

Sources of Receipts or Revenue

1997

Issued August 2000

EC97S54S-LS

1997 Economic Census

Professional, Scientific, and Technical Services

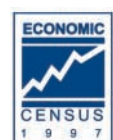
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Professional, Scientific, and Technical Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
54	Professional, scientific, & technical services	615 305	579 542 139	100.0	X
541	Professional, scientific, & technical services	615 305	579 542 139	100.0	70.0
0050	Advertising agency receipts	14 400	14 598 888	2.5	X
0100	Public relations services	10 166	4 951 399	.9	X
0150	Display advertising services	3 971	4 633 449	.8	X
0200	Direct mail advertising services	5 681	8 500 789	1.5	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	1 425	934 314	.2	X
0300	Fees for soliciting advertising for media	3 895	3 670 453	.6	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	1 974	1 105 439	.2	X
0400	Sale of specialty advertising products	5 803	6 757 601	1.2	X
0450	Other advertising services	4 046	1 847 307	.3	X
0500	Interior design services	17 376	5 241 707	.9	X
0550	Industrial design services	1 998	1 371 987	.2	X
0570	Fashion design services	641	251 518	Z	X
0600	Commercial art and graphic design	20 514	7 697 539	1.3	X
0700	Urban or city planning services	1 946	306 196	.1	X
0750	Architectural services, except landscape	27 083	14 589 249	2.5	X
0800	Engineering services	59 495	75 649 931	13.1	X
0850	Landscape architectural services	2 222	224 041	Z	X
0900	Specialized design services	1 280	248 990	Z	X
0950	Custom computer programming and support services	43 240	38 529 965	6.6	X
1000	Computer systems specification and design services	40 555	42 326 341	7.3	X
1050	Computer facilities management services	3 807	9 017 337	1.6	X
1100	Other computer services, except programming, systems design, and computer facilities management	14 799	6 670 963	1.2	X
1120	Consumer applications software publishing for personal computer applications	408	70 864	Z	X
1140	General business and operating systems applications software publishing for personal computer applications	1 339	244 377	Z	X
1160	Vertical industry applications software publishing for personal computer applications	2 002	327 678	.1	X
1180	Mainframe computer applications software publishing	317	147 197	Z	X
1200	Data processing services	4 319	3 875 898	.7	X
1250	Computer rental and leasing services	658	115 489	Z	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	5 243	710 954	.1	X
1330	Physical and engineering sciences research and development	5 059	13 916 700	2.4	X
1350	Life sciences research and development	3 228	6 581 009	1.1	X
1370	Social sciences and humanities research and development	1 020	1 211 944	.2	X
1400	Market research and public opinion polling	5 362	7 865 670	1.4	X
1450	Photography services	20 286	5 506 622	1.0	X
1500	Translation or interpretation services	904	395 814	.1	X
1550	Appraisal services	1 443	680 446	.1	X
1570	Arbitration and conciliation services	756	335 868	.1	X
1580	Auctioneering service fees	157	70 686	Z	X
1610	Receipts, fees, or revenue from the practice of law by class of client: Individuals (including estates)	148 184	60 352 191	10.4	X
1620	Receipts, fees, or revenue from the practice of law by class of client: Trade, farming, industrial, transportation, financial, and other business firms	48 602	51 785 190	8.9	X
1630	Receipts, fees, or revenue from the practice of law by class of client: Government (Federal, state, and local, including public authorities)	33 308	3 760 780	.6	X
1640	Receipts, fees, or revenue from the practice of law by class of client: Other (e.g., nonprofit organizations, foreign governments, etc.)	12 643	1 639 121	.3	X
1650	Distributions from law partnerships to professional corporations and associations	8 955	1 944 858	.3	X
1700	Other legal services	16 771	6 715 179	1.2	X
1750	Drafting services	11 476	1 827 522	.3	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	14 969	4 064 142	.7	X
1850	Building or home inspection services	6 120	736 854	.1	X
1900	Geophysical surveying and mapping services	1 139	1 205 199	.2	X
1950	Surveying and mapping services, except geophysical	14 962	4 360 855	.8	X
2000	Testing services (physical or product)	9 231	6 945 539	1.2	X
2050	Construction management services	8 913	3 628 673	.6	X
2100	Accounting and auditing services	55 784	18 281 593	3.2	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	93 429	30 252 271	5.2	X
2200	Tax consulting	23 517	3 311 865	.6	X
2250	Management consulting	83 093	54 046 649	9.3	X
2300	Management and administrative services	6 651	544 208	.1	X
2400	Facilities management services, except computer	312	45 016	Z	X
2500	Scientific or technical consulting	14 257	7 014 624	1.2	X
3350	Sign painting	3 389	748 807	.1	X
4650	Environmental consulting	6 983	4 507 546	.8	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	2 915	3 339 400	.6	X
8600	Merchandise sales	28 197	8 389 784	1.4	X
8940	All other receipts	42 284	8 910 244	1.5	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5411	Legal services	173 716	127 052 406	100.0	72.9
1610	Receipts, fees, or revenue from the practice of law by class of client:				
	Individuals (including estates)	148 184	60 352 191	47.5	69.2
1611	Fees received from real estate settlement services	84 120	15 943 736	12.5	X
1612	All other fees received	112 459	44 408 455	35.0	X
1620	Receipts, fees, or revenue from the practice of law by class of client:				
	Trade, farming, industrial, transportation, financial, and other business firms	48 602	51 785 190	40.8	X
1630	Receipts, fees, or revenue from the practice of law by class of client:				
	Government (Federal, state, and local, including public authorities)	33 308	3 760 780	3.0	X
1640	Receipts, fees, or revenue from the practice of law by class of client:				
	Other (e.g., nonprofit organizations, foreign governments, etc.)	12 643	1 639 121	1.3	X
1650	Distributions from law partnerships to professional corporations and associations	8 955	1 944 858	1.5	X
1700	Other legal services	16 771	6 715 179	5.3	X
8940	All other receipts	9 139	855 087	.7	72.4
8955	All other receipts or revenue	9 139	855 087	.7	X
54111	Offices of lawyers	165 757	122 616 890	100.0	73.2
1610	Receipts, fees, or revenue from the practice of law by class of client:				
	Individuals (including estates)	147 907	60 296 899	49.2	69.5
1611	Fees received from real estate settlement services	83 905	15 902 179	13.0	X
1612	All other fees received	112 380	44 394 720	36.2	X
1620	Receipts, fees, or revenue from the practice of law by class of client:				
	Trade, farming, industrial, transportation, financial, and other business firms	48 579	51 781 136	42.2	X
1630	Receipts, fees, or revenue from the practice of law by class of client:				
	Government (Federal, state, and local, including public authorities)	33 280	3 757 892	3.1	X
1640	Receipts, fees, or revenue from the practice of law by class of client:				
	Other (e.g., nonprofit organizations, foreign governments, etc.)	12 639	1 638 910	1.3	X
1650	Distributions from law partnerships to professional corporations and associations	8 931	1 943 816	1.6	X
1700	Other legal services	8 812	2 459 147	2.0	X
8940	All other receipts	8 268	739 090	.6	72.8
8955	All other receipts or revenue	8 268	739 090	.6	X
541110	Offices of lawyers	165 757	122 616 890	100.0	73.2
1610	Receipts, fees, or revenue from the practice of law by class of client:				
	Individuals (including estates)	147 907	60 296 899	49.2	69.5
1611	Fees received from real estate settlement services	83 905	15 902 179	13.0	X
1612	All other fees received	112 380	44 394 720	36.2	X
1620	Receipts, fees, or revenue from the practice of law by class of client:				
	Trade, farming, industrial, transportation, financial, and other business firms	48 579	51 781 136	42.2	X
1630	Receipts, fees, or revenue from the practice of law by class of client:				
	Government (Federal, state, and local, including public authorities)	33 280	3 757 892	3.1	X
1640	Receipts, fees, or revenue from the practice of law by class of client:				
	Other (e.g., nonprofit organizations, foreign governments, etc.)	12 639	1 638 910	1.3	X
1650	Distributions from law partnerships to professional corporations and associations	8 931	1 943 816	1.6	X
1700	Other legal services	8 812	2 459 147	2.0	X
8940	All other receipts	8 268	739 090	.6	72.8
8955	All other receipts or revenue	8 268	739 090	.6	X
5411101	Offices of lawyers (except legal aid societies)	165 757	122 616 890	100.0	73.2
1610	Receipts, fees, or revenue from the practice of law by class of client:				
	Individuals (including estates)	147 907	60 296 899	49.2	69.5
1611	Fees received from real estate settlement services	83 905	15 902 179	13.0	X
1612	All other fees received	112 380	44 394 720	36.2	X
1620	Receipts, fees, or revenue from the practice of law by class of client:				
	Trade, farming, industrial, transportation, financial, and other business firms	48 579	51 781 136	42.2	X
1630	Receipts, fees, or revenue from the practice of law by class of client:				
	Government (Federal, state, and local, including public authorities)	33 280	3 757 892	3.1	X
1640	Receipts, fees, or revenue from the practice of law by class of client:				
	Other (e.g., nonprofit organizations, foreign governments, etc.)	12 639	1 638 910	1.3	X
1650	Distributions from law partnerships to professional corporations and associations	8 931	1 943 816	1.6	X
1700	Other legal services	8 812	2 459 147	2.0	X
8940	All other receipts	8 268	739 090	.6	72.8
8955	All other receipts or revenue	8 268	739 090	.6	X
541119	Other legal services	7 959	4 435 516	100.0	64.2
1610	Receipts, fees, or revenue from the practice of law by class of client:				
	Individuals (including estates)	277	55 292	1.2	62.8
1611	Fees received from real estate settlement services	215	41 557	.9	X
1612	All other fees received	79	13 735	.3	X
1620	Receipts, fees, or revenue from the practice of law by class of client:				
	Trade, farming, industrial, transportation, financial, and other business firms	23	4 054	.1	X
1630	Receipts, fees, or revenue from the practice of law by class of client:				
	Government (Federal, state, and local, including public authorities)	28	2 888	.1	X
1650	Distributions from law partnerships to professional corporations and associations	24	1 042	Z	X
1700	Other legal services	7 959	4 256 032	96.0	X
8940	All other receipts	871	115 997	2.6	61.1
8955	All other receipts or revenue	871	115 997	2.6	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541191	Title abstract & settlement offices	6 391	3 489 167	100.0	60.0
1610	Receipts, fees, or revenue from the practice of law by class of client:				
1611	Individuals (including estates)	277	55 292	1.6	58.7
1612	Fees received from real estate settlement services	215	41 557	1.2	X
	All other fees received	79	13 735	.4	X
1620	Receipts, fees, or revenue from the practice of law by class of client:				
	Trade, farming, industrial, transportation, financial, and other business firms	23	4 054	.1	X
1630	Receipts, fees, or revenue from the practice of law by class of client:				
	Government (Federal, state, and local, including public authorities)	19	1 775	.1	X
1650	Distributions from law partnerships to professional corporations and associations	20	678	Z	X
1700	Other legal services	6 391	3 344 214	95.8	X
8940	All other receipts	770	83 154	2.4	60.0
8955	All other receipts or revenue	770	83 154	2.4	X
541199	All other legal services	1 568	946 349	100.0	79.6
1630	Receipts, fees, or revenue from the practice of law by class of client:				
	Government (Federal, state, and local, including public authorities)	9	1 113	.1	X
1700	Other legal services	1 568	911 818	96.4	X
8940	All other receipts	101	32 843	3.5	63.4
8955	All other receipts or revenue	101	32 843	3.5	X
5412	Accounting, tax return prep, bookkeeping, & payroll services	97 512	61 117 315	100.0	79.3
0100	Public relations services	158	5 165	Z	X
0950	Custom computer programming and support services	630	42 068	.1	X
1000	Computer systems specification and design services	1 347	218 416	.4	X
1100	Other computer services, except programming, systems design, and computer facilities management	2 378	86 422	.1	X
1200	Data processing services	2 427	3 046 273	5.0	X
1370	Social sciences and humanities research and development	23	322	Z	X
2100	Accounting and auditing services	55 386	18 095 967	29.6	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	92 889	30 068 873	49.2	63.4
2151	Tax return preparation services	78 274	12 039 323	19.7	X
2152	Bookkeeping services	51 546	3 329 773	5.4	X
2153	Billing services	10 429	2 976 152	4.9	X
2154	Payroll accounting services	28 815	11 723 625	19.2	X
2200	Tax consulting	23 517	3 311 865	5.4	X
2250	Management consulting	21 769	4 673 543	7.6	X
2300	Management and administrative services	6 004	333 817	.5	X
8600	Merchandise sales	2 041	127 770	.2	78.8
8608	Sales of merchandise	2 041	127 770	.2	X
8940	All other receipts	11 310	1 106 814	1.8	72.1
8957	All other receipts	11 310	1 106 814	1.8	X
54121	Accounting, tax return prep, bookkeeping, & payroll services	97 512	61 117 315	100.0	79.3
0100	Public relations services	158	5 165	Z	X
0950	Custom computer programming and support services	630	42 068	.1	X
1000	Computer systems specification and design services	1 347	218 416	.4	X
1100	Other computer services, except programming, systems design, and computer facilities management	2 378	86 422	.1	X
1200	Data processing services	2 427	3 046 273	5.0	X
1370	Social sciences and humanities research and development	23	322	Z	X
2100	Accounting and auditing services	55 386	18 095 967	29.6	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	92 889	30 068 873	49.2	63.4
2151	Tax return preparation services	78 274	12 039 323	19.7	X
2152	Bookkeeping services	51 546	3 329 773	5.4	X
2153	Billing services	10 429	2 976 152	4.9	X
2154	Payroll accounting services	28 815	11 723 625	19.2	X
2200	Tax consulting	23 517	3 311 865	5.4	X
2250	Management consulting	21 769	4 673 543	7.6	X
2300	Management and administrative services	6 004	333 817	.5	X
8600	Merchandise sales	2 041	127 770	.2	78.8
8608	Sales of merchandise	2 041	127 770	.2	X
8940	All other receipts	11 310	1 106 814	1.8	72.1
8957	All other receipts	11 310	1 106 814	1.8	X
541211	Offices of certified public accountants	53 651	38 601 265	100.0	85.1
0100	Public relations services	55	2 453	Z	X
0950	Custom computer programming and support services	339	35 009	.1	X
1000	Computer systems specification and design services	1 288	215 119	.6	X
1100	Other computer services, except programming, systems design, and computer facilities management	1 722	68 658	.2	X
1200	Data processing services	1 532	67 704	.2	X
1370	Social sciences and humanities research and development	11	206	Z	X
2100	Accounting and auditing services	46 640	17 144 144	44.4	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	51 346	11 967 721	31.0	82.5
2151	Tax return preparation services	51 184	9 430 414	24.4	X
2152	Bookkeeping services	32 009	1 970 071	5.1	X
2153	Billing services	929	99 948	.3	X
2154	Payroll accounting services	16 314	467 288	1.2	X
2200	Tax consulting	20 773	3 264 488	8.5	X
2250	Management consulting	19 974	4 587 117	11.9	X
2300	Management and administrative services	5 099	266 771	.7	X
8600	Merchandise sales	316	17 870	Z	83.7
8608	Sales of merchandise	316	17 870	Z	X
8940	All other receipts	7 220	964 005	2.5	77.4
8957	All other receipts	7 220	964 005	2.5	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541213	Tax return preparation services	12 830	2 184 210	100.0	75.7
0100	Public relations services	84	198	Z	X
1000	Computer systems specification and design services	8	182	Z	X
1100	Other computer services, except programming, systems design, and computer facilities management	261	2 150	.1	X
1200	Data processing services	21	3 392	.2	X
2100	Accounting and auditing services	1 033	14 818	.7	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	12 830	2 033 697	93.1	74.6
2151	Tax return preparation services	12 830	1 965 001	90.0	X
2152	Bookkeeping services	3 698	49 636	2.3	X
2153	Billing services	54	1 998	.1	X
2154	Payroll accounting services	1 956	17 062	.8	X
2200	Tax consulting	1 193	20 769	1.0	X
2250	Management consulting	256	2 706	.1	X
2300	Management and administrative services	51	2 586	.1	X
8600	Merchandise sales	1 380	60 559	2.8	75.7
8608	Sales of merchandise	1 380	60 559	2.8	X
8940	All other receipts	2 092	43 153	2.0	75.4
8957	All other receipts	2 092	43 153	2.0	X
541214	Payroll services	2 709	14 113 017	100.0	75.6
0950	Custom computer programming and support services	7	903	Z	X
1100	Other computer services, except programming, systems design, and computer facilities management	15	1 030	Z	X
1200	Data processing services	628	2 955 206	20.9	X
2100	Accounting and auditing services	36	1 433	Z	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	2 709	11 055 982	78.3	25.2
2151	Tax return preparation services	89	8 555	.1	X
2152	Bookkeeping services	89	3 912	Z	X
2153	Billing services	34	776	Z	X
2154	Payroll accounting services	2 709	11 042 739	78.2	X
2200	Tax consulting	8	440	Z	X
2250	Management consulting	75	19 501	.1	X
2300	Management and administrative services	52	8 587	.1	X
8600	Merchandise sales	94	36 368	.3	75.3
8608	Sales of merchandise	94	36 368	.3	X
8940	All other receipts	104	31 293	.2	39.1
8957	All other receipts	104	31 293	.2	X
541219	Other accounting services	28 322	6 218 823	100.0	53.3
0100	Public relations services	16	1 002	Z	X
0950	Custom computer programming and support services	284	6 156	.1	X
1000	Computer systems specification and design services	47	2 353	Z	X
1100	Other computer services, except programming, systems design, and computer facilities management	380	14 584	.2	X
1200	Data processing services	246	19 971	.3	X
1370	Social sciences and humanities research and development	12	116	Z	X
2100	Accounting and auditing services	7 677	935 572	15.0	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	26 004	5 011 473	80.6	46.2
2151	Tax return preparation services	14 171	635 353	10.2	X
2152	Bookkeeping services	15 750	1 306 154	21.0	X
2153	Billing services	9 412	2 873 430	46.2	X
2154	Payroll accounting services	7 836	196 536	3.2	X
2200	Tax consulting	1 543	26 168	.4	X
2250	Management consulting	1 464	64 219	1.0	X
2300	Management and administrative services	802	55 873	.9	X
8600	Merchandise sales	251	12 973	.2	50.0
8608	Sales of merchandise	251	12 973	.2	X
8940	All other receipts	1 894	68 363	1.1	45.5
8957	All other receipts	1 894	68 363	1.1	X
5413	Architectural, engineering, & related services	92 710	116 986 061	100.0	71.7
0500	Interior design services	7 460	628 270	.5	X
0550	Industrial design services	463	100 753	.1	X
0700	Urban or city planning services	1 944	306 065	.3	X
0750	Architectural services, except landscape	26 797	14 528 876	12.4	70.2
0751	Architectural advisory and predesign services	9 087	1 500 756	1.3	X
0752	Architectural design services for residential projects	13 935	1 551 852	1.3	X
0753	Architectural design services for commercial projects	17 355	4 703 691	4.0	X
0754	Architectural design services for industrial projects	9 835	863 072	.7	X
0755	Architectural design services for public and institutional projects	11 129	5 003 100	4.3	X
0756	Architectural design services for other architectural design projects	5 705	906 404	.8	X
0800	Engineering services	57 752	74 565 673	63.7	63.6
0801	Engineering advisory and predesign services	31 790	14 697 404	12.6	X
0802	Engineering design services for construction of foundation and building structures	14 493	6 380 093	5.5	X
0803	Engineering design services for mechanical and electrical installations for buildings	12 109	6 857 172	5.9	X
0804	Engineering design services for construction of civil engineering works	18 926	8 483 692	7.3	X
0805	Engineering design services for industrial processes and production equipment	8 958	8 303 958	7.1	X
0806	Engineering design services for manufactured products	4 407	2 519 334	2.2	X
0807	Engineering design services for marine projects	2 419	1 100 267	.9	X
0808	Engineering design services for environmental projects	10 132	8 850 299	7.6	X
0809	Engineering design services for other engineering design projects	11 848	10 557 589	9.0	X
0811	Other engineering services during the construction and installation phase	15 506	6 815 866	5.8	X
0850	Landscape architectural services	2 206	223 726	.2	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5413	Architectural, engineering, & related services—Con.				
1000	Computer systems specification and design services	1 032	371 780	.3	X
1330	Physical and engineering sciences research and development	524	172 013	.1	X
1750	Drafting services	11 476	1 827 522	1.6	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	14 969	4 064 142	3.5	X
1850	Building or home inspection services	6 120	736 854	.6	X
1900	Geophysical surveying and mapping services	1 139	1 205 199	1.0	X
1950	Surveying and mapping services, except geophysical	14 962	4 360 855	3.7	X
2000	Testing services (physical or product)	9 086	6 908 886	5.9	63.0
2001	Chemical analysis and testing	2 554	1 740 032	1.5	X
2002	Nondestructive testing	1 806	1 240 577	1.1	X
2003	Mechanical testing	978	635 296	.5	X
2004	Geotechnical or geosciences testing	2 335	716 477	.6	X
2005	Electrical testing	1 326	843 847	.7	X
2006	Biological testing	510	237 647	.2	X
2007	Metrology	124	65 748	.1	X
2008	Acoustic, optical, and thermal testing	171	38 794	Z	X
2009	Other testing services	1 880	1 390 468	1.2	X
2050	Construction management services	8 606	3 571 807	3.1	X
8600	Merchandise sales	1 778	789 719	.7	62.7
8607	Sales of merchandise and equipment	1 778	789 719	.7	X
8940	All other receipts	5 431	2 623 919	2.2	65.9
8956	All other receipts	5 431	2 623 919	2.2	X
54131	Architectural services	20 602	16 988 338	100.0	74.3
0500	Interior design services	4 265	474 285	2.8	X
0550	Industrial design services	133	5 394	Z	X
0700	Urban or city planning services	419	78 408	.5	X
0750	Architectural services, except landscape	20 602	13 412 691	79.0	72.3
0751	Architectural advisory and predesign services	8 446	1 389 387	8.2	X
0752	Architectural design services for residential projects	13 015	1 524 759	9.0	X
0753	Architectural design services for commercial projects	15 820	4 456 756	26.2	X
0754	Architectural design services for industrial projects	5 698	619 679	3.6	X
0755	Architectural design services for public and institutional projects	10 250	4 644 225	27.3	X
0756	Architectural design services for other architectural design projects	5 027	777 885	4.6	X
0800	Engineering services	3 483	826 844	4.9	72.8
0801	Engineering advisory and predesign services	1 989	161 118	.9	X
0802	Engineering design services for construction of foundation and building structures	1 453	185 982	1.1	X
0803	Engineering design services for mechanical and electrical installations for buildings	1 272	274 129	1.6	X
0804	Engineering design services for construction of civil engineering works	606	82 701	.5	X
0805	Engineering design services for industrial processes and production equipment	157	11 870	.1	X
0806	Engineering design services for manufactured products	7	209	Z	X
