140	51.5	2.6
5411	Legal services .....	16	7 007	1 416	278	64	30.7	—
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 .....	11	1 849	836	202	50	28.7	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 849	836	202	50	28.7	11.2
5413	Architectural, engineering, & related services .....	7	3 949	776	156	21	98.9	1.1
<b>BALDWIN COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>225</b>	<b>69 562</b>	<b>29 200</b>	<b>6 065</b>	<b>981</b>	<b>38.1</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	225	69 562	29 200	6 065	981	38.1	7.8
5411	Legal services .....	68	21 162	8 852	1 780	307	39.9	13.3
54111	Offices of lawyers .....	58	17 944	7 145	1 336	213	44.8	15.7
541110	Offices of lawyers .....	58	17 944	7 145	1 336	213	44.8	15.7
5411101	Offices of lawyers (except legal aid societies) .....	58	17 944	7 145	1 336	213	44.8	15.7
54119	Other legal services .....	10	3 218	1 707	444	94	12.6	—
541191	Title abstract & settlement offices .....	10	3 218	1 707	444	94	12.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	50	10 332	4 445	1 037	205	37.5	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	50	10 332	4 445	1 037	205	37.5	5.2
541211	Offices of certified public accountants .....	24	7 779	3 576	873	132	41.6	3.5
541219	Other accounting services .....	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	42	17 250	8 492	1 432	256	34.1	4.4
54133	Engineering services .....	20	11 069	6 018	827	168	21.7	6.8
541330	Engineering services .....	20	11 069	6 018	827	168	21.7	6.8
54137	Surveying & mapping (except geophysical) services .....	10	2 564	1 106	290	52	38.1	—
541370	Surveying & mapping (except geophysical) services .....	10	2 564	1 106	290	52	38.1	—
5414	Specialized design services .....	12	2 843	512	121	38	57.8	2.4
5415	Computer systems design & related services .....	14	4 083	1 143	239	35	34.3	1.6
54151	Computer systems design & related services .....	14	4 083	1 143	239	35	34.3	1.6
5416	Management, scientific, & technical consulting services .....	27	11 427	4 909	1 256	114	36.6	9.7
54161	Management consulting services .....	20	8 267	3 681	812	85	27.2	13.2
5418	Advertising & related services .....	8	1 746	688	162	18	51.8	1.1
<b>BARBOUR COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>9 753</b>	<b>2 522</b>	<b>527</b>	<b>110</b>	<b>65.5</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	40	9 753	2 522	527	110	65.5	2.0
5411	Legal services .....	18	4 898	696	152	42	76.1	3.2
54111	Offices of lawyers .....	18	4 898	696	152	42	76.1	3.2
541110	Offices of lawyers .....	18	4 898	696	152	42	76.1	3.2
5411101	Offices of lawyers (except legal aid societies) .....	18	4 898	696	152	42	76.1	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 131	521	130	25	71.8	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 131	521	130	25	71.8	—
5413	Architectural, engineering, & related services .....	11	3 055	1 195	228	40	52.1	1.2
<b>BIBB COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>2 056</b>	<b>815</b>	<b>176</b>	<b>32</b>	<b>18.2</b>	<b>11.3</b>
541	Professional, scientific, & technical services .....	8	2 056	815	176	32	18.2	11.3
<b>BLOUNT COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>8 340</b>	<b>3 572</b>	<b>819</b>	<b>137</b>	<b>57.6</b>	<b>15.0</b>
541	Professional, scientific, & technical services .....	34	8 340	3 572	819	137	57.6	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 434	1 258	295	44	18.9	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 434	1 258	295	44	18.9	.4
5413	Architectural, engineering, & related services .....	5	1 696	1 048	242	40	47.1	52.9
<b>BULLOCK COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
5411	Legal services .....	3	D	D	D	a	D	D
54111	Offices of lawyers .....	3	D	D	D	a	D	D
541110	Offices of lawyers .....	3	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies) .....	3	D	D	D	a	D	D
<b>BUTLER COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>2 662</b>	<b>723</b>	<b>196</b>	<b>53</b>	<b>47.2</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	21	2 662	723	196	53	47.2	1.5

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>CALHOUN COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>149</b>	<b>45 215</b>	<b>13 186</b>	<b>3 142</b>	<b>702</b>	<b>56.8</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	149	45 215	13 186	3 142	702	56.8	5.1
5411	Legal services .....	59	18 008	4 208	1 006	195	57.9	3.2
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
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	33	7 704	3 228	963	285	33.3	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	33	7 704	3 228	963	285	33.3	5.3
541211	Offices of certified public accountants .....	15	4 129	1 943	478	71	39.1	7.6
541213	Tax return preparation services .....	6	2 139	750	315	183	28.8	—
541219	Other accounting services .....	12	1 436	535	170	31	23.3	6.9
5413	Architectural, engineering, & related services .....	17	4 334	1 629	388	65	79.0	12.3
5418	Advertising & related services .....	13	2 940	804	166	30	18.6	10.1
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	10	8 323	1 943	307	79	85.8	.5
541921	Photographic studios, portrait .....	10	8 323	1 943	307	79	85.8	.5
<b>CHAMBERS COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>6 498</b>	<b>1 571</b>	<b>374</b>	<b>80</b>	<b>83.3</b>	<b>12.3</b>
541	Professional, scientific, & technical services .....	23	6 498	1 571	374	80	83.3	12.3
<b>CHEROKEE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 346</b>	<b>627</b>	<b>192</b>	<b>34</b>	<b>25.4</b>	<b>13.1</b>
541	Professional, scientific, & technical services .....	15	2 346	627	192	34	25.4	13.1
<b>CHILTON COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>3 178</b>	<b>825</b>	<b>189</b>	<b>58</b>	<b>67.2</b>	<b>13.0</b>
541	Professional, scientific, & technical services .....	25	3 178	825	189	58	67.2	13.0
<b>CHOCTAW COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>4 592</b>	<b>756</b>	<b>190</b>	<b>68</b>	<b>81.6</b>	<b>16.6</b>
541	Professional, scientific, & technical services .....	21	4 592	756	190	68	81.6	16.6
5411	Legal services .....	12	3 733	589	140	40	78.2	20.1
54111	Offices of lawyers .....	12	3 733	589	140	40	78.2	20.1
541110	Offices of lawyers .....	12	3 733	589	140	40	78.2	20.1
5411101	Offices of lawyers (except legal aid societies) .....	12	3 733	589	140	40	78.2	20.1
<b>CLARKE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>29</b>	<b>7 411</b>	<b>1 427</b>	<b>343</b>	<b>96</b>	<b>37.4</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	29	7 411	1 427	343	96	37.4	6.0
5411	Legal services .....	14	6 159	1 113	253	58	24.8	7.1
54111	Offices of lawyers .....	14	6 159	1 113	253	58	24.8	7.1
541110	Offices of lawyers .....	14	6 159	1 113	253	58	24.8	7.1
5411101	Offices of lawyers (except legal aid societies) .....	14	6 159	1 113	253	58	24.8	7.1
<b>CLAY COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>777</b>	<b>177</b>	<b>53</b>	<b>26</b>	<b>84.0</b>	<b>—</b>
<b>CLEBURNE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 270</b>	<b>296</b>	<b>98</b>	<b>41</b>	<b>71.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	1 270	296	98	41	71.3	—
<b>COFFEE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>49</b>	<b>17 382</b>	<b>5 340</b>	<b>1 304</b>	<b>286</b>	<b>62.7</b>	<b>1.4</b>
541	Professional, scientific, & technical services .....	49	17 382	5 340	1 304	286	62.7	1.4
5411	Legal services .....	27	7 221	1 108	320	71	71.1	1.7
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 .....	12	7 661	3 697	846	171	68.6	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	7 661	3 697	846	171	68.6	.6
541211	Offices of certified public accountants .....	5	6 155	3 022	608	64	76.1	.7
541213	Tax return preparation services .....	3	D	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COLBERT COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>77</b>	<b>17 353</b>	<b>5 337</b>	<b>1 264</b>	<b>223</b>	<b>72.1</b>	<b>2.2</b>
541	Professional, scientific, & technical services .....	77	17 353	5 337	1 264	223	72.1	2.2
5411	Legal services .....	36	9 362	2 636	567	96	75.2	.9
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 .....	18	2 055	959	248	47	93.3	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	2 055	959	248	47	93.3	2.6
5413	Architectural, engineering, & related services .....	10	1 934	971	264	41	43.1	10.9
5418	Advertising & related services .....	5	2 426	341	84	17	70.4	—
<b>CONECUH COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 563</b>	<b>257</b>	<b>58</b>	<b>13</b>	<b>39.3</b>	<b>25.0</b>
541	Professional, scientific, & technical services .....	7	1 563	257	58	13	39.3	25.0
<b>COOSA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>COVINGTON COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>56</b>	<b>13 899</b>	<b>4 992</b>	<b>1 105</b>	<b>250</b>	<b>25.6</b>	<b>15.3</b>
541	Professional, scientific, & technical services .....	56	13 899	4 992	1 105	250	25.6	15.3
5411	Legal services .....	24	6 036	1 865	398	97	32.9	30.4
54111	Offices of lawyers .....	24	6 036	1 865	398	97	32.9	30.4
541110	Offices of lawyers .....	24	6 036	1 865	398	97	32.9	30.4
5411101	Offices of lawyers (except legal aid societies) .....	24	6 036	1 865	398	97	32.9	30.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 418	1 205	318	77	31.6	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 418	1 205	318	77	31.6	8.1
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>CRENSHAW COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 832</b>	<b>915</b>	<b>172</b>	<b>31</b>	<b>35.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	1 832	915	172	31	35.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
<b>CULLMAN COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>82</b>	<b>17 391</b>	<b>5 036</b>	<b>1 137</b>	<b>286</b>	<b>59.8</b>	<b>12.6</b>
541	Professional, scientific, & technical services .....	82	17 391	5 036	1 137	286	59.8	12.6
5411	Legal services .....	28	7 088	1 607	384	87	67.4	.9
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 .....	23	3 560	1 429	397	88	59.0	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	3 560	1 429	397	88	59.0	12.9
541219	Other accounting services .....	12	1 375	464	140	39	96.8	3.2
5413	Architectural, engineering, & related services .....	9	1 581	700	145	27	89.4	—
5418	Advertising & related services .....	6	2 014	374	79	23	82.8	2.3
5419	Other professional, scientific, & technical services .....	8	1 400	468	103	50	9.4	22.4
<b>DALE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>55</b>	<b>12 729</b>	<b>4 158</b>	<b>1 139</b>	<b>209</b>	<b>57.7</b>	<b>1.0</b>
541	Professional, scientific, & technical services .....	55	12 729	4 158	1 139	209	57.7	1.0
5411	Legal services .....	20	4 213	720	180	37	90.4	2.5
54111	Offices of lawyers .....	20	4 213	720	180	37	90.4	2.5
541110	Offices of lawyers .....	20	4 213	720	180	37	90.4	2.5
5411101	Offices of lawyers (except legal aid societies) .....	20	4 213	720	180	37	90.4	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	1 433	525	153	46	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	1 433	525	153	46	100.0	—
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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DALLAS COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>50</b>	<b>15 892</b>	<b>7 163</b>	<b>1 523</b>	<b>355</b>	<b>53.2</b>	<b>27.1</b>
541	Professional, scientific, & technical services .....	50	15 892	7 163	1 523	355	53.2	27.1
5411	Legal services .....	22	6 934	2 705	590	93	38.3	34.6
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 .....	10	2 830	1 236	321	71	58.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 830	1 236	321	71	58.9	—
5413	Architectural, engineering, & related services .....	8	1 669	702	166	30	73.0	27.0
5416	Management, scientific, & technical consulting services .....	3	D	D	D	c	D	D
54161	Management consulting services .....	3	D	D	D	c	D	D
<b>DEKALB COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>65</b>	<b>25 441</b>	<b>11 553</b>	<b>2 420</b>	<b>338</b>	<b>35.0</b>	<b>15.9</b>
541	Professional, scientific, & technical services .....	65	25 441	11 553	2 420	338	35.0	15.9
5411	Legal services .....	23	5 718	2 345	631	90	44.6	6.5
54111	Offices of lawyers .....	23	5 718	2 345	631	90	44.6	6.5
541110	Offices of lawyers .....	23	5 718	2 345	631	90	44.6	6.5
5411101	Offices of lawyers (except legal aid societies) .....	23	5 718	2 345	631	90	44.6	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	2 600	1 300	270	76	28.3	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	2 600	1 300	270	76	28.3	.3
5413	Architectural, engineering, & related services .....	9	8 389	5 000	1 103	114	34.7	—
5415	Computer systems design & related services .....	6	4 457	1 220	62	17	29.9	66.7
54151	Computer systems design & related services .....	6	4 457	1 220	62	17	29.9	66.7
5416	Management, scientific, & technical consulting services .....	5	2 828	1 417	289	18	5.2	24.3
54161	Management consulting services .....	5	2 828	1 417	289	18	5.2	24.3
<b>ELMORE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>55</b>	<b>14 407</b>	<b>4 771</b>	<b>944</b>	<b>193</b>	<b>50.9</b>	<b>10.5</b>
541	Professional, scientific, & technical services .....	55	14 407	4 771	944	193	50.9	10.5
5411	Legal services .....	20	7 006	1 668	275	50	50.4	16.2
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 .....	9	2 075	1 030	221	55	27.6	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	2 075	1 030	221	55	27.6	12.0
5413	Architectural, engineering, & related services .....	14	3 281	1 209	296	58	65.4	1.7
<b>ESCAMBIA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>9 586</b>	<b>2 602</b>	<b>533</b>	<b>122</b>	<b>62.2</b>	<b>1.7</b>
541	Professional, scientific, & technical services .....	41	9 586	2 602	533	122	62.2	1.7
5411	Legal services .....	20	3 914	931	172	47	53.4	1.7
54111	Offices of lawyers .....	20	3 914	931	172	47	53.4	1.7
541110	Offices of lawyers .....	20	3 914	931	172	47	53.4	1.7
5411101	Offices of lawyers (except legal aid societies) .....	20	3 914	931	172	47	53.4	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 804	1 304	290	56	42.2	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 804	1 304	290	56	42.2	3.6
5413	Architectural, engineering, & related services .....	3	D	D	D	a	D	D
<b>ETOWAH COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>122</b>	<b>36 640</b>	<b>13 654</b>	<b>3 184</b>	<b>621</b>	<b>35.5</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	122	36 640	13 654	3 184	621	35.5	4.8
5411	Legal services .....	45	16 374	6 369	1 493	211	32.6	5.9
54111	Offices of lawyers .....	44	D	D	D	c	D	D
541110	Offices of lawyers .....	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	5 265	2 832	738	175	20.5	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	5 265	2 832	738	175	20.5	6.6
541213	Offices of certified public accountants .....	12	3 874	2 394	568	62	13.6	7.3
541213	Tax return preparation services .....	6	1 083	333	145	103	28.4	—
5413	Architectural, engineering, & related services .....	21	6 176	2 706	552	117	85.3	4.2
5418	Advertising & related services .....	10	5 352	893	193	46	4.2	—
<b>FAYETTE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>4 050</b>	<b>311</b>	<b>67</b>	<b>20</b>	<b>85.2</b>	<b>7.2</b>
541	Professional, scientific, & technical services .....	9	4 050	311	67	20	85.2	7.2
5411	Legal services .....	5	3 330	190	28	9	88.6	2.2
54111	Offices of lawyers .....	5	3 330	190	28	9	88.6	2.2
541110	Offices of lawyers .....	5	3 330	190	28	9	88.6	2.2
5411101	Offices of lawyers (except legal aid societies) .....	5	3 330	190	28	9	88.6	2.2

