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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Professional, Scientific, and Technical Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IOWA								
54	Professional, scientific, & technical services	4 670	2 435 560	887 854	197 700	31 115	23.2	5.2
541	Professional, scientific, & technical services	4 670	2 435 560	887 854	197 700	31 115	23.2	5.2
5411	Legal services	1 629	618 332	230 501	46 860	7 332	30.6	3.5
54111	Offices of lawyers	1 493	582 767	214 043	43 032	6 575	30.7	3.6
541110	Offices of lawyers	1 493	582 767	214 043	43 032	6 575	30.7	3.6
5411101	Offices of lawyers (except legal aid societies)	1 493	582 767	214 043	43 032	6 575	30.7	3.6
54119	Other legal services	136	35 565	16 458	3 828	757	28.7	.8
541191	Title abstract & settlement offices	127	32 065	14 802	3 482	714	29.8	.9
541199	All other legal services	9	3 500	1 656	346	43	18.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	954	384 245	147 851	38 085	6 347	21.8	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	954	384 245	147 851	38 085	6 347	21.8	4.8
541211	Offices of certified public accountants	451	267 974	105 166	25 735	3 373	18.1	3.2
541213	Tax return preparation services	175	22 762	7 727	3 170	1 399	35.3	11.1
541214	Payroll services	18	15 870	12 278	3 318	333	8.4	7.1
541219	Other accounting services	310	77 639	22 680	5 862	1 242	33.4	8.0
5413	Architectural, engineering, & related services	519	362 700	159 799	33 989	4 220	24.3	5.9
54131	Architectural services	130	86 271	33 124	6 800	840	29.5	2.0
541310	Architectural services	130	86 271	33 124	6 800	840	29.5	2.0
54133	Engineering services	285	239 543	111 479	24 206	2 791	23.0	5.6
541330	Engineering services	285	239 543	111 479	24 206	2 791	23.0	5.6
54134	Drafting services	11	1 474	827	208	50	12.3	2.4
541340	Drafting services	11	1 474	827	208	50	12.3	2.4
54135	Building inspection services	10	1 775	484	115	25	24.3	—
541350	Building inspection services	10	1 775	484	115	25	24.3	—
54137	Surveying & mapping (except geophysical) services	46	9 309	4 344	793	176	28.9	5.4
541370	Surveying & mapping (except geophysical) services	46	9 309	4 344	793	176	28.9	5.4
54138	Testing laboratories	37	24 328	9 541	1 867	338	17.3	23.4
541380	Testing laboratories	37	24 328	9 541	1 867	338	17.3	23.4
5414	Specialized design services	159	54 093	12 860	2 789	493	32.0	3.5
54141	Interior design services	55	15 975	2 301	433	117	29.4	1.8
541410	Interior design services	55	15 975	2 301	433	117	29.4	1.8
54143	Graphic design services	104	38 118	10 559	2 356	376	33.1	4.2
541430	Graphic design services	104	38 118	10 559	2 356	376	33.1	4.2
5414301	Graphic design services (except commercial art & medical artists) ..	89	36 102	10 089	2 262	345	30.9	4.4
5414302	Commercial art	15	2 016	470	94	31	72.7	1.0
5415	Computer systems design & related services	326	347 506	122 213	27 208	2 876	17.4	7.5
54151	Computer systems design & related services	326	347 506	122 213	27 208	2 876	17.4	7.5
541511	Custom computer programming services	149	182 502	74 830	16 713	1 589	6.2	7.6
541512	Computer systems design services	147	156 921	44 503	10 062	1 214	28.7	7.7