0807	Engineering design services for marine projects	30	3 907	Z	X
0808	Engineering design services for environmental projects	81	19 189	.1	X
0809	Engineering design services for other engineering design projects	295	40 107	.2	X
0811	Other engineering services during the construction and installation phase	373	47 632	.3	X
0850	Landscape architectural services	1 394	103 073	.6	X
1000	Computer systems specification and design services	48	5 084	Z	X
1750	Drafting services	1 242	113 088	.7	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	5 571	1 588 149	9.3	X
1850	Building or home inspection services	1 003	10 785	.1	X
1900	Geophysical surveying and mapping services	43	679	Z	X
1950	Surveying and mapping services, except geophysical	184	10 566	.1	X
2000	Testing services (physical or product)	149	14 915	.1	71.6
2001	Chemical analysis and testing	17	2 031	Z	X
2002	Nondestructive testing	11	1 563	Z	X
2003	Mechanical testing	6	467	Z	X
2004	Geotechnical or geosciences testing	98	3 439	Z	X
2005	Electrical testing	7	640	Z	X
2006	Biological testing	7	1 274	Z	X
2008	Acoustic, optical, and thermal testing	16	262	Z	X
2009	Other testing services	17	5 239	Z	X
2050	Construction management services	1 166	189 121	1.1	X
8600	Merchandise sales	170	18 777	.1	71.7
8607	Sales of merchandise and equipment	170	18 777	.1	X
8940	All other receipts	1 033	136 479	.8	70.4
8956	All other receipts	1 033	136 479	.8	X
541310	Architectural services	20 602	16 988 338	100.0	74.3
0500	Interior design services	4 265	474 285	2.8	X
0550	Industrial design services	133	5 394	Z	X
0700	Urban or city planning services	419	78 408	.5	X
0750	Architectural services, except landscape	20 602	13 412 691	79.0	72.3
0751	Architectural advisory and predesign services	8 446	1 389 387	8.2	X
0752	Architectural design services for residential projects	13 015	1 524 759	9.0	X
0753	Architectural design services for commercial projects	15 820	4 456 756	26.2	X
0754	Architectural design services for industrial projects	5 698	619 679	3.6	X
0755	Architectural design services for public and institutional projects	10 250	4 644 225	27.3	X
0756	Architectural design services for other architectural design projects	5 027	777 885	4.6	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541310	Architectural services—Con.				
0800	Engineering services	3 483	826 844	4.9	72.8
0801	Engineering advisory and predesign services	1 989	161 118	.9	X
0802	Engineering design services for construction of foundation and building structures	1 453	185 982	1.1	X
0803	Engineering design services for mechanical and electrical installations for buildings	1 272	274 129	1.6	X
0804	Engineering design services for construction of civil engineering works	606	82 701	.5	X
0805	Engineering design services for industrial processes and production equipment	157	11 870	.1	X
0806	Engineering design services for manufactured products	7	209	Z	X
0807	Engineering design services for marine projects	30	3 907	X	X
0808	Engineering design services for environmental projects	81	19 189	.1	X
0809	Engineering design services for other engineering design projects	295	40 107	.2	X
0811	Other engineering services during the construction and installation phase	373	47 632	.3	X
0850	Landscape architectural services	1 394	103 073	.6	X
1000	Computer systems specification and design services	48	5 084	Z	X
1750	Drafting services	1 242	113 088	.7	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	5 571	1 588 149	9.3	X
1850	Building or home inspection services	1 003	10 785	.1	X
1900	Geophysical surveying and mapping services	43	679	Z	X
1950	Surveying and mapping services, except geophysical	184	10 566	.1	X
2000	Testing services (physical or product)	149	14 915	.1	71.6
2001	Chemical analysis and testing	17	2 031	Z	X
2002	Nondestructive testing	11	1 563	Z	X
2003	Mechanical testing	6	467	Z	X
2004	Geotechnical or geosciences testing	98	3 439	Z	X
2005	Electrical testing	7	640	Z	X
2006	Biological testing	7	1 274	Z	X
2008	Acoustic, optical, and thermal testing	16	262	Z	X
2009	Other testing services	17	5 239	Z	X
2050	Construction management services	1 166	189 121	1.1	X
8600	Merchandise sales	170	18 777	.1	71.7
8607	Sales of merchandise and equipment	170	18 777	.1	X
8940	All other receipts	1 033	136 479	.8	70.4
8956	All other receipts	1 033	136 479	.8	X
54133	Engineering services	52 526	88 180 688	100.0	68.6
0500	Interior design services	3 190	153 726	.2	X
0550	Industrial design services	320	94 597	.1	X
0700	Urban or city planning services	1 248	220 915	.3	X
0750	Architectural services, except landscape	5 631	1 097 627	1.2	67.8
0751	Architectural advisory and predesign services	497	108 240	.1	X
0752	Architectural design services for residential projects	527	21 383	.3	X
0753	Architectural design services for commercial projects	1 333	242 924	Z	X
0754	Architectural design services for industrial projects	4 113	242 096	.3	X
0755	Architectural design services for public and institutional projects	857	355 817	.4	X
0756	Architectural design services for other architectural design projects	665	127 167	.1	X
0800	Engineering services	52 526	73 401 122	83.2	60.3
0801	Engineering advisory and predesign services	28 993	14 429 830	16.4	X
0802	Engineering design services for construction of foundation and building structures	12 791	6 160 682	7.0	X
0803	Engineering design services for mechanical and electrical installations for buildings	10 788	6 578 622	7.5	X
0804	Engineering design services for construction of civil engineering works	17 702	8 307 641	9.4	X
0805	Engineering design services for industrial processes and production equipment	8 758	8 287 446	9.4	X
0806	Engineering design services for manufactured products	4 373	2 512 746	2.9	X
0807	Engineering design services for marine projects	2 370	1 091 087	1.2	X
0808	Engineering design services for environmental projects	9 842	8 787 232	10.0	X
0809	Engineering design services for other engineering design projects	11 312	10 501 119	11.9	X
0811	Other engineering services during the construction and installation phase	14 855	6 744 717	7.6	X
0850	Landscape architectural services	763	117 745	.1	X
1000	Computer systems specification and design services	895	357 426	.4	X
1330	Physical and engineering sciences research and development	485	136 319	.2	X
1750	Drafting services	7 900	1 111 128	1.3	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	8 787	2 423 696	2.7	X
1850	Building or home inspection services	1 891	100 757	.1	X
1900	Geophysical surveying and mapping services	452	72 738	.1	X
1950	Surveying and mapping services, except geophysical	5 839	1 663 566	1.9	X
2000	Testing services (physical or product)	3 260	822 690	.9	60.4
2001	Chemical analysis and testing	486	145 755	.2	X
2002	Nondestructive testing	285	46 609	.1	X
2003	Mechanical testing	198	64 268	.1	X
2004	Geotechnical or geosciences testing	1 421	319 723	.4	X
2005	Electrical testing	771	127 516	.1	X
2006	Biological testing	116	13 331	Z	X
2007	Metrology	12	5 062	Z	X
2008	Acoustic, optical, and thermal testing	60	4 055	Z	X
2009	Other testing services	463	96 371	.1	X
2050	Construction management services	7 191	3 373 106	3.8	X
8600	Merchandise sales	1 327	712 354	.8	60.2
8607	Sales of merchandise and equipment	1 327	712 354	.8	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
54133	Engineering services—Con.				
8940	All other receipts	3 232	2 321 176	2.6	62.1
8956	All other receipts	3 232	2 321 176	2.6	X
541330	Engineering services	52 526	88 180 688	100.0	68.6
0500	Interior design services	3 190	153 726	.2	X
0550	Industrial design services	320	94 597	.1	X
0700	Urban or city planning services	1 248	220 915	.3	X
0750	Architectural services, except landscape	5 631	1 097 627	1.2	67.8
0751	Architectural advisory and predesign services	497	108 240	.1	X
0752	Architectural design services for residential projects	527	21 383	.2	X
0753	Architectural design services for commercial projects	1 333	242 924	.3	X
0754	Architectural design services for industrial projects	4 113	242 096	.3	X
0755	Architectural design services for public and institutional projects	857	355 817	.4	X
0756	Architectural design services for other architectural design projects	665	127 167	.1	X
0800	Engineering services	52 526	73 401 122	83.2	60.3
0801	Engineering advisory and predesign services	28 993	14 429 830	16.4	X
0802	Engineering design services for construction of foundation and building structures	12 791	6 160 682	7.0	X
0803	Engineering design services for mechanical and electrical installations for buildings	10 788	6 578 622	7.5	X
0804	Engineering design services for construction of civil engineering works	17 702	8 307 641	9.4	X
0805	Engineering design services for industrial processes and production equipment	8 758	8 287 446	9.4	X
0806	Engineering design services for manufactured products	4 373	2 512 746	2.9	X
0807	Engineering design services for marine projects	2 370	1 091 087	1.2	X
0808	Engineering design services for environmental projects	9 842	8 787 232	10.0	X
0809	Engineering design services for other engineering design projects	11 312	10 501 119	11.9	X
0811	Other engineering services during the construction and installation phase	14 855	6 744 717	7.6	X
0850	Landscape architectural services	763	117 745	.1	X
1000	Computer systems specification and design services	895	357 426	.4	X
1330	Physical and engineering sciences research and development	485	136 319	.2	X
1750	Drafting services	7 900	1 111 128	1.3	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	8 787	2 423 696	2.7	X
1850	Building or home inspection services	1 891	100 757	.1	X
1900	Geophysical surveying and mapping services	452	72 738	.1	X
1950	Surveying and mapping services, except geophysical	5 839	1 663 566	1.9	X
2000	Testing services (physical or product)	3 260	822 690	.9	60.4
2001	Chemical analysis and testing	486	145 755	.2	X
2002	Nondestructive testing	285	46 609	.1	X
2003	Mechanical testing	198	64 268	.1	X
2004	Geotechnical or geosciences testing	1 421	319 723	.4	X
2005	Electrical testing	771	127 516	.1	X
2006	Biological testing	116	13 331	.2	X
2007	Metrology	12	5 062	.2	X
2008	Acoustic, optical, and thermal testing	60	4 055	.2	X
2009	Other testing services	463	96 371	.1	X
2050	Construction management services	7 191	3 373 106	3.8	X
8600	Merchandise sales	1 327	712 354	.8	60.2
8607	Sales of merchandise and equipment	1 327	712 354	.8	X
8940	All other receipts	3 232	2 321 176	2.6	62.1
8956	All other receipts	3 232	2 321 176	2.6	X
54134	Drafting services	1 872	605 362	100.0	100.0
0550	Industrial design services	7	433	.1	X
0750	Architectural services, except landscape	138	5 441	.9	100.0
0751	Architectural advisory and predesign services	16	909	.2	X
0752	Architectural design services for residential projects	110	2 041	.3	X
0753	Architectural design services for commercial projects	13	1 511	.3	X
0754	Architectural design services for industrial projects	11	757	.1	X
0800	Engineering services	93	12 357	2.0	100.0
0801	Engineering advisory and predesign services	43	4 004	.7	X
0802	Engineering design services for construction of foundation and building structures	22	1 461	.2	X
0803	Engineering design services for mechanical and electrical installations for buildings	9	601	.1	X
0805	Engineering design services for industrial processes and production equipment	15	1 427	.2	X
0808	Engineering design services for environmental projects	13	280	.2	X
0809	Engineering design services for other engineering design projects	21	2 329	.4	X
0811	Other engineering services during the construction and installation phase	20	1 020	.2	X
1000	Computer systems specification and design services	20	1 300	.2	X
1750	Drafting services	1 872	558 874	92.3	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	89	6 107	1.0	X
1950	Surveying and mapping services, except geophysical	26	5 347	.9	X
2050	Construction management services	18	1 629	.3	X
8600	Merchandise sales	53	5 000	.8	98.9
8607	Sales of merchandise and equipment	53	5 000	.8	X
8940	All other receipts	160	6 919	1.1	100.0
8956	All other receipts	160	6 919	1.1	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541340	Drafting services	1 872	605 362	100.0	100.0
0550	Industrial design services	7	433	.1	X
0750	Architectural services, except landscape	138	5 441	.9	100.0
0751	Architectural advisory and predesign services	16	909	.2	X
0752	Architectural design services for residential projects	110	2 041	.3	X
0753	Architectural design services for commercial projects	13	1 511	.3	X
0754	Architectural design services for industrial projects	11	757	.1	X
0800	Engineering services	93	12 357	2.0	100.0
0801	Engineering advisory and predesign services	43	4 004	.7	X
0802	Engineering design services for construction of foundation and building structures	22	1 461	.2	X
0803	Engineering design services for mechanical and electrical installations for buildings	9	601	.1	X
0805	Engineering design services for industrial processes and production equipment	15	1 427	.2	X
0808	Engineering design services for environmental projects	13	280	Z	X
0809	Engineering design services for other engineering design projects	21	2 329	.4	X
0811	Other engineering services during the construction and installation phase	20	1 020	.2	X
1000	Computer systems specification and design services	20	1 300	.2	X
1750	Drafting services	1 872	558 874	92.3	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	89	6 107	1.0	X
1950	Surveying and mapping services, except geophysical	26	5 347	.9	X
2050	Construction management services	18	1 629	.3	X
8600	Merchandise sales	53	5 000	.8	98.9
8607	Sales of merchandise and equipment	53	5 000	.8	X
8940	All other receipts	160	6 919	1.1	100.0
8956	All other receipts	160	6 919	1.1	X
54135	Building inspection services	2 771	639 041	100.0	64.9
0700	Urban or city planning services	159	2 543	.4	X
0750	Architectural services, except landscape	166	1 661	.3	64.9
0751	Architectural advisory and predesign services	54	320	.1	X
0752	Architectural design services for residential projects	113	915	.1	X
0753	Architectural design services for commercial projects	105	306	Z	X
0800	Engineering services	86	7 045	1.1	64.9
0801	Engineering advisory and predesign services	30	2 295	.4	X
0802	Engineering design services for construction of foundation and building structures	21	1 173	.2	X
0803	Engineering design services for mechanical and electrical installations for buildings	13	537	.1	X
0804	Engineering design services for construction of civil engineering works	10	180	Z	X
0808	Engineering design services for environmental projects	18	1 088	.2	X
0811	Other engineering services during the construction and installation phase	23	1 707	.3	X
1750	Drafting services	11	38	Z	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	23	661	.1	X
1850	Building or home inspection services	2 771	587 046	91.9	X
1950	Surveying and mapping services, except geophysical	11	1 392	.2	X
2000	Testing services (physical or product)	116	7 635	1.2	64.6
2001	Chemical analysis and testing	22	555	.1	X
2002	Nondestructive testing	23	2 997	.5	X
2004	Geotechnical or geosciences testing	19	1 173	.2	X
2009	Other testing services	72	1 893	.3	X
2050	Construction management services	126	2 490	.4	X
8600	Merchandise sales	9	277	Z	64.9
8607	Sales of merchandise and equipment	9	277	Z	X
8940	All other receipts	122	28 253	4.4	24.6
8956	All other receipts	122	28 253	4.4	X
541350	Building inspection services	2 771	639 041	100.0	64.9
0700	Urban or city planning services	159	2 543	.4	X
0750	Architectural services, except landscape	166	1 661	.3	64.9
0751	Architectural advisory and predesign services	54	320	.1	X
0752	Architectural design services for residential projects	113	915	.1	X
0753	Architectural design services for commercial projects	105	306	Z	X
0800	Engineering services	86	7 045	1.1	64.9
0801	Engineering advisory and predesign services	30	2 295	.4	X
0802	Engineering design services for construction of foundation and building structures	21	1 173	.2	X
0803	Engineering design services for mechanical and electrical installations for buildings	13	537	.1	X
0804	Engineering design services for construction of civil engineering works	10	180	Z	X
0808	Engineering design services for environmental projects	18	1 088	.2	X
0811	Other engineering services during the construction and installation phase	23	1 707	.3	X
1750	Drafting services	11	38	Z	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	23	661	.1	X
1850	Building or home inspection services	2 771	587 046	91.9	X
1950	Surveying and mapping services, except geophysical	11	1 392	.2	X
2000	Testing services (physical or product)	116	7 635	1.2	64.6
2001	Chemical analysis and testing	22	555	.1	X
2002	Nondestructive testing	23	2 997	.5	X
2004	Geotechnical or geosciences testing	19	1 173	.2	X
2009	Other testing services	72	1 893	.3	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541350	Building inspection services—Con.				
2050	Construction management services	126	2 490	.4	X
8600	Merchandise sales	9	277	Z	64.9
8607	Sales of merchandise and equipment	9	277	Z	X
8940	All other receipts	122	28 253	4.4	24.6
8956	All other receipts	122	28 253	4.4	X
54136	Geophysical surveying & mapping services	587	1 087 786	100.0	74.3
0800	Engineering services	33	2 945	.3	74.3
0804	Engineering design services for construction of civil engineering works	14	1 590	.1	X
0808	Engineering design services for environmental projects	15	958	.1	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	7	1 086	.1	X
1900	Geophysical surveying and mapping services	587	1 054 989	97.0	X
1950	Surveying and mapping services, except geophysical	34	17 454	1.6	X
2000	Testing services (physical or product)	24	1 834	.2	74.3
2004	Geotechnical or geosciences testing	24	1 834	.2	X
8940	All other receipts	57	7 629	.7	74.3
8956	All other receipts	57	7 629	.7	X
541360	Geophysical surveying & mapping services	587	1 087 786	100.0	74.3
0800	Engineering services	33	2 945	.3	74.3
0804	Engineering design services for construction of civil engineering works	14	1 590	.1	X
0808	Engineering design services for environmental projects	15	958	.1	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	7	1 086	.1	X
1900	Geophysical surveying and mapping services	587	1 054 989	97.0	X
1950	Surveying and mapping services, except geophysical	34	17 454	1.6	X
2000	Testing services (physical or product)	24	1 834	.2	74.3
2004	Geotechnical or geosciences testing	24	1 834	.2	X
8940	All other receipts	57	7 629	.7	74.3
8956	All other receipts	57	7 629	.7	X
54137	Surveying & mapping (except geophysical) services	8 864	3 041 882	100.0	98.4
0700	Urban or city planning services	114	3 871	.1	X
0750	Architectural services, except landscape	251	9 889	.3	98.4
0751	Architectural advisory and predesign services	70	1 043	Z	X
0752	Architectural design services for residential projects	170	2 754	.1	X
0753	Architectural design services for commercial projects	80	2 159	.1	X
0754	Architectural design services for industrial projects	6	486	Z	X
0755	Architectural design services for public and institutional projects	9	2 122	.1	X
0756	Architectural design services for other architectural design projects	9	1 325	Z	X
0800	Engineering services	950	171 516	5.6	97.6
0801	Engineering advisory and predesign services	375	39 076	1.3	X
0802	Engineering design services for construction of foundation and building structures	137	18 054	.6	X
0804	Engineering design services for construction of civil engineering works	571	87 729	2.9	X
0807	Engineering design services for marine projects	9	789	Z	X
0808	Engineering design services for environmental projects	86	6 939	.2	X
0809	Engineering design services for other engineering design projects	161	9 133	.3	X
0811	Other engineering services during the construction and installation phase	156	9 398	.3	X
0850	Landscape architectural services	46	2 855	.1	X
1000	Computer systems specification and design services	63	1 995	.1	X
1750	Drafting services	440	41 899	1.4	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	406	35 550	1.2	X
1850	Building or home inspection services	47	2 989	.1	X
1900	Geophysical surveying and mapping services	53	74 616	2.5	X
1950	Surveying and mapping services, except geophysical	8 864	2 661 937	87.5	X
2000	Testing services (physical or product)	46	5 880	.2	94.9
2001	Chemical analysis and testing	9	640	Z	X
2004	Geotechnical or geosciences testing	26	3 380	.1	X
2009	Other testing services	14	716	Z	X
2050	Construction management services	94	3 388	.1	X
8600	Merchandise sales	11	2 600	.1	88.3
8607	Sales of merchandise and equipment	11	2 600	.1	X
8940	All other receipts	347	22 001	.7	97.9
8956	All other receipts	347	22 001	.7	X
541370	Surveying & mapping (except geophysical) services	8 864	3 041 882	100.0	98.4
0700	Urban or city planning services	114	3 871	.1	X
0750	Architectural services, except landscape	251	9 889	.3	98.4
0751	Architectural advisory and predesign services	70	1 043	Z	X
0752	Architectural design services for residential projects	170	2 754	.1	X
0753	Architectural design services for commercial projects	80	2 159	.1	X
0754	Architectural design services for industrial projects	6	486	Z	X
0755	Architectural design services for public and institutional projects	9	2 122	.1	X
0756	Architectural design services for other architectural design projects	9	1 325	Z	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541370	Surveying & mapping (except geophysical) services—Con.				
0800	Engineering services	950	171 516	5.6	97.6
0801	Engineering advisory and predesign services	375	39 076	1.3	X
0802	Engineering design services for construction of foundation and building structures	137	18 054	.6	X
0804	Engineering design services for construction of civil engineering works	571	87 729	2.9	X
0807	Engineering design services for marine projects	9	789	Z	X
0808	Engineering design services for environmental projects	86	6 939	.2	X
0809	Engineering design services for other engineering design projects	161	9 133	.3	X
0811	Other engineering services during the construction and installation phase	156	9 398	.3	X
0850	Landscape architectural services	46	2 855	.1	X
1000	Computer systems specification and design services	63	1 995	.1	X
1750	Drafting services	440	41 899	1.4	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	406	35 550	1.2	X
1850	Building or home inspection services	47	2 989	.1	X
1900	Geophysical surveying and mapping services	53	74 616	2.5	X
1950	Surveying and mapping services, except geophysical	8 864	2 661 937	87.5	X
2000	Testing services (physical or product)	46	5 880	.2	94.9
2001	Chemical analysis and testing	9	640	Z	X
2004	Geotechnical or geosciences testing	26	3 380	.1	X
2009	Other testing services	14	716	Z	X
2050	Construction management services	94	3 388	.1	X
8600	Merchandise sales	11	2 600	.1	88.3
8607	Sales of merchandise and equipment	11	2 600	.1	X
8940	All other receipts	347	22 001	.7	97.9
8956	All other receipts	347	22 001	.7	X
54138	Testing laboratories	5 488	6 442 964	100.0	91.7
0800	Engineering services	581	143 844	2.2	90.2
0801	Engineering advisory and predesign services	360	61 081	.9	X
0802	Engineering design services for construction of foundation and building structures	65	12 433	.2	X