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>FRANKLIN COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>3 812</b>	<b>895</b>	<b>230</b>	<b>66</b>	<b>65.3</b>	<b>15.9</b>
541	Professional, scientific, & technical services .....	22	3 812	895	230	66	65.3	15.9
<b>GENEVA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>3 344</b>	<b>873</b>	<b>151</b>	<b>41</b>	<b>67.0</b>	<b>13.9</b>
541	Professional, scientific, & technical services .....	20	3 344	873	151	41	67.0	13.9
<b>GREENE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>693</b>	<b>203</b>	<b>56</b>	<b>17</b>	<b>97.3</b>	<b>2.7</b>
<b>HALE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 070</b>	<b>211</b>	<b>58</b>	<b>24</b>	<b>78.2</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	10	1 070	211	58	24	78.2	3.4
<b>HENRY COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>3 588</b>	<b>894</b>	<b>226</b>	<b>52</b>	<b>43.1</b>	<b>13.9</b>
541	Professional, scientific, & technical services .....	15	3 588	894	226	52	43.1	13.9
<b>HOUSTON COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>169</b>	<b>71 280</b>	<b>26 700</b>	<b>7 009</b>	<b>1 171</b>	<b>39.0</b>	<b>12.0</b>
541	Professional, scientific, & technical services .....	169	71 280	26 700	7 009	1 171	39.0	12.0
5411	Legal services .....	66	27 865	8 190	1 793	280	40.2	9.0
54111	Offices of lawyers .....	64	D	D	D	e	D	D
541110	Offices of lawyers .....	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	31	14 382	7 835	1 627	306	41.8	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	31	14 382	7 835	1 627	306	41.8	3.3
541211	Offices of certified public accountants .....	17	10 324	6 273	1 216	154	48.7	4.4
541219	Other accounting services .....	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	35	19 676	8 337	3 023	458	32.4	24.5
54133	Engineering services .....	17	D	D	D	e	D	D
541330	Engineering services .....	17	D	D	D	e	D	D
5418	Advertising & related services .....	8	D	D	D	b	D	D
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	6	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
<b>JACKSON COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>49</b>	<b>17 452</b>	<b>5 768</b>	<b>1 247</b>	<b>213</b>	<b>58.8</b>	<b>30.3</b>
541	Professional, scientific, & technical services .....	49	17 452	5 768	1 247	213	58.8	30.3
5411	Legal services .....	18	3 073	1 099	234	46	69.6	9.6
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	1 800	768	225	49	37.5	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	1 800	768	225	49	37.5	15.6
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	4	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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JEFFERSON COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 631</b>	<b>1 503 976</b>	<b>603 587</b>	<b>138 278</b>	<b>14 700</b>	<b>18.0</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	1 631	1 503 976	603 587	138 278	14 700	18.0	7.6
5411	Legal services .....	568	588 296	230 496	50 359	4 793	15.2	4.3
54111	Offices of lawyers .....	557	D	D	D	h	D	D
541110	Offices of lawyers .....	557	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies) .....	557	D	D	D	h	D	D
54119	Other legal services .....	11	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	239	151 927	61 797	13 824	2 011	18.8	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	239	151 927	61 797	13 824	2 011	18.8	5.2
541211	Offices of certified public accountants .....	146	D	D	D	g	D	D
541213	Tax return preparation services .....	20	4 334	1 472	527	360	20.5	2.0
541219	Other accounting services .....	67	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	294	278 886	126 698	27 035	2 921	25.4	4.3
54131	Architectural services .....	69	58 385	20 424	4 149	490	27.7	1.2
541310	Architectural services .....	69	58 385	20 424	4 149	490	27.7	1.2
54133	Engineering services .....	166	188 522	91 904	19 443	1 967	24.8	5.0
541330	Engineering services .....	166	188 522	91 904	19 443	1 967	24.8	5.0
54134	Drafting services .....	10	D	D	D	b	D	D
541340	Drafting services .....	10	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	18	7 535	3 569	784	129	36.8	11.0
541370	Surveying & mapping (except geophysical) services .....	18	7 535	3 569	784	129	36.8	11.0
54138	Testing laboratories .....	22	13 556	5 200	1 295	172	34.7	5.2
541380	Testing laboratories .....	22	13 556	5 200	1 295	172	34.7	5.2
5414	Specialized design services .....	68	26 041	5 382	1 149	240	53.8	8.0
54141	Interior design services .....	45	D	D	D	c	D	D
541410	Interior design services .....	45	D	D	D	c	D	D
54143	Graphic design services .....	21	D	D	D	b	D	D
541430	Graphic design services .....	21	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	19	D	D	D	b	D	D
5415	Computer systems design & related services .....	132	253 079	105 349	28 415	2 003	6.6	18.6
54151	Computer systems design & related services .....	132	253 079	105 349	28 415	2 003	6.6	18.6
541511	Custom computer programming services .....	55	144 465	64 776	17 816	1 044	5.5	30.0
541512	Computer systems design services .....	60	94 564	34 650	9 192	837	7.8	3.6
5415121	Computer systems integrators .....	25	84 051	30 786	8 265	742	3.2	.4
5415122	Computer systems consultants (except systems integrators) .....	35	10 513	3 864	927	95	44.8	28.7
541519	Other computer related services .....	15	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	137	56 114	27 522	6 054	870	35.3	22.3
54161	Management consulting services .....	106	46 890	24 909	5 507	794	30.5	21.6
541611	Administrative management & general management consulting service .....	41	16 014	8 433	1 987	247	34.9	32.1
541612	Human resources & executive search consulting services .....	34	23 599	14 151	3 042	490	17.8	20.0
5416122	Executive placement services .....	18	15 036	8 897	1 922	160	9.4	12.6
5416123	Human resources & personnel management consulting .....	15	D	D	D	e	D	D
541613	Marketing consulting services .....	20	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	24	5 693	1 927	402	62	74.9	11.0
541690	Other scientific & technical consulting services .....	24	5 693	1 927	402	62	74.9	11.0
5417	Scientific research & development services .....	10	D	D	D	b	D	D
5418	Advertising & related services .....	109	112 145	36 143	9 071	1 108	22.8	4.5
54181	Advertising agencies .....	55	47 934	20 105	5 322	466	6.0	2.7
541810	Advertising agencies .....	55	47 934	20 105	5 322	466	6.0	2.7
54182	Public relations agencies .....	7	D	D	D	b	D	D
541820	Public relations agencies .....	7	D	D	D	b	D	D
54184	Media representatives .....	3	D	D	D	c	D	D
541840	Media representatives .....	3	D	D	D	c	D	D
54185	Display advertising .....	5	D	D	D	b	D	D
541850	Display advertising .....	5	D	D	D	b	D	D
5418502	Outdoor advertising services .....	3	D	D	D	b	D	D
54189	Other services related to advertising .....	27	D	D	D	c	D	D
541890	Other services related to advertising .....	27	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	13	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	10	2 721	946	198	53	60.6	1.1
5418909	All other advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	74	D	D	D	f	D	D
54192	Photographic services .....	56	D	D	D	e	D	D
541921	Photographic studios, portrait .....	43	D	D	D	c	D	D
541922	Commercial photography .....	13	4 171	1 446	372	75	5.4	5.9
54199	All other professional, scientific, & technical services .....	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>LAMAR COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 685</b>	<b>609</b>	<b>134</b>	<b>40</b>	<b>49.6</b>	<b>39.1</b>
541	Professional, scientific, & technical services .....	12	1 685	609	134	40	49.6	39.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LAUDERDALE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>148</b>	<b>50 308</b>	<b>17 204</b>	<b>4 028</b>	<b>740</b>	<b>46.3</b>	<b>7.1</b>
541	Professional, scientific, & technical services .....	148	50 308	17 204	4 028	740	46.3	7.1
5411	Legal services .....	58	15 428	4 263	951	179	70.9	8.2
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 .....	35	13 543	4 345	1 130	276	34.7	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	35	13 543	4 345	1 130	276	34.7	4.5
541211	Offices of certified public accountants .....	24	6 833	2 721	612	106	63.7	8.9
541213	Tax return preparation services .....	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	19	13 028	6 168	1 440	196	37.5	.8
54133	Engineering services .....	11	D	D	D	c	D	D
541330	Engineering services .....	11	D	D	D	c	D	D
5418	Advertising & related services .....	6	2 384	848	207	20	10.2	.5
5419	Other professional, scientific, & technical services .....	9	1 902	412	90	29	41.0	—
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D
<b>LAWRENCE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>2 974</b>	<b>588</b>	<b>145</b>	<b>35</b>	<b>87.6</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	24	2 974	588	145	35	87.6	6.0
<b>LEE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>129</b>	<b>50 614</b>	<b>16 339</b>	<b>4 113</b>	<b>589</b>	<b>49.7</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	129	50 614	16 339	4 113	589	49.7	4.0
5411	Legal services .....	34	11 654	2 008	444	98	57.0	4.4
54111	Offices of lawyers .....	33	D	D	D	b	D	D
541110	Offices of lawyers .....	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	28	6 422	2 301	570	129	37.4	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	28	6 422	2 301	570	129	37.4	.6
541211	Offices of certified public accountants .....	14	4 765	1 646	405	75	33.1	—
541219	Other accounting services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	27	14 040	5 613	1 671	197	32.4	3.2
54133	Engineering services .....	9	9 538	4 026	974	122	16.2	1.3
541330	Engineering services .....	9	9 538	4 026	974	122	16.2	1.3
54137	Surveying & mapping (except geophysical) services .....	10	1 964	1 154	620	51	48.2	4.5
541370	Surveying & mapping (except geophysical) services .....	10	1 964	1 154	620	51	48.2	4.5
5415	Computer systems design & related services .....	9	12 735	4 950	1 155	70	67.8	4.6
54151	Computer systems design & related services .....	9	12 735	4 950	1 155	70	67.8	4.6
541512	Computer systems design services .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	2 277	389	86	50	54.8	—
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>LIMESTONE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>62</b>	<b>38 706</b>	<b>21 481</b>	<b>4 819</b>	<b>444</b>	<b>30.9</b>	<b>44.0</b>
541	Professional, scientific, & technical services .....	62	38 706	21 481	4 819	444	30.9	44.0
5411	Legal services .....	16	6 933	3 756	538	59	91.8	1.2
54111	Offices of lawyers .....	16	6 933	3 756	538	59	91.8	1.2
541110	Offices of lawyers .....	16	6 933	3 756	538	59	91.8	1.2
5411101	Offices of lawyers (except legal aid societies) .....	16	6 933	3 756	538	59	91.8	1.2
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	9 837	2 856	654	125	13.9	2.8
54133	Engineering services .....	8	8 407	2 083	412	61	11.3	2.9
541330	Engineering services .....	8	8 407	2 083	412	61	11.3	2.9
5415	Computer systems design & related services .....	8	D	D	D	c	D	D
54151	Computer systems design & related services .....	8	D	D	D	c	D	D
541511	Custom computer programming services .....	3	D	D	D	c	D	D
<b>LOWNDES COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>3 917</b>	<b>1 233</b>	<b>415</b>	<b>38</b>	<b>61.7</b>	<b>19.5</b>
541	Professional, scientific, & technical services .....	7	3 917	1 233	415	38	61.7	19.5
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

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MACON COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>5 820</b>	<b>2 735</b>	<b>918</b>	<b>65</b>	<b>26.9</b>	<b>13.0</b>
541	Professional, scientific, & technical services .....	19	5 820	2 735	918	65	26.9	13.0
5411	Legal services .....	10	4 299	2 227	791	38	11.6	17.5
54111	Offices of lawyers .....	10	4 299	2 227	791	38	11.6	17.5
541110	Offices of lawyers .....	10	4 299	2 227	791	38	11.6	17.5
5411101	Offices of lawyers (except legal aid societies) .....	10	4 299	2 227	791	38	11.6	17.5
<b>MADISON COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>773</b>	<b>1 590 988</b>	<b>598 141</b>	<b>139 166</b>	<b>13 046</b>	<b>7.9</b>	<b>3.0</b>
541	Professional, scientific, & technical services .....	773	1 590 988	598 141	139 166	13 046	7.9	3.0
5411	Legal services .....	143	69 081	27 605	5 843	704	31.2	3.1
54111	Offices of lawyers .....	139	68 630	27 449	5 810	694	31.0	2.9
541110	Offices of lawyers .....	139	68 630	27 449	5 810	694	31.0	2.9
5411101	Offices of lawyers (except legal aid societies) .....	139	68 630	27 449	5 810	694	31.0	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	76	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	76	D	D	D	e	D	D
541211	Offices of certified public accountants .....	42	17 903	9 216	2 058	266	30.4	5.6
541213	Tax return preparation services .....	5	D	D	D	c	D	D
541219	Other accounting services .....	29	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	210	493 539	205 950	46 721	4 644	9.9	5.3
54131	Architectural services .....	26	12 184	4 988	929	119	27.4	14.4
541310	Architectural services .....	26	12 184	4 988	929	119	27.4	14.4
54133	Engineering services .....	162	439 998	185 853	41 885	4 084	10.0	5.5
541330	Engineering services .....	162	439 998	185 853	41 885	4 084	10.0	5.5
54137	Surveying & mapping (except geophysical) services .....	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	10	D	D	D	c	D	D
54138	Testing laboratories .....	9	D	D	D	e	D	D
541380	Testing laboratories .....	9	D	D	D	e	D	D
5414	Specialized design services .....	17	D	D	D	b	D	D
54143	Graphic design services .....	8	D	D	D	a	D	D
541430	Graphic design services .....	8	D	D	D	a	D	D
5415	Computer systems design & related services .....	158	D	D	D	h	D	D
54151	Computer systems design & related services .....	158	D	D	D	h	D	D
541511	Custom computer programming services .....	68	D	D	D	g	D	D
541512	Computer systems design services .....	71	D	D	D	g	D	D
5415121	Computer systems integrators .....	38	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators) .....	33	D	D	D	e	D	D
541519	Other computer related services .....	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	64	65 481	27 974	6 191	549	8.0	2.3
54161	Management consulting services .....	50	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	25	D	D	D	c	D	D
54162	Environmental consulting services .....	5	D	D	D	e	D	D
541620	Environmental consulting services .....	5	D	D	D	e	D	D
5417	Scientific research & development services .....	53	523 356	158 333	39 176	3 133	1.0	.3
54171	R&D in the physical, engineering, & life sciences .....	52	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	52	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences .....	49	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities .....	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	23	D	D	D	c	D	D
54184	Media representatives .....	4	10 852	3 829	843	74	—	51.9
541840	Media representatives .....	4	10 852	3 829	843	74	—	51.9
5419	Other professional, scientific, & technical services .....	29	D	D	D	b	D	D
54192	Photographic services .....	25	D	D	D	b	D	D
541921	Photographic studios, portrait .....	21	D	D	D	b	D	D
<b>MARENGO COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>4 067</b>	<b>765</b>	<b>195</b>	<b>57</b>	<b>64.6</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	21	4 067	765	195	57	64.6	2.4
<b>MARION COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>7 248</b>	<b>2 235</b>	<b>402</b>	<b>79</b>	<b>52.7</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	27	7 248	2 235	402	79	52.7	10.1
5411	Legal services .....	12	4 793	1 360	197	31	43.6	6.7
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 .....	9	1 565	563	133	30	74.7	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 565	563	133	30	74.7	5.5

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]