5415121	Computer systems integrators	68	120 092	29 940	6 914	784	25.6	8.5
5415122	Computer systems consultants (except systems integrators)	79	36 829	14 563	3 148	430	38.9	4.9
541513	Computer facilities management services	2	D	D	D	b	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	454	149 494	51 358	11 052	1 736	32.1	10.9
54161	Management consulting services	331	117 552	39 962	8 670	1 367	30.3	8.5
541611	Administrative management & general management consulting service	145	40 315	13 529	3 252	621	39.1	15.5
541612	Human resources & executive search consulting services	85	20 945	9 181	1 941	271	52.4	7.0
5416121	Actuarial consulting	2	D	D	D	a	D	D
5416122	Executive placement services	42	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	41	5 216	1 889	474	80	56.2	9.3
541613	Marketing consulting services	52	19 367	6 069	1 246	203	33.6	9.9
541614	Process, physical distribution, & logistics consulting services	25	27 455	6 930	1 259	131	6.7	.5
541618	Other management consulting services	24	9 470	4 253	972	141	5.5	1.5
54162	Environmental consulting services	48	17 880	6 679	1 525	198	33.2	13.3
541620	Environmental consulting services	48	17 880	6 679	1 525	198	33.2	13.3
54169	Other scientific & technical consulting services	75	14 062	4 717	857	171	46.0	28.4
541690	Other scientific & technical consulting services	75	14 062	4 717	857	171	46.0	28.4
5417	Scientific research & development services	34	14 273	4 864	1 100	147	17.2	52.7
54171	R&D in the physical, engineering, & life sciences	28	13 029	4 348	1 000	123	11.8	57.4
541710	R&D in the physical, engineering, & life sciences	28	13 029	4 348	1 000	123	11.8	57.4
5417101	R&D in the physical & engineering sciences	8	1 123	339	66	23	63.3	36.7
5417102	Research & development in the life sciences	20	11 906	4 009	934	100	6.9	59.4
54172	Research & development in the social sciences & humanities	6	1 244	516	100	24	73.3	3.2
541720	R&D in the social sciences & humanities	6	1 244	516	100	24	73.3	3.2
5418	Advertising & related services	275	390 789	119 362	28 358	5 587	11.2	.9
54181	Advertising agencies	91	84 896	38 319	8 809	988	7.6	.4
541810	Advertising agencies	91	84 896	38 319	8 809	988	7.6	.4
54182	Public relations agencies	32	6 168	1 984	415	64	45.7	2.8
541820	Public relations agencies	32	6 168	1 984	415	64	45.7	2.8
54183	Media buying services	4	D	D	D	a	D	D
541830	Media buying services	4	D	D	D	a	D	D
54184	Media representatives	20	15 197	5 847	1 425	242	12.7	—
541840	Media representatives	20	15 197	5 847	1 425	242	12.7	—
5418401	Radio & television advertising representatives	10	10 379	4 128	1 011	152	.8	—
5418402	Publishers' advertising representatives	10	4 818	1 719	414	90	38.5	—
54185	Display advertising	18	19 813	6 041	1 419	268	23.4	8.5
541850	Display advertising	18	19 813	6 041	1 419	268	23.4	8.5
5418501	Display advertising (except outdoor)	6	9 627	2 654	666	153	46.8	15.5
5418502	Outdoor advertising services	12	10 186	3 387	753	115	1.2	2.0
54186	Direct mail advertising	22	108 152	49 106	11 812	3 212	10.1	.9
541860	Direct mail advertising	22	108 152	49 106	11 812	3 212	10.1	.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	IOWA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services—Con.							