0803	Engineering design services for mechanical and electrical installations for buildings	23	3 213	.1	X
0804	Engineering design services for construction of civil engineering works	21	3 818	.1	X
0805	Engineering design services for industrial processes and production equipment	27	2 887	Z	X
0806	Engineering design services for manufactured products	22	5 503	.1	X
0807	Engineering design services for marine projects	8	4 157	.1	X
0808	Engineering design services for environmental projects	76	34 613	.5	X
0809	Engineering design services for other engineering design projects	55	4 836	.1	X
0811	Other engineering services during the construction and installation phase	75	11 303	.2	X
1000	Computer systems specification and design services	6	5 975	.1	X
1330	Physical and engineering sciences research and development	33	34 565	.5	X
1750	Drafting services	11	2 495	Z	X
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	86	8 893	.1	X
1850	Building or home inspection services	403	34 554	.5	X
2000	Testing services (physical or product)	5 488	6 055 457	94.0	80.1
2001	Chemical analysis and testing	2 019	1 590 971	24.7	X
2002	Nondestructive testing	1 487	1 189 408	18.5	X
2003	Mechanical testing	769	569 600	8.8	X
2004	Geotechnical or geosciences testing	747	386 928	6.0	X
2005	Electrical testing	545	715 242	11.1	X
2006	Biological testing	384	222 591	3.5	X
2007	Metrology	112	60 686	.9	X
2008	Acoustic, optical, and thermal testing	95	33 782	.5	X
2009	Other testing services	1 314	1 286 249	20.0	X
2050	Construction management services	11	2 073	Z	X
8600	Merchandise sales	205	49 145	.8	75.4
8607	Sales of merchandise and equipment	205	49 145	.8	X
8940	All other receipts	480	101 462	1.6	86.7
8956	All other receipts	480	101 462	1.6	X
541380	Testing laboratories	5 488	6 442 964	100.0	91.7
0800	Engineering services	581	143 844	2.2	90.2
0801	Engineering advisory and predesign services	360	61 081	.9	X
0802	Engineering design services for construction of foundation and building structures	65	12 433	.2	X
0803	Engineering design services for mechanical and electrical installations for buildings	23	3 213	.1	X
0804	Engineering design services for construction of civil engineering works	21	3 818	.1	X
0805	Engineering design services for industrial processes and production equipment	27	2 887	Z	X
0806	Engineering design services for manufactured products	22	5 503	.1	X
0807	Engineering design services for marine projects	8	4 157	.1	X
0808	Engineering design services for environmental projects	76	34 613	.5	X
0809	Engineering design services for other engineering design projects	55	4 836	.1	X
0811	Other engineering services during the construction and installation phase	75	11 303	.2	X
1000	Computer systems specification and design services	6	5 975	.1	X
1330	Physical and engineering sciences research and development	33	34 565	.5	X
1750	Drafting services	11	2 495	Z	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541380	Testing laboratories—Con.				
1800	Architectural, engineering, surveying, drafting, and related services not performed by this establishment and other reimbursables	86	8 893	.1	X
1850	Building or home inspection services	403	34 554	.5	X
2000	Testing services (physical or product)	5 488	6 055 457	94.0	80.1
2001	Chemical analysis and testing	2 019	1 590 971	24.7	X
2002	Nondestructive testing	1 487	1 189 408	18.5	X
2003	Mechanical testing	769	569 600	8.8	X
2004	Geotechnical or geosciences testing	747	386 928	6.0	X
2005	Electrical testing	545	715 242	11.1	X
2006	Biological testing	384	222 591	3.5	X
2007	Metrology	112	60 686	.9	X
2008	Acoustic, optical, and thermal testing	95	33 782	.5	X
2009	Other testing services	1 314	1 286 249	20.0	X
2050	Construction management services	11	2 073	Z	X
8600	Merchandise sales	205	49 145	.8	75.4
8607	Sales of merchandise and equipment	205	49 145	.8	X
8940	All other receipts	480	101 462	1.6	86.7
8956	All other receipts	480	101 462	1.6	X
5414	Specialized design services	26 436	14 254 024	100.0	64.6
0500	Interior design services	9 916	4 613 437	32.4	40.3
0501	Fees	8 389	1 876 690	13.2	X
0502	Sales of products specified as part of an integrated interior design service	6 849	2 396 450	16.8	X
0503	Income from subcontracted work	3 249	340 297	2.4	X
0550	Industrial design services	1 535	1 271 234	8.9	X
0570	Fashion design services	641	251 518	1.8	X
0600	Commercial art and graphic design	15 215	6 947 721	48.7	60.4
0602	Commercial art and illustration	3 266	803 652	5.6	X
0603	Graphic design services	13 627	6 144 069	43.1	X
0750	Architectural services, except landscape	286	60 373	.4	X
0800	Engineering services	182	40 525	.3	X
0850	Landscape architectural services	16	315	Z	X
0900	Specialized design services	1 280	248 990	1.7	X
1450	Photography services	1 251	73 963	.5	X
8600	Merchandise sales	2 175	340 749	2.4	48.7
8602	Sales of merchandise	2 175	340 749	2.4	X
8940	All other receipts	2 290	403 660	2.8	59.6
8952	All other receipts	2 290	403 660	2.8	X
54141	Interior design services	9 612	4 945 340	100.0	64.7
0500	Interior design services	9 612	4 573 940	92.5	39.9
0501	Fees	8 274	1 854 087	37.5	X
0502	Sales of products specified as part of an integrated interior design service	6 793	2 392 930	48.4	X
0503	Income from subcontracted work	3 033	326 923	6.6	X
0550	Industrial design services	146	13 840	.3	X
0570	Fashion design services	31	1 642	Z	X
0600	Commercial art and graphic design	499	70 982	1.4	64.7
0602	Commercial art and illustration	117	5 989	.1	X
0603	Graphic design services	459	64 993	1.3	X
0750	Architectural services, except landscape	255	57 053	1.2	X
0800	Engineering services	32	3 988	.1	X
0850	Landscape architectural services	16	315	Z	X
0900	Specialized design services	375	41 457	.8	X
1450	Photography services	31	1 966	Z	X
8600	Merchandise sales	634	104 715	2.1	54.6
8602	Sales of merchandise	634	104 715	2.1	X
8940	All other receipts	543	75 442	1.5	59.9
8952	All other receipts	543	75 442	1.5	X
541410	Interior design services	9 612	4 945 340	100.0	64.7
0500	Interior design services	9 612	4 573 940	92.5	39.9
0501	Fees	8 274	1 854 087	37.5	X
0502	Sales of products specified as part of an integrated interior design service	6 793	2 392 930	48.4	X
0503	Income from subcontracted work	3 033	326 923	6.6	X
0550	Industrial design services	146	13 840	.3	X
0570	Fashion design services	31	1 642	Z	X
0600	Commercial art and graphic design	499	70 982	1.4	64.7
0602	Commercial art and illustration	117	5 989	.1	X
0603	Graphic design services	459	64 993	1.3	X
0750	Architectural services, except landscape	255	57 053	1.2	X
0800	Engineering services	32	3 988	.1	X
0850	Landscape architectural services	16	315	Z	X
0900	Specialized design services	375	41 457	.8	X
1450	Photography services	31	1 966	Z	X
8600	Merchandise sales	634	104 715	2.1	54.6
8602	Sales of merchandise	634	104 715	2.1	X
8940	All other receipts	543	75 442	1.5	59.9
8952	All other receipts	543	75 442	1.5	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
54142	Industrial design services	1 322	1 363 017	100.0	69.5
0500	Interior design services	80	4 969	.4	24.6
0501	Fees	33	3 767	.3	X
0502	Sales of products specified as part of an integrated interior design service	26	224	Z	X
0503	Income from subcontracted work	46	978	.1	X
0550	Industrial design services	1 322	1 244 600	91.3	X
0600	Commercial art and graphic design	64	18 288	1.3	67.8
0602	Commercial art and illustration	13	221	Z	X
0603	Graphic design services	55	18 067	1.3	X
0750	Architectural services, except landscape	11	1 993	.1	X
0800	Engineering services	109	33 826	2.5	X
0900	Specialized design services	18	3 910	.3	X
8600	Merchandise sales	172	23 396	1.7	13.1
8602	Sales of merchandise	172	23 396	1.7	X
8940	All other receipts	78	32 029	2.4	52.3
8952	All other receipts	78	32 029	2.4	X
541420	Industrial design services	1 322	1 363 017	100.0	69.5
0500	Interior design services	80	4 969	.4	24.6
0501	Fees	33	3 767	.3	X
0502	Sales of products specified as part of an integrated interior design service	26	224	Z	X
0503	Income from subcontracted work	46	978	.1	X
0550	Industrial design services	1 322	1 244 600	91.3	X
0600	Commercial art and graphic design	64	18 288	1.3	67.8
0602	Commercial art and illustration	13	221	Z	X
0603	Graphic design services	55	18 067	1.3	X
0750	Architectural services, except landscape	11	1 993	.1	X
0800	Engineering services	109	33 826	2.5	X
0900	Specialized design services	18	3 910	.3	X
8600	Merchandise sales	172	23 396	1.7	13.1
8602	Sales of merchandise	172	23 396	1.7	X
8940	All other receipts	78	32 029	2.4	52.3
8952	All other receipts	78	32 029	2.4	X
54143	Graphic design services	14 631	7 554 903	100.0	65.3
0500	Interior design services	210	33 492	.4	65.0
0501	Fees	73	18 238	.2	X
0502	Sales of products specified as part of an integrated interior design service	30	3 296	Z	X
0503	Income from subcontracted work	161	11 958	.2	X
0550	Industrial design services	67	12 794	.2	X
0600	Commercial art and graphic design	14 631	6 855 853	90.7	60.9
0602	Commercial art and illustration	3 133	797 300	10.6	X
0603	Graphic design services	13 095	6 058 553	80.2	X
0750	Architectural services, except landscape	20	1 327	Z	X
0800	Engineering services	31	1 951	Z	X
0900	Specialized design services	608	89 990	1.2	X
1450	Photography services	1 216	71 991	1.0	X
8600	Merchandise sales	1 331	191 244	2.5	63.0
8602	Sales of merchandise	1 331	191 244	2.5	X
8940	All other receipts	1 636	294 407	3.9	62.9
8952	All other receipts	1 636	294 407	3.9	X
541430	Graphic design services	14 631	7 554 903	100.0	65.3
0500	Interior design services	210	33 492	.4	65.0
0501	Fees	73	18 238	.2	X
0502	Sales of products specified as part of an integrated interior design service	30	3 296	Z	X
0503	Income from subcontracted work	161	11 958	.2	X
0550	Industrial design services	67	12 794	.2	X
0600	Commercial art and graphic design	14 631	6 855 853	90.7	60.9
0602	Commercial art and illustration	3 133	797 300	10.6	X
0603	Graphic design services	13 095	6 058 553	80.2	X
0750	Architectural services, except landscape	20	1 327	Z	X
0800	Engineering services	31	1 951	Z	X
0900	Specialized design services	608	89 990	1.2	X
1450	Photography services	1 216	71 991	1.0	X
8600	Merchandise sales	1 331	191 244	2.5	63.0
8602	Sales of merchandise	1 331	191 244	2.5	X
8940	All other receipts	1 636	294 407	3.9	62.9
8952	All other receipts	1 636	294 407	3.9	X
5414301	Graphic design services (except commercial art & medical artists)	12 565	6 741 083	100.0	65.3
0500	Interior design services	163	29 402	.4	65.1
0501	Fees	55	16 124	.2	X
0502	Sales of products specified as part of an integrated interior design service	27	3 256	Z	X
0503	Income from subcontracted work	124	10 022	.1	X
0550	Industrial design services	54	9 810	.1	X
0600	Commercial art and graphic design	12 565	6 108 370	90.6	61.8
0602	Commercial art and illustration	1 076	115 587	1.7	X
0603	Graphic design services	12 565	5 992 783	88.9	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5414301	Graphic design services (except commercial art & medical artists)—Con.				
0750	Architectural services, except landscape	12	1 304	Z	X
0800	Engineering services	21	1 892	Z	X
0900	Specialized design services	547	79 825	1.2	X
1450	Photography services	1 120	65 054	1.0	X
8600	Merchandise sales	1 247	184 785	2.7	62.9
8602	Sales of merchandise	1 247	184 785	2.7	X
8940	All other receipts	1 536	258 787	3.8	62.8
8952	All other receipts	1 536	258 787	3.8	X
5414302	Commercial art	2 017	801 037	100.0	62.4
0500	Interior design services	47	4 090	.5	62.4
0501	Fees	18	2 114	.3	X
0503	Income from subcontracted work	37	1 936	.2	X
0550	Industrial design services	13	2 984	.4	X
0600	Commercial art and graphic design	2 017	735 814	91.9	50.1
0602	Commercial art and illustration	2 017	672 141	83.9	X
0603	Graphic design services	517	63 673	7.9	X
0750	Architectural services, except landscape	8	23	Z	X
0800	Engineering services	10	59	Z	X
0900	Specialized design services	57	10 031	1.3	X
1450	Photography services	92	5 974	.7	X
8600	Merchandise sales	84	6 459	.8	62.4
8602	Sales of merchandise	84	6 459	.8	X
8940	All other receipts	97	35 603	4.4	62.4
8952	All other receipts	97	35 603	4.4	X
5414303	Medical artists	49	12 783	100.0	100.0
0600	Commercial art and graphic design	49	11 669	91.3	100.0
0602	Commercial art and illustration	39	9 572	74.9	X
0603	Graphic design services	13	2 097	16.4	X
54149	Other specialized design services	871	390 764	100.0	32.3
0500	Interior design services	14	1 036	.3	32.3
0501	Fees	9	598	.2	X
0503	Income from subcontracted work	10	438	.1	X
0570	Fashion design services	606	249 561	63.9	X
0600	Commercial art and graphic design	21	2 598	.7	32.3
0603	Graphic design services	18	2 456	.6	X
0800	Engineering services	10	760	.2	X
0900	Specialized design services	279	113 633	29.1	X
8600	Merchandise sales	38	21 394	5.5	25.4
8602	Sales of merchandise	38	21 394	5.5	X
8940	All other receipts	33	1 782	.5	32.3
8952	All other receipts	33	1 782	.5	X
541490	Other specialized design services	871	390 764	100.0	32.3
0500	Interior design services	14	1 036	.3	32.3
0501	Fees	9	598	.2	X
0503	Income from subcontracted work	10	438	.1	X
0570	Fashion design services	606	249 561	63.9	X
0600	Commercial art and graphic design	21	2 598	.7	32.3
0603	Graphic design services	18	2 456	.6	X
0800	Engineering services	10	760	.2	X
0900	Specialized design services	279	113 633	29.1	X
8600	Merchandise sales	38	21 394	5.5	25.4
8602	Sales of merchandise	38	21 394	5.5	X
8940	All other receipts	33	1 782	.5	32.3
8952	All other receipts	33	1 782	.5	X
5415	Computer systems design & related services	72 278	108 967 614	100.0	65.8
0800	Engineering services	1 561	1 043 733	1.0	X
0950	Custom computer programming and support services	42 183	38 224 039	35.1	59.0
0951	Contract or custom programming services	37 180	31 290 851	28.7	X
0952	Modification of packaged software	7 112	2 117 711	1.9	X
0953	Software maintenance and systems testing or quality assurance	14 976	4 815 475	4.4	X
1000	Computer systems specification and design services	38 176	41 736 145	38.3	52.8
1001	Sale of integrated or turnkey systems (complete systems)	14 400	25 028 891	23.0	X
1002	Other systems specification and design services (may include consulting, planning, designing, software development, etc., except sale of complete, integrated systems)	28 959	16 707 254	15.3	X
1050	Computer facilities management services	3 599	8 995 817	8.3	X
1100	Other computer services, except programming, systems design, and computer facilities management	11 921	6 453 684	5.9	X
1120	Consumer applications software publishing for personal computer applications	408	70 864	.1	X
1140	General business and operating systems applications software publishing for personal computer applications	1 339	244 377	.2	X
1160	Vertical industry applications software publishing for personal computer applications	2 002	327 678	.3	X
1180	Mainframe computer applications software publishing	317	147 197	.1	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5415	Computer systems design & related services—Con.				
1200	Data processing services	1 892	829 625	.8	X
1250	Computer rental and leasing services	658	115 489	.1	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	5 243	710 954	.7	X
1330	Physical and engineering sciences research and development	159	68 607	.1	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	2 915	3 339 400	3.1	X
8600	Merchandise sales	11 751	5 411 773	5.0	64.6
8603	Computer hardware and peripheral equipment	9 111	3 471 169	3.2	X
8604	Computer software (packaged software)	6 713	1 612 477	1.5	X
8605	All other merchandise	2 134	328 126	.3	X
8940	All other receipts	4 847	1 248 232	1.1	63.5
8953	All other receipts	4 847	1 248 232	1.1	X
54151	Computer systems design & related services	72 278	108 967 614	100.0	65.8
0800	Engineering services	1 561	1 043 733	1.0	X
0950	Custom computer programming and support services	42 183	38 224 039	35.1	59.0
0951	Contract or custom programming services	37 180	31 290 851	28.7	X
0952	Modification of packaged software	7 112	2 117 711	1.9	X
0953	Software maintenance and systems testing or quality assurance	14 976	4 815 475	4.4	X
1000	Computer systems specification and design services	38 176	41 736 145	38.3	52.8
1001	Sale of integrated or turnkey systems (complete systems)	14 400	25 028 891	23.0	X
1002	Other systems specification and design services (may include consulting, planning, designing, software development, etc., except sale of complete, integrated systems)	28 959	16 707 254	15.3	X
1050	Computer facilities management services	3 599	8 995 817	8.3	X
1100	Other computer services, except programming, systems design, and computer facilities management	11 921	6 453 684	5.9	X
1120	Consumer applications software publishing for personal computer applications	408	70 864	.1	X
1140	General business and operating systems applications software publishing for personal computer applications	1 339	244 377	.2	X
1160	Vertical industry applications software publishing for personal computer applications	2 002	327 678	.3	X
1180	Mainframe computer applications software publishing	317	147 197	.1	X
1200	Data processing services	1 892	829 625	.8	X
1250	Computer rental and leasing services	658	115 489	.1	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	5 243	710 954	.7	X
1330	Physical and engineering sciences research and development	159	68 607	.1	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	2 915	3 339 400	3.1	X
8600	Merchandise sales	11 751	5 411 773	5.0	64.6
8603	Computer hardware and peripheral equipment	9 111	3 471 169	3.2	X
8604	Computer software (packaged software)	6 713	1 612 477	1.5	X
8605	All other merchandise	2 134	328 126	.3	X
8940	All other receipts	4 847	1 248 232	1.1	63.5
8953	All other receipts	4 847	1 248 232	1.1	X
541511	Custom computer programming services	31 624	38 300 515	100.0	70.1
0800	Engineering services	477	86 387	.2	X
0950	Custom computer programming and support services	31 624	32 207 568	84.1	58.3
0951	Contract or custom programming services	29 817	27 471 084	71.7	X
0952	Modification of packaged software	4 455	1 780 449	4.6	X
0953	Software maintenance and systems testing or quality assurance	9 279	2 956 035	7.7	X
1000	Computer systems specification and design services	6 569	2 289 393	6.0	68.0
1001	Sale of integrated or turnkey systems (complete systems)	2 529	881 180	2.3	X
1002	Other systems specification and design services (may include consulting, planning, designing, software development, etc., except sale of complete, integrated systems)	4 590	1 408 213	3.7	X
1050	Computer facilities management services	954	288 896	.8	X
1100	Other computer services, except programming, systems design, and computer facilities management	1 239	564 073	1.5	X
1120	Consumer applications software publishing for personal computer applications	191	56 889	.1	X
1140	General business and operating systems applications software publishing for personal computer applications	836	177 477	.5	X
1160	Vertical industry applications software publishing for personal computer applications	822	181 190	.5	X
1180	Mainframe computer applications software publishing	200	78 476	.2	X
1200	Data processing services	895	409 809	1.1	X
1250	Computer rental and leasing services	86	45 186	.1	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	1 328	182 440	.5	X
1330	Physical and engineering sciences research and development	51	32 230	.1	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	549	71 480	.2	X
8600	Merchandise sales	3 933	1 080 966	2.8	69.1
8603	Computer hardware and peripheral equipment	2 924	528 940	1.4	X
8604	Computer software (packaged software)	2 023	479 027	1.3	X
8605	All other merchandise	921	72 999	.2	X
8940	All other receipts	2 004	548 055	1.4	63.5
8953	All other receipts	2 004	548 055	1.4	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541512	Computer systems design services	30 804	51 212 916	100.0	57.2
0800	Engineering services	1 022	951 055	1.9	X
0950	Custom computer programming and support services	9 431	3 936 464	7.7	55.1
0951	Contract or custom programming services	6 323	1 916 827	3.7	X
0952	Modification of packaged software	2 414	319 651	.6	X
0953	Software maintenance and systems testing or quality assurance	5 411	1 699 986	3.3	X
1000	Computer systems specification and design services	30 804	39 034 210	76.2	39.4
1001	Sale of integrated or turnkey systems (complete systems)	11 637	24 099 382	47.1	X
1002	Other systems specification and design services (may include consulting, planning, designing, software development, etc., except sale of complete, integrated systems)	23 745	14 934 828	29.2	X
1050	Computer facilities management services	1 092	863 079	1.7	X
1100	Other computer services, except programming, systems design, and computer facilities management	2 149	706 881	1.4	X
1120	Consumer applications software publishing for personal computer applications	207	13 755	Z	X
1140	General business and operating systems applications software publishing for personal computer applications	453	61 645	.1	X
1160	Vertical industry applications software publishing for personal computer applications	1 088	144 874	.3	X
1180	Mainframe computer applications software publishing	106	68 475	.1	X
1200	Data processing services	851	383 376	.7	X
1250	Computer rental and leasing services	531	64 978	.1	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	3 133	311 805	.6	X
1330	Physical and engineering sciences research and development	86	30 612	.1	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	2 000	559 148	1.1	X
8600	Merchandise sales	6 553	3 570 052	7.0	54.5
8603	Computer hardware and peripheral equipment	5 236	2 360 592	4.6	X
8604	Computer software (packaged software)	3 930	987 231	1.9	X
8605	All other merchandise	1 027	222 229	.4	X
8940	All other receipts	2 430	512 507	1.0	52.6
8953	All other receipts	2 430	512 507	1.0	X
5415121	Computer systems integrators	10 571	35 270 055	100.0	57.7
0800	Engineering services	436	838 947	2.4	X
0950	Custom computer programming and support services	4 326	2 695 076	7.6	56.1
0951	Contract or custom programming services	3 391	1 199 164	3.4	X
0952	Modification of packaged software	1 106	176 500	.5	X
0953	Software maintenance and systems testing or quality assurance	2 649	1 319 413	3.7	X
1000	Computer systems specification and design services	10 571	25 845 521	73.3	39.3
1001	Sale of integrated or turnkey systems (complete systems)	10 571	23 652 562	67.1	X
1002	Other systems specification and design services (may include consulting, planning, designing, software development, etc., except sale of complete, integrated systems)	3 707	2 192 959	6.2	X
1050	Computer facilities management services	738	726 785	2.1	X
1100	Other computer services, except programming, systems design, and computer facilities management	1 161	574 876	1.6	X
1120	Consumer applications software publishing for personal computer applications	152	12 166	Z	X
1140	General business and operating systems applications software publishing for personal computer applications	250	43 010	.1	X
1160	Vertical industry applications software publishing for personal computer applications	932	102 411	.3	X
1180	Mainframe computer applications software publishing	53	53 061	.2	X