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARSHALL COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>98</b>	<b>25 024</b>	<b>7 747</b>	<b>1 709</b>	<b>371</b>	<b>64.7</b>	<b>3.7</b>
541	Professional, scientific, & technical services .....	98	25 024	7 747	1 709	371	64.7	3.7
5411	Legal services .....	31	6 743	2 269	514	84	62.3	10.4
54111	Offices of lawyers .....	31	6 743	2 269	514	84	62.3	10.4
541110	Offices of lawyers .....	31	6 743	2 269	514	84	62.3	10.4
5411101	Offices of lawyers (except legal aid societies) .....	31	6 743	2 269	514	84	62.3	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	7 983	3 133	751	179	43.8	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	7 983	3 133	751	179	43.8	.9
541211	Offices of certified public accountants .....	9	5 732	2 270	455	89	34.2	—
541213	Tax return preparation services .....	8	1 134	345	170	55	56.8	6.2
5413	Architectural, engineering, & related services .....	13	3 631	944	165	40	97.6	1.5
5418	Advertising & related services .....	7	2 750	252	70	23	89.2	—
54189	Other services related to advertising .....	4	2 116	113	29	15	93.8	—
541890	Other services related to advertising .....	4	2 116	113	29	15	93.8	—
<b>MOBILE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>769</b>	<b>518 641</b>	<b>205 942</b>	<b>46 157</b>	<b>5 949</b>	<b>18.4</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	769	518 641	205 942	46 157	5 949	18.4	8.7
5411	Legal services .....	284	187 733	69 967	14 484	1 786	16.2	3.2
54111	Offices of lawyers .....	274	180 704	65 814	13 709	1 657	16.7	3.3
541110	Offices of lawyers .....	274	180 704	65 814	13 709	1 657	16.7	3.3
5411101	Offices of lawyers (except legal aid societies) .....	274	180 704	65 814	13 709	1 657	16.7	3.3
54119	Other legal services .....	10	7 029	4 153	775	129	2.2	—
541191	Title abstract & settlement offices .....	8	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	148	40 214	17 308	3 938	754	43.2	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	148	40 214	17 308	3 938	754	43.2	5.9
541211	Offices of certified public accountants .....	82	30 883	13 807	3 084	459	40.8	2.7
541213	Tax return preparation services .....	21	D	D	D	b	D	D
541219	Other accounting services .....	40	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	136	171 031	77 528	18 499	2 080	13.4	16.0
54131	Architectural services .....	18	12 966	5 505	1 293	116	18.2	.8
541310	Architectural services .....	18	12 966	5 505	1 293	116	18.2	.8
54133	Engineering services .....	77	128 885	59 812	14 162	1 476	12.6	16.9
541330	Engineering services .....	77	128 885	59 812	14 162	1 476	12.6	16.9
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 .....	17	11 314	5 354	1 388	235	15.0	1.1
541370	Surveying & mapping (except geophysical) services .....	17	11 314	5 354	1 388	235	15.0	1.1
54138	Testing laboratories .....	14	D	D	D	c	D	D
541380	Testing laboratories .....	14	D	D	D	c	D	D
5414	Specialized design services .....	18	5 836	930	215	43	23.4	4.4
54141	Interior design services .....	15	D	D	D	b	D	D
541410	Interior design services .....	15	D	D	D	b	D	D
5415	Computer systems design & related services .....	46	35 361	14 450	3 054	376	24.5	3.7
54151	Computer systems design & related services .....	46	35 361	14 450	3 054	376	24.5	3.7
541512	Computer systems design services .....	21	30 961	12 608	2 693	308	17.7	.7
5415121	Computer systems integrators .....	10	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	55	17 397	7 891	1 490	245	34.0	18.8
54161	Management consulting services .....	42	13 582	6 488	1 211	195	34.0	23.8
541611	Administrative management & general management consulting service .....	21	10 081	5 294	926	145	24.2	26.1
5418	Advertising & related services .....	48	38 803	12 412	3 196	395	11.5	10.2
54181	Advertising agencies .....	17	11 299	5 178	1 366	132	25.1	.6
541810	Advertising agencies .....	17	11 299	5 178	1 366	132	25.1	.6
54184	Media representatives .....	5	D	D	D	c	D	D
541840	Media representatives .....	5	D	D	D	c	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
5419	Other professional, scientific, & technical services .....	32	D	D	D	e	D	D
54192	Photographic services .....	26	D	D	D	c	D	D
541921	Photographic studios, portrait .....	25	D	D	D	c	D	D
<b>MONROE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>3 287</b>	<b>675</b>	<b>119</b>	<b>42</b>	<b>61.0</b>	<b>.3</b>
541	Professional, scientific, & technical services .....	17	3 287	675	119	42	61.0	.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MONTGOMERY COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>553</b>	<b>417 974</b>	<b>193 487</b>	<b>37 345</b>	<b>4 447</b>	<b>19.5</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	553	417 974	193 487	37 345	4 447	19.5	4.1
5411	Legal services .....	194	139 900	79 106	12 356	1 254	19.1	3.0
54111	Offices of lawyers .....	187	138 188	78 426	12 224	1 223	18.8	2.7
541110	Offices of lawyers .....	187	138 188	78 426	12 224	1 223	18.8	2.7
5411101	Offices of lawyers (except legal aid societies) .....	187	138 188	78 426	12 224	1 223	18.8	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	69	36 449	22 577	4 777	734	14.5	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	69	36 449	22 577	4 777	734	14.5	8.1
541211	Offices of certified public accountants .....	34	28 768	18 937	3 991	431	8.4	1.2
541213	Tax return preparation services .....	10	D	D	D	c	D	D
541219	Other accounting services .....	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	106	94 742	37 920	8 704	983	31.0	5.3
54131	Architectural services .....	36	33 314	12 807	2 689	304	26.3	.8
541310	Architectural services .....	36	33 314	12 807	2 689	304	26.3	.8
54133	Engineering services .....	56	52 206	21 544	5 282	581	38.6	8.0
541330	Engineering services .....	56	52 206	21 544	5 282	581	38.6	8.0
54138	Testing laboratories .....	3	D	D	D	b	D	D
541380	Testing laboratories .....	3	D	D	D	b	D	D
5414	Specialized design services .....	17	6 508	461	93	23	61.5	.1
54141	Interior design services .....	14	6 160	361	61	17	61.8	.1
541410	Interior design services .....	14	6 160	361	61	17	61.8	.1
5415	Computer systems design & related services .....	53	81 879	33 988	7 449	830	2.5	1.6
54151	Computer systems design & related services .....	53	81 879	33 988	7 449	830	2.5	1.6
541511	Custom computer programming services .....	18	D	D	D	e	D	D
541512	Computer systems design services .....	26	D	D	D	e	D	D
5415121	Computer systems integrators .....	15	35 701	12 914	2 560	264	.7	.2
5415122	Computer systems consultants (except systems integrators) .....	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	42	10 396	4 021	563	163	57.3	22.1
54161	Management consulting services .....	33	D	D	D	c	D	D
5417	Scientific research & development services .....	8	7 570	2 207	467	52	20.8	—
5418	Advertising & related services .....	42	D	D	D	c	D	D
54181	Advertising agencies .....	16	13 794	4 030	873	111	6.9	1.0
541810	Advertising agencies .....	16	13 794	4 030	873	111	6.9	1.0
54182	Public relations agencies .....	14	5 607	2 822	574	41	36.6	12.6
541820	Public relations agencies .....	14	5 607	2 822	574	41	36.6	12.6
5419	Other professional, scientific, & technical services .....	22	D	D	D	c	D	D
54192	Photographic services .....	16	D	D	D	c	D	D
541921	Photographic studios, portrait .....	15	D	D	D	c	D	D
<b>MORGAN COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>169</b>	<b>71 444</b>	<b>28 273</b>	<b>6 864</b>	<b>949</b>	<b>34.7</b>	<b>7.1</b>
541	Professional, scientific, & technical services .....	169	71 444	28 273	6 864	949	34.7	7.1
5411	Legal services .....	44	14 760	4 706	909	161	44.4	5.9
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 .....	36	8 132	2 829	836	206	43.5	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	36	8 132	2 829	836	206	43.5	12.8
541211	Offices of certified public accountants .....	16	D	D	D	b	D	D
541213	Tax return preparation services .....	9	D	D	D	b	D	D
541219	Other accounting services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	32	D	D	D	e	D	D
54133	Engineering services .....	18	23 368	11 376	2 676	228	31.5	.7
541330	Engineering services .....	18	23 368	11 376	2 676	228	31.5	.7
5414	Specialized design services .....	8	3 419	1 420	245	52	28.3	—
5415	Computer systems design & related services .....	11	4 150	1 522	536	39	21.2	24.0
54151	Computer systems design & related services .....	11	4 150	1 522	536	39	21.2	24.0
5418	Advertising & related services .....	11	3 106	1 136	348	48	6.3	59.1
<b>PERRY COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 245</b>	<b>228</b>	<b>62</b>	<b>17</b>	<b>72.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	1 245	228	62	17	72.0	—
<b>PICKENS COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 871</b>	<b>551</b>	<b>156</b>	<b>44</b>	<b>55.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	2 871	551	156	44	55.0	—
<b>PIKE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>5 789</b>	<b>2 094</b>	<b>471</b>	<b>105</b>	<b>61.5</b>	<b>10.4</b>
541	Professional, scientific, & technical services .....	27	5 789	2 094	471	105	61.5	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 018	1 020	232	53	22.1	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 018	1 020	232	53	22.1	7.9
5413	Architectural, engineering, & related services .....	6	1 638	653	137	21	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RANDOLPH COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>2 224</b>	<b>867</b>	<b>184</b>	<b>36</b>	<b>22.3</b>	<b>46.6</b>
541	Professional, scientific, & technical services .....	16	2 224	867	184	36	22.3	46.6
<b>RUSSELL COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>10 249</b>	<b>2 717</b>	<b>765</b>	<b>126</b>	<b>62.6</b>	<b>10.9</b>
541	Professional, scientific, & technical services .....	41	10 249	2 717	765	126	62.6	10.9
5411	Legal services .....	24	7 515	1 680	515	71	67.0	11.0
54111	Offices of lawyers .....	24	7 515	1 680	515	71	67.0	11.0
541110	Offices of lawyers .....	24	7 515	1 680	515	71	67.0	11.0
5411101	Offices of lawyers (except legal aid societies) .....	24	7 515	1 680	515	71	67.0	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 407	482	116	24	89.1	10.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 407	482	116	24	89.1	10.9
<b>ST. CLAIR COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>68</b>	<b>11 525</b>	<b>3 979</b>	<b>807</b>	<b>181</b>	<b>55.3</b>	<b>14.3</b>
541	Professional, scientific, & technical services .....	68	11 525	3 979	807	181	55.3	14.3
5411	Legal services .....	19	3 751	1 296	250	50	54.8	3.1
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	16	3 366	1 256	270	46	42.0	21.7
<b>SHELBY COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>340</b>	<b>289 201</b>	<b>105 030</b>	<b>22 769</b>	<b>2 445</b>	<b>28.6</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	340	289 201	105 030	22 769	2 445	28.6	9.4
5411	Legal services .....	46	15 710	6 771	1 428	189	25.9	3.5
54111	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 .....	47	27 447	11 296	2 731	327	20.9	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	47	27 447	11 296	2 731	327	20.9	3.7
541211	Offices of certified public accountants .....	21	D	D	D	b	D	D
541219	Other accounting services .....	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	81	69 435	25 148	5 542	598	31.1	5.0
54131	Architectural services .....	9	D	D	D	c	D	D
541310	Architectural services .....	9	D	D	D	c	D	D
54133	Engineering services .....	59	50 159	17 336	3 948	393	41.4	4.4
541330	Engineering services .....	59	50 159	17 336	3 948	393	41.4	4.4
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
5415	Computer systems design & related services .....	70	108 343	36 465	8 529	813	12.6	13.0
54151	Computer systems design & related services .....	70	108 343	36 465	8 529	813	12.6	13.0
541511	Custom computer programming services .....	26	D	D	D	c	D	D
541512	Computer systems design services .....	32	65 400	23 364	5 749	562	17.0	17.2
5415121	Computer systems integrators .....	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	54	19 456	10 269	1 311	140	58.4	1.5
54161	Management consulting services .....	41	17 474	9 754	1 198	116	56.5	.6
541611	Administrative management & general management consulting service .....	18	D	D	D	b	D	D
5418	Advertising & related services .....	27	39 828	10 688	2 167	279	64.8	19.5
54181	Advertising agencies .....	12	D	D	D	c	D	D
541810	Advertising agencies .....	12	D	D	D	c	D	D
54189	Other services related to advertising .....	10	D	D	D	b	D	D
541890	Other services related to advertising .....	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	10	D	D	D	b	D	D
54192	Photographic services .....	10	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>SUMTER COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>967</b>	<b>485</b>	<b>88</b>	<b>15</b>	<b>7.0</b>	<b>-</b>
541	Professional, scientific, & technical services .....	5	967	485	88	15	7.0	-

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TALLADEGA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>69</b>	<b>20 342</b>	<b>5 489</b>	<b>1 210</b>	<b>283</b>	<b>36.2</b>	<b>1.7</b>
541	Professional, scientific, & technical services .....	69	20 342	5 489	1 210	283	36.2	1.7
5411	Legal services .....	32	8 530	2 272	509	94	57.0	.6
54111	Offices of lawyers .....	32	8 530	2 272	509	94	57.0	.6
541110	Offices of lawyers .....	32	8 530	2 272	509	94	57.0	.6
5411101	Offices of lawyers (except legal aid societies) .....	32	8 530	2 272	509	94	57.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	2 004	1 008	242	60	58.7	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	2 004	1 008	242	60	58.7	.8
5413	Architectural, engineering, & related services .....	8	3 578	1 568	339	80	17.3	6.9
5418	Advertising & related services .....	5	D	D	D	b	D	D
54182	Public relations agencies .....	2	D	D	D	b	D	D
541820	Public relations agencies .....	2	D	D	D	b	D	D
<b>TALLAPOOSA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>35</b>	<b>14 804</b>	<b>3 844</b>	<b>860</b>	<b>129</b>	<b>80.2</b>	<b>7.3</b>
541	Professional, scientific, & technical services .....	35	14 804	3 844	860	129	80.2	7.3
5411	Legal services .....	18	10 378	2 173	453	62	81.6	8.4
54111	Offices of lawyers .....	18	10 378	2 173	453	62	81.6	8.4
541110	Offices of lawyers .....	18	10 378	2 173	453	62	81.6	8.4
5411101	Offices of lawyers (except legal aid societies) .....	18	10 378	2 173	453	62	81.6	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	3 288	1 262	319	56	82.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	3 288	1 262	319	56	82.1	—
<b>TUSCALOOSA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>257</b>	<b>133 989</b>	<b>51 614</b>	<b>11 054</b>	<b>1 733</b>	<b>27.8</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	257	133 989	51 614	11 054	1 733	27.8	7.5
5411	Legal services .....	91	41 140	15 497	3 663	554	37.2	5.3
54111	Offices of lawyers .....	86	39 044	14 623	3 469	513	34.6	5.5
541110	Offices of lawyers .....	86	39 044	14 623	3 469	513	34.6	5.5
5411101	Offices of lawyers (except legal aid societies) .....	86	39 044	14 623	3 469	513	34.6	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	50	21 933	10 141	2 364	391	30.3	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	50	21 933	10 141	2 364	391	30.3	9.9
541211	Offices of certified public accountants .....	31	18 874	9 068	2 036	256	25.8	9.6
541213	Tax return preparation services .....	6	996	444	150	91	21.5	1.6
541219	Other accounting services .....	13	2 063	629	178	44	75.5	16.2
5413	Architectural, engineering, & related services .....	44	25 714	12 733	2 508	414	27.6	5.4
54133	Engineering services .....	23	12 888	7 239	1 423	206	35.6	10.9
541330	Engineering services .....	23	12 888	7 239	1 423	206	35.6	10.9
54137	Surveying & mapping (except geophysical) services .....	8	4 732	2 431	443	100	4.9	—
541370	Surveying & mapping (except geophysical) services .....	8	4 732	2 431	443	100	4.9	—
5414	Specialized design services .....	7	1 464	233	47	21	26.6	13.2
5415	Computer systems design & related services .....	8	6 772	2 832	596	54	12.1	—
54151	Computer systems design & related services .....	8	6 772	2 832	596	54	12.1	—
5416	Management, scientific, & technical consulting services .....	21	24 097	6 024	1 076	138	9.4	13.6
54161	Management consulting services .....	14	17 868	4 160	697	49	8.7	9.6
541613	Marketing consulting services .....	4	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 .....	22	9 704	3 480	645	113	26.9	7.7
54189	Other services related to advertising .....	5	1 930	356	91	21	91.4	—
541890	Other services related to advertising .....	5	1 930	356	91	21	91.4	—
5419	Other professional, scientific, & technical services .....	13	D	D	D	b	D	D
54192	Photographic services .....	12	D	D	D	b	D	D
541921	Photographic studios, portrait .....	11	D	D	D	b	D	D
<b>WALKER COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>76</b>	<b>26 165</b>	<b>9 094</b>	<b>2 059</b>	<b>472</b>	<b>47.6</b>	<b>6.8</b>
541	Professional, scientific, & technical services .....	76	26 165	9 094	2 059	472	47.6	6.8
5411	Legal services .....	31	14 251	4 127	793	149	66.1	7.1
54111	Offices of lawyers .....	30	D	D	D	c	D	D
541110	Offices of lawyers .....	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	2 400	880	245	89	59.2	27.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	2 400	880	245	89	59.2	27.1
5413	Architectural, engineering, & related services .....	9	5 496	2 993	761	123	20.5	.6
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
5419	Other professional, scientific, & technical services .....	6	2 393	733	179	86	3.4	1.1
54192	Photographic services .....	6	2 393	733	179	86	3.4	1.1
541921	Photographic studios, portrait .....	6	2 393	733	179	86	3.4	1.1
<b>WASHINGTON COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>3 112</b>	<b>1 753</b>	<b>964</b>	<b>39</b>	<b>33.8</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	11	3 112	1 753	964	39	33.8	2.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WILCOX COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	8	1 011	148	37	13	57.2	18.1
541	Professional, scientific, & technical services .....	8	1 011	148	37	13	57.2	18.1
<b>WINSTON COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	25	4 958	1 408	303	71	62.0	13.9
541	Professional, scientific, & technical services .....	25	4 958	1 408	303	71	62.0	13.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ABBEVILLE, AL</b>								
54	Professional, scientific, & technical services .....	8	2 950	658	151	32	36.2	16.9
541	Professional, scientific, & technical services .....	8	2 950	658	151	32	36.2	16.9
<b>ADAMSVILLE, AL</b>								
54	Professional, scientific, & technical services .....	4	632	179	53	8	96.4	3.6
<b>ALABASTER, AL</b>								
54	Professional, scientific, & technical services .....	21	12 826	4 200	1 051	133	42.7	.2
541	Professional, scientific, & technical services .....	21	12 826	4 200	1 051	133	42.7	.2
5413	Architectural, engineering, & related services .....	5	9 679	3 096	794	91	34.2	—
54133	Engineering services .....	3	D	D	D	b	D	D
541330	Engineering services .....	3	D	D	D	b	D	D
<b>ALBERTVILLE, AL</b>								
54	Professional, scientific, & technical services .....	37	14 148	4 220	929	176	57.9	.4
541	Professional, scientific, & technical services .....	37	14 148	4 220	929	176	57.9	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	5 811	2 408	535	102	28.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	5 811	2 408	535	102	28.2	—
541211	Offices of certified public accountants .....	4	4 775	1 937	374	66	21.6	—
5413	Architectural, engineering, & related services .....	4	2 470	369	55	8	97.7	2.3
5418	Advertising & related services .....	5	D	D	D	a	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
<b>ALEXANDER CITY, AL</b>								
54	Professional, scientific, & technical services .....	21	11 262	2 801	697	88	84.5	2.6
541	Professional, scientific, & technical services .....	21	11 262	2 801	697	88	84.5	2.6
5411	Legal services .....	9	7 558	1 439	370	42	88.2	1.1
54111	Offices of lawyers .....	9	7 558	1 439	370	42	88.2	1.1
541110	Offices of lawyers .....	9	7 558	1 439	370	42	88.2	1.1
5411101	Offices of lawyers (except legal aid societies) .....	9	7 558	1 439	370	42	88.2	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>ALICEVILLE, AL</b>								
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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ANDALUSIA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>11 258</b>	<b>4 137</b>	<b>914</b>	<b>203</b>	<b>25.8</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	40	11 258	4 137	914	203	25.8	7.5
5411	Legal services .....	21	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 .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>ANNISTON, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>112</b>	<b>32 490</b>	<b>9 911</b>	<b>2 518</b>	<b>570</b>	<b>52.7</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	112	32 490	9 911	2 518	570	52.7	7.0
5411	Legal services .....	52	15 875	3 814	915	173	62.9	3.6
54111	Offices of lawyers .....	51	D	D	D	c	D	D
541110	Offices of lawyers .....	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	26	7 289	3 120	925	269	29.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	26	7 289	3 120	925	269	29.8	5.4
541211	Offices of certified public accountants .....	14	D	D	D	b	D	D
541213	Tax return preparation services .....	5	D	D	D	c	D	D
541219	Other accounting services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	9	3 658	1 323	313	48	85.4	14.6
5418	Advertising & related services .....	9	D	D	D	b	D	D
<b>ARAB, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>3 419</b>	<b>1 109</b>	<b>277</b>	<b>88</b>	<b>72.8</b>	<b>23.3</b>
541	Professional, scientific, & technical services .....	20	3 419	1 109	277	88	72.8	23.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 585	517	150	55	87.1	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 585	517	150	55	87.1	4.4
<b>ARAB, AL (MARSHALL COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>3 419</b>	<b>1 109</b>	<b>277</b>	<b>88</b>	<b>72.8</b>	<b>23.3</b>
541	Professional, scientific, & technical services .....	20	3 419	1 109	277	88	72.8	23.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 585	517	150	55	87.1	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 585	517	150	55	87.1	4.4
<b>ATHENS, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>54</b>	<b>37 023</b>	<b>20 532</b>	<b>4 537</b>	<b>382</b>	<b>30.4</b>	<b>46.0</b>
541	Professional, scientific, & technical services .....	54	37 023	20 532	4 537	382	30.4	46.0
5411	Legal services .....	16	6 933	3 756	538	59	91.8	1.2
54111	Offices of lawyers .....	16	6 933	3 756	538	59	91.8	1.2
541110	Offices of lawyers .....	16	6 933	3 756	538	59	91.8	1.2
5411101	Offices of lawyers (except legal aid societies) .....	16	6 933	3 756	538	59	91.8	1.2
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 .....	11	D	D	D	b	D	D
54133	Engineering services .....	8	8 407	2 083	412	61	11.3	2.9
541330	Engineering services .....	8	8 407	2 083	412	61	11.3	2.9
5415	Computer systems design & related services .....	6	D	D	D	c	D	D
54151	Computer systems design & related services .....	6	D	D	D	c	D	D
541511	Custom computer programming services .....	3	D	D	D	c	D	D
<b>ATMORE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>5 466</b>	<b>1 453</b>	<b>273</b>	<b>60</b>	<b>76.5</b>	<b>1.8</b>
541	Professional, scientific, & technical services .....	16	5 466	1 453	273	60	76.5	1.8
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
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
<b>ATTALLA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>281</b>	<b>86</b>	<b>31</b>	<b>12</b>	<b>90.4</b>	<b>.7</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AUBURN, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>63</b>	<b>32 051</b>	<b>11 691</b>	<b>3 081</b>	<b>340</b>	<b>48.2</b>	<b>2.5</b>
541	Professional, scientific, & technical services .....	63	32 051	11 691	3 081	340	48.2	2.5
5411	Legal services .....	17	3 891	720	178	40	68.0	10.7
54111	Offices of lawyers .....	17	3 891	720	178	40	68.0	10.7
541110	Offices of lawyers .....	17	3 891	720	178	40	68.0	10.7
5411101	Offices of lawyers (except legal aid societies) .....	17	3 891	720	178	40	68.0	10.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	15	10 738	4 752	1 476	148	17.4	3.3
54133	Engineering services .....	8	D	D	D	c	D	D
541330	Engineering services .....	8	D	D	D	c	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
541512	Computer systems design services .....	2	D	D	D	b	D	D
<b>BAY MINETTE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>7 419</b>	<b>2 888</b>	<b>587</b>	<b>110</b>	<b>35.7</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	19	7 419	2 888	587	110	35.7	.5
5411	Legal services .....	12	5 359	2 353	443	87	30.7	.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 .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>BESSEMER, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>53</b>	<b>10 947</b>	<b>3 910</b>	<b>823</b>	<b>180</b>	<b>49.1</b>	<b>23.5</b>
541	Professional, scientific, & technical services .....	53	10 947	3 910	823	180	49.1	23.5
5411	Legal services .....	32	6 077	1 939	423	97	48.6	13.6
54111	Offices of lawyers .....	32	6 077	1 939	423	97	48.6	13.6
541110	Offices of lawyers .....	32	6 077	1 939	423	97	48.6	13.6
5411101	Offices of lawyers (except legal aid societies) .....	32	6 077	1 939	423	97	48.6	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	966	279	75	22	82.9	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	966	279	75	22	82.9	17.1
5413	Architectural, engineering, & related services .....	7	3 038	1 324	245	41	50.2	33.4
<b>BIRMINGHAM, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>815</b>	<b>991 847</b>	<b>390 264</b>	<b>87 926</b>	<b>9 020</b>	<b>15.3</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	815	991 847	390 264	87 926	9 020	15.3	4.0
5411	Legal services .....	366	510 367	203 954	45 070	4 039	11.9	3.6
54111	Offices of lawyers .....	362	507 297	202 879	44 837	4 008	12.0	3.7
541110	Offices of lawyers .....	362	507 297	202 879	44 837	4 008	12.0	3.7
5411101	Offices of lawyers (except legal aid societies) .....	362	507 297	202 879	44 837	4 008	12.0	3.7
54119	Other legal services .....	4	3 070	1 075	233	31	—	—
541191	Title abstract & settlement offices .....	4	3 070	1 075	233	31	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	99	100 506	37 752	8 849	1 154	11.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	99	100 506	37 752	8 849	1 154	11.4	3.6
541211	Offices of certified public accountants .....	62	87 304	32 639	7 638	878	10.0	3.0
541213	Tax return preparation services .....	7	1 785	644	210	128	20.8	—
541219	Other accounting services .....	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	139	146 383	62 535	13 959	1 501	25.1	6.8
54131	Architectural services .....	44	54 340	19 311	4 311	453	18.3	1.7
541310	Architectural services .....	44	54 340	19 311	4 311	453	18.3	1.7
54133	Engineering services .....	71	76 028	36 366	7 958	849	31.0	11.1
541330	Engineering services .....	71	76 028	36 366	7 958	849	31.0	11.1
54134	Drafting services .....	4	D	D	D	b	D	D
541340	Drafting services .....	4	D	D	D	b	D	D
54138	Testing laboratories .....	12	7 672	2 524	629	72	33.7	3.6
541380	Testing laboratories .....	12	7 672	2 524	629	72	33.7	3.6
5414	Specialized design services .....	19	8 268	1 897	435	101	85.8	3.3
54141	Interior design services .....	14	D	D	D	b	D	D
541410	Interior design services .....	14	D	D	D	b	D	D
5415	Computer systems design & related services .....	43	94 187	35 835	8 509	735	6.5	1.1
54151	Computer systems design & related services .....	43	94 187	35 835	8 509	735	6.5	1.1
541511	Custom computer programming services .....	16	D	D	D	c	D	D
541512	Computer systems design services .....	22	72 320	23 940	6 810	553	4.6	.3
5415121	Computer systems integrators .....	14	70 933	23 565	6 728	543	3.0	—
5416	Management, scientific, & technical consulting services .....	64	35 802	19 857	3 907	362	40.7	10.1
54161	Management consulting services .....	52	32 674	18 960	3 720	333	37.0	10.9
541611	Administrative management & general management consulting service .....	24	13 202	7 586	1 213	121	71.0	6.7
541612	Human resources & executive search consulting services .....	19	17 885	10 729	2 345	193	12.4	13.8
5416122	Executive placement services .....	10	13 195	8 382	1 853	151	8.5	8.4
5416123	Human resources & personnel management consulting .....	9	4 690	2 347	492	42	23.3	28.9
5417	Scientific research & development services .....	6	11 182	1 678	356	66	9.4	—