54187	Advertising material distribution services	2	D	D	D	b	D	D
541870	Advertising material distribution services	2	D	D	D	b	D	D
54189	Other services related to advertising	86	149 455	15 717	3 973	761	11.1	.4
541890	Other services related to advertising	86	149 455	15 717	3 973	761	11.1	.4
5418902	Advertising specialties goods distributor	45	143 486	13 886	3 344	572	9.5	.3
5418903	Sign painting & lettering shop	32	3 673	907	201	64	57.6	1.8
5418909	All other advertising	9	2 296	924	428	125	36.3	—
5419	Other professional, scientific, & technical services	320	114 128	39 046	8 259	2 377	27.9	8.5
54191	Marketing research & public opinion polling	31	34 532	17 595	3 997	1 148	12.2	18.5
541910	Marketing research & public opinion polling	31	34 532	17 595	3 997	1 148	12.2	18.5
54192	Photographic services	248	67 400	18 145	3 547	1 052	30.5	3.7
541921	Photographic studios, portrait	216	57 901	14 728	2 648	887	31.5	3.8
541922	Commercial photography	32	9 499	3 417	899	165	24.6	3.3
54193	Translation & interpretation services	5	D	D	D	b	D	D
541930	Translation & interpretation services	5	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	36	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	36	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	IOWA								
54	Professional, scientific, & technical services ..	32	18 470	20 229	8 784	2 174	274	9.8	11.9
541	Professional, scientific, & technical services	32	18 470	20 229	8 784	2 174	274	9.8	11.9
5411	Legal services	15	6 047	5 663	3 585	926	127	—	—
54111	Offices of lawyers	15	6 047	5 663	3 585	926	127	—	—
541110	Offices of lawyers	15	6 047	5 663	3 585	926	127	—	—
5411102	Legal aid societies & similar legal services	15	6 047	5 663	3 585	926	127	—	—
5417	Scientific research & development services	17	12 423	14 566	5 199	1 248	147	14.6	17.7
54171	R&D in the physical, engineering, & life sciences	10	10 027	12 228	4 385	1 052	121	1.9	14.7
541710	R&D in the physical, engineering, & life sciences	10	10 027	12 228	4 385	1 052	121	1.9	14.7
5417101	R&D in the physical & engineering sciences	1	D	D	D	D	a	D	D
5417102	Research & development in the life sciences	9	D	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	7	2 396	2 338	814	196	26	68.0	30.2
541720	R&D in the social sciences & humanities	7	2 396	2 338	814	196	26	68.0	30.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CEDAR RAPIDS, IA MSA								
54	Professional, scientific, & technical services	369	268 577	106 713	23 314	2 936	26.4	4.9
541	Professional, scientific, & technical services	369	268 577	106 713	23 314	2 936	26.4	4.9
5411	Legal services	107	60 279	23 631	4 158	569	29.1	5.4
54111	Offices of lawyers	106	D	D	D	f	D	D
541110	Offices of lawyers	106	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	106	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	28 122	10 987	2 715	397	13.1	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	28 122	10 987	2 715	397	13.1	.5
541211	Offices of certified public accountants	22	22 529	8 791	2 072	228	6.9	.5
541213	Tax return preparation services	13	1 318	423	226	80	22.1	1.3
541219	Other accounting services	20	4 275	1 773	417	89	42.9	—
5413	Architectural, engineering, & related services	53	44 913	20 903	4 582	490	18.3	6.7
54131	Architectural services	14	11 474	4 298	807	98	25.4	1.4
541310	Architectural services	14	11 474	4 298	807	98	25.4	1.4
54133	Engineering services	29	30 496	15 431	3 472	343	16.7	3.5
541330	Engineering services	29	30 496	15 431	3 472	343	16.7	3.5
5414	Specialized design services	14	5 183	1 694	358	44	12.7	4.4
54143	Graphic design services	10	3 951	1 435	301	34	8.4	5.7
541430	Graphic design services	10	3 951	1 435	301	34	8.4	5.7
5414301	Graphic design services (except commercial art & medical artists) ..	9	D	D	D	b	D	D
5415	Computer systems design & related services	49	69 641	21 684	5 158	513	43.1	5.5
54151	Computer systems design & related services	49	69 641	21 684	5 158	513	43.1	5.5
541511	Custom computer programming services	22	30 509	12 807	3 142	324	7.9	12.6