1200	Data processing services	667	316 453	.9	X
1250	Computer rental and leasing services	410	62 742	.2	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	1 691	178 698	.5	X
1330	Physical and engineering sciences research and development	41	8 622	Z	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	1 419	512 041	1.5	X
8600	Merchandise sales	4 060	2 969 517	8.4	56.3
8603	Computer hardware and peripheral equipment	3 506	2 062 569	5.8	X
8604	Computer software (packaged software)	2 391	711 212	2.0	X
8605	All other merchandise	674	195 736	.6	X
8940	All other receipts	1 366	330 129	.9	54.3
8953	All other receipts	1 366	330 129	.9	X
5415122	Computer systems consultants (except systems integrators)	20 233	15 942 861	100.0	56.1
0800	Engineering services	586	112 108	.7	X
0950	Custom computer programming and support services	5 105	1 241 388	7.8	52.5
0951	Contract or custom programming services	2 932	717 663	4.5	X
0952	Modification of packaged software	1 308	143 151	.9	X
0953	Software maintenance and systems testing or quality assurance	2 762	380 573	2.4	X
1000	Computer systems specification and design services	20 233	13 188 689	82.7	39.7
1001	Sale of integrated or turnkey systems (complete systems)	1 066	446 820	2.8	X
1002	Other systems specification and design services (may include consulting, planning, designing, software development, etc., except sale of complete, integrated systems)	20 038	12 741 869	79.9	X
1050	Computer facilities management services	354	136 294	.9	X
1100	Other computer services, except programming, systems design, and computer facilities management	988	132 005	.8	X
1120	Consumer applications software publishing for personal computer applications	55	1 589	Z	X
1140	General business and operating systems applications software publishing for personal computer applications	203	18 635	.1	X
1160	Vertical industry applications software publishing for personal computer applications	156	42 463	.3	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5415122	Computer systems consultants (except systems integrators) —Con.				
1180	Mainframe computer applications software publishing	53	15 414	.1	X
1200	Data processing services	184	66 923	.4	X
1250	Computer rental and leasing services	121	2 236	Z	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	1 442	133 107	.8	X
1330	Physical and engineering sciences research and development	45	21 990	.1	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	581	47 107	.3	X
8600	Merchandise sales	2 493	600 535	3.8	47.1
8603	Computer hardware and peripheral equipment	1 730	298 023	1.9	X
8604	Computer software (packaged software)	1 539	276 019	1.7	X
8605	All other merchandise	353	26 493	.2	X
8940	All other receipts	1 064	182 378	1.1	44.1
8953	All other receipts	1 064	182 378	1.1	X
541513	Computer facilities management services	1 445	15 114 194	100.0	86.2
0800	Engineering services	6	1 456	Z	X
0950	Custom computer programming and support services	284	1 957 333	13.0	85.5
0951	Contract or custom programming services	238	1 813 945	12.0	X
0952	Modification of packaged software	9	593	Z	X
0953	Software maintenance and systems testing or quality assurance	157	142 793	.9	X
1000	Computer systems specification and design services	249	348 088	2.3	86.1
1001	Sale of integrated or turnkey systems (complete systems)	67	38 561	.3	X
1002	Other systems specification and design services (may include consulting, planning, designing, software development, etc., except sale of complete, integrated systems)	210	309 527	2.0	X
1050	Computer facilities management services	1 445	7 817 630	51.7	X
1100	Other computer services, except programming, systems design, and computer facilities management	128	1 333 905	8.8	X
1140	General business and operating systems applications software publishing for personal computer applications	6	1 717	Z	X
1200	Data processing services	83	30 298	.2	X
1250	Computer rental and leasing services	15	611	Z	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	147	123 072	.8	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	230	2 702 177	17.9	X
8600	Merchandise sales	237	641 174	4.2	86.0
8603	Computer hardware and peripheral equipment	190	506 204	3.3	X
8604	Computer software (packaged software)	153	122 448	.8	X
8605	All other merchandise	23	12 521	.1	X
8940	All other receipts	137	156 141	1.0	85.9
8953	All other receipts	137	156 141	1.0	X
541519	Other computer related services	8 405	4 339 989	100.0	60.1
0800	Engineering services	56	4 835	.1	X
0950	Custom computer programming and support services	844	122 674	2.8	59.3
0951	Contract or custom programming services	802	88 995	2.1	X
0952	Modification of packaged software	234	17 018	.4	X
0953	Software maintenance and systems testing or quality assurance	129	16 661	.4	X
1000	Computer systems specification and design services	554	64 454	1.5	59.6
1001	Sale of integrated or turnkey systems (complete systems)	167	9 768	.2	X
1002	Other systems specification and design services (may include consulting, planning, designing, software development, etc., except sale of complete, integrated systems)	414	54 686	1.3	X
1050	Computer facilities management services	108	26 212	.6	X
1100	Other computer services, except programming, systems design, and computer facilities management	8 405	3 848 825	88.7	X
1120	Consumer applications software publishing for personal computer applications	10	220	Z	X
1140	General business and operating systems applications software publishing for personal computer applications	44	3 538	.1	X
1160	Vertical industry applications software publishing for personal computer applications	88	1 524	Z	X
1180	Mainframe computer applications software publishing	6	88	Z	X
1200	Data processing services	63	6 142	.1	X
1250	Computer rental and leasing services	26	4 714	.1	X
1300	Computer training (including repair)—separate from that provided as part of systems design services	635	93 637	2.2	X
1330	Physical and engineering sciences research and development	19	5 421	.1	X
6900	Electronic and precision equipment repair (including computer hardware maintenance and repair services)	136	6 595	.2	X
8600	Merchandise sales	1 028	119 581	2.8	56.3
8603	Computer hardware and peripheral equipment	761	75 433	1.7	X
8604	Computer software (packaged software)	607	23 771	.5	X
8605	All other merchandise	162	20 377	.5	X
8940	All other receipts	276	31 529	.7	51.2
8953	All other receipts	276	31 529	.7	X
5416	Management, scientific, & technical consulting services	80 426	63 428 740	100.0	63.9
0100	Public relations services	246	22 272	Z	X
0950	Custom computer programming and support services	427	263 858	.4	X
1050	Computer facilities management services	208	21 520	Z	X
1100	Other computer services, except programming, systems design, and computer facilities management	500	130 857	.2	X
2050	Construction management services	307	56 866	.1	X
2100	Accounting and auditing services	398	185 626	.3	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	540	183 398	.3	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5416	Management, scientific, & technical consulting services—Con.				
2250	Management consulting	60 551	48 994 238	77.2	48.5
2251	Administrative and general management consulting	29 021	26 059 105	41.1	X
2252	Human resources consulting	15 686	9 553 389	15.1	X
2253	Marketing consulting	14 624	7 286 988	11.5	X
2254	Process, physical distribution, and logistics consulting	4 078	3 178 888	5.0	X
2255	Other management consulting	5 184	2 915 868	4.6	X
2300	Management and administrative services	647	210 391	.3	X
2400	Facilities management services, except computer	312	45 016	.1	X
2500	Scientific or technical consulting	14 257	7 014 624	11.1	X
4650	Environmental consulting	6 983	4 507 546	7.1	X
8600	Merchandise sales	2 703	563 623	.9	57.1
8611	Sales of merchandise	2 703	563 623	.9	X
8940	All other receipts	4 243	1 228 905	1.9	60.0
8959	All other receipts from customers	4 243	1 228 905	1.9	X
54161	Management consulting services	60 794	52 224 697	100.0	67.1
0100	Public relations services	210	20 236	Z	X
0950	Custom computer programming and support services	293	234 563	.4	X
1050	Computer facilities management services	202	21 235	Z	X
1100	Other computer services, except programming, systems design, and computer facilities management	402	122 180	.2	X
2050	Construction management services	107	19 540	Z	X
2100	Accounting and auditing services	398	185 626	.4	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	528	181 525	.3	X
2250	Management consulting	60 104	48 886 654	93.6	50.9
2251	Administrative and general management consulting	28 828	26 027 842	49.8	X
2252	Human resources consulting	15 648	9 548 099	18.3	X
2253	Marketing consulting	14 481	7 267 312	13.9	X
2254	Process, physical distribution, and logistics consulting	4 041	3 176 172	6.1	X
2255	Other management consulting	5 009	2 867 229	5.5	X
2300	Management and administrative services	495	150 147	.3	X
2400	Facilities management services, except computer	237	33 675	.1	X
2500	Scientific or technical consulting	967	999 096	1.9	X
4650	Environmental consulting	122	23 359	Z	X
8600	Merchandise sales	2 264	508 258	1.0	59.3
8611	Sales of merchandise	2 264	508 258	1.0	X
8940	All other receipts	3 236	838 603	1.6	63.0
8959	All other receipts from customers	3 236	838 603	1.6	X
541611	Administrative management & general management consulting service	27 399	28 556 409	100.0	69.6
0100	Public relations services	58	5 675	Z	X
0950	Custom computer programming and support services	138	152 156	.5	X
1050	Computer facilities management services	177	9 373	Z	X
1100	Other computer services, except programming, systems design, and computer facilities management	277	111 001	.4	X
2050	Construction management services	49	11 071	Z	X
2100	Accounting and auditing services	346	166 181	.6	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	448	153 546	.5	X
2250	Management consulting	27 399	26 966 860	94.4	54.6
2251	Administrative and general management consulting	27 399	25 725 256	90.1	X
2252	Human resources consulting	1 280	406 573	1.4	X
2253	Marketing consulting	1 551	179 175	.6	X
2254	Process, physical distribution, and logistics consulting	604	211 848	.7	X
2255	Other management consulting	1 134	444 008	1.6	X
2300	Management and administrative services	333	94 093	.3	X
2400	Facilities management services, except computer	116	21 397	.1	X
2500	Scientific or technical consulting	99	253 417	.9	X
4650	Environmental consulting	52	17 833	.1	X
8600	Merchandise sales	1 587	256 459	.9	60.2
8611	Sales of merchandise	1 587	256 459	.9	X
8940	All other receipts	1 029	337 347	1.2	67.1
8959	All other receipts from customers	1 029	337 347	1.2	X
541612	Human resources & executive search consulting services	14 788	10 713 115	100.0	62.7
0100	Public relations services	6	175	Z	X
0950	Custom computer programming and support services	40	8 723	.1	X
1100	Other computer services, except programming, systems design, and computer facilities management	40	1 660	Z	X
2050	Construction management services	7	442	Z	X
2100	Accounting and auditing services	29	9 884	.1	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	39	19 221	.2	X
2250	Management consulting	14 711	10 452 909	97.6	48.7
2251	Administrative and general management consulting	547	91 934	.9	X
2252	Human resources consulting	14 169	9 072 059	84.7	X
2253	Marketing consulting	256	37 703	.4	X
2254	Process, physical distribution, and logistics consulting	70	18 592	.2	X
2255	Other management consulting	1 206	1 232 621	11.5	X
2300	Management and administrative services	25	12 366	.1	X
2400	Facilities management services, except computer	21	2 906	Z	X
2500	Scientific or technical consulting	86	45 768	.4	X
8600	Merchandise sales	214	45 085	.4	61.9
8611	Sales of merchandise	214	45 085	.4	X
8940	All other receipts	853	113 976	1.1	48.9
8959	All other receipts from customers	853	113 976	1.1	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5416121	Actuarial consulting	714	1 152 766	100.0	81.7
0950	Custom computer programming and support services	14	2 130	.2	X
2100	Accounting and auditing services	8	2 598	.2	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	11	1 092	.1	X
2250	Management consulting	637	1 095 195	95.0	74.0
2251	Administrative and general management consulting	20	17 733	1.5	X
2252	Human resources consulting	95	139 915	12.1	X
2255	Other management consulting	574	937 547	81.3	X
2500	Scientific or technical consulting	77	44 265	3.8	X
8940	All other receipts	23	5 767	.5	78.6
8959	All other receipts from customers	23	5 767	.5	X
5416122	Executive placement services	7 619	5 154 804	100.0	60.7
0950	Custom computer programming and support services	13	778	Z	X
1100	Other computer services, except programming, systems design, and computer facilities management	14	121	Z	X
2100	Accounting and auditing services	8	3 931	.1	X
2250	Management consulting	7 619	5 087 863	98.7	42.5
2251	Administrative and general management consulting	117	17 594	.3	X
2252	Human resources consulting	7 619	4 979 531	96.6	X
2253	Marketing consulting	82	3 435	.1	X
2254	Process, physical distribution, and logistics consulting	17	869	Z	X
2255	Other management consulting	277	86 434	1.7	X
2300	Management and administrative services	18	1 306	Z	X
8600	Merchandise sales	20	8	Z	14.3
8611	Sales of merchandise	20	8	Z	X
8940	All other receipts	589	60 797	1.2	40.8
8959	All other receipts from customers	589	60 797	1.2	X
5416123	Human resources & personnel management consulting	6 455	4 405 545	100.0	60.1
0100	Public relations services	6	175	Z	X
0950	Custom computer programming and support services	13	5 815	.1	X
1100	Other computer services, except programming, systems design, and computer facilities management	26	1 539	Z	X
2050	Construction management services	6	134	Z	X
2100	Accounting and auditing services	13	3 355	.1	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	28	18 129	.4	X
2250	Management consulting	6 455	4 269 851	96.9	49.5
2251	Administrative and general management consulting	409	56 607	1.3	X
2252	Human resources consulting	6 455	3 952 613	89.7	X
2253	Marketing consulting	174	34 268	.8	X
2254	Process, physical distribution, and logistics consulting	53	17 723	.4	X
2255	Other management consulting	355	208 640	4.7	X
2300	Management and administrative services	7	11 060	.3	X
2400	Facilities management services, except computer	21	2 906	.1	X
2500	Scientific or technical consulting	9	1 503	Z	X
8600	Merchandise sales	192	43 666	1.0	59.8
8611	Sales of merchandise	192	43 666	1.0	X
8940	All other receipts	241	47 412	1.1	60.1
8959	All other receipts from customers	241	47 412	1.1	X
541613	Marketing consulting services	12 498	7 874 497	100.0	60.3
0100	Public relations services	121	13 518	.2	X
0950	Custom computer programming and support services	28	14 514	.2	X
1050	Computer facilities management services	19	3 815	Z	X
1100	Other computer services, except programming, systems design, and computer facilities management	16	490	Z	X
2050	Construction management services	10	1 357	Z	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	18	2 804	Z	X
2250	Management consulting	12 498	7 273 589	92.4	48.3
2251	Administrative and general management consulting	340	68 290	.9	X
2252	Human resources consulting	92	21 390	.3	X
2253	Marketing consulting	12 498	6 978 611	88.6	X
2254	Process, physical distribution, and logistics consulting	58	38 838	.5	X
2255	Other management consulting	426	166 460	2.1	X
2300	Management and administrative services	71	25 918	.3	X
2400	Facilities management services, except computer	6	18	Z	X
2500	Scientific or technical consulting	74	12 745	.2	X
8600	Merchandise sales	312	181 593	2.3	52.8
8611	Sales of merchandise	312	181 593	2.3	X
8940	All other receipts	1 024	337 365	4.3	59.4
8959	All other receipts from customers	1 024	337 365	4.3	X
541614	Process, physical distribution, & logistics consulting services	3 078	3 259 152	100.0	83.9
0100	Public relations services	15	533	Z	X
0950	Custom computer programming and support services	73	58 183	1.8	X
1050	Computer facilities management services	6	8 047	.2	X
1100	Other computer services, except programming, systems design, and computer facilities management	61	8 691	.3	X
2050	Construction management services	12	2 908	.1	X
2100	Accounting and auditing services	14	2 298	.1	X
2250	Management consulting	3 078	2 996 095	91.9	42.0
2251	Administrative and general management consulting	383	105 992	3.3	X
2252	Human resources consulting	74	15 619	.5	X
2253	Marketing consulting	154	71 312	2.2	X
2254	Process, physical distribution, and logistics consulting	3 078	2 781 338	85.3	X
2255	Other management consulting	101	21 834	.7	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541614	Process, physical distribution, & logistics consulting services—Con.				
2300	Management and administrative services	36	12 735	.4	X
2400	Facilities management services, except computer	29	5 054	.2	X
2500	Scientific or technical consulting	61	124 087	3.8	X
8600	Merchandise sales	58	10 740	.3	83.2
8611	Sales of merchandise	58	10 740	.3	X
8940	All other receipts	130	29 268	.9	83.9
8959	All other receipts from customers	130	29 268	.9	X
541618	Other management consulting services	3 031	1 821 524	100.0	54.5
0100	Public relations services	10	335	Z	X
0950	Custom computer programming and support services	14	987	.1	X
1100	Other computer services, except programming, systems design, and computer facilities management	8	338	Z	X
2050	Construction management services	29	3 762	.2	X
2100	Accounting and auditing services	6	1 094	.1	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	21	5 752	.3	X
2250	Management consulting	2 418	1 197 201	65.7	30.5
2251	Administrative and general management consulting	158	36 370	2.0	X
2252	Human resources consulting	33	32 458	1.8	X
2253	Marketing consulting	21	511	Z	X
2254	Process, physical distribution, and logistics consulting	231	125 556	6.9	X
2255	Other management consulting	2 142	1 002 306	55.0	X
2300	Management and administrative services	30	5 035	.3	X
2400	Facilities management services, except computer	65	4 300	.2	X
2500	Scientific or technical consulting	647	563 079	30.9	X
4650	Environmental consulting	63	4 613	.3	X
8600	Merchandise sales	93	14 381	.8	41.8
8611	Sales of merchandise	93	14 381	.8	X
8940	All other receipts	200	20 647	1.1	40.8
8959	All other receipts from customers	200	20 647	1.1	X
54162	Environmental consulting services	6 725	4 780 771	100.0	60.0
0100	Public relations services	21	145	Z	X
0950	Custom computer programming and support services	24	4 119	.1	X
2050	Construction management services	127	22 814	.5	X
2250	Management consulting	164	26 304	.6	56.9
2251	Administrative and general management consulting	107	9 053	.2	X
2255	Other management consulting	59	17 171	.4	X
2300	Management and administrative services	123	57 038	1.2	X
2400	Facilities management services, except computer	73	11 312	.2	X
2500	Scientific or technical consulting	383	59 362	1.2	X
4650	Environmental consulting	6 725	4 466 073	93.4	X
8600	Merchandise sales	163	19 469	.4	60.0
8611	Sales of merchandise	163	19 469	.4	X
8940	All other receipts	433	113 696	2.4	52.6
8959	All other receipts from customers	433	113 696	2.4	X
541620	Environmental consulting services	6 725	4 780 771	100.0	60.0
0100	Public relations services	21	145	Z	X
0950	Custom computer programming and support services	24	4 119	.1	X
2050	Construction management services	127	22 814	.5	X
2250	Management consulting	164	26 304	.6	56.9
2251	Administrative and general management consulting	107	9 053	.2	X
2255	Other management consulting	59	17 171	.4	X
2300	Management and administrative services	123	57 038	1.2	X
2400	Facilities management services, except computer	73	11 312	.2	X
2500	Scientific or technical consulting	383	59 362	1.2	X
4650	Environmental consulting	6 725	4 466 073	93.4	X
8600	Merchandise sales	163	19 469	.4	60.0
8611	Sales of merchandise	163	19 469	.4	X
8940	All other receipts	433	113 696	2.4	52.6
8959	All other receipts from customers	433	113 696	2.4	X
54169	Other scientific & technical consulting services	12 907	6 423 272	100.0	40.7
0100	Public relations services	15	1 891	Z	X
0950	Custom computer programming and support services	110	25 176	.4	X
1100	Other computer services, except programming, systems design, and computer facilities management	95	8 458	.1	X
2050	Construction management services	73	14 512	.2	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	12	1 873	Z	X
2250	Management consulting	283	81 280	1.3	36.4
2251	Administrative and general management consulting	86	22 210	.3	X
2252	Human resources consulting	38	5 290	.1	X
2253	Marketing consulting	143	19 676	.3	X
2254	Process, physical distribution, and logistics consulting	35	2 636	Z	X
2255	Other management consulting	116	31 468	.5	X
2300	Management and administrative services	29	3 206	.1	X
2500	Scientific or technical consulting	12 907	5 956 166	92.7	X
4650	Environmental consulting	136	18 114	.3	X
8600	Merchandise sales	276	35 896	.6	37.7
8611	Sales of merchandise	276	35 896	.6	X
8940	All other receipts	574	276 606	4.3	40.4
8959	All other receipts from customers	574	276 606	4.3	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541690	Other scientific & technical consulting services	12 907	6 423 272	100.0	40.7
0100	Public relations services	15	1 891	Z	X
0950	Custom computer programming and support services	110	25 176	.4	X
1100	Other computer services, except programming, systems design, and computer facilities management	95	8 458	.1	X
2050	Construction management services	73	14 512	.2	X
2150	Tax return preparation, bookkeeping, billing, and payroll services	12	1 873	Z	X
2250	Management consulting	283	81 280	1.3	36.4
2251	Administrative and general management consulting	86	22 210	.3	X
2252	Human resources consulting	38	5 290	.1	X
2253	Marketing consulting	143	19 676	.3	X
2254	Process, physical distribution, and logistics consulting	35	2 636	Z	X
2255	Other management consulting	116	31 468	.5	X
2300	Management and administrative services	29	3 206	.1	X
2500	Scientific or technical consulting	12 907	5 956 166	92.7	X
4650	Environmental consulting	136	18 114	.3	X
8600	Merchandise sales	276	35 896	.6	37.7
8611	Sales of merchandise	276	35 896	.6	X
8940	All other receipts	574	276 606	4.3	40.4
8959	All other receipts from customers	574	276 606	4.3	X
5417	Scientific research & development services	7 830	23 078 307	100.0	68.3
1330	Physical and engineering sciences research and development	4 376	13 676 080	59.3	40.4
1331	Chemistry and chemical engineering	602	800 222	3.5	X
1332	Computer science and electrical engineering	1 809	5 991 365	26.0	X
1333	Civil engineering	27	34 504	.2	X
1334	Earth and environmental sciences	1 218	1 185 529	5.1	X
1335	Other physical and engineering sciences	2 925	5 664 460	24.5	X
1350	Life sciences research and development	3 228	6 581 009	28.5	58.8
1351	Biology	378	643 745	2.8	X
1352	Medical sciences	2 513	5 206 468	22.6	X
1353	Agriculture, forestry, fisheries, and allied sciences	262	185 180	.8	X
1354	Other life sciences	349	545 616	2.4	X
1370	Social sciences and humanities research and development	997	1 211 622	5.3	53.4
1371	Economics	405	288 060	1.2	X
1372	Psychology	27	7 445	Z	X