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BIRMINGHAM, AL *—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	56	70 825	21 313	5 539	605	19.3	1.1
54181	Advertising agencies .....	31	33 945	14 007	3 821	343	3.5	1.6
541810	Advertising agencies .....	31	33 945	14 007	3 821	343	3.5	1.6
54182	Public relations agencies .....	4	D	D	D	b	D	D
541820	Public relations agencies .....	4	D	D	D	b	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 .....	15	17 100	3 026	723	142	40.7	1.3
541890	Other services related to advertising .....	15	17 100	3 026	723	142	40.7	1.3
5418902	Advertising specialties goods distributor .....	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	4	D	D	D	b	D	D
5418909	All other advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	23	14 327	5 443	1 302	457	3.8	14.5
54192	Photographic services .....	19	10 545	3 199	738	152	1.7	15.8
541921	Photographic studios, portrait .....	14	7 666	2 078	444	102	2.3	18.6
541922	Commercial photography .....	5	2 879	1 121	294	50	—	8.5
	<b>BIRMINGHAM, AL (JEFFERSON COUNTY PART) *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>759</b>	<b>934 024</b>	<b>365 149</b>	<b>82 751</b>	<b>8 529</b>	<b>15.2</b>	<b>3.9</b>
541	Professional, scientific, & technical services .....	759	934 024	365 149	82 751	8 529	15.2	3.9
5411	Legal services .....	356	505 820	201 736	44 610	3 986	11.9	3.7
54111	Offices of lawyers .....	352	502 750	200 661	44 377	3 955	11.9	3.7
541110	Offices of lawyers .....	352	502 750	200 661	44 377	3 955	11.9	3.7
5411101	Offices of lawyers (except legal aid societies) .....	352	502 750	200 661	44 377	3 955	11.9	3.7
54119	Other legal services .....	4	3 070	1 075	233	31	—	—
541191	Title abstract & settlement offices .....	4	3 070	1 075	233	31	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	93	98 285	36 529	8 584	1 125	11.0	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	93	98 285	36 529	8 584	1 125	11.0	2.8
541211	Offices of certified public accountants .....	60	D	D	D	f	D	D
541213	Tax return preparation services .....	7	1 785	644	210	128	20.8	—
541219	Other accounting services .....	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	127	130 390	57 068	12 571	1 370	26.9	6.2
54131	Architectural services .....	39	42 210	15 044	3 346	361	23.0	—
541310	Architectural services .....	39	42 210	15 044	3 346	361	23.0	—
54133	Engineering services .....	64	72 165	35 166	7 535	810	30.7	10.6
541330	Engineering services .....	64	72 165	35 166	7 535	810	30.7	10.6
54134	Drafting services .....	4	D	D	D	b	D	D
541340	Drafting services .....	4	D	D	D	b	D	D
54138	Testing laboratories .....	12	7 672	2 524	629	72	33.7	3.6
541380	Testing laboratories .....	12	7 672	2 524	629	72	33.7	3.6
5414	Specialized design services .....	18	D	D	D	c	D	D
54141	Interior design services .....	13	D	D	D	b	D	D
541410	Interior design services .....	13	D	D	D	b	D	D
5415	Computer systems design & related services .....	34	68 934	24 624	6 069	518	8.5	.2
54151	Computer systems design & related services .....	34	68 934	24 624	6 069	518	8.5	.2
541511	Custom computer programming services .....	13	D	D	D	e	D	D
541512	Computer systems design services .....	17	D	D	D	e	D	D
5415121	Computer systems integrators .....	11	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	52	28 992	15 854	3 478	325	28.1	12.1
54161	Management consulting services .....	42	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	20	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	16	17 599	10 667	2 319	188	11.0	14.0
5416122	Executive placement services .....	9	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	7	D	D	D	b	D	D
5417	Scientific research & development services .....	6	11 182	1 678	356	66	9.4	—
5418	Advertising & related services .....	52	D	D	D	f	D	D
54181	Advertising agencies .....	28	D	D	D	e	D	D
541810	Advertising agencies .....	28	D	D	D	e	D	D
54182	Public relations agencies .....	4	D	D	D	b	D	D
541820	Public relations agencies .....	4	D	D	D	b	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 .....	14	D	D	D	c	D	D
541890	Other services related to advertising .....	14	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	4	D	D	D	b	D	D
5418909	All other advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	21	D	D	D	e	D	D
54192	Photographic services .....	17	D	D	D	c	D	D
541921	Photographic studios, portrait .....	12	D	D	D	c	D	D
541922	Commercial photography .....	5	2 879	1 121	294	50	—	8.5

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BIRMINGHAM, AL (SHELBY COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>56</b>	<b>57 823</b>	<b>25 115</b>	<b>5 175</b>	<b>491</b>	<b>17.2</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	56	57 823	25 115	5 175	491	17.2	6.6
5411	Legal services .....	10	4 547	2 218	460	53	13.6	1.4
54111	Offices of lawyers .....	10	4 547	2 218	460	53	13.6	1.4
541110	Offices of lawyers .....	10	4 547	2 218	460	53	13.6	1.4
5411101	Offices of lawyers (except legal aid societies) .....	10	4 547	2 218	460	53	13.6	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 221	1 223	265	29	27.9	42.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 221	1 223	265	29	27.9	42.1
541219	Other accounting services .....	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	12	15 993	5 467	1 388	131	10.4	10.9
54131	Architectural services .....	5	12 130	4 267	965	92	1.8	7.6
541310	Architectural services .....	5	12 130	4 267	965	92	1.8	7.6
5415	Computer systems design & related services .....	9	25 253	11 211	2 440	217	.8	3.5
54151	Computer systems design & related services .....	9	25 253	11 211	2 440	217	.8	3.5
541511	Custom computer programming services .....	3	D	D	D	b	D	D
541512	Computer systems design services .....	5	D	D	D	c	D	D
5415121	Computer systems integrators .....	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	12	6 810	4 003	429	37	94.4	1.6
54161	Management consulting services .....	10	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	b	D	D
<b>BOAZ, AL *</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>955</b>	<b>287</b>	<b>61</b>	<b>20</b>	<b>100.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	955	287	61	20	100.0	—
<b>BOAZ, AL (MARSHALL COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>955</b>	<b>287</b>	<b>61</b>	<b>20</b>	<b>100.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	955	287	61	20	100.0	—
<b>BRENT, AL</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BREWTON, AL</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>3 888</b>	<b>1 100</b>	<b>245</b>	<b>55</b>	<b>42.2</b>	<b>1.7</b>
541	Professional, scientific, & technical services .....	22	3 888	1 100	245	55	42.2	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	a	D	D
<b>CENTRE, AL</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 160</b>	<b>590</b>	<b>184</b>	<b>29</b>	<b>20.0</b>	<b>14.2</b>
541	Professional, scientific, & technical services .....	12	2 160	590	184	29	20.0	14.2
<b>CENTREVILLE, AL</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CHICKASAW, AL</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CHILDERSBURG, AL *</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>2 372</b>	<b>487</b>	<b>108</b>	<b>29</b>	<b>57.6</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	14	2 372	487	108	29	57.6	6.6
<b>CHILDERSBURG, AL (TALLADEGA COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>2 372</b>	<b>487</b>	<b>108</b>	<b>29</b>	<b>57.6</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	14	2 372	487	108	29	57.6	6.6
<b>CITRONELLE, AL</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>293</b>	<b>127</b>	<b>27</b>	<b>21</b>	<b>39.2</b>	<b>—</b>
<b>CLANTON, AL</b>								
54	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>2 800</b>	<b>702</b>	<b>159</b>	<b>51</b>	<b>72.8</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	21	2 800	702	159	51	72.8	4.8

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COLUMBIANA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 033</b>	<b>582</b>	<b>201</b>	<b>21</b>	<b>15.3</b>	<b>12.8</b>
541	Professional, scientific, & technical services .....	5	2 033	582	201	21	15.3	12.8
<b>CULLMAN, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>65</b>	<b>15 688</b>	<b>4 634</b>	<b>1 040</b>	<b>254</b>	<b>61.8</b>	<b>11.8</b>
541	Professional, scientific, & technical services .....	65	15 688	4 634	1 040	254	61.8	11.8
5411	Legal services .....	27	D	D	D	b	D	D
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 .....	20	3 407	1 405	388	82	57.8	12.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	20	3 407	1 405	388	82	57.8	12.9
541219	Other accounting services .....	9	1 222	440	131	33	98.2	1.8
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	a	D	D
<b>DADEVILLE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>3 330</b>	<b>993</b>	<b>152</b>	<b>36</b>	<b>64.7</b>	<b>23.7</b>
541	Professional, scientific, & technical services .....	11	3 330	993	152	36	64.7	23.7
<b>DALEVILLE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>2 929</b>	<b>1 254</b>	<b>380</b>	<b>63</b>	<b>87.4</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	16	2 929	1 254	380	63	87.4	3.6
<b>DAPHNE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>16 152</b>	<b>7 382</b>	<b>1 161</b>	<b>200</b>	<b>34.5</b>	<b>9.1</b>
541	Professional, scientific, & technical services .....	40	16 152	7 382	1 161	200	34.5	9.1
5411	Legal services .....	7	3 175	1 548	240	38	12.9	38.4
54111	Offices of lawyers .....	6	D	D	D	b	D	D
541110	Offices of lawyers .....	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	8 307	4 570	638	119	32.7	2.1
<b>DECATUR, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>139</b>	<b>63 775</b>	<b>25 508</b>	<b>6 198</b>	<b>822</b>	<b>31.7</b>	<b>7.4</b>
541	Professional, scientific, & technical services .....	139	63 775	25 508	6 198	822	31.7	7.4
5411	Legal services .....	39	13 965	4 358	812	141	41.8	5.7
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 .....	27	7 137	2 502	746	174	38.2	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	7 137	2 502	746	174	38.2	11.9
541211	Offices of certified public accountants .....	13	4 781	1 760	435	76	46.4	1.5
541213	Tax return preparation services .....	6	1 159	438	209	80	15.6	31.0
541219	Other accounting services .....	8	1 197	304	102	18	27.5	35.2
5413	Architectural, engineering, & related services .....	25	29 727	13 976	3 393	329	26.6	.8
54133	Engineering services .....	15	D	D	D	c	D	D
541330	Engineering services .....	15	D	D	D	c	D	D
5414	Specialized design services .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	11	4 150	1 522	536	39	21.2	24.0
54151	Computer systems design & related services .....	11	4 150	1 522	536	39	21.2	24.0
5418	Advertising & related services .....	8	2 810	1 041	331	43	—	65.4

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DECATUR, AL (MORGAN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>139</b>	<b>63 775</b>	<b>25 508</b>	<b>6 198</b>	<b>822</b>	<b>31.7</b>	<b>7.4</b>
541	Professional, scientific, & technical services .....	139	63 775	25 508	6 198	822	31.7	7.4
5411	Legal services .....	39	13 965	4 358	812	141	41.8	5.7
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 .....	27	7 137	2 502	746	174	38.2	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	7 137	2 502	746	174	38.2	11.9
541211	Offices of certified public accountants .....	13	4 781	1 760	435	76	46.4	1.5
541213	Tax return preparation services .....	6	1 159	438	209	80	15.6	31.0
541219	Other accounting services .....	8	1 197	304	102	18	27.5	35.2
5413	Architectural, engineering, & related services .....	25	29 727	13 976	3 393	329	26.6	.8
54133	Engineering services .....	15	D	D	D	c	D	D
541330	Engineering services .....	15	D	D	D	c	D	D
5414	Specialized design services .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	11	4 150	1 522	536	39	21.2	24.0
54151	Computer systems design & related services .....	11	4 150	1 522	536	39	21.2	24.0
5418	Advertising & related services .....	8	2 810	1 041	331	43	—	65.4
<b>DEMOPOLIS, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>3 632</b>	<b>671</b>	<b>169</b>	<b>46</b>	<b>63.8</b>	<b>1.6</b>
541	Professional, scientific, & technical services .....	17	3 632	671	169	46	63.8	1.6
<b>DOTHAN, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>160</b>	<b>69 148</b>	<b>26 403</b>	<b>6 943</b>	<b>1 147</b>	<b>37.8</b>	<b>11.8</b>
541	Professional, scientific, & technical services .....	160	69 148	26 403	6 943	1 147	37.8	11.8
5411	Legal services .....	66	27 865	8 190	1 793	280	40.2	9.0
54111	Offices of lawyers .....	64	D	D	D	e	D	D
541110	Offices of lawyers .....	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	D	D	D	e	D	D
541211	Offices of certified public accountants .....	16	D	D	D	c	D	D
541219	Other accounting services .....	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	32	D	D	D	e	D	D
54133	Engineering services .....	14	D	D	D	e	D	D
541330	Engineering services .....	14	D	D	D	e	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
<b>DOTHAN, AL (HOUSTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>160</b>	<b>69 148</b>	<b>26 403</b>	<b>6 943</b>	<b>1 147</b>	<b>37.8</b>	<b>11.8</b>
541	Professional, scientific, & technical services .....	160	69 148	26 403	6 943	1 147	37.8	11.8
5411	Legal services .....	66	27 865	8 190	1 793	280	40.2	9.0
54111	Offices of lawyers .....	64	D	D	D	e	D	D
541110	Offices of lawyers .....	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	D	D	D	e	D	D
541211	Offices of certified public accountants .....	16	D	D	D	c	D	D
541219	Other accounting services .....	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	32	D	D	D	e	D	D
54133	Engineering services .....	14	D	D	D	e	D	D
541330	Engineering services .....	14	D	D	D	e	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
<b>EAST BREWTON, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ELBA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 006</b>	<b>170</b>	<b>47</b>	<b>14</b>	<b>35.3</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	9	1 006	170	47	14	35.3	5.1