1373	Education	99	128 159	.6	X
1374	Other social science and humanities	483	787 958	3.4	X
1400	Market research and public opinion polling	35	1 471	Z	X
2000	Testing services (physical or product)	145	36 653	.2	X
2250	Management consulting	773	378 868	1.6	X
8600	Merchandise sales	1 439	780 819	3.4	47.3
8609	Sales of merchandise	1 439	780 819	3.4	X
8940	All other receipts	537	411 785	1.8	60.8
8958	All other receipts	537	411 785	1.8	X
54171	R&D in the physical, engineering, & life sciences	6 855	21 821 756	100.0	68.5
1330	Physical and engineering sciences research and development	4 368	13 675 822	62.7	40.6
1331	Chemistry and chemical engineering	602	800 222	3.7	X
1332	Computer science and electrical engineering	1 809	5 991 365	27.5	X
1333	Civil engineering	27	34 504	.2	X
1334	Earth and environmental sciences	1 210	1 185 271	5.4	X
1335	Other physical and engineering sciences	2 925	5 664 460	26.0	X
1350	Life sciences research and development	3 215	6 567 274	30.1	58.9
1351	Biology	378	643 745	3.0	X
1352	Medical sciences	2 500	5 192 733	23.8	X
1353	Agriculture, forestry, fisheries, and allied sciences	262	185 180	.8	X
1354	Other life sciences	349	545 616	2.5	X
1370	Social sciences and humanities research and development	22	2 356	Z	68.5
1371	Economics	6	203	Z	X
1373	Education	16	656	Z	X
1374	Other social science and humanities	7	1 497	Z	X
2000	Testing services (physical or product)	145	36 653	.2	X
2250	Management consulting	707	357 307	1.6	X
8600	Merchandise sales	1 414	780 650	3.6	47.4
8609	Sales of merchandise	1 414	780 650	3.6	X
8940	All other receipts	457	401 283	1.8	61.1
8958	All other receipts	457	401 283	1.8	X
541710	R&D in the physical, engineering, & life sciences	6 855	21 821 756	100.0	68.5
1330	Physical and engineering sciences research and development	4 368	13 675 822	62.7	40.6
1331	Chemistry and chemical engineering	602	800 222	3.7	X
1332	Computer science and electrical engineering	1 809	5 991 365	27.5	X
1333	Civil engineering	27	34 504	.2	X
1334	Earth and environmental sciences	1 210	1 185 271	5.4	X
1335	Other physical and engineering sciences	2 925	5 664 460	26.0	X
1350	Life sciences research and development	3 215	6 567 274	30.1	58.9
1351	Biology	378	643 745	3.0	X
1352	Medical sciences	2 500	5 192 733	23.8	X
1353	Agriculture, forestry, fisheries, and allied sciences	262	185 180	.8	X
1354	Other life sciences	349	545 616	2.5	X
1370	Social sciences and humanities research and development	22	2 356	Z	68.5
1371	Economics	6	203	Z	X
1373	Education	16	656	Z	X
1374	Other social science and humanities	7	1 497	Z	X
2000	Testing services (physical or product)	145	36 653	.2	X
2250	Management consulting	707	357 307	1.6	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541710	R&D in the physical, engineering, & life sciences—Con.				
8600	Merchandise sales	1 414	780 650	3.6	47.4
8609	Sales of merchandise	1 414	780 650	3.6	X
8940	All other receipts	457	401 283	1.8	61.1
8958	All other receipts	457	401 283	1.8	X
5417101	R&D in the physical & engineering sciences	4 269	14 861 730	100.0	73.3
1330	Physical and engineering sciences research and development	4 269	13 660 498	91.9	43.3
1331	Chemistry and chemical engineering	572	797 741	5.4	X
1332	Computer science and electrical engineering	1 770	5 987 375	40.3	X
1333	Civil engineering	27	34 504	.2	X
1334	Earth and environmental sciences	1 185	1 177 538	7.9	X
1335	Other physical and engineering sciences	2 911	5 663 340	38.1	X
1350	Life sciences research and development	629	296 937	2.0	73.3
1351	Biology	9	26 943	.2	X
1352	Medical sciences	613	266 751	1.8	X
1353	Agriculture, forestry, fisheries, and allied sciences	11	653	Z	X
1354	Other life sciences	8	2 590	Z	X
1370	Social sciences and humanities research and development	8	1 917	Z	73.3
1373	Education	8	623	Z	X
2000	Testing services (physical or product)	84	30 262	.2	X
2250	Management consulting	659	349 356	2.4	X
8600	Merchandise sales	1 199	238 710	1.6	45.8
8609	Sales of merchandise	1 199	238 710	1.6	X
8940	All other receipts	279	284 050	1.9	63.7
8958	All other receipts	279	284 050	1.9	X
5417102	Research & development in the life sciences	2 586	6 960 026	100.0	58.4
1330	Physical and engineering sciences research and development	99	15 324	.2	58.4
1331	Chemistry and chemical engineering	30	2 481	Z	X
1332	Computer science and electrical engineering	39	3 990	.1	X
1334	Earth and environmental sciences	25	7 733	.1	X
1335	Other physical and engineering sciences	14	1 120	Z	X
1350	Life sciences research and development	2 586	6 270 337	90.1	45.6
1351	Biology	369	616 802	8.9	X
1352	Medical sciences	1 887	4 925 982	70.8	X
1353	Agriculture, forestry, fisheries, and allied sciences	251	184 527	2.7	X
1354	Other life sciences	341	543 026	7.8	X
1370	Social sciences and humanities research and development	14	439	Z	58.4
1371	Economics	6	203	Z	X
1373	Education	8	33	Z	X
1374	Other social science and humanities	6	203	Z	X
2000	Testing services (physical or product)	61	6 391	.1	X
2250	Management consulting	48	7 951	.1	X
8600	Merchandise sales	215	541 940	7.8	58.1
8609	Sales of merchandise	215	541 940	7.8	X
8940	All other receipts	178	117 233	1.7	57.3
8958	All other receipts	178	117 233	1.7	X
54172	Research & development in the social sciences & humanities	975	1 256 551	100.0	63.6
1330	Physical and engineering sciences research and development	8	258	Z	63.6
1334	Earth and environmental sciences	8	258	Z	X
1350	Life sciences research and development	13	13 735	1.1	63.6
1352	Medical sciences	13	13 735	1.1	X
1370	Social sciences and humanities research and development	975	1 209 266	96.2	40.1
1371	Economics	399	287 857	22.9	X
1372	Psychology	27	7 445	.6	X
1373	Education	83	127 503	10.1	X
1374	Other social science and humanities	476	786 461	62.6	X
1400	Market research and public opinion polling	33	1 060	.1	X
2250	Management consulting	66	21 561	1.7	X
8600	Merchandise sales	25	169	Z	63.6
8609	Sales of merchandise	25	169	Z	X
8940	All other receipts	80	10 502	.8	57.0
8958	All other receipts	80	10 502	.8	X
541720	R&D in the social sciences & humanities	975	1 256 551	100.0	63.6
1330	Physical and engineering sciences research and development	8	258	Z	63.6
1334	Earth and environmental sciences	8	258	Z	X
1350	Life sciences research and development	13	13 735	1.1	63.6
1352	Medical sciences	13	13 735	1.1	X
1370	Social sciences and humanities research and development	975	1 209 266	96.2	40.1
1371	Economics	399	287 857	22.9	X
1372	Psychology	27	7 445	.6	X
1373	Education	83	127 503	10.1	X
1374	Other social science and humanities	476	786 461	62.6	X
1400	Market research and public opinion polling	33	1 060	.1	X
2250	Management consulting	66	21 561	1.7	X
8600	Merchandise sales	25	169	Z	63.6
8609	Sales of merchandise	25	169	Z	X
8940	All other receipts	80	10 502	.8	57.0
8958	All other receipts	80	10 502	.8	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5418	Advertising & related services	38 832	49 290 082	100.0	68.5
0050	Advertising agency receipts	14 400	14 598 888	29.6	59.2
0051	Commission on media	14 021	7 814 970	15.9	X
0052	Agency income on materials and services	9 236	2 231 528	4.5	X
0053	Fees	6 935	4 552 386	9.2	X
0100	Public relations services	9 762	4 923 962	10.0	X
0150	Display advertising services	3 971	4 633 449	9.4	63.0
0151	Outdoor (e.g., billboards)	2 836	2 373 226	4.8	X
0152	All other (e.g., indoor, transit, aerial)	1 392	2 260 220	4.6	X
0200	Direct mail advertising services	5 681	8 500 789	17.2	61.3
0201	Sales of mailing lists	1 571	157 934	.3	X
0202	Other—including preparation and mailing of advertising materials	5 192	8 342 855	16.9	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	1 425	934 314	1.9	X
0300	Fees for soliciting advertising for media	3 895	3 670 453	7.4	40.1
0301	Newspapers, magazines, and other print media	2 643	2 267 271	4.6	X
0302	Other (e.g., television, radio)	1 799	1 403 180	2.8	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	1 974	1 105 439	2.2	X
0400	Sale of specialty advertising products	5 803	6 757 601	13.7	X
0450	Other advertising services	4 046	1 847 307	3.7	X
0600	Commercial art and graphic design	5 299	749 818	1.5	68.4
0602	Commercial art and illustration	1 570	163 067	.3	X
0603	Graphic design services	4 994	586 749	1.2	X
1400	Market research and public opinion polling	1 228	70 308	.1	X
1450	Photography services	1 454	54 022	.1	68.2
1452	Commercial photography	1 454	54 022	.1	X
3350	Sign painting	3 389	748 807	1.5	X
8600	Merchandise sales	1 781	227 615	.5	32.0
8601	Sales of merchandise, except specialty advertising products	1 775	227 478	.5	X
8940	All other receipts	2 360	467 310	.9	64.3
8951	All other operating receipts	2 360	467 310	.9	X
54181	Advertising agencies	13 390	16 871 520	100.0	66.5
0050	Advertising agency receipts	13 390	14 417 077	85.5	57.0
0051	Commission on media	13 390	7 752 187	45.9	X
0052	Agency income on materials and services	8 807	2 189 984	13.0	X
0053	Fees	6 550	4 474 906	26.5	X
0100	Public relations services	3 147	335 685	2.0	X
0150	Display advertising services	1 501	47 524	.3	66.3
0151	Outdoor (e.g., billboards)	1 112	34 821	.2	X
0152	All other (e.g., indoor, transit, aerial)	534	12 702	.1	X
0200	Direct mail advertising services	1 915	285 346	1.7	66.4
0201	Sales of mailing lists	651	29 043	.2	X
0202	Other—including preparation and mailing of advertising materials	1 499	256 303	1.5	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	444	20 730	.1	X
0300	Fees for soliciting advertising for media	905	390 094	2.3	62.8
0301	Newspapers, magazines, and other print media	842	276 047	1.6	X
0302	Other (e.g., television, radio)	516	114 046	.7	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	832	57 317	.3	X
0400	Sale of specialty advertising products	954	54 402	.3	X
0450	Other advertising services	2 347	348 018	2.1	X
0600	Commercial art and graphic design	4 284	646 091	3.8	66.4
0602	Commercial art and illustration	1 354	144 370	.9	X
0603	Graphic design services	4 030	501 721	3.0	X
1400	Market research and public opinion polling	942	39 507	.2	X
1450	Photography services	1 301	42 656	.3	66.1
1452	Commercial photography	1 301	42 656	.3	X
8600	Merchandise sales	273	30 231	.2	62.7
8601	Sales of merchandise, except specialty advertising products	273	30 231	.2	X
8940	All other receipts	1 054	156 842	.9	64.4
8951	All other operating receipts	1 054	156 842	.9	X
541810	Advertising agencies	13 390	16 871 520	100.0	66.5
0050	Advertising agency receipts	13 390	14 417 077	85.5	57.0
0051	Commission on media	13 390	7 752 187	45.9	X
0052	Agency income on materials and services	8 807	2 189 984	13.0	X
0053	Fees	6 550	4 474 906	26.5	X
0100	Public relations services	3 147	335 685	2.0	X
0150	Display advertising services	1 501	47 524	.3	66.3
0151	Outdoor (e.g., billboards)	1 112	34 821	.2	X
0152	All other (e.g., indoor, transit, aerial)	534	12 702	.1	X
0200	Direct mail advertising services	1 915	285 346	1.7	66.4
0201	Sales of mailing lists	651	29 043	.2	X
0202	Other—including preparation and mailing of advertising materials	1 499	256 303	1.5	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	444	20 730	.1	X
0300	Fees for soliciting advertising for media	905	390 094	2.3	62.8
0301	Newspapers, magazines, and other print media	842	276 047	1.6	X
0302	Other (e.g., television, radio)	516	114 046	.7	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541810	Advertising agencies—Con.				
0350	Commissions from buying advertising space or time from media and reselling to advertisers	832	57 317	.3	X
0400	Sale of specialty advertising products	954	54 402	.3	X
0450	Other advertising services	2 347	348 018	2.1	X
0600	Commercial art and graphic design	4 284	646 091	3.8	66.4
0602	Commercial art and illustration	1 354	144 370	.9	X
0603	Graphic design services	4 030	501 721	3.0	X
1400	Market research and public opinion polling	942	39 507	.2	X
1450	Photography services	1 301	42 656	.3	66.1
1452	Commercial photography	1 301	42 656	.3	X
8600	Merchandise sales	273	30 231	.2	62.7
8601	Sales of merchandise, except specialty advertising products	273	30 231	.2	X
8940	All other receipts	1 054	156 842	.9	64.4
8951	All other operating receipts	1 054	156 842	.9	X
54182	Public relations agencies	6 513	4 771 957	100.0	76.4
0050	Advertising agency receipts	499	58 119	1.2	76.3
0051	Commission on media	374	18 630	.4	X
0052	Agency income on materials and services	261	14 155	.3	X
0053	Fees	176	25 332	.5	X
0100	Public relations services	6 513	4 565 877	95.7	X
0150	Display advertising services	129	4 988	.1	76.4
0151	Outdoor (e.g., billboards)	28	1 934	Z	X
0152	All other (e.g., indoor, transit, aerial)	109	3 054	.1	X
0200	Direct mail advertising services	156	5 149	.1	76.4
0201	Sales of mailing lists	31	463	Z	X
0202	Other—including preparation and mailing of advertising materials	152	4 686	.1	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	106	1 035	Z	X
0300	Fees for soliciting advertising for media	84	10 101	.2	76.4
0301	Newspapers, magazines, and other print media	60	5 303	.1	X
0302	Other (e.g., television, radio)	36	4 797	.1	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	158	3 379	.1	X
0400	Sale of specialty advertising products	70	2 024	Z	X
0450	Other advertising services	96	17 261	.4	X
0600	Commercial art and graphic design	328	24 798	.5	76.4
0602	Commercial art and illustration	113	2 040	Z	X
0603	Graphic design services	319	22 758	.5	X
1400	Market research and public opinion polling	211	8 898	.2	X
1450	Photography services	80	992	Z	76.4
1452	Commercial photography	80	992	Z	X
8600	Merchandise sales	799	17 419	.4	3.3
8601	Sales of merchandise, except specialty advertising products	799	17 419	.4	X
8940	All other receipts	450	51 917	1.1	69.1
8951	All other operating receipts	450	51 917	1.1	X
541820	Public relations agencies	6 513	4 771 957	100.0	76.4
0050	Advertising agency receipts	499	58 119	1.2	76.3
0051	Commission on media	374	18 630	.4	X
0052	Agency income on materials and services	261	14 155	.3	X
0053	Fees	176	25 332	.5	X
0100	Public relations services	6 513	4 565 877	95.7	X
0150	Display advertising services	129	4 988	.1	76.4
0151	Outdoor (e.g., billboards)	28	1 934	Z	X
0152	All other (e.g., indoor, transit, aerial)	109	3 054	.1	X
0200	Direct mail advertising services	156	5 149	.1	76.4
0201	Sales of mailing lists	31	463	Z	X
0202	Other—including preparation and mailing of advertising materials	152	4 686	.1	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	106	1 035	Z	X
0300	Fees for soliciting advertising for media	84	10 101	.2	76.4
0301	Newspapers, magazines, and other print media	60	5 303	.1	X
0302	Other (e.g., television, radio)	36	4 797	.1	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	158	3 379	.1	X
0400	Sale of specialty advertising products	70	2 024	Z	X
0450	Other advertising services	96	17 261	.4	X
0600	Commercial art and graphic design	328	24 798	.5	76.4
0602	Commercial art and illustration	113	2 040	Z	X
0603	Graphic design services	319	22 758	.5	X
1400	Market research and public opinion polling	211	8 898	.2	X
1450	Photography services	80	992	Z	76.4
1452	Commercial photography	80	992	Z	X
8600	Merchandise sales	799	17 419	.4	3.3
8601	Sales of merchandise, except specialty advertising products	799	17 419	.4	X
8940	All other receipts	450	51 917	1.1	69.1
8951	All other operating receipts	450	51 917	1.1	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
54183	Media buying services	882	1 056 713	100.0	100.0
0050	Advertising agency receipts	42	7 263	.7	100.0
0051	Commission on media	23	1 311	.1	X
0052	Agency income on materials and services	6	1 022	.1	X
0053	Fees	21	4 930	.5	X
0200	Direct mail advertising services	22	242	Z	100.0
0201	Sales of mailing lists	13	108	Z	X
0202	Other—including preparation and mailing of advertising materials	10	134	Z	X
0300	Fees for soliciting advertising for media	34	2 393	.2	100.0
0301	Newspapers, magazines, and other print media	30	660	.1	X
0302	Other (e.g., television, radio)	26	1 733	.2	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	882	1 035 089	98.0	X
0450	Other advertising services	19	3 188	.3	X
0600	Commercial art and graphic design	15	503	Z	100.0
0603	Graphic design services	14	260	Z	X
1450	Photography services	11	862	.1	100.0
1452	Commercial photography	11	862	.1	X
8600	Merchandise sales	17	2 038	.2	100.0
8601	Sales of merchandise, except specialty advertising products	17	2 038	.2	X
8940	All other receipts	23	3 654	.3	100.0
8951	All other operating receipts	23	3 654	.3	X
541830	Media buying services	882	1 056 713	100.0	100.0
0050	Advertising agency receipts	42	7 263	.7	100.0
0051	Commission on media	23	1 311	.1	X
0052	Agency income on materials and services	6	1 022	.1	X
0053	Fees	21	4 930	.5	X
0200	Direct mail advertising services	22	242	Z	100.0
0201	Sales of mailing lists	13	108	Z	X
0202	Other—including preparation and mailing of advertising materials	10	134	Z	X
0300	Fees for soliciting advertising for media	34	2 393	.2	100.0
0301	Newspapers, magazines, and other print media	30	660	.1	X
0302	Other (e.g., television, radio)	26	1 733	.2	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	882	1 035 089	98.0	X
0450	Other advertising services	19	3 188	.3	X
0600	Commercial art and graphic design	15	503	Z	100.0
0603	Graphic design services	14	260	Z	X
1450	Photography services	11	862	.1	100.0
1452	Commercial photography	11	862	.1	X
8600	Merchandise sales	17	2 038	.2	100.0
8601	Sales of merchandise, except specialty advertising products	17	2 038	.2	X
8940	All other receipts	23	3 654	.3	100.0
8951	All other operating receipts	23	3 654	.3	X
54184	Media representatives	2 686	3 308 665	100.0	67.1
0050	Advertising agency receipts	62	14 905	.5	67.1
0051	Commission on media	54	12 950	.4	X
0053	Fees	8	1 640	.1	X
0100	Public relations services	37	17 773	.5	X
0150	Display advertising services	20	5 413	.2	67.1
0152	All other (e.g., indoor, transit, aerial)	20	5 408	.2	X
0200	Direct mail advertising services	9	3 538	.1	67.1
0201	Sales of mailing lists	6	69	Z	X
0202	Other—including preparation and mailing of advertising materials	6	3 469	.1	X
0300	Fees for soliciting advertising for media	2 686	3 244 527	98.1	29.4
0301	Newspapers, magazines, and other print media	1 554	1 968 055	59.5	X
0302	Other (e.g., television, radio)	1 169	1 276 472	38.6	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	18	518	Z	X
0450	Other advertising services	22	4 605	.1	X
0600	Commercial art and graphic design	19	740	Z	67.1
0603	Graphic design services	14	662	Z	X
1400	Market research and public opinion polling	7	1 953	.1	X
1450	Photography services	7	652	Z	67.1
1452	Commercial photography	7	652	Z	X
8600	Merchandise sales	15	1 402	Z	54.5
8601	Sales of merchandise, except specialty advertising products	9	1 265	Z	X
8940	All other receipts	74	11 391	.3	52.3
8951	All other operating receipts	74	11 391	.3	X
541840	Media representatives	2 686	3 308 665	100.0	67.1
0050	Advertising agency receipts	62	14 905	.5	67.1
0051	Commission on media	54	12 950	.4	X
0053	Fees	8	1 640	.1	X
0100	Public relations services	37	17 773	.5	X
0150	Display advertising services	20	5 413	.2	67.1
0152	All other (e.g., indoor, transit, aerial)	20	5 408	.2	X
0200	Direct mail advertising services	9	3 538	.1	67.1
0201	Sales of mailing lists	6	69	Z	X
0202	Other—including preparation and mailing of advertising materials	6	3 469	.1	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541840	Media representatives—Con.				
0300	Fees for soliciting advertising for media	2 686	3 244 527	98.1	29.4
0301	Newspapers, magazines, and other print media	1 554	1 968 055	59.5	X
0302	Other (e.g., television, radio)	1 169	1 276 472	38.6	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	18	518	Z	X
0450	Other advertising services	22	4 605	.1	X
0600	Commercial art and graphic design	19	740	Z	67.1
0603	Graphic design services	14	662	Z	X
1400	Market research and public opinion polling	7	1 953	.1	X
1450	Photography services	7	652	Z	67.1
1452	Commercial photography	7	652	Z	X
8600	Merchandise sales	15	1 402	Z	54.5
8601	Sales of merchandise, except specialty advertising products	9	1 265	Z	X
8940	All other receipts	74	11 391	.3	52.3
8951	All other operating receipts	74	11 391	.3	X
5418401	Radio & television advertising representatives	1 142	1 278 211	100.0	67.6
0050	Advertising agency receipts	10	2 043	.2	67.6
0053	Fees	8	1 640	.1	X
0300	Fees for soliciting advertising for media	1 142	1 268 659	99.3	27.9
0301	Newspapers, magazines, and other print media	10	2 677	.2	X
0302	Other (e.g., television, radio)	1 142	1 265 982	99.0	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	8	113	Z	X
0450	Other advertising services	10	4 145	.3	X
8600	Merchandise sales	6	137	Z	X
8940	All other receipts	38	3 114	.2	31.6
8951	All other operating receipts	38	3 114	.2	X
5418402	Publishers' advertising representatives	1 544	2 030 454	100.0	66.9
0050	Advertising agency receipts	52	12 862	.6	66.8
0051	Commission on media	52	12 862	.6	X
0100	Public relations services	37	17 773	.9	X
0150	Display advertising services	20	5 413	.3	66.9
0152	All other (e.g., indoor, transit, aerial)	20	5 408	.3	X
0200	Direct mail advertising services	9	3 538	.2	66.9
0201	Sales of mailing lists	6	69	Z	X
0202	Other—including preparation and mailing of advertising materials	6	3 469	.2	X
0300	Fees for soliciting advertising for media	1 544	1 975 868	97.3	30.3
0301	Newspapers, magazines, and other print media	1 544	1 965 378	96.8	X
0302	Other (e.g., television, radio)	27	10 490	.5	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	10	405	Z	X
0450	Other advertising services	12	460	Z	X
0600	Commercial art and graphic design	19	740	Z	66.9
0603	Graphic design services	14	662	Z	X
1400	Market research and public opinion polling	7	1 953	.1	X
1450	Photography services	7	652	Z	66.9
1452	Commercial photography	7	652	Z	X
8600	Merchandise sales	9	1 265	.1	64.0
8601	Sales of merchandise, except specialty advertising products	9	1 265	.1	X
8940	All other receipts	36	8 277	.4	66.9
8951	All other operating receipts	36	8 277	.4	X
54185	Display advertising	2 261	4 638 974	100.0	85.1
0050	Advertising agency receipts	74	8 439	.2	85.1
0051	Commission on media	48	4 844	.1	X
0052	Agency income on materials and services	14	792	Z	X
0053	Fees	29	2 802	.1	X
0100	Public relations services	22	134	Z	X
0150	Display advertising services	2 261	4 547 785	98.0	76.5
0151	Outdoor (e.g., billboards)	1 661	2 318 303	50.0	X
0152	All other (e.g., indoor, transit, aerial)	695	2 229 482	48.1	X
0200	Direct mail advertising services	6	622	Z	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	33	5 052	.1	X
0300	Fees for soliciting advertising for media	36	1 265	Z	85.1
0301	Newspapers, magazines, and other print media	30	1 212	Z	X
0302	Other (e.g., television, radio)	6	53	Z	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	24	161	Z	X
0400	Sale of specialty advertising products	52	12 052	.3	X
0450	Other advertising services	108	4 527	.1	X
0600	Commercial art and graphic design	107	4 801	.1	85.1
0602	Commercial art and illustration	15	453	Z	X
0603	Graphic design services	99	4 348	.1	X
1400	Market research and public opinion polling	20	28	Z	X
8600	Merchandise sales	133	34 003	.7	85.1
8601	Sales of merchandise, except specialty advertising products	133	34 003	.7	X

See footnotes at end of table.

Table 1a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
54185	Display advertising—Con.				
8940	All other receipts	222	19 939	.4	50.8
8951	All other operating receipts	222	19 939	.4	X
541850	Display advertising	2 261	4 638 974	100.0	85.1
0050	Advertising agency receipts	74	8 439	.2	85.1
0051	Commission on media	48	4 844	.1	X
0052	Agency income on materials and services	14	792	Z	X
0053	Fees	29	2 802	.1	X
0100	Public relations services	22	134	Z	X
0150	Display advertising services	2 261	4 547 785	98.0	76.5
0151	Outdoor (e.g., billboards)	1 661	2 318 303	50.0	X
0152	All other (e.g., indoor, transit, aerial)	695	2 229 482	48.1	X
0200	Direct mail advertising services	6	622	Z	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	33	5 052	.1	X
0300	Fees for soliciting advertising for media	36	1 265	Z	85.1
0301	Newspapers, magazines, and other print media	30	1 212	Z	X
0302	Other (e.g., television, radio)	6	53	Z	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	24	161	Z	X
0400	Sale of specialty advertising products	52	12 052	.3	X
0450	Other advertising services	108	4 527	.1	X
0600	Commercial art and graphic design	107	4 801	.1	85.1
0602	Commercial art and illustration	15	453	Z	X
0603	Graphic design services	99	4 348	.1	X
1400	Market research and public opinion polling	20	28	Z	X
8600	Merchandise sales	133	34 003	.7	85.1
8601	Sales of merchandise, except specialty advertising products	133	34 003	.7	X
8940	All other receipts	222	19 939	.4	50.8
8951	All other operating receipts	222	19 939	.4	X
5418501	Display advertising (except outdoor)	633	2 249 617	100.0	88.6
0050	Advertising agency receipts	16	2 145	.1	88.6
0052	Agency income on materials and services	7	632	Z	X
0053	Fees	9	1 386	.1	X
0150	Display advertising services	633	2 197 800	97.7	73.9
0151	Outdoor (e.g., billboards)	33	3 118	.1	X
0152	All other (e.g., indoor, transit, aerial)	633	2 194 682	97.6	X
0200	Direct mail advertising services	6	622	Z	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	29	4 997	.2	X
0300	Fees for soliciting advertising for media	30	1 212	.1	88.6
0301	Newspapers, magazines, and other print media	30	1 212	.1	X
0400	Sale of specialty advertising products	16	10 538	.5	X
0450	Other advertising services	41	1 807	.1	X
0600	Commercial art and graphic design	19	1 549	.1	88.6
0603	Graphic design services	19	1 516	.1	X
8600	Merchandise sales	48	25 223	1.1	88.5
8601	Sales of merchandise, except specialty advertising products	48	25 223	1.1	X
8940	All other receipts	22	3 558	.2	88.6
8951	All other operating receipts	22	3 558	.2	X
5418502	Outdoor advertising services	1 628	2 389 357	100.0	81.8
0050	Advertising agency receipts	58	6 294	.3	81.8
0051	Commission on media	45	4 718	.2	X
0052	Agency income on materials and services	7	160	Z	X
0053	Fees	20	1 416	.1	X
0100	Public relations services	22	134	Z	X
0150	Display advertising services	1 628	2 349 985	98.4	79.0
0151	Outdoor (e.g., billboards)	1 628	2 315 185	96.9	X
0152	All other (e.g., indoor, transit, aerial)	62	34 800	1.5	X
0300	Fees for soliciting advertising for media	6	53	Z	81.8
0302	Other (e.g., television, radio)	6	53	Z	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	24	161	Z	X
0400	Sale of specialty advertising products	36	1 514	.1	X
0450	Other advertising services	67	2 720	.1	X
0600	Commercial art and graphic design	88	3 252	.1	81.8
0602	Commercial art and illustration	10	420	Z	X
0603	Graphic design services	80	2 832	.1	X
1400	Market research and public opinion polling	20	28	Z	X
8600	Merchandise sales	85	8 780	.4	81.8
8601	Sales of merchandise, except specialty advertising products	85	8 780	.4	X
8940	All other receipts	200	16 381	.7	44.3
8951	All other operating receipts	200	16 381	.7	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
54186	Direct mail advertising	3 454	8 672 214	100.0	68.7
0050	Advertising agency receipts	80	52 175	.6	67.7
0051	Commission on media	26	20 504	.2	X
0052	Agency income on materials and services	36	13 745	.2	X
0053	Fees	54	17 925	.2	X
0100	Public relations services	11	3 699	Z	X
0150	Display advertising services	27	10 598	.1	50.6
0151	Outdoor (e.g., billboards)	10	5 701	.1	X
0152	All other (e.g., indoor, transit, aerial)	20	4 897	.1	X
0200	Direct mail advertising services	3 454	8 182 524	94.4	59.5
0201	Sales of mailing lists	803	123 301	1.4	X
0202	Other—including preparation and mailing of advertising materials	3 454	8 059 223	92.9	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	156	70 746	.8	X
0300	Fees for soliciting advertising for media	54	14 205	.2	68.7
0301	Newspapers, magazines, and other print media	36	10 204	.1	X
0302	Other (e.g., television, radio)	32	4 001	Z	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	44	7 700	.1	X
0400	Sale of specialty advertising products	178	39 186	.5	X
0450	Other advertising services	97	41 368	.5	X
0600	Commercial art and graphic design	167	45 677	.5	68.7
0602	Commercial art and illustration	29	14 592	.2	X
0603	Graphic design services	155	31 085	.4	X
1400	Market research and public opinion polling	26	16 660	.2	X
1450	Photography services	14	8 349	.1	68.7
1452	Commercial photography	14	8 349	.1	X
8600	Merchandise sales	72	25 131	.3	64.2
8601	Sales of merchandise, except specialty advertising products	72	25 131	.3	X
8940	All other receipts	252	154 196	1.8	66.7
8951	All other operating receipts	252	154 196	1.8	X
541860	Direct mail advertising	3 454	8 672 214	100.0	68.7
0050	Advertising agency receipts	80	52 175	.6	67.7
0051	Commission on media	26	20 504	.2	X
0052	Agency income on materials and services	36	13 745	.2	X
0053	Fees	54	17 925	.2	X
0100	Public relations services	11	3 699	Z	X
0150	Display advertising services	27	10 598	.1	50.6
0151	Outdoor (e.g., billboards)	10	5 701	.1	X
0152	All other (e.g., indoor, transit, aerial)	20	4 897	.1	X
0200	Direct mail advertising services	3 454	8 182 524	94.4	59.5
0201	Sales of mailing lists	803	123 301	1.4	X
0202	Other—including preparation and mailing of advertising materials	3 454	8 059 223	92.9	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	156	70 746	.8	X
0300	Fees for soliciting advertising for media	54	14 205	.2	68.7
0301	Newspapers, magazines, and other print media	36	10 204	.1	X
0302	Other (e.g., television, radio)	32	4 001	Z	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	44	7 700	.1	X
0400	Sale of specialty advertising products	178	39 186	.5	X
0450	Other advertising services	97	41 368	.5	X
0600	Commercial art and graphic design	167	45 677	.5	68.7
0602	Commercial art and illustration	29	14 592	.2	X
0603	Graphic design services	155	31 085	.4	X
1400	Market research and public opinion polling	26	16 660	.2	X
1450	Photography services	14	8 349	.1	68.7
1452	Commercial photography	14	8 349	.1	X
8600	Merchandise sales	72	25 131	.3	64.2
8601	Sales of merchandise, except specialty advertising products	72	25 131	.3	X
8940	All other receipts	252	154 196	1.8	66.7
8951	All other operating receipts	252	154 196	1.8	X
54187	Advertising material distribution services	560	829 683	100.0	47.0
0050	Advertising agency receipts	25	17 029	2.1	47.0
0053	Fees	25	13 123	1.6	X
0200	Direct mail advertising services	45	4 909	.6	47.0
0201	Sales of mailing lists	42	3 646	.4	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	560	795 223	95.8	X
0300	Fees for soliciting advertising for media	18	293	Z	47.0
0301	Newspapers, magazines, and other print media	18	293	Z	X
0450	Other advertising services	9	1 323	.2	X
8940	All other receipts	33	10 243	1.2	47.0
8951	All other operating receipts	33	10 243	1.2	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
541870	Advertising material distribution services	560	829 683	100.0	47.0
0050	Advertising agency receipts	25	17 029	2.1	47.0
0053	Fees	25	13 123	1.6	X
0200	Direct mail advertising services	45	4 909	.6	47.0
0201	Sales of mailing lists	42	3 646	.4	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	560	795 223	95.8	X
0300	Fees for soliciting advertising for media	18	293	Z	47.0
0301	Newspapers, magazines, and other print media	18	293	Z	X
0450	Other advertising services	9	1 323	.2	X
8940	All other receipts	33	10 243	1.2	47.0
8951	All other operating receipts	33	10 243	1.2	X
54189	Other services related to advertising	9 086	9 140 356	100.0	57.8
0050	Advertising agency receipts	228	23 881	.3	56.9
0051	Commission on media	106	4 544	.1	X
0052	Agency income on materials and services	108	7 609	.1	X
0053	Fees	72	11 728	.1	X
0100	Public relations services	30	620	Z	X
0150	Display advertising services	28	16 563	.2	56.6
0151	Outdoor (e.g., billboards)	20	12 166	.1	X
0152	All other (e.g., indoor, transit, aerial)	9	4 397	Z	X
0200	Direct mail advertising services	74	18 459	.2	57.0
0201	Sales of mailing lists	24	849	Z	X
0202	Other—including preparation and mailing of advertising materials	62	17 610	.2	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	116	39 762	.4	X
0300	Fees for soliciting advertising for media	78	7 575	.1	34.4
0301	Newspapers, magazines, and other print media	73	5 497	.1	X
0302	Other (e.g., television, radio)	15	2 078	Z	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	12	1 114	Z	X
0400	Sale of specialty advertising products	4 546	6 649 934	72.8	X
0450	Other advertising services	1 348	1 427 017	15.6	X
0600	Commercial art and graphic design	375	26 863	.3	57.5
0602	Commercial art and illustration	53	1 291	Z	X
0603	Graphic design services	359	25 570	.3	X
1400	Market research and public opinion polling	21	3 054	Z	X
1450	Photography services	36	345	Z	57.8
1452	Commercial photography	36	345	Z	X
3350	Sign painting	3 389	748 807	8.2	X
8600	Merchandise sales	471	117 234	1.3	55.5
8601	Sales of merchandise, except specialty advertising products	471	117 234	1.3	X
8940	All other receipts	252	59 128	.6	56.3
8951	All other operating receipts	252	59 128	.6	X
541890	Other services related to advertising	9 086	9 140 356	100.0	57.8
0050	Advertising agency receipts	228	23 881	.3	56.9
0051	Commission on media	106	4 544	.1	X
0052	Agency income on materials and services	108	7 609	.1	X
0053	Fees	72	11 728	.1	X
0100	Public relations services	30	620	Z	X
0150	Display advertising services	28	16 563	.2	56.6
0151	Outdoor (e.g., billboards)	20	12 166	.1	X
0152	All other (e.g., indoor, transit, aerial)	9	4 397	Z	X
0200	Direct mail advertising services	74	18 459	.2	57.0
0201	Sales of mailing lists	24	849	Z	X
0202	Other—including preparation and mailing of advertising materials	62	17 610	.2	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	116	39 762	.4	X
0300	Fees for soliciting advertising for media	78	7 575	.1	34.4
0301	Newspapers, magazines, and other print media	73	5 497	.1	X
0302	Other (e.g., television, radio)	15	2 078	Z	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	12	1 114	Z	X
0400	Sale of specialty advertising products	4 546	6 649 934	72.8	X
0450	Other advertising services	1 348	1 427 017	15.6	X
0600	Commercial art and graphic design	375	26 863	.3	57.5
0602	Commercial art and illustration	53	1 291	Z	X
0603	Graphic design services	359	25 570	.3	X
1400	Market research and public opinion polling	21	3 054	Z	X
1450	Photography services	36	345	Z	57.8
1452	Commercial photography	36	345	Z	X
3350	Sign painting	3 389	748 807	8.2	X
8600	Merchandise sales	471	117 234	1.3	55.5
8601	Sales of merchandise, except specialty advertising products	471	117 234	1.3	X
8940	All other receipts	252	59 128	.6	56.3
8951	All other operating receipts	252	59 128	.6	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5418901	Welcoming services	128	30 970	100.0	10.3
0050	Advertising agency receipts	14	53	.2	10.3
0053	Fees	14	53	.2	X
0100	Public relations services	14	114	.4	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	14	4 154	13.4	X
0450	Other advertising services	128	26 114	84.3	X
0600	Commercial art and graphic design	14	535	1.7	10.3
0603	Graphic design services	14	535	1.7	X
5418902	Advertising specialties goods distributor	4 477	6 847 023	100.0	58.5
0050	Advertising agency receipts	144	7 314	.1	56.4
0051	Commission on media	83	1 252	Z	X
0052	Agency income on materials and services	62	5 700	.1	X
0053	Fees	31	362	Z	X
0100	Public relations services	6	349	Z	X
0150	Display advertising services	10	12 374	.2	58.5
0152	All other (e.g., indoor, transit, aerial)	6	553	Z	X
0200	Direct mail advertising services	33	4 824	.1	55.5
0201	Sales of mailing lists	18	706	Z	X
0202	Other—including preparation and mailing of advertising materials	21	4 118	.1	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	84	27 376	.4	X
0300	Fees for soliciting advertising for media	31	900	Z	58.5
0301	Newspapers, magazines, and other print media	31	380	Z	X
0400	Sale of specialty advertising products	4 477	6 629 236	96.8	X
0450	Other advertising services	54	43 356	.6	X
0600	Commercial art and graphic design	146	6 162	.1	58.5
0602	Commercial art and illustration	25	825	Z	X
0603	Graphic design services	136	5 336	.1	X
1450	Photography services	10	237	Z	58.5
1452	Commercial photography	10	237	Z	X
8600	Merchandise sales	237	82 610	1.2	57.5
8601	Sales of merchandise, except specialty advertising products	237	82 610	1.2	X
8940	All other receipts	153	29 274	.4	57.1
8951	All other operating receipts	153	29 274	.4	X
5418903	Sign painting & lettering shop	3 390	786 247	100.0	54.7
0050	Advertising agency receipts	35	1 873	.2	52.6
0051	Commission on media	14	29	Z	X
0052	Agency income on materials and services	20	1 596	.2	X
0053	Fees	10	248	Z	X
0150	Display advertising services	7	241	Z	16.6
0151	Outdoor (e.g., billboards)	7	241	Z	X
0200	Direct mail advertising services	18	377	Z	54.7
0202	Other—including preparation and mailing of advertising materials	18	368	Z	X
0250	Distribution or delivery of advertising materials or samples, except mail advertising	14	209	Z	X
0300	Fees for soliciting advertising for media	22	1 038	.1	54.7
0301	Newspapers, magazines, and other print media	17	676	.1	X
0400	Sale of specialty advertising products	57	4 275	.5	X
0450	Other advertising services	75	10 379	1.3	X
0600	Commercial art and graphic design	95	2 090	.3	50.6
0603	Graphic design services	92	2 018	.3	X
1400	Market research and public opinion polling	10	107	Z	X
3350	Sign painting	3 389	748 807	95.2	X
8600	Merchandise sales	208	15 379	2.0	32.6
8601	Sales of merchandise, except specialty advertising products	208	15 379	2.0	X
8940	All other receipts	49	1 456	.2	53.1
8951	All other operating receipts	49	1 456	.2	X
5418909	All other advertising	1 091	1 476 116	100.0	57.6
0050	Advertising agency receipts	35	14 641	1.0	57.6
0051	Commission on media	9	3 263	.2	X
0052	Agency income on materials and services	26	313	Z	X
0053	Fees	17	11 065	.8	X
0100	Public relations services	7	147	Z	X
0150	Display advertising services	11	3 948	.3	57.6
0151	Outdoor (e.g., billboards)	8	104	Z	X
0200	Direct mail advertising services	23	13 258	.9	57.6
0202	Other—including preparation and mailing of advertising materials	23	13 124	.9	X
0300	Fees for soliciting advertising for media	25	5 637	.4	23.0
0301	Newspapers, magazines, and other print media	25	4 441	.3	X
0302	Other (e.g., television, radio)	7	1 196	.1	X
0350	Commissions from buying advertising space or time from media and reselling to advertisers	7	970	.1	X
0400	Sale of specialty advertising products	12	16 423	1.1	X
0450	Other advertising services	1 091	1 347 168	91.3	X
0600	Commercial art and graphic design	120	18 076	1.2	57.6
0602	Commercial art and illustration	25	394	Z	X
0603	Graphic design services	117	17 681	1.2	X