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ENTERPRISE, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>16 376</b>	<b>5 170</b>	<b>1 257</b>	<b>272</b>	<b>64.3</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	40	16 376	5 170	1 257	272	64.3	1.1
5411	Legal services .....	20	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 .....	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	c	D	D
541211	Offices of certified public accountants .....	5	6 155	3 022	608	64	76.1	.7
541213	Tax return preparation services .....	2	D	D	D	b	D	D
<b>ENTERPRISE, AL (COFFEE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>16 376</b>	<b>5 170</b>	<b>1 257</b>	<b>272</b>	<b>64.3</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	40	16 376	5 170	1 257	272	64.3	1.1
5411	Legal services .....	20	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 .....	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	c	D	D
541211	Offices of certified public accountants .....	5	6 155	3 022	608	64	76.1	.7
541213	Tax return preparation services .....	2	D	D	D	b	D	D
<b>EUFAULA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>8 857</b>	<b>2 346</b>	<b>495</b>	<b>98</b>	<b>66.0</b>	<b>2.2</b>
541	Professional, scientific, & technical services .....	32	8 857	2 346	495	98	66.0	2.2
5411	Legal services .....	14	4 191	602	135	35	80.4	3.8
54111	Offices of lawyers .....	14	4 191	602	135	35	80.4	3.8
541110	Offices of lawyers .....	14	4 191	602	135	35	80.4	3.8
5411101	Offices of lawyers (except legal aid societies) .....	14	4 191	602	135	35	80.4	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
<b>EVERGREEN, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>FAIRFIELD, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>2 879</b>	<b>1 250</b>	<b>318</b>	<b>60</b>	<b>23.0</b>	<b>8.9</b>
541	Professional, scientific, & technical services .....	10	2 879	1 250	318	60	23.0	8.9
<b>FAIRHOPE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>43</b>	<b>8 481</b>	<b>3 274</b>	<b>729</b>	<b>139</b>	<b>50.4</b>	<b>4.2</b>
541	Professional, scientific, & technical services .....	43	8 481	3 274	729	139	50.4	4.2
5411	Legal services .....	15	3 477	1 289	325	60	59.7	.4
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
5413	Architectural, engineering, & related services .....	8	2 298	963	183	30	22.3	3.6
<b>FAYETTE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	8	D	D	D	a	D	D
5411	Legal services .....	5	3 330	190	28	9	88.6	2.2
54111	Offices of lawyers .....	5	3 330	190	28	9	88.6	2.2
541110	Offices of lawyers .....	5	3 330	190	28	9	88.6	2.2
5411101	Offices of lawyers (except legal aid societies) .....	5	3 330	190	28	9	88.6	2.2

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>FLORENCE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>136</b>	<b>49 277</b>	<b>16 893</b>	<b>3 958</b>	<b>718</b>	<b>46.4</b>	<b>7.1</b>
541	Professional, scientific, & technical services .....	136	49 277	16 893	3 958	718	46.4	7.1
5411	Legal services .....	57	D	D	D	c	D	D
54111	Offices of lawyers .....	55	D	D	D	c	D	D
541110	Offices of lawyers .....	55	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	55	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	31	13 235	4 252	1 097	264	33.7	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	31	13 235	4 252	1 097	264	33.7	4.6
541211	Offices of certified public accountants .....	23	D	D	D	c	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	19	13 028	6 168	1 440	196	37.5	.8
54133	Engineering services .....	11	D	D	D	c	D	D
541330	Engineering services .....	11	D	D	D	c	D	D
5418	Advertising & related services .....	5	D	D	D	a	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 .....	7	D	D	D	b	D	D
<b>FOLEY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>24</b>	<b>7 136</b>	<b>3 196</b>	<b>677</b>	<b>113</b>	<b>37.2</b>	<b>20.7</b>
541	Professional, scientific, & technical services .....	24	7 136	3 196	677	113	37.2	20.7
5411	Legal services .....	16	4 365	1 531	283	51	45.6	33.8
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 .....	5	2 036	1 223	297	42	12.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 036	1 223	297	42	12.2	—
<b>FORT PAYNE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>42</b>	<b>21 451</b>	<b>10 486</b>	<b>2 165</b>	<b>260</b>	<b>25.5</b>	<b>18.8</b>
541	Professional, scientific, & technical services .....	42	21 451	10 486	2 165	260	25.5	18.8
5411	Legal services .....	19	5 021	2 206	603	82	42.4	7.4
54111	Offices of lawyers .....	19	5 021	2 206	603	82	42.4	7.4
541110	Offices of lawyers .....	19	5 021	2 206	603	82	42.4	7.4
5411101	Offices of lawyers (except legal aid societies) .....	19	5 021	2 206	603	82	42.4	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 906	1 056	192	45	2.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 906	1 056	192	45	2.7	—
5413	Architectural, engineering, & related services .....	7	D	D	D	c	D	D
5415	Computer systems design & related services .....	4	D	D	D	a	D	D
54151	Computer systems design & related services .....	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	5	2 828	1 417	289	18	5.2	24.3
54161	Management consulting services .....	5	2 828	1 417	289	18	5.2	24.3
<b>FULTONDALE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GADSDEN, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>103</b>	<b>32 091</b>	<b>12 577</b>	<b>2 881</b>	<b>468</b>	<b>37.6</b>	<b>5.3</b>
541	Professional, scientific, & technical services .....	103	32 091	12 577	2 881	468	37.6	5.3
5411	Legal services .....	45	16 374	6 369	1 493	211	32.6	5.9
54111	Offices of lawyers .....	44	D	D	D	c	D	D
541110	Offices of lawyers .....	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	4 223	2 518	605	82	19.6	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	4 223	2 518	605	82	19.6	7.8
541211	Offices of certified public accountants .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	17	D	D	D	c	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
<b>GARDENDALE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>28</b>	<b>11 095</b>	<b>4 456</b>	<b>1 050</b>	<b>136</b>	<b>27.9</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	28	11 095	4 456	1 050	136	27.9	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 345	392	113	27	75.6	24.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 345	392	113	27	75.6	24.4
5415	Computer systems design & related services .....	6	6 310	3 153	740	59	14.9	—
54151	Computer systems design & related services .....	6	6 310	3 153	740	59	14.9	—
<b>GENEVA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>11</b>	<b>1 254</b>	<b>446</b>	<b>102</b>	<b>26</b>	<b>79.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	11	1 254	446	102	26	79.7	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GLENCOE, AL *</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>GLENCOE, AL (ETOWAH COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>GREENSBORO, AL</b>								
54	Professional, scientific, & technical services .....	6	751	151	44	18	81.5	4.8
<b>GREENVILLE, AL</b>								
54	Professional, scientific, & technical services .....	19	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	19	D	D	D	b	D	D
<b>GULF SHORES, AL</b>								
54	Professional, scientific, & technical services .....	20	3 908	1 632	381	63	38.7	.6
541	Professional, scientific, & technical services .....	20	3 908	1 632	381	63	38.7	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 291	348	79	20	76.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 291	348	79	20	76.7	—
<b>GUNTERSVILLE, AL</b>								
54	Professional, scientific, & technical services .....	20	4 406	1 592	319	48	65.6	1.5
541	Professional, scientific, & technical services .....	20	4 406	1 592	319	48	65.6	1.5
5411	Legal services .....	11	2 974	999	214	34	81.0	—
54111	Offices of lawyers .....	11	2 974	999	214	34	81.0	—
541110	Offices of lawyers .....	11	2 974	999	214	34	81.0	—
5411101	Offices of lawyers (except legal aid societies) .....	11	2 974	999	214	34	81.0	—
<b>HALEYVILLE, AL *</b>								
54	Professional, scientific, & technical services .....	12	3 239	728	162	48	60.5	2.5
541	Professional, scientific, & technical services .....	12	3 239	728	162	48	60.5	2.5
<b>HALEYVILLE, AL (WINSTON COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	12	3 239	728	162	48	60.5	2.5
541	Professional, scientific, & technical services .....	12	3 239	728	162	48	60.5	2.5
<b>HAMILTON, AL</b>								
54	Professional, scientific, & technical services .....	15	6 346	1 941	340	53	51.4	6.8
541	Professional, scientific, & technical services .....	15	6 346	1 941	340	53	51.4	6.8
5411	Legal services .....	8	4 354	1 180	163	21	42.0	4.2
54111	Offices of lawyers .....	7	D	D	D	a	D	D
541110	Offices of lawyers .....	7	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies) .....	7	D	D	D	a	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
<b>HANCEVILLE, AL</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>HARTSELLE, AL</b>								
54	Professional, scientific, & technical services .....	17	1 974	812	203	52	85.2	13.2
541	Professional, scientific, & technical services .....	17	1 974	812	203	52	85.2	13.2
<b>HEADLAND, AL</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>HEFLIN, AL</b>								
54	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HELENA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>22 403</b>	<b>6 879</b>	<b>1 442</b>	<b>162</b>	<b>96.4</b>	<b>1.0</b>
541	Professional, scientific, & technical services .....	21	22 403	6 879	1 442	162	96.4	1.0
5418	Advertising & related services .....	3	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
<b>HOKES BLUFF, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HOMEWOOD, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>179</b>	<b>113 864</b>	<b>44 933</b>	<b>9 819</b>	<b>1 568</b>	<b>22.7</b>	<b>8.3</b>
541	Professional, scientific, & technical services .....	179	113 864	44 933	9 819	1 568	22.7	8.3
5411	Legal services .....	49	37 308	11 809	2 353	271	25.8	3.8
54111	Offices of lawyers .....	48	D	D	D	e	D	D
541110	Offices of lawyers .....	48	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	48	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	13 244	5 235	1 163	321	21.4	17.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	13 244	5 235	1 163	321	21.4	17.2
541211	Offices of certified public accountants .....	19	8 092	3 899	814	96	30.3	5.4
541213	Tax return preparation services .....	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	33	22 263	11 262	2 431	279	28.0	2.1
54133	Engineering services .....	19	14 761	8 305	1 793	185	16.6	2.4
541330	Engineering services .....	19	14 761	8 305	1 793	185	16.6	2.4
54137	Surveying & mapping (except geophysical) services .....	3	4 184	1 851	418	60	D	—
541370	Surveying & mapping (except geophysical) services .....	3	4 184	1 851	418	60	D	—
5414	Specialized design services .....	12	5 359	1 780	371	52	20.2	4.5
54143	Graphic design services .....	4	3 368	1 277	281	31	13.2	—
541430	Graphic design services .....	4	3 368	1 277	281	31	13.2	—
5414301	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	b	D	D
5415	Computer systems design & related services .....	15	13 057	5 184	1 268	172	15.6	.3
54151	Computer systems design & related services .....	15	13 057	5 184	1 268	172	15.6	.3
541512	Computer systems design services .....	7	12 268	4 831	1 203	164	11.3	—
5416	Management, scientific, & technical consulting services .....	14	7 664	4 044	894	341	21.5	56.5
54161	Management consulting services .....	10	5 644	3 298	728	328	.5	76.7
5418	Advertising & related services .....	18	13 256	5 083	1 232	110	11.2	5.1
54181	Advertising agencies .....	12	10 716	4 402	1 085	80	8.4	2.3
541810	Advertising agencies .....	12	10 716	4 402	1 085	80	8.4	2.3
<b>HOOVER, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>168</b>	<b>96 144</b>	<b>32 842</b>	<b>7 220</b>	<b>858</b>	<b>24.7</b>	<b>7.1</b>
541	Professional, scientific, & technical services .....	168	96 144	32 842	7 220	858	24.7	7.1
5411	Legal services .....	25	9 194	3 729	741	95	29.4	3.1
54111	Offices of lawyers .....	23	D	D	D	b	D	D
541110	Offices of lawyers .....	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	5 805	2 582	576	107	50.5	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	5 805	2 582	576	107	50.5	6.3
541211	Offices of certified public accountants .....	15	4 194	1 820	397	65	50.5	7.1
541219	Other accounting services .....	8	1 611	762	179	42	50.5	4.3
5413	Architectural, engineering, & related services .....	32	19 626	7 833	1 744	227	40.2	3.0
54133	Engineering services .....	25	17 426	6 961	1 579	195	40.0	2.7
541330	Engineering services .....	25	17 426	6 961	1 579	195	40.0	2.7
5414	Specialized design services .....	8	2 239	243	41	20	37.9	62.1
5415	Computer systems design & related services .....	35	42 663	10 598	2 488	237	7.7	8.5
54151	Computer systems design & related services .....	35	42 663	10 598	2 488	237	7.7	8.5
541511	Custom computer programming services .....	17	33 141	7 073	1 715	155	4.0	.2
541512	Computer systems design services .....	14	8 902	3 216	712	74	19.3	39.8
5415122	Computer systems consultants (except systems integrators) .....	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	26	4 220	1 847	322	48	66.7	7.1
54161	Management consulting services .....	22	3 765	1 772	308	44	65.9	4.7
5417	Scientific research & development services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	10	3 900	1 725	261	34	48.9	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HOOVER, AL (JEFFERSON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>127</b>	<b>36 342</b>	<b>13 534</b>	<b>2 833</b>	<b>479</b>	<b>50.1</b>	<b>14.7</b>
541	Professional, scientific, & technical services .....	127	36 342	13 534	2 833	479	50.1	14.7
5411	Legal services .....	22	D	D	D	b	D	D
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 .....	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	b	D	D
541211	Offices of certified public accountants .....	12	3 963	1 757	389	62	48.9	6.2
5413	Architectural, engineering, & related services .....	22	8 685	3 862	782	179	67.8	4.0
5414	Specialized design services .....	8	2 239	243	41	20	37.9	62.1
5415	Computer systems design & related services .....	24	9 200	4 081	908	79	29.5	28.0
54151	Computer systems design & related services .....	24	9 200	4 081	908	79	29.5	28.0
5418	Advertising & related services .....	8	D	D	D	a	D	D
<b>HOOVER, AL (SHELBY COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>59 802</b>	<b>19 308</b>	<b>4 387</b>	<b>379</b>	<b>9.3</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	41	59 802	19 308	4 387	379	9.3	2.4
5411	Legal services .....	3	D	D	D	b	D	D
54111	Offices of lawyers .....	3	D	D	D	b	D	D
541110	Offices of lawyers .....	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	3	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
5413	Architectural, engineering, & related services .....	10	10 941	3 971	962	48	18.2	2.2
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 .....	11	33 463	6 517	1 580	158	1.7	3.1
54151	Computer systems design & related services .....	11	33 463	6 517	1 580	158	1.7	3.1
541511	Custom computer programming services .....	5	D	D	D	c	D	D
541512	Computer systems design services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>HUEYTOWN, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>3 113</b>	<b>1 315</b>	<b>267</b>	<b>47</b>	<b>19.5</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	10	3 113	1 315	267	47	19.5	5.4
<b>HUNTSVILLE, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>666</b>	<b>1 532 302</b>	<b>571 692</b>	<b>133 433</b>	<b>12 461</b>	<b>7.4</b>	<b>2.9</b>
541	Professional, scientific, & technical services .....	666	1 532 302	571 692	133 433	12 461	7.4	2.9
5411	Legal services .....	139	68 725	27 451	5 813	693	31.1	2.9
54111	Offices of lawyers .....	137	D	D	D	f	D	D
541110	Offices of lawyers .....	137	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	137	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	70	22 202	10 639	2 564	454	34.5	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	70	22 202	10 639	2 564	454	34.5	5.9
541211	Offices of certified public accountants .....	39	17 711	9 133	2 041	259	29.6	5.6
541213	Tax return preparation services .....	5	D	D	D	c	D	D
541219	Other accounting services .....	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	180	477 789	200 167	45 369	4 484	9.3	5.5
54131	Architectural services .....	22	11 949	4 926	920	116	26.0	14.7
541310	Architectural services .....	22	11 949	4 926	920	116	26.0	14.7
54133	Engineering services .....	141	425 797	180 488	40 621	3 940	9.4	5.7
541330	Engineering services .....	141	425 797	180 488	40 621	3 940	9.4	5.7
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	c	D	D
54138	Testing laboratories .....	7	D	D	D	e	D	D
541380	Testing laboratories .....	7	D	D	D	e	D	D
5414	Specialized design services .....	12	6 358	2 031	557	62	28.4	8.5
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 .....	122	353 043	140 688	32 609	2 905	6.4	1.6
54151	Computer systems design & related services .....	122	353 043	140 688	32 609	2 905	6.4	1.6
541511	Custom computer programming services .....	57	75 137	36 149	8 209	940	7.3	3.9
541512	Computer systems design services .....	53	273 949	102 550	24 036	1 925	5.7	9.7
5415121	Computer systems integrators .....	28	250 548	92 029	21 798	1 637	5.8	7.7
5415122	Computer systems consultants (except systems integrators) .....	25	23 401	10 521	2 238	288	4.9	3.3
5416	Management, scientific, & technical consulting services .....	52	61 212	26 451	6 021	533	6.0	1.5
54161	Management consulting services .....	45	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	22	D	D	D	c	D	D
54162	Environmental consulting services .....	3	D	D	D	e	D	D
541620	Environmental consulting services .....	3	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>HUNTSVILLE, AL *—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services .....	49	521 951	157 846	39 048	3 118	1.0	.2
54171	R&D in the physical, engineering, & life sciences .....	48	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	48	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences .....	45	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities .....	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	21	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	21	D	D	D	b	D	D
54192	Photographic services .....	18	D	D	D	b	D	D
541921	Photographic studios, portrait .....	15	D	D	D	b	D	D
<b>HUNTSVILLE, AL (MADISON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>666</b>	<b>1 532 302</b>	<b>571 692</b>	<b>133 433</b>	<b>12 461</b>	<b>7.4</b>	<b>2.9</b>
541	Professional, scientific, & technical services .....	666	1 532 302	571 692	133 433	12 461	7.4	2.9
5411	Legal services .....	139	68 725	27 451	5 813	693	31.1	2.9
54111	Offices of lawyers .....	137	D	D	D	f	D	D
541110	Offices of lawyers .....	137	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	137	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	70	22 202	10 639	2 564	454	34.5	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	70	22 202	10 639	2 564	454	34.5	5.9
541211	Offices of certified public accountants .....	39	17 711	9 133	2 041	259	29.6	5.6
541213	Tax return preparation services .....	5	D	D	D	c	D	D
541219	Other accounting services .....	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	180	477 789	200 167	45 369	4 484	9.3	5.5
54131	Architectural services .....	22	11 949	4 926	920	116	26.0	14.7
541310	Architectural services .....	22	11 949	4 926	920	116	26.0	14.7
54133	Engineering services .....	141	425 797	180 488	40 621	3 940	9.4	5.7
541330	Engineering services .....	141	425 797	180 488	40 621	3 940	9.4	5.7
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	c	D	D
54138	Testing laboratories .....	7	D	D	D	e	D	D
541380	Testing laboratories .....	7	D	D	D	e	D	D
5414	Specialized design services .....	12	6 358	2 031	557	62	28.4	8.5
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 .....	122	353 043	140 688	32 609	2 905	6.4	1.6
54151	Computer systems design & related services .....	122	353 043	140 688	32 609	2 905	6.4	1.6
541511	Custom computer programming services .....	57	75 137	36 149	8 209	940	7.3	3.7
541512	Computer systems design services .....	53	273 949	102 550	24 036	1 925	5.7	.9
5415121	Computer systems integrators .....	28	250 548	92 029	21 798	1 637	5.8	.7
5415122	Computer systems consultants (except systems integrators) .....	25	23 401	10 521	2 238	288	4.9	3.3
5416	Management, scientific, & technical consulting services .....	52	61 212	26 451	6 021	533	6.0	1.5
54161	Management consulting services .....	45	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	22	D	D	D	c	D	D
54162	Environmental consulting services .....	3	D	D	D	e	D	D
541620	Environmental consulting services .....	3	D	D	D	e	D	D
5417	Scientific research & development services .....	49	521 951	157 846	39 048	3 118	1.0	.2
54171	R&D in the physical, engineering, & life sciences .....	48	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences .....	48	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences .....	45	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities .....	1	D	D	D	c	D	D
541720	R&D in the social sciences & humanities .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	21	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	21	D	D	D	b	D	D
54192	Photographic services .....	18	D	D	D	b	D	D
541921	Photographic studios, portrait .....	15	D	D	D	b	D	D
<b>IRONDALE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	14	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	1	D	D	D	e	D	D
54151	Computer systems design & related services .....	1	D	D	D	e	D	D
541511	Custom computer programming services .....	1	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>JACKSON, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 513</b>	<b>859</b>	<b>197</b>	<b>42</b>	<b>45.0</b>	<b>15.8</b>
541	Professional, scientific, & technical services .....	12	2 513	859	197	42	45.0	15.8