See footnotes at end of table.

Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
5418909	All other advertising—Con.				
1400	Market research and public opinion polling	6	80	Z	X
1450	Photography services	24	102	Z	57.6
1452	Commercial photography	24	102	Z	X
8600	Merchandise sales	26	19 245	1.3	57.6
8601	Sales of merchandise, except specialty advertising products	26	19 245	1.3	X
8940	All other receipts	50	28 398	1.9	55.6
8951	All other operating receipts	50	28 398	1.9	X
5419	Other professional, scientific, & technical services	25 565	15 367 590	100.0	64.4
1400	Market research and public opinion polling	4 099	7 793 891	50.7	X
1450	Photography services	17 581	5 378 637	35.0	58.1
1451	Portrait photography	13 798	3 563 461	23.2	X
1452	Commercial photography	6 841	1 815 176	11.8	X
1500	Translation or interpretation services	904	395 814	2.6	X
1550	Appraisal services	1 443	680 446	4.4	X
1570	Arbitration and conciliation services	756	335 868	2.2	X
1580	Auctioneering service fees	157	70 686	.5	X
8600	Merchandise sales	4 529	147 716	1.0	58.4
8606	Sales of merchandise	4 526	147 709	1.0	X
8940	All other receipts	2 127	564 532	3.7	41.3
8954	All other receipts	2 127	564 532	3.7	X
54191	Marketing research & public opinion polling	4 030	7 879 886	100.0	63.3
1400	Market research and public opinion polling	4 030	7 793 276	98.9	X
8600	Merchandise sales	36	3 471	Z	8.7
8606	Sales of merchandise	36	3 471	Z	X
8940	All other receipts	178	83 139	1.1	21.3
8954	All other receipts	178	83 139	1.1	X
541910	Marketing research & public opinion polling	4 030	7 879 886	100.0	63.3
1400	Market research and public opinion polling	4 030	7 793 276	98.9	X
8600	Merchandise sales	36	3 471	Z	8.7
8606	Sales of merchandise	36	3 471	Z	X
8940	All other receipts	178	83 139	1.1	21.3
8954	All other receipts	178	83 139	1.1	X
54192	Photographic services	17 573	5 571 219	100.0	71.9
1400	Market research and public opinion polling	53	225	Z	X
1450	Photography services	17 573	5 378 511	96.5	64.9
1451	Portrait photography	13 795	3 563 382	64.0	X
1452	Commercial photography	6 836	1 815 129	32.6	X
8600	Merchandise sales	4 008	89 285	1.6	70.6
8606	Sales of merchandise	4 005	89 278	1.6	X
8940	All other receipts	932	103 198	1.9	68.3
8954	All other receipts	932	103 198	1.9	X
541921	Photographic studios, portrait	13 245	3 705 100	100.0	69.7
1450	Photography services	13 245	3 585 413	96.8	64.9
1451	Portrait photography	13 245	3 533 772	95.4	X
1452	Commercial photography	2 508	51 641	1.4	X
8600	Merchandise sales	3 592	73 816	2.0	68.7
8606	Sales of merchandise	3 592	73 816	2.0	X
8940	All other receipts	392	45 814	1.2	67.1
8954	All other receipts	392	45 814	1.2	X
541922	Commercial photography	4 328	1 866 119	100.0	76.3
1400	Market research and public opinion polling	51	168	Z	X
1450	Photography services	4 328	1 793 098	96.1	64.8
1451	Portrait photography	550	29 610	1.6	X
1452	Commercial photography	4 328	1 763 488	94.5	X
8600	Merchandise sales	416	15 469	.8	74.0
8606	Sales of merchandise	413	15 462	.8	X
8940	All other receipts	540	57 384	3.1	71.8
8954	All other receipts	540	57 384	3.1	X
54193	Translation & interpretation services	904	414 570	100.0	63.5
1500	Translation or interpretation services	904	395 814	95.5	X
8600	Merchandise sales	20	378	.1	34.9
8606	Sales of merchandise	20	378	.1	X
8940	All other receipts	88	18 280	4.4	53.8
8954	All other receipts	88	18 280	4.4	X
541930	Translation & interpretation services	904	414 570	100.0	63.5
1500	Translation or interpretation services	904	395 814	95.5	X
8600	Merchandise sales	20	378	.1	34.9
8606	Sales of merchandise	20	378	.1	X
8940	All other receipts	88	18 280	4.4	53.8
8954	All other receipts	88	18 280	4.4	X

See footnotes at end of table.