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JACKSONVILLE, AL</b>								
54	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>JASPER, AL</b>								
54	Professional, scientific, & technical services .....	61	25 072	8 846	2 002	449	46.5	6.8
541	Professional, scientific, & technical services .....	61	25 072	8 846	2 002	449	46.5	6.8
54111	Legal services .....	27	13 855	4 010	767	142	65.1	7.3
541111	Offices of lawyers .....	27	13 855	4 010	767	142	65.1	7.3
5411110	Offices of lawyers .....	27	13 855	4 010	767	142	65.1	7.3
5411101	Offices of lawyers (except legal aid societies) .....	27	13 855	4 010	767	142	65.1	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	4	D	D	D	b	D	D
54192	Photographic services .....	4	D	D	D	b	D	D
541921	Photographic studios, portrait .....	4	D	D	D	b	D	D
<b>LAFAYETTE, AL</b>								
54	Professional, scientific, & technical services .....	5	2 708	595	142	29	93.1	—
541	Professional, scientific, & technical services .....	5	2 708	595	142	29	93.1	—
<b>LANETT, AL</b>								
54	Professional, scientific, & technical services .....	11	2 035	492	108	29	77.5	17.6
541	Professional, scientific, & technical services .....	11	2 035	492	108	29	77.5	17.6
<b>LEEDS, AL *</b>								
54	Professional, scientific, & technical services .....	9	6 305	2 357	472	64	46.2	6.3
541	Professional, scientific, & technical services .....	9	6 305	2 357	472	64	46.2	6.3
5413	Architectural, engineering, & related services .....	3	4 679	1 813	365	45	D	—
<b>LEEDS, AL (JEFFERSON COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	8	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	4 679	1 813	365	45	D	—
<b>LEEDS, AL (ST. CLAIR COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>LINCOLN, AL</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	1	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
<b>LINDEN, AL</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>LIVINGSTON, AL</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>LUVERNE, AL</b>								
54	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MADISON, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>53</b>	<b>24 293</b>	<b>8 916</b>	<b>1 631</b>	<b>191</b>	<b>35.7</b>	<b>5.0</b>
541	Professional, scientific, & technical services .....	53	24 293	8 916	1 631	191	35.7	5.0
5413	Architectural, engineering, & related services .....	10	7 078	2 510	562	68	33.2	—
5415	Computer systems design & related services .....	22	6 497	3 330	518	56	72.4	8.4
54151	Computer systems design & related services .....	22	6 497	3 330	518	56	72.4	8.4
5416	Management, scientific, & technical consulting services .....	6	3 487	1 179	134	13	26.8	11.6
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>MADISON, AL (LIMESTONE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MADISON, AL (MADISON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>52</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	52	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	10	7 078	2 510	562	68	33.2	—
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 .....	6	3 487	1 179	134	13	26.8	11.6
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>MARION, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>MIDFIELD, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MILLBROOK, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>3 031</b>	<b>780</b>	<b>171</b>	<b>36</b>	<b>56.7</b>	<b>5.0</b>
541	Professional, scientific, & technical services .....	7	3 031	780	171	36	56.7	5.0
<b>MOBILE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>674</b>	<b>496 674</b>	<b>196 646</b>	<b>44 118</b>	<b>5 495</b>	<b>17.7</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	674	496 674	196 646	44 118	5 495	17.7	8.6
5411	Legal services .....	278	186 840	69 804	14 450	1 772	16.1	2.9
54111	Offices of lawyers .....	268	179 811	65 651	13 675	1 643	16.6	3.0
541110	Offices of lawyers .....	268	179 811	65 651	13 675	1 643	16.6	3.0
5411101	Offices of lawyers (except legal aid societies) .....	268	179 811	65 651	13 675	1 643	16.6	3.0
54119	Other legal services .....	10	7 029	4 153	775	129	2.2	—
541191	Title abstract & settlement offices .....	8	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	121	37 664	16 307	3 731	663	43.7	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	121	37 664	16 307	3 731	663	43.7	4.1
541211	Offices of certified public accountants .....	79	30 472	13 643	3 044	447	40.0	2.7
541219	Other accounting services .....	28	4 611	1 619	393	122	82.5	9.0
5413	Architectural, engineering, & related services .....	107	161 428	72 970	17 416	1 857	11.4	16.5
54131	Architectural services .....	17	D	D	D	c	D	D
541310	Architectural services .....	17	D	D	D	c	D	D
54133	Engineering services .....	64	125 396	58 370	13 792	1 419	10.6	16.9
541330	Engineering services .....	64	125 396	58 370	13 792	1 419	10.6	16.9
54137	Surveying & mapping (except geophysical) services .....	8	7 558	3 490	951	125	1.2	1.7
541370	Surveying & mapping (except geophysical) services .....	8	7 558	3 490	951	125	1.2	1.7
54138	Testing laboratories .....	9	13 822	5 174	1 284	185	17.9	37.3
541380	Testing laboratories .....	9	13 822	5 174	1 284	185	17.9	37.3
5414	Specialized design services .....	15	D	D	D	b	D	D
54141	Interior design services .....	13	D	D	D	b	D	D
541410	Interior design services .....	13	D	D	D	b	D	D
5415	Computer systems design & related services .....	37	33 754	13 717	3 001	369	22.9	3.5
54151	Computer systems design & related services .....	37	33 754	13 717	3 001	369	22.9	3.5
541512	Computer systems design services .....	18	D	D	D	e	D	D
5415121	Computer systems integrators .....	9	28 910	11 772	2 561	281	15.5	—
5416	Management, scientific, & technical consulting services .....	46	13 663	6 291	1 134	194	38.4	23.4
54161	Management consulting services .....	37	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>MOBILE, AL—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	42	37 775	12 147	3 134	360	11.5	10.5
54181	Advertising agencies .....	16	D	D	D	c	D	D
541810	Advertising agencies .....	16	D	D	D	c	D	D
54184	Media representatives .....	4	D	D	D	c	D	D
541840	Media representatives .....	4	D	D	D	c	D	D
54185	Display advertising .....	3	D	D	D	b	D	D
541850	Display advertising .....	3	D	D	D	b	D	D
54189	Other services related to advertising .....	11	D	D	D	b	D	D
541890	Other services related to advertising .....	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	26	D	D	D	c	D	D
54192	Photographic services .....	22	D	D	D	c	D	D
541921	Photographic studios, portrait .....	21	D	D	D	c	D	D
<b>MONROEVILLE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	15	D	D	D	b	D	D
<b>MONTEVALLO, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 567</b>	<b>543</b>	<b>51</b>	<b>8</b>	<b>31.7</b>	<b>52.6</b>
541	Professional, scientific, & technical services .....	8	1 567	543	51	8	31.7	52.6
<b>MONTGOMERY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>540</b>	<b>407 009</b>	<b>189 185</b>	<b>36 286</b>	<b>4 295</b>	<b>19.8</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	540	407 009	189 185	36 286	4 295	19.8	4.0
5411	Legal services .....	193	D	D	D	g	D	D
54111	Offices of lawyers .....	186	D	D	D	g	D	D
541110	Offices of lawyers .....	186	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	186	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	67	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	67	D	D	D	f	D	D
541211	Offices of certified public accountants .....	33	D	D	D	e	D	D
541213	Tax return preparation services .....	10	D	D	D	c	D	D
541219	Other accounting services .....	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	104	D	D	D	f	D	D
54131	Architectural services .....	36	33 314	12 807	2 689	304	26.3	.8
541310	Architectural services .....	36	33 314	12 807	2 689	304	26.3	.8
54133	Engineering services .....	55	D	D	D	f	D	D
541330	Engineering services .....	55	D	D	D	f	D	D
54138	Testing laboratories .....	3	D	D	D	b	D	D
541380	Testing laboratories .....	3	D	D	D	b	D	D
5414	Specialized design services .....	17	6 508	461	93	23	61.5	.1
54141	Interior design services .....	14	6 160	361	61	17	61.8	.1
541410	Interior design services .....	14	6 160	361	61	17	61.8	.1
5415	Computer systems design & related services .....	48	72 222	30 253	6 525	705	2.6	1.8
54151	Computer systems design & related services .....	48	72 222	30 253	6 525	705	2.6	1.8
541511	Custom computer programming services .....	15	D	D	D	e	D	D
541512	Computer systems design services .....	25	42 083	15 820	3 145	334	1.8	2.4
5415121	Computer systems integrators .....	15	35 701	12 914	2 560	264	.7	.2
5415122	Computer systems consultants (except systems integrators) .....	10	6 382	2 906	585	70	8.2	14.9
5416	Management, scientific, & technical consulting services .....	39	D	D	D	c	D	D
54161	Management consulting services .....	30	D	D	D	c	D	D
5417	Scientific research & development services .....	8	7 570	2 207	467	52	20.8	—
5418	Advertising & related services .....	42	D	D	D	c	D	D
54181	Advertising agencies .....	16	13 794	4 030	873	111	6.9	1.0
541810	Advertising agencies .....	16	13 794	4 030	873	111	6.9	1.0
54182	Public relations agencies .....	14	5 607	2 822	574	41	36.6	12.6
541820	Public relations agencies .....	14	5 607	2 822	574	41	36.6	12.6
5419	Other professional, scientific, & technical services .....	22	D	D	D	c	D	D
54192	Photographic services .....	16	D	D	D	c	D	D
541921	Photographic studios, portrait .....	15	D	D	D	c	D	D
<b>MOODY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 514</b>	<b>500</b>	<b>97</b>	<b>15</b>	<b>89.5</b>	<b>10.5</b>
541	Professional, scientific, & technical services .....	6	1 514	500	97	15	89.5	10.5
<b>MOULTON, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>2 624</b>	<b>491</b>	<b>124</b>	<b>32</b>	<b>87.0</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	20	2 624	491	124	32	87.0	5.6

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOUNTAIN BROOK, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>112</b>	<b>50 259</b>	<b>17 993</b>	<b>3 739</b>	<b>527</b>	<b>44.7</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	112	50 259	17 993	3 739	527	44.7	7.6
5411	Legal services .....	36	9 438	3 143	563	98	52.9	4.1
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
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	6 409	2 771	551	63	34.8	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	6 409	2 771	551	63	34.8	9.4
541211	Offices of certified public accountants .....	11	5 212	2 322	503	51	37.9	4.3
541219	Other accounting services .....	6	1 197	449	48	12	21.4	31.5
5413	Architectural, engineering, & related services .....	17	4 506	1 625	317	46	52.2	20.2
5414	Specialized design services .....	13	5 379	754	155	24	38.4	—
54141	Interior design services .....	12	D	D	D	a	D	D
541410	Interior design services .....	12	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 .....	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	4 052	2 621	551	60	52.8	47.2
54161	Management consulting services .....	10	3 114	2 281	468	45	56.0	44.0
5418	Advertising & related services .....	9	15 148	5 514	1 285	188	54.5	.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
<b>MUSCLE SHOALS, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>2 612</b>	<b>775</b>	<b>208</b>	<b>39</b>	<b>62.8</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	19	2 612	775	208	39	62.8	2.1
<b>NORTHPORT, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>8 714</b>	<b>3 179</b>	<b>737</b>	<b>118</b>	<b>47.9</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	31	8 714	3 179	737	118	47.9	3.1
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 .....	8	D	D	D	b	D	D
<b>ONEONTA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>5 762</b>	<b>2 325</b>	<b>540</b>	<b>85</b>	<b>54.7</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	18	5 762	2 325	540	85	54.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	b	D	D
<b>OPELIKA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>51</b>	<b>14 984</b>	<b>3 911</b>	<b>888</b>	<b>199</b>	<b>47.5</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	51	14 984	3 911	888	199	47.5	6.0
5411	Legal services .....	17	7 763	1 288	266	58	51.5	1.2
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 .....	18	4 049	1 565	379	88	49.2	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	4 049	1 565	379	88	49.2	.2
541219	Other accounting services .....	7	D	D	D	b	D	D
<b>OPP, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 347</b>	<b>766</b>	<b>178</b>	<b>42</b>	<b>27.0</b>	<b>46.7</b>
541	Professional, scientific, & technical services .....	12	2 347	766	178	42	27.0	46.7
<b>ORANGE BEACH, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>6 337</b>	<b>2 888</b>	<b>651</b>	<b>74</b>	<b>8.8</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	9	6 337	2 888	651	74	8.8	8.7
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
541219	Other accounting services .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	3	D	D	D	b	D	D
54161	Management consulting services .....	3	D	D	D	b	D	D
<b>OXFORD, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 583</b>	<b>602</b>	<b>152</b>	<b>27</b>	<b>24.2</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	9	2 583	602	152	27	24.2	.5