Table 1a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
54199	All other professional, scientific, & technical services	3 058	1 501 915	100.0	42.8
1400	Market research and public opinion polling	12	371	Z	X
1550	Appraisal services	1 443	680 446	45.3	X
1570	Arbitration and conciliation services	756	335 868	22.4	X
1580	Auctioneering service fees	157	70 686	4.7	X
8600	Merchandise sales	465	54 582	3.6	31.2
8606	Sales of merchandise	465	54 582	3.6	X
8940	All other receipts	929	359 915	24.0	24.0
8954	All other receipts	929	359 915	24.0	X
541990	All other professional, scientific, & technical services	3 058	1 501 915	100.0	42.8
1400	Market research and public opinion polling	12	371	Z	X
1550	Appraisal services	1 443	680 446	45.3	X
1570	Arbitration and conciliation services	756	335 868	22.4	X
1580	Auctioneering service fees	157	70 686	4.7	X
8600	Merchandise sales	465	54 582	3.6	31.2
8606	Sales of merchandise	465	54 582	3.6	X
8940	All other receipts	929	359 915	24.0	24.0
8954	All other receipts	929	359 915	24.0	X

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

Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
54	Professional, scientific, & technical services	5 824	15 708 510	100.0	X
541	Professional, scientific, & technical services	5 824	15 708 510	100.0	67.3
1330	Physical and engineering sciences research and development	381	3 628 118	23.1	X
1350	Life sciences research and development	530	1 063 114	6.8	X
1370	Social sciences and humanities research and development	589	684 192	4.4	X
1400	Market research and public opinion polling	15	43 652	.3	X
1610	Receipts, fees, or revenue from the practice of law by class of client: Individuals (including estates)	916	265 341	1.7	X
1620	Receipts, fees, or revenue from the practice of law by class of client: Trade, farming, industrial, transportation, financial, and other business firms	156	74 327	.5	X
1630	Receipts, fees, or revenue from the practice of law by class of client: Government (Federal, state, and local, including public authorities)	1 232	496 763	3.2	X
1640	Receipts, fees, or revenue from the practice of law by class of client: Other (e.g., nonprofit organizations, foreign governments, etc.)	1 025	492 223	3.1	X
1700	Other legal services	437	75 152	.5	X
2000	Testing services (physical or product)	35	7 117	Z	X
2250	Management consulting	109	58 853	.4	X
8600	Merchandise sales	499	98 580	.6	X
8940	All other receipts	1 213	488 766	3.1	X
9000	Contributions, gifts, and grants—Government	1 575	4 380 448	27.9	X
9050	Contributions, gifts, and grants—Private	2 234	2 546 322	16.2	X
9100	Investment income, including interest and dividends	1 960	761 943	4.9	X
9500	All other revenue	1 293	543 598	3.5	X
5411	Legal services	2 532	1 496 807	100.0	10.0
1610	Receipts, fees, or revenue from the practice of law by class of client: Individuals (including estates)	916	265 341	17.7	7.3
1611	Fees received from real estate settlement services	219	18 167	1.2	X
1612	All other fees received	815	247 174	16.5	X
1620	Receipts, fees, or revenue from the practice of law by class of client: Trade, farming, industrial, transportation, financial, and other business firms	156	74 327	5.0	X
1630	Receipts, fees, or revenue from the practice of law by class of client: Government (Federal, state, and local, including public authorities)	1 232	496 763	33.2	X
1640	Receipts, fees, or revenue from the practice of law by class of client: Other (e.g., nonprofit organizations, foreign governments, etc.)	1 025	492 223	32.9	X
1700	Other legal services	437	75 152	5.0	X
8940	All other receipts	954	93 001	6.2	7.4
8955	All other receipts or revenue	954	93 001	6.2	X
54111	Offices of lawyers	2 532	1 496 807	100.0	10.0
1610	Receipts, fees, or revenue from the practice of law by class of client: Individuals (including estates)	916	265 341	17.7	7.3
1611	Fees received from real estate settlement services	219	18 167	1.2	X
1612	All other fees received	815	247 174	16.5	X
1620	Receipts, fees, or revenue from the practice of law by class of client: Trade, farming, industrial, transportation, financial, and other business firms	156	74 327	5.0	X
1630	Receipts, fees, or revenue from the practice of law by class of client: Government (Federal, state, and local, including public authorities)	1 232	496 763	33.2	X
1640	Receipts, fees, or revenue from the practice of law by class of client: Other (e.g., nonprofit organizations, foreign governments, etc.)	1 025	492 223	32.9	X
1700	Other legal services	437	75 152	5.0	X
8940	All other receipts	954	93 001	6.2	7.4
8955	All other receipts or revenue	954	93 001	6.2	X
541110	Offices of lawyers	2 532	1 496 807	100.0	10.0
1610	Receipts, fees, or revenue from the practice of law by class of client: Individuals (including estates)	916	265 341	17.7	7.3
1611	Fees received from real estate settlement services	219	18 167	1.2	X
1612	All other fees received	815	247 174	16.5	X
1620	Receipts, fees, or revenue from the practice of law by class of client: Trade, farming, industrial, transportation, financial, and other business firms	156	74 327	5.0	X
1630	Receipts, fees, or revenue from the practice of law by class of client: Government (Federal, state, and local, including public authorities)	1 232	496 763	33.2	X
1640	Receipts, fees, or revenue from the practice of law by class of client: Other (e.g., nonprofit organizations, foreign governments, etc.)	1 025	492 223	32.9	X
1700	Other legal services	437	75 152	5.0	X
8940	All other receipts	954	93 001	6.2	7.4
8955	All other receipts or revenue	954	93 001	6.2	X
5411102	Legal aid societies & similar legal services	2 532	1 496 807	100.0	10.0
1610	Receipts, fees, or revenue from the practice of law by class of client: Individuals (including estates)	916	265 341	17.7	7.3
1611	Fees received from real estate settlement services	219	18 167	1.2	X
1612	All other fees received	815	247 174	16.5	X
1620	Receipts, fees, or revenue from the practice of law by class of client: Trade, farming, industrial, transportation, financial, and other business firms	156	74 327	5.0	X
1630	Receipts, fees, or revenue from the practice of law by class of client: Government (Federal, state, and local, including public authorities)	1 232	496 763	33.2	X
1640	Receipts, fees, or revenue from the practice of law by class of client: Other (e.g., nonprofit organizations, foreign governments, etc.)	1 025	492 223	32.9	X
1700	Other legal services	437	75 152	5.0	X
8940	All other receipts	954	93 001	6.2	7.4
8955	All other receipts or revenue	954	93 001	6.2	X

See footnotes at end of table.

Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
5417	Scientific research & development services	3 292	14 211 703	100.0	73.3
1330	Physical and engineering sciences research and development	381	3 628 118	25.5	55.6
1331	Chemistry and chemical engineering	136	233 996	1.6	X
1332	Computer science and electrical engineering	144	826 099	5.8	X
1333	Civil engineering	39	25 046	.2	X
1334	Earth and environmental sciences	156	329 531	2.3	X
1335	Other physical and engineering sciences	236	2 213 444	15.6	X
1350	Life sciences research and development	530	1 063 114	7.5	71.3
1351	Biology	115	258 882	1.8	X
1352	Medical sciences	370	740 646	5.2	X
1353	Agriculture, forestry, fisheries, and allied sciences	34	21 605	.2	X
1354	Other life sciences	42	41 980	.3	X
1370	Social sciences and humanities research and development	589	684 192	4.8	60.5
1371	Economics	64	95 684	.7	X
1372	Psychology	51	34 286	.2	X
1373	Education	316	328 197	2.3	X
1374	Other social science and humanities	218	226 025	1.6	X
1400	Market research and public opinion polling	15	43 652	.3	X
2000	Testing services (physical or product)	35	7 117	.1	X
2250	Management consulting	109	58 853	.4	X
8600	Merchandise sales	499	98 580	.7	72.2
8609	Sales of merchandise	499	98 580	.7	X
8940	All other receipts	259	395 765	2.8	72.4
8958	All other receipts	259	395 765	2.8	X
9000	Contributions, gifts, and grants—Government	1 575	4 380 448	30.8	X
9050	Contributions, gifts, and grants—Private	2 234	2 546 322	17.9	X
9100	Investment income, including interest and dividends	1 960	761 943	5.4	X
9500	All other revenue	1 293	543 598	3.8	71.4
9501	All other revenue	1 293	543 598	3.8	X
54171	R&D in the physical, engineering, & life sciences	2 318	12 324 171	100.0	73.5
1330	Physical and engineering sciences research and development	378	3 627 817	29.4	55.8
1331	Chemistry and chemical engineering	133	233 695	1.9	X
1332	Computer science and electrical engineering	144	826 099	6.7	X
1333	Civil engineering	39	25 046	.2	X
1334	Earth and environmental sciences	156	329 531	2.7	X
1335	Other physical and engineering sciences	236	2 213 444	18.0	X
1350	Life sciences research and development	526	1 049 371	8.5	71.4
1351	Biology	115	258 882	2.1	X
1352	Medical sciences	366	726 903	5.9	X
1353	Agriculture, forestry, fisheries, and allied sciences	34	21 605	.2	X
1354	Other life sciences	42	41 980	.3	X
1370	Social sciences and humanities research and development	103	65 169	.5	73.5
1372	Psychology	24	2 460	.2	X
1373	Education	81	30 673	.2	X
1374	Other social science and humanities	32	31 515	.3	X
2000	Testing services (physical or product)	24	6 771	.1	X
2250	Management consulting	59	40 789	.3	X
8600	Merchandise sales	223	77 029	.6	73.2
8609	Sales of merchandise	223	77 029	.6	X
8940	All other receipts	178	382 815	3.1	73.2
8958	All other receipts	178	382 815	3.1	X
9000	Contributions, gifts, and grants—Government	1 208	3 965 035	32.2	X
9050	Contributions, gifts, and grants—Private	1 572	2 050 244	16.6	X
9100	Investment income, including interest and dividends	1 363	596 257	4.8	X
9500	All other revenue	894	462 844	3.8	72.7
9501	All other revenue	894	462 844	3.8	X
541710	R&D in the physical, engineering, & life sciences	2 318	12 324 171	100.0	73.5
1330	Physical and engineering sciences research and development	378	3 627 817	29.4	55.8
1331	Chemistry and chemical engineering	133	233 695	1.9	X
1332	Computer science and electrical engineering	144	826 099	6.7	X
1333	Civil engineering	39	25 046	.2	X
1334	Earth and environmental sciences	156	329 531	2.7	X
1335	Other physical and engineering sciences	236	2 213 444	18.0	X
1350	Life sciences research and development	526	1 049 371	8.5	71.4
1351	Biology	115	258 882	2.1	X
1352	Medical sciences	366	726 903	5.9	X
1353	Agriculture, forestry, fisheries, and allied sciences	34	21 605	.2	X
1354	Other life sciences	42	41 980	.3	X
1370	Social sciences and humanities research and development	103	65 169	.5	73.5
1372	Psychology	24	2 460	.2	X
1373	Education	81	30 673	.2	X
1374	Other social science and humanities	32	31 515	.3	X
2000	Testing services (physical or product)	24	6 771	.1	X
2250	Management consulting	59	40 789	.3	X
8600	Merchandise sales	223	77 029	.6	73.2
8609	Sales of merchandise	223	77 029	.6	X
8940	All other receipts	178	382 815	3.1	73.2
8958	All other receipts	178	382 815	3.1	X
9000	Contributions, gifts, and grants—Government	1 208	3 965 035	32.2	X
9050	Contributions, gifts, and grants—Private	1 572	2 050 244	16.6	X
9100	Investment income, including interest and dividends	1 363	596 257	4.8	X
9500	All other revenue	894	462 844	3.8	72.7
9501	All other revenue	894	462 844	3.8	X

See footnotes at end of table.

Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
5417101	R&D in the physical & engineering sciences	860	7 561 476	100.0	78.6
1330	Physical and engineering sciences research and development	360	3 604 918	47.7	59.2
1331	Chemistry and chemical engineering	127	229 417	3.0	X
1332	Computer science and electrical engineering	141	823 773	10.9	X
1333	Civil engineering	38	23 955	.3	X
1334	Earth and environmental sciences	145	314 353	4.2	X
1335	Other physical and engineering sciences	231	2 213 419	29.3	X
1350	Life sciences research and development	54	74 951	1.0	78.6
1351	Biology	30	26 532	.4	X
1352	Medical sciences	28	23 633	.3	X
1353	Agriculture, forestry, fisheries, and allied sciences	14	2 441	Z	X
1354	Other life sciences	8	22 344	.3	X
1370	Social sciences and humanities research and development	61	45 699	.6	78.6
1372	Psychology	19	1 081	Z	X
1373	Education	51	22 640	.3	X
1374	Other social science and humanities	18	21 457	.3	X
2000	Testing services (physical or product)	17	6 077	.1	X
2250	Management consulting	43	37 687	.5	X
8600	Merchandise sales	89	14 464	.2	78.6
8609	Sales of merchandise	89	14 464	.2	X
8940	All other receipts	65	306 545	4.1	78.5
8958	All other receipts	65	306 545	4.1	X
9000	Contributions, gifts, and grants—Government	470	2 262 613	29.9	X
9050	Contributions, gifts, and grants—Private	422	945 072	12.5	X
9100	Investment income, including interest and dividends	441	113 821	1.5	X
9500	All other revenue	246	149 599	2.0	78.1
9501	All other revenue	246	149 599	2.0	X
5417102	Research & development in the life sciences	1 458	4 762 695	100.0	65.4
1330	Physical and engineering sciences research and development	18	22 899	.5	65.4
1331	Chemistry and chemical engineering	6	4 278	.1	X
1334	Earth and environmental sciences	11	15 178	.3	X
1350	Life sciences research and development	472	974 420	20.5	62.0
1351	Biology	85	232 350	4.9	X
1352	Medical sciences	338	703 270	14.8	X
1353	Agriculture, forestry, fisheries, and allied sciences	20	19 164	.4	X
1354	Other life sciences	34	19 636	.4	X
1370	Social sciences and humanities research and development	42	19 470	.4	65.4
1373	Education	30	8 033	.2	X
1374	Other social science and humanities	13	10 058	.2	X
2000	Testing services (physical or product)	7	694	Z	X
2250	Management consulting	16	3 102	.1	X
8600	Merchandise sales	134	62 565	1.3	64.9
8609	Sales of merchandise	134	62 565	1.3	X
8940	All other receipts	113	76 270	1.6	64.6
8958	All other receipts	113	76 270	1.6	X
9000	Contributions, gifts, and grants—Government	738	1 702 422	35.7	X
9050	Contributions, gifts, and grants—Private	1 150	1 105 172	23.2	X
9100	Investment income, including interest and dividends	922	482 436	10.1	X
9500	All other revenue	648	313 245	6.6	64.4
9501	All other revenue	648	313 245	6.6	X
54172	Research & development in the social sciences & humanities	974	1 887 532	100.0	71.8
1370	Social sciences and humanities research and development	486	619 023	32.8	45.4
1371	Economics	60	95 163	5.0	X
1372	Psychology	27	31 826	1.7	X
1373	Education	236	297 524	15.8	X
1374	Other social science and humanities	187	194 510	10.3	X
1400	Market research and public opinion polling	14	43 623	2.3	X
2000	Testing services (physical or product)	11	346	Z	X
2250	Management consulting	50	18 064	1.0	X
8600	Merchandise sales	276	21 551	1.1	69.6
8609	Sales of merchandise	276	21 551	1.1	X
8940	All other receipts	81	12 950	.7	56.8
8958	All other receipts	81	12 950	.7	X
9000	Contributions, gifts, and grants—Government	367	415 413	22.0	X
9050	Contributions, gifts, and grants—Private	662	496 078	26.3	X
9100	Investment income, including interest and dividends	597	165 686	8.8	X
9500	All other revenue	399	80 754	4.3	63.0
9501	All other revenue	399	80 754	4.3	X
541720	R&D in the social sciences & humanities	974	1 887 532	100.0	71.8
1370	Social sciences and humanities research and development	486	619 023	32.8	45.4
1371	Economics	60	95 163	5.0	X
1372	Psychology	27	31 826	1.7	X
1373	Education	236	297 524	15.8	X
1374	Other social science and humanities	187	194 510	10.3	X
1400	Market research and public opinion polling	14	43 623	2.3	X
2000	Testing services (physical or product)	11	346	Z	X
2250	Management consulting	50	18 064	1.0	X
8600	Merchandise sales	276	21 551	1.1	69.6
8609	Sales of merchandise	276	21 551	1.1	X
8940	All other receipts	81	12 950	.7	56.8
8958	All other receipts	81	12 950	.7	X

See footnotes at end of table.

Table 1b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
541720	R&D in the social sciences & humanities—Con.				
9000	Contributions, gifts, and grants—Government	367	415 413	22.0	X
9050	Contributions, gifts, and grants—Private	662	496 078	26.3	X
9100	Investment income, including interest and dividends	597	165 686	8.8	X
9500	All other revenue	399	80 754	4.3	63.0
9501	All other revenue	399	80 754	4.3	X

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

Appendix A.

Explanation of Terms

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.

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax

agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

Appendix B.

NAICS Codes, Titles, and Descriptions

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.

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

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

54131 Architectural Services

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

541310 Architectural Services

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

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

8712 Architectural Services

54133 Engineering Services

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

541330 Engineering Services

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

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

8711 Engineering Services

54134 Drafting Services

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

541340 Drafting Services

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

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

7389 (pt) Drafting Services

54135 Building Inspection Services

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

541350 Building Inspection Services

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

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

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

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

541360 Geophysical Surveying and Mapping Services

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

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

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

5413601 Geophysical Surveying

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

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

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

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

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

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

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

54137 Surveying and Mapping (Except Geophysical) Services

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

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

541370 Surveying and Mapping (Except Geophysical) Services

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

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

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

5413701 Surveying Services

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

5413702 Map Making Services

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

54138 Testing Laboratories

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

541380 Testing Laboratories

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

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

- 8734 (pt) Testing Laboratories

5414 Specialized Design Services

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

54141 Interior Design Services

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

541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

54142 Industrial Design Services

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

541420 Industrial Design Services

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

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

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

7389 (pt) Industrial Design Services

54143 Graphic Design Services

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

541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

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

54149 Other Specialized Design Services

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

541490 Other Specialized Design Services

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

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

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

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

54151 Computer Systems Design and Related Services

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

541511 Custom Computer Programming Services

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

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

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

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

5415122 Computer Systems Consultants (Except Systems Integrators)

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

541513 Computer Facilities Management Services

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

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

7376 Computer Facilities Management Services

541519 Other Computer Related Services

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

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

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

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

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

5415199 All Other Computer Related Services

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

5416 Management, Scientific, and Technical Consulting Services

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

54161 Management Consulting Services

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

541611 Administrative Management and General Management Consulting Services

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

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

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

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

5416122 Executive Placement Services

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

5416123 Human Resources and Personnel Management Consulting

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

541613 Marketing Consulting Services

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

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

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

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

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

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

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

541618 Other Management Consulting Services

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

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

5416182 All Other Management Consulting Services

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

54162 Environmental Consulting Services

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

541620 Environmental Consulting Services

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

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

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

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

541690 Other Scientific and Technical Consulting Services

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

5416901 Economic and Related Consulting Services

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

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

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

5417 Scientific Research and Development Services

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

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

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

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

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

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

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

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

5417101 Research and Development in the Physical and Engineering Sciences

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

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

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

54171012 Commercial Research and Development in the Physical and Engineering Sciences

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

5417102 Research and Development in the Life Sciences

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

54171021 Noncommercial Research and Development in the Life Sciences

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

54171022 Commercial Research and Development in the Life Sciences

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

54172 Research and Development in the Social Sciences and Humanities

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

541720 Research and Development in the Social Sciences and Humanities

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

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

- 8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

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

5417202 Commercial Research and Development in the Social Sciences and Humanities

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

5418 Advertising and Related Services

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

54181 Advertising Agencies

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

541810 Advertising Agencies

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

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

7311 Advertising Agencies

54182 Public Relations Agencies

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

541820 Public Relations Agencies

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

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

8743 Public Relations Services

54183 Media Buying Agencies

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

541830 Media Buying Agencies

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

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

7319 (pt) Media Buying Services

54184 Media Representatives

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

541840 Media Representatives

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

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

5418402 Publishers' Advertising Representatives

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

54185 Display Advertising

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

541850 Display Advertising

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

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

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

5418501 Display Advertising (Except Outdoor)

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

5418502 Outdoor Advertising Services

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

54186 Direct Mail Advertising

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

541860 Direct Mail Advertising

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

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

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

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

54187 Advertising Material Distribution Services

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

541870 Advertising Material Distribution Services

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

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

- 7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

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

541890 Other Services Related to Advertising

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

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

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

7389 (pt) Welcoming Services

5418901 Welcoming Services

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

5418902 Advertising Specialties Goods Distributors

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

5418903 Sign Painting and Lettering Shop

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

5418909 All Other Advertising

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

5419 Other Professional, Scientific, and Technical Services

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

54191 Marketing Research and Public Opinion Polling

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

541910 Marketing Research and Public Opinion Polling

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

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

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

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

541921 Photography Studios, Portrait

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

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

7221 Photographic Studios, Portrait

541922 Commercial Photography

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

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

5419222 Medical Photography

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

54193 Translation and Interpretation Services

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

541930 Translation and Interpretation Services

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

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

7389 (pt) Translation and Interpretation Services

54199 All Other Professional, Scientific, and Technical Services

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

541990 All Other Professional, Scientific, and Technical Services

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

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

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

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