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>OXFORD, AL (CALHOUN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 583</b>	<b>602</b>	<b>152</b>	<b>27</b>	<b>24.2</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	9	2 583	602	152	27	24.2	.5
<b>OZARK, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>5 015</b>	<b>1 090</b>	<b>277</b>	<b>64</b>	<b>84.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	25	5 015	1 090	277	64	84.8	—
5411	Legal services .....	12	3 069	413	104	23	90.2	—
54111	Offices of lawyers .....	12	3 069	413	104	23	90.2	—
541110	Offices of lawyers .....	12	3 069	413	104	23	90.2	—
5411101	Offices of lawyers (except legal aid societies) .....	12	3 069	413	104	23	90.2	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 151	422	110	28	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 151	422	110	28	100.0	—
<b>PELHAM, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>82</b>	<b>65 824</b>	<b>23 489</b>	<b>5 518</b>	<b>642</b>	<b>32.3</b>	<b>10.2</b>
541	Professional, scientific, & technical services .....	82	65 824	23 489	5 518	642	32.3	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 632	724	185	42	41.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 632	724	185	42	41.7	—
5413	Architectural, engineering, & related services .....	23	18 886	7 490	1 274	175	34.5	2.9
54133	Engineering services .....	18	15 383	5 734	1 074	133	42.4	2.2
541330	Engineering services .....	18	15 383	5 734	1 074	133	42.4	2.2
5415	Computer systems design & related services .....	13	30 654	12 056	3 375	294	28.0	.1
54151	Computer systems design & related services .....	13	30 654	12 056	3 375	294	28.0	.1
541512	Computer systems design services .....	7	29 496	11 644	3 336	288	26.7	.1
5415121	Computer systems integrators .....	4	29 391	11 610	3 333	287	26.5	—
5418	Advertising & related services .....	10	9 887	1 463	286	59	33.9	61.2
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 .....	4	D	D	D	b	D	D
54192	Photographic services .....	4	D	D	D	b	D	D
541921	Photographic studios, portrait .....	4	D	D	D	b	D	D
<b>PELL CITY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>29</b>	<b>5 302</b>	<b>1 955</b>	<b>403</b>	<b>96</b>	<b>44.4</b>	<b>17.5</b>
541	Professional, scientific, & technical services .....	29	5 302	1 955	403	96	44.4	17.5
5413	Architectural, engineering, & related services .....	6	2 281	851	191	27	26.7	30.4
<b>PHENIX CITY, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>38</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	38	D	D	D	c	D	D
5411	Legal services .....	24	7 515	1 680	515	71	67.0	11.0
54111	Offices of lawyers .....	24	7 515	1 680	515	71	67.0	11.0
541110	Offices of lawyers .....	24	7 515	1 680	515	71	67.0	11.0
5411101	Offices of lawyers (except legal aid societies) .....	24	7 515	1 680	515	71	67.0	11.0
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
<b>PHENIX CITY, AL (RUSSELL COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>38</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	38	D	D	D	c	D	D
5411	Legal services .....	24	7 515	1 680	515	71	67.0	11.0
54111	Offices of lawyers .....	24	7 515	1 680	515	71	67.0	11.0
541110	Offices of lawyers .....	24	7 515	1 680	515	71	67.0	11.0
5411101	Offices of lawyers (except legal aid societies) .....	24	7 515	1 680	515	71	67.0	11.0
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
<b>PIEDMONT, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PIEDMONT, AL (CALHOUN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PLEASANT GROVE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>354</b>	<b>227</b>	<b>51</b>	<b>7</b>	<b>53.7</b>	<b>—</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PRATTVILLE, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>37</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	37	D	D	D	c	D	D
5411	Legal services .....	16	7 007	1 416	278	64	30.7	—
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 .....	11	1 849	836	202	50	28.7	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 849	836	202	50	28.7	11.2
5413	Architectural, engineering, & related services .....	7	3 949	776	156	21	98.9	1.1
<b>PRATTVILLE, AL (AUTAUGA COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>37</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	37	D	D	D	c	D	D
5411	Legal services .....	16	7 007	1 416	278	64	30.7	—
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 .....	11	1 849	836	202	50	28.7	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 849	836	202	50	28.7	11.2
5413	Architectural, engineering, & related services .....	7	3 949	776	156	21	98.9	1.1
<b>PRICHARD, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>RAINBOW CITY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>2 872</b>	<b>545</b>	<b>169</b>	<b>115</b>	<b>10.2</b>	<b>1.6</b>
541	Professional, scientific, & technical services .....	8	2 872	545	169	115	10.2	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>RAINSVILLE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 453</b>	<b>344</b>	<b>83</b>	<b>30</b>	<b>73.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	10	1 453	344	83	30	73.2	—
<b>RED BAY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ROANOKE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 753</b>	<b>682</b>	<b>144</b>	<b>27</b>	<b>13.8</b>	<b>57.7</b>
541	Professional, scientific, & technical services .....	10	1 753	682	144	27	13.8	57.7
<b>ROBERTSDALE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>731</b>	<b>442</b>	<b>290</b>	<b>14</b>	<b>D</b>	<b>—</b>
<b>RUSSELLVILLE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>3 002</b>	<b>783</b>	<b>197</b>	<b>53</b>	<b>77.2</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	16	3 002	783	197	53	77.2	5.6
<b>SARALAND, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>4 592</b>	<b>1 865</b>	<b>355</b>	<b>87</b>	<b>30.5</b>	<b>15.8</b>
541	Professional, scientific, & technical services .....	18	4 592	1 865	355	87	30.5	15.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 320	563	61	23	6.4	55.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 320	563	61	23	6.4	55.0
5413	Architectural, engineering, & related services .....	3	1 922	931	218	45	D	—
<b>SATSUMA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	2	D	D	D	b	D	D

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SCOTTSBORO, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>11 329</b>	<b>4 455</b>	<b>971</b>	<b>147</b>	<b>38.7</b>	<b>45.4</b>
541	Professional, scientific, & technical services .....	36	11 329	4 455	971	147	38.7	45.4
5411	Legal services .....	17	D	D	D	b	D	D
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 547	694	205	42	36.1	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 547	694	205	42	36.1	9.4
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>SELMA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>14 115</b>	<b>6 350</b>	<b>1 372</b>	<b>335</b>	<b>51.9</b>	<b>30.0</b>
541	Professional, scientific, & technical services .....	39	14 115	6 350	1 372	335	51.9	30.0
5411	Legal services .....	17	5 984	2 135	470	77	37.9	40.1
54111	Offices of lawyers .....	17	5 984	2 135	470	77	37.9	40.1
541110	Offices of lawyers .....	17	5 984	2 135	470	77	37.9	40.1
5411101	Offices of lawyers (except legal aid societies) .....	17	5 984	2 135	470	77	37.9	40.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 830	1 236	321	71	58.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 830	1 236	321	71	58.9	—
5416	Management, scientific, & technical consulting services .....	3	D	D	D	c	D	D
54161	Management consulting services .....	3	D	D	D	c	D	D
<b>SHEFFIELD, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>3 978</b>	<b>1 589</b>	<b>435</b>	<b>72</b>	<b>72.8</b>	<b>.4</b>
541	Professional, scientific, & technical services .....	18	3 978	1 589	435	72	72.8	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	943	467	104	18	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	943	467	104	18	100.0	—
<b>SOUTHSIDE, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SOUTHSIDE, AL (ETOWAH COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SPANISH FORT, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 380</b>	<b>351</b>	<b>76</b>	<b>14</b>	<b>82.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 380	351	76	14	82.8	—
<b>SUMITON, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>501</b>	<b>96</b>	<b>26</b>	<b>11</b>	<b>48.1</b>	<b>6.8</b>
<b>SUMITON, AL (WALKER COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>501</b>	<b>96</b>	<b>26</b>	<b>11</b>	<b>48.1</b>	<b>6.8</b>
<b>SYLACAUGA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>5 167</b>	<b>1 224</b>	<b>312</b>	<b>81</b>	<b>31.4</b>	<b>.8</b>
541	Professional, scientific, & technical services .....	24	5 167	1 224	312	81	31.4	.8
5411	Legal services .....	11	3 317	480	111	27	29.5	—
54111	Offices of lawyers .....	11	3 317	480	111	27	29.5	—
541110	Offices of lawyers .....	11	3 317	480	111	27	29.5	—
5411101	Offices of lawyers (except legal aid societies) .....	11	3 317	480	111	27	29.5	—
<b>TALLADEGA, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>5 358</b>	<b>2 325</b>	<b>477</b>	<b>74</b>	<b>66.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	21	5 358	2 325	477	74	66.6	—
5411	Legal services .....	14	4 095	1 650	359	55	70.9	—
54111	Offices of lawyers .....	14	4 095	1 650	359	55	70.9	—
541110	Offices of lawyers .....	14	4 095	1 650	359	55	70.9	—
5411101	Offices of lawyers (except legal aid societies) .....	14	4 095	1 650	359	55	70.9	—
<b>TALLASSEE, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 294</b>	<b>1 185</b>	<b>102</b>	<b>34</b>	<b>30.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	11	2 294	1 185	102	34	30.2	—

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TALLASSEE, AL (ELMORE COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>TALLASSEE, AL (TALLAPOOSA COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>TARRANT, AL</b>								
54	Professional, scientific, & technical services .....	13	2 522	975	252	57	67.9	32.1
541	Professional, scientific, & technical services .....	13	2 522	975	252	57	67.9	32.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 036	408	114	22	69.3	30.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 036	408	114	22	69.3	30.7
<b>THOMASVILLE, AL</b>								
54	Professional, scientific, & technical services .....	5	628	107	37	15	100.0	—
<b>TROY, AL</b>								
54	Professional, scientific, & technical services .....	21	4 905	1 872	426	92	57.4	9.5
541	Professional, scientific, & technical services .....	21	4 905	1 872	426	92	57.4	9.5
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
<b>TRUSSVILLE, AL *</b>								
54	Professional, scientific, & technical services .....	27	5 830	2 389	437	67	66.5	.8
541	Professional, scientific, & technical services .....	27	5 830	2 389	437	67	66.5	.8
5413	Architectural, engineering, & related services .....	7	3 291	1 646	293	36	64.5	1.3
<b>TRUSSVILLE, AL (JEFFERSON COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	27	5 830	2 389	437	67	66.5	.8
541	Professional, scientific, & technical services .....	27	5 830	2 389	437	67	66.5	.8
5413	Architectural, engineering, & related services .....	7	3 291	1 646	293	36	64.5	1.3
<b>TUSCALOOSA, AL</b>								
54	Professional, scientific, & technical services .....	210	107 567	44 230	9 597	1 556	29.2	7.6
541	Professional, scientific, & technical services .....	210	107 567	44 230	9 597	1 556	29.2	7.6
5411	Legal services .....	85	40 555	15 430	3 650	549	36.5	5.1
54111	Offices of lawyers .....	80	38 459	14 556	3 456	508	33.9	5.3
541110	Offices of lawyers .....	80	38 459	14 556	3 456	508	33.9	5.3
5411101	Offices of lawyers (except legal aid societies) .....	80	38 459	14 556	3 456	508	33.9	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	41	20 794	9 679	2 249	369	26.9	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	41	20 794	9 679	2 249	369	26.9	10.3
541211	Offices of certified public accountants .....	26	17 882	8 655	1 935	241	22.1	10.1
541213	Tax return preparation services .....	4	D	D	D	b	D	D
541219	Other accounting services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	29	22 840	11 421	2 197	352	25.0	6.0
54133	Engineering services .....	18	11 940	6 920	1 350	192	30.7	11.5
541330	Engineering services .....	18	11 940	6 920	1 350	192	30.7	11.5
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
5414	Specialized design services .....	7	1 464	233	47	21	26.6	13.2
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 .....	10	D	D	D	b	D	D
5418	Advertising & related services .....	20	D	D	D	c	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
54192	Photographic services .....	10	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>TUSCUMBIA, AL</b>								
54	Professional, scientific, & technical services .....	28	8 523	2 355	470	80	76.9	.8
541	Professional, scientific, & technical services .....	28	8 523	2 355	470	80	76.9	.8
5411	Legal services .....	22	7 820	2 170	439	69	74.8	.9
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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TUSKEGEE, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>5 009</b>	<b>2 374</b>	<b>830</b>	<b>51</b>	<b>24.2</b>	<b>15.1</b>
541	Professional, scientific, & technical services .....	16	5 009	2 374	830	51	24.2	15.1
5411	Legal services .....	10	4 299	2 227	791	38	11.6	17.5
54111	Offices of lawyers .....	10	4 299	2 227	791	38	11.6	17.5
541110	Offices of lawyers .....	10	4 299	2 227	791	38	11.6	17.5
5411101	Offices of lawyers (except legal aid societies) .....	10	4 299	2 227	791	38	11.6	17.5
<b>UNION SPRINGS, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
5411	Legal services .....	3	D	D	D	a	D	D
54111	Offices of lawyers .....	3	D	D	D	a	D	D
541110	Offices of lawyers .....	3	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies) .....	3	D	D	D	a	D	D
<b>VALLEY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>VESTAVIA HILLS, AL *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>79</b>	<b>34 836</b>	<b>15 868</b>	<b>2 799</b>	<b>373</b>	<b>34.4</b>	<b>7.4</b>
541	Professional, scientific, & technical services .....	79	34 836	15 868	2 799	373	34.4	7.4
5411	Legal services .....	18	5 182	2 370	428	61	36.1	17.9
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	4 483	1 810	443	66	37.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	4 483	1 810	443	66	37.2	—
541211	Offices of certified public accountants .....	6	4 058	1 672	403	56	36.5	—
5413	Architectural, engineering, & related services .....	18	10 625	5 879	1 160	130	49.8	1.5
5414	Specialized design services .....	7	1 649	252	65	21	30.7	12.4
5416	Management, scientific, & technical consulting services .....	11	6 305	3 310	160	18	32.0	4.5
54161	Management consulting services .....	9	D	D	D	a	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>VESTAVIA HILLS, AL (JEFFERSON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>78</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	78	D	D	D	e	D	D
5411	Legal services .....	18	5 182	2 370	428	61	36.1	17.9
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	4 483	1 810	443	66	37.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	4 483	1 810	443	66	37.2	—
541211	Offices of certified public accountants .....	6	4 058	1 672	403	56	36.5	—
5413	Architectural, engineering, & related services .....	18	10 625	5 879	1 160	130	49.8	1.5
5414	Specialized design services .....	7	1 649	252	65	21	30.7	12.4
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>VESTAVIA HILLS, AL (SHELBY COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	1	D	D	D	a	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
<b>WARRIOR, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>340</b>	<b>111</b>	<b>21</b>	<b>8</b>	<b>100.0</b>	<b>—</b>
<b>WEAVER, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WETUMPKA, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	22	6 134	1 764	420	83	41.2	18.3
541	Professional, scientific, & technical services .....	22	6 134	1 764	420	83	41.2	18.3
5411	Legal services .....	11	3 665	733	215	33	44.7	29.1
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 .....	6	1 603	742	152	36	35.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 603	742	152	36	35.7	—
<b>WINFIELD, AL *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	7	747	255	53	18	72.7	27.3
<b>WINFIELD, AL (FAYETTE COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>WINFIELD, AL (MARION COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	6	D	D	D	a	D	D
<b>YORK, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF AUTAUGA COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF BALDWIN COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	62	18 018	7 147	1 513	254	41.2	8.4
541	Professional, scientific, & technical services .....	62	18 018	7 147	1 513	254	41.2	8.4
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 .....	15	D	D	D	b	D	D
5414	Specialized design services .....	5	1 642	252	59	26	67.8	—
5416	Management, scientific, & technical consulting services .....	10	D	D	D	b	D	D
54161	Management consulting services .....	9	D	D	D	b	D	D
<b>BALANCE OF BARBOUR COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	8	896	176	32	12	60.9	—
541	Professional, scientific, & technical services .....	8	896	176	32	12	60.9	—
<b>BALANCE OF BIBB COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	2	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF BLOUNT COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	16	2 578	1 247	279	52	64.0	36.0
541	Professional, scientific, & technical services .....	16	2 578	1 247	279	52	64.0	36.0
<b>BALANCE OF BUTLER COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	2	D	D	D	a	D	D
<b>BALANCE OF CALHOUN COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	16	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	2	D	D	D	b	D	D
54192	Photographic services .....	2	D	D	D	b	D	D
541921	Photographic studios, portrait .....	2	D	D	D	b	D	D
<b>BALANCE OF CHAMBERS COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF CHEROKEE COUNTY, AL</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	186	37	8	5	D	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF CHILTON COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	4	378	123	30	7	25.9	74.1
<b>BALANCE OF CHOCTAW COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	21	4 592	756	190	68	81.6	16.6
541	Professional, scientific, & technical services .....	21	4 592	756	190	68	81.6	16.6
5411	Legal services .....	12	3 733	589	140	40	78.2	20.1
54111	Offices of lawyers .....	12	3 733	589	140	40	78.2	20.1
541110	Offices of lawyers .....	12	3 733	589	140	40	78.2	20.1
5411101	Offices of lawyers (except legal aid societies) .....	12	3 733	589	140	40	78.2	20.1
<b>BALANCE OF CLARKE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	12	4 270	461	109	39	23.7	1.0
541	Professional, scientific, & technical services .....	12	4 270	461	109	39	23.7	1.0
5411	Legal services .....	6	D	D	D	b	D	D
54111	Offices of lawyers .....	6	D	D	D	b	D	D
541110	Offices of lawyers .....	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	6	D	D	D	b	D	D
<b>BALANCE OF CLAY COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	9	777	177	53	26	84.0	—
<b>BALANCE OF CLEBURNE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF COLBERT COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	12	2 240	618	151	32	63.3	10.5
541	Professional, scientific, & technical services .....	12	2 240	618	151	32	63.3	10.5
<b>BALANCE OF CONECUH COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF COOSA COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF COVINGTON COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	4	294	89	13	5	6.5	63.9
<b>BALANCE OF CRENSHAW COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF CULLMAN COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	15	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	15	D	D	D	b	D	D
<b>BALANCE OF DALE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	14	4 785	1 814	482	82	11.1	.5
541	Professional, scientific, & technical services .....	14	4 785	1 814	482	82	11.1	.5
<b>BALANCE OF DALLAS COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	11	1 777	813	151	20	64.1	4.1
541	Professional, scientific, & technical services .....	11	1 777	813	151	20	64.1	4.1
<b>BALANCE OF DEKALB COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	13	2 537	723	172	48	93.7	.4
541	Professional, scientific, & technical services .....	13	2 537	723	172	48	93.7	.4
<b>BALANCE OF ELMORE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	17	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF ESCAMBIA COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
	<b>BALANCE OF ETOWAH COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
	<b>BALANCE OF FRANKLIN COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
	<b>BALANCE OF GENEVA COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	9	2 090	427	49	15	59.3	22.2
541	Professional, scientific, & technical services .....	9	2 090	427	49	15	59.3	22.2
	<b>BALANCE OF GREENE COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	6	693	203	56	17	97.3	2.7
	<b>BALANCE OF HALE COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	4	319	60	14	6	70.5	—
	<b>BALANCE OF HENRY COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
	<b>BALANCE OF HOUSTON COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	9	2 132	297	66	24	79.4	20.6
541	Professional, scientific, & technical services .....	9	2 132	297	66	24	79.4	20.6
	<b>BALANCE OF JACKSON COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	13	6 123	1 313	276	66	96.1	2.2
541	Professional, scientific, & technical services .....	13	6 123	1 313	276	66	96.1	2.2
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
	<b>BALANCE OF JEFFERSON COUNTY, AL</b>							
54	Professional, scientific, & technical services .....	200	227 493	109 148	26 270	2 216	13.3	22.4
541	Professional, scientific, & technical services .....	200	227 493	109 148	26 270	2 216	13.3	22.4
5411	Legal services .....	31	D	D	D	c	D	D
54111	Offices of lawyers .....	29	D	D	D	c	D	D
541110	Offices of lawyers .....	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	40	19 824	11 731	2 197	246	26.5	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	40	19 824	11 731	2 197	246	26.5	2.5
541211	Offices of certified public accountants .....	25	18 825	11 559	2 151	226	23.2	2.1
5413	Architectural, engineering, & related services .....	43	D	D	D	f	D	D
54131	Architectural services .....	5	D	D	D	b	D	D
541310	Architectural services .....	5	D	D	D	b	D	D
54133	Engineering services .....	27	D	D	D	f	D	D
541330	Engineering services .....	27	D	D	D	f	D	D
54134	Drafting services .....	4	D	D	D	b	D	D
541340	Drafting services .....	4	D	D	D	b	D	D
5414	Specialized design services .....	7	D	D	D	a	D	D
5415	Computer systems design & related services .....	30	D	D	D	f	D	D
54151	Computer systems design & related services .....	30	D	D	D	f	D	D
541511	Custom computer programming services .....	15	D	D	D	f	D	D
541512	Computer systems design services .....	12	11 968	5 516	1 188	115	6.7	.3
541519	Other computer related services .....	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	22	D	D	D	b	D	D
54161	Management consulting services .....	17	5 222	1 522	447	62	63.7	10.5
5418	Advertising & related services .....	12	10 027	3 638	858	183	9.5	35.1
54189	Other services related to advertising .....	5	1 466	201	23	5	48.6	27.6
541890	Other services related to advertising .....	5	1 466	201	23	5	48.6	27.6
5419	Other professional, scientific, & technical services .....	13	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	6	1 861	399	95	47	22.3	25.7

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF LAMAR COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	12	1 685	609	134	40	49.6	39.1
541	Professional, scientific, & technical services .....	12	1 685	609	134	40	49.6	39.1
<b>BALANCE OF LAUDERDALE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	12	1 031	311	70	22	41.5	4.5
541	Professional, scientific, & technical services .....	12	1 031	311	70	22	41.5	4.5
<b>BALANCE OF LAWRENCE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	4	350	97	21	3	91.7	8.3
<b>BALANCE OF LEE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	15	3 579	737	144	50	71.9	9.2
541	Professional, scientific, & technical services .....	15	3 579	737	144	50	71.9	9.2
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
<b>BALANCE OF LIMESTONE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
<b>BALANCE OF LOWNDES COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	7	3 917	1 233	415	38	61.7	19.5
541	Professional, scientific, & technical services .....	7	3 917	1 233	415	38	61.7	19.5
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
<b>BALANCE OF MACON COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	3	811	361	88	14	D	—
<b>BALANCE OF MADISON COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	55	D	D	D	e	D	D
541	Professional, scientific, & technical services .....	55	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	20	8 672	3 273	790	92	23.1	1.9
5415	Computer systems design & related services .....	15	23 385	13 623	3 218	278	7.1	.5
54151	Computer systems design & related services .....	15	23 385	13 623	3 218	278	7.1	.5
541511	Custom computer programming services .....	5	D	D	D	b	D	D
541512	Computer systems design services .....	7	D	D	D	c	D	D
<b>BALANCE OF MARENGO COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF MARION COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>BALANCE OF MARSHALL COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	14	2 096	539	123	39	79.4	—
541	Professional, scientific, & technical services .....	14	2 096	539	123	39	79.4	—
<b>BALANCE OF MOBILE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	64	D	D	D	e	D	D
541	Professional, scientific, & technical services .....	64	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
5413	Architectural, engineering, & related services .....	25	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	9	3 756	1 864	437	110	42.8	—
541370	Surveying & mapping (except geophysical) services .....	9	3 756	1 864	437	110	42.8	—
5416	Management, scientific, & technical consulting services .....	7	D	D	D	b	D	D
<b>BALANCE OF MONROE COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MONTGOMERY COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>10 965</b>	<b>4 302</b>	<b>1 059</b>	<b>152</b>	<b>5.7</b>	<b>7.7</b>
541	Professional, scientific, & technical services .....	13	10 965	4 302	1 059	152	5.7	7.7
5415	Computer systems design & related services .....	5	9 657	3 735	924	125	1.6	—
54151	Computer systems design & related services .....	5	9 657	3 735	924	125	1.6	—
541511	Custom computer programming services .....	3	D	D	D	c	D	D
<b>BALANCE OF MORGAN COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>5 695</b>	<b>1 953</b>	<b>463</b>	<b>75</b>	<b>50.3</b>	<b>.9</b>
541	Professional, scientific, & technical services .....	13	5 695	1 953	463	75	50.3	.9
5413	Architectural, engineering, & related services .....	3	D	D	D	a	D	D
<b>BALANCE OF PERRY COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF PICKENS COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>BALANCE OF PIKE COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>884</b>	<b>222</b>	<b>45</b>	<b>13</b>	<b>83.9</b>	<b>15.6</b>
541	Professional, scientific, & technical services .....	6	884	222	45	13	83.9	15.6
<b>BALANCE OF RANDOLPH COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>471</b>	<b>185</b>	<b>40</b>	<b>9</b>	<b>53.9</b>	<b>5.3</b>
<b>BALANCE OF RUSSELL COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF ST. CLAIR COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	32	D	D	D	b	D	D
<b>BALANCE OF SHELBY COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>105</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	105	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	21 636	8 377	2 064	214	15.0	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	21 636	8 377	2 064	214	15.0	.1
541211	Offices of certified public accountants .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	27	D	D	D	c	D	D
54133	Engineering services .....	22	D	D	D	c	D	D
541330	Engineering services .....	22	D	D	D	c	D	D
5415	Computer systems design & related services .....	22	D	D	D	c	D	D
54151	Computer systems design & related services .....	22	D	D	D	c	D	D
541512	Computer systems design services .....	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	15	4 490	1 320	323	48	62.5	.7
54161	Management consulting services .....	11	D	D	D	b	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
<b>BALANCE OF SUMTER COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF TALLADEGA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF TALLAPOOSA COUNTY, AL</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF TUSCALOOSA COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	16	17 708	4 205	720	59	8.9	9.0
541	Professional, scientific, & technical services .....	16	17 708	4 205	720	59	8.9	9.0
5416	Management, scientific, & technical consulting services .....	4	D	D	D	b	D	D
54161	Management consulting services .....	3	D	D	D	b	D	D
541613	Marketing consulting services .....	1	D	D	D	b	D	D
<b>BALANCE OF WALKER COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	9	592	152	31	12	93.6	6.4
<b>BALANCE OF WASHINGTON COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	11	3 112	1 753	964	39	33.8	2.6
541	Professional, scientific, & technical services .....	11	3 112	1 753	964	39	33.8	2.6
<b>BALANCE OF WILCOX COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	8	1 011	148	37	13	57.2	18.1
541	Professional, scientific, & technical services .....	8	1 011	148	37	13	57.2	18.1
<b>BALANCE OF WINSTON COUNTY, AL</b>								
54	Professional, scientific, & technical services .....	13	1 719	680	141	23	64.7	35.3
541	Professional, scientific, & technical services .....	13	1 719	680	141	23	64.7	35.3

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

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

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

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

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

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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

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

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

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

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

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

U.S. Census Bureau, 1997 Economic Census

### **5411 Legal Services**

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

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

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

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

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

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

8111 Legal Services

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

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

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

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

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

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

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

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

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

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

6541 Title and Settlement Offices

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

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

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

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

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

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

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

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

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

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

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

8721 (pt) Offices of Certified Public Accountants

### **541213 Tax Preparation Services**

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

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

7291 Tax Preparation Services

### **541214 Payroll Services**

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

### **5412141 Talent Payment Services**

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

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

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

### **541219 Other Accounting Services**

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

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

8721 (pt) Other Accounting Services



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

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

### **54131 Architectural Services**

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

### **541310 Architectural Services**

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

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

8712 Architectural Services

### **54133 Engineering Services**

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

### **541330 Engineering Services**

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

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

8711 Engineering Services

### **54134 Drafting Services**

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

### **541340 Drafting Services**

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

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

7389 (pt) Drafting Services

### **54135 Building Inspection Services**

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

### **541350 Building Inspection Services**

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

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

7389 (pt) Building Inspection Services

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

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

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

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

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

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

### **5413601 Geophysical Surveying**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **5413701 Surveying Services**

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

### **5413702 Map Making Services**

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

## **54138 Testing Laboratories**

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

### **541380 Testing Laboratories**

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

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

- 8734 (pt) Testing Laboratories

## **5414 Specialized Design Services**

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

### **54141 Interior Design Services**

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

#### **541410 Interior Design Services**

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

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

7389 (pt) Interior Design Services

### **54142 Industrial Design Services**

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

#### **541420 Industrial Design Services**

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

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

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

7389 (pt) Industrial Design Services

### **54143 Graphic Design Services**

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

#### **541430 Graphic Design Services**

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

#### **5414302 Commercial Art**

Establishments primarily engaged in providing commercial art and illustration services.

#### **5414303 Medical Artists**

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



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### **54149 Other Specialized Design Services**

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

### **541490 Other Specialized Design Services**

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

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

7389 (pt) Other Design Services

### **5415 Computer Systems Design and Related Services**

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

### **54151 Computer Systems Design and Related Services**

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

### **541511 Custom Computer Programming Services**

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

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

7371 Custom Computer Programming Services

### **541512 Computer Systems Design Services**

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

### **5415121 Computer Systems Integrators**

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

### **5415122 Computer Systems Consultants (Except Systems Integrators)**

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

### **541513 Computer Facilities Management Services**

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

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

7376 Computer Facilities Management Services

### **541519 Other Computer Related Services**

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

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

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

7379 (pt) All Other Computer Related Services

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### **5415191 Computer Consultants (Except Computer Systems Consultants)**

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

### **5415199 All Other Computer Related Services**

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

### **5416 Management, Scientific, and Technical Consulting Services**

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

#### **54161 Management Consulting Services**

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

#### **541611 Administrative Management and General Management Consulting Services**

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

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

8742 (pt) Administrative Management and General Management Consulting Services

#### **541612 Human Resources and Executive Search Consulting Services**

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

#### **5416121 Actuarial Consulting**

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

#### **5416122 Executive Placement Services**

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

#### **5416123 Human Resources and Personnel Management Consulting**

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

#### **541613 Marketing Consulting Services**

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

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

8742 (pt) Marketing Consulting Services

#### **541614 Process, Physical Distribution, and Logistics Consulting Services**

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

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

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

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

### **541618 Other Management Consulting Services**

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

### **5416181 Tariff Consulting**

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

### **5416182 All Other Management Consulting Services**

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

### **54162 Environmental Consulting Services**

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

### **541620 Environmental Consulting Services**

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

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

8999 (pt) Environmental Consulting Services

### **54169 Other Scientific and Technical Consulting Services**

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

### **541690 Other Scientific and Technical Consulting Services**

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

### **5416901 Economic and Related Consulting Services**

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

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

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

### **5417 Scientific Research and Development Services**

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

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

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

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

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

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

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

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

#### **5417101 Research and Development in the Physical and Engineering Sciences**

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

#### **54171011 Noncommercial Research and Development in the Physical and Engineering Sciences**

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

#### **54171012 Commercial Research and Development in the Physical and Engineering Sciences**

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

#### **5417102 Research and Development in the Life Sciences**

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

#### **54171021 Noncommercial Research and Development in the Life Sciences**

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

#### **54171022 Commercial Research and Development in the Life Sciences**

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

#### **54172 Research and Development in the Social Sciences and Humanities**

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

#### **541720 Research and Development in the Social Sciences and Humanities**

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

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

- 8732 (pt) Social Science and Humanities Research



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8733 (pt) Noncommercial Research in Social Sciences and Humanities

### **5417201 Noncommercial Research and Development in the Social Sciences and Humanities**

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

### **5417202 Commercial Research and Development in the Social Sciences and Humanities**

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

### **5418 Advertising and Related Services**

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

#### **54181 Advertising Agencies**

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

#### **541810 Advertising Agencies**

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

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

7311 Advertising Agencies

#### **54182 Public Relations Agencies**

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

#### **541820 Public Relations Agencies**

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

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

8743 Public Relations Services

#### **54183 Media Buying Agencies**

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

#### **541830 Media Buying Agencies**

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

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

7319 (pt) Media Buying Services

#### **54184 Media Representatives**

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

#### **541840 Media Representatives**

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

#### **5418401 Radio and Television Advertising Representatives**

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

## **5418402 Publishers' Advertising Representatives**

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

## **54185 Display Advertising**

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

## **541850 Display Advertising**

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

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

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

## **5418501 Display Advertising (Except Outdoor)**

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

## **5418502 Outdoor Advertising Services**

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

## **54186 Direct Mail Advertising**

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

## **541860 Direct Mail Advertising**

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

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

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

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

## **54187 Advertising Material Distribution Services**

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

## **541870 Advertising Material Distribution Services**

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

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

- 7319 (pt) Advertising Materials Distribution Services

## **54189 Other Services Related to Advertising**

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

## **541890 Other Services Related to Advertising**

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

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

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

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7389 (pt) Welcoming Services

### **5418901 Welcoming Services**

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

### **5418902 Advertising Specialties Goods Distributors**

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

### **5418903 Sign Painting and Lettering Shop**

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

### **5418909 All Other Advertising**

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

### **5419 Other Professional, Scientific, and Technical Services**

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

### **54191 Marketing Research and Public Opinion Polling**

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

### **541910 Marketing Research and Public Opinion Polling**

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

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

8732 (pt) Marketing Research and Public Opinion Polling

### **54192 Photographic Services**

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

### **541921 Photography Studios, Portrait**

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

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

7221 Photographic Studios, Portrait

### **541922 Commercial Photography**

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

### **5419221 Commercial Photography (Except Medical Photography)**

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

### **5419222 Medical Photography**

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

### **54193 Translation and Interpretation Services**

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

### **541930 Translation and Interpretation Services**

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

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

7389 (pt) Translation and Interpretation Services

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

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**54199 All Other Professional, Scientific, and Technical Services**

This industry comprises establishments primarily engaged in the provision of professional, scientific, or technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

**541990 All Other Professional, Scientific, and Technical Services**

This industry comprises establishments primarily engaged in the provision of professional, scientific, or

technical services (except legal services; accounting, tax preparation, bookkeeping, and related services; architectural, engineering, and related services; specialized design services; computer systems design and related services; management, scientific, and technical consulting services; scientific research and development services; advertising and related services; market research and public opinion polling; photographic services; translation and interpretation services; and veterinary services).

The data published with NAICS code 541990 are comprised of this part of the following SIC industry:

7389 (pt) All Other Professional, Scientific, and Technical Services



# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

1. The mail universe.
  - 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.

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

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

## TREATMENT OF NONRESPONSE

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

Two methods were used to account for nonresponse to industry-specific inquiries. For some inquiries, missing data was imputed for individual records based on responses from similar establishments. For other inquiries, the total of reported data was expanded to represent 100 percent of the mail and nonmail universe. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion.

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

# Appendix D.

## Geographic Notes

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### ALABAMA

**Arab** is in Cullman and Marshall Counties.

**Birmingham** is in Jefferson and Shelby Counties.

**Boaz** is in Etowah and Marshall Counties.

**Childersburg** is in Shelby and Talladega Counties.

**Decatur** is in Limestone and Morgan Counties.

**Dothan** is in Dale, Henry, and Houston Counties.

**Enterprise** is in Coffee and Dale Counties.

**Glencoe** is in Calhoun and Etowah Counties.

**Haleyville** is in Marion and Winston Counties.

**Hoover** is in Jefferson and Shelby Counties.

**Huntsville** is in Limestone and Madison Counties.

**Leeds** is in Jefferson, St. Clair, and Shelby Counties.

**Madison** is in Limestone and Madison Counties.

**Oxford** is in Calhoun and Talladega Counties.

**Phenix City** is in Lee and Russell Counties.

**Piedmont** is in Calhoun and Cherokee Counties.

**Prattville** is in Autauga and Elmore Counties.

**Southside** is in Calhoun and Etowah Counties.

**Spanish Fort** was incorporated in July 1993.

**Sumiton** is in Jefferson and Walker Counties.

**Tallassee** is in Elmore and Tallapoosa Counties.

**Trussville** is in Jefferson and St. Clair Counties; it annexed into St. Clair County in May 1992.

**Vestavia Hills** is in Jefferson and Shelby Counties.

**Winfield** is in Fayette and Marion Counties.

# Appendix E. Metropolitan Areas

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## **ALABAMA**

### **Anniston, AL MSA**

Calhoun County, AL

### **Birmingham, AL MSA**

Blount County, AL

Jefferson County, AL

St. Clair County, AL

Shelby County, AL

### **Columbus, GA—AL MSA**

Russell County, AL

Chattahoochee County, GA

Harris County, GA

Muscogee County, GA

### **Decatur, AL MSA**

Lawrence County, AL

Morgan County, AL

### **Dothan, AL MSA**

Dale County, AL

Houston County, AL

### **Florence, AL MSA**

Colbert County, AL

Lauderdale County, AL

### **Gadsden, AL MSA**

Etowah County, AL

### **Huntsville, AL MSA**

Limestone County, AL

### **Mobile, AL MSA**

Baldwin County, AL

Mobile County, AL

### **Montgomery, AL MSA**

Autauga County, AL

Elmore County, AL

Montgomery County, AL

### **Tuscaloosa, AL MSA**

Tuscaloosa County, AL