541512	Computer systems design services	21	36 288	8 211	1 909	177	69.6	—
5415121	Computer systems integrators	12	33 887	7 198	1 688	144	68.3	—
5416	Management, scientific, & technical consulting services	34	10 397	4 662	1 008	110	67.3	3.0
54161	Management consulting services	30	9 449	4 313	976	106	69.1	3.3
5418	Advertising & related services	29	22 275	9 409	2 169	288	7.3	1.4
54181	Advertising agencies	11	15 242	7 458	1 704	200	.7	—
541810	Advertising agencies	11	15 242	7 458	1 704	200	.7	—
54189	Other services related to advertising	8	1 883	381	86	19	74.1	13.1
541890	Other services related to advertising	8	1 883	381	86	19	74.1	13.1
5419	Other professional, scientific, & technical services	26	D	D	D	f	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	18	6 110	2 333	524	115	7.4	11.7
541921	Photographic studios, portrait	13	3 316	1 220	277	81	12.3	14.4
541922	Commercial photography	5	2 794	1 113	247	34	1.7	8.6
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA								
54	Professional, scientific, & technical services	605	353 264	134 361	29 858	4 308	22.1	7.3
541	Professional, scientific, & technical services	605	353 264	134 361	29 858	4 308	22.1	7.3
5411	Legal services	206	82 719	30 317	6 152	941	26.4	3.9
54111	Offices of lawyers	193	77 860	28 257	5 703	854	26.3	3.0
541110	Offices of lawyers	193	77 860	28 257	5 703	854	26.3	3.0
5411101	Offices of lawyers (except legal aid societies)	193	77 860	28 257	5 703	854	26.3	3.0
54119	Other legal services	13	4 859	2 060	449	87	28.9	19.3
541191	Title abstract & settlement offices	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	112	46 546	18 436	4 976	754	25.6	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	112	46 546	18 436	4 976	754	25.6	7.5
541211	Offices of certified public accountants	41	36 564	14 134	3 893	451	17.9	1.2
541213	Tax return preparation services	27	2 511	1 148	372	135	24.5	23.3
541219	Other accounting services	41	D	D	D	c	D	D
5413	Architectural, engineering, & related services	66	47 153	25 152	5 290	602	28.6	7.6
54133	Engineering services	44	39 573	21 750	4 677	497	27.0	8.1
541330	Engineering services	44	39 573	21 750	4 677	497	27.0	8.1
5414	Specialized design services	25	16 064	2 627	549	105	44.4	—
54141	Interior design services	6	9 571	946	180	35	54.4	—
541410	Interior design services	6	9 571	946	180	35	54.4	—
54143	Graphic design services	17	D	D	D	b	D	D
541430	Graphic design services	17	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	15	5 683	1 534	337	57	29.8	—
5415	Computer systems design & related services	48	100 703	38 045	8 463	786	3.6	2.3
54151	Computer systems design & related services	48	100 703	38 045	8 463	786	3.6	2.3
541511	Custom computer programming services	22	34 145	19 260	4 303	340	1.4	.9
541512	Computer systems design services	18	58 992	17 109	3 899	418	7	3.2
5415121	Computer systems integrators	12	46 493	9 386	2 302	258	4	3.4
5415122	Computer systems consultants (except systems integrators)	6	12 499	7 723	1 587	160	2.1	2.4
5416	Management, scientific, & technical consulting services	79	25 893	9 973	2 208	386	44.2	27.7
54161	Management consulting services	57	19 873	8 110	1 878	335	45.2	25.0
541611	Administrative management & general management consulting service	18	8 077	3 127	984	198	11.1	60.5
541612	Human resources & executive search consulting services	17	4 192	1 991	344	60	96.7	1.7
541613	Marketing consulting services	8	4 039	1 291	205	25	89.4	—
54169	Other scientific & technical consulting services	10	3 151	933	133	16	33.4	64.6
541690	Other scientific & technical consulting services	10	3 151	933	133	16	33.4	64.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	39	22 989	6 209	1 406	239	33.3	1.7
54181	Advertising agencies	17	7 967	2 971	652	97	—	1.3
541810	Advertising agencies	17	7 967	2 971	652	97	—	1.3
54189	Other services related to advertising	10	5 239	685	165	33	46.1	5.0
541890	Other services related to advertising	10	5 239	685	165	33	46.1	5.0
5419	Other professional, scientific, & technical services	27	D	D	D	e	D	D
54192	Photographic services	22	4 978	1 524	327	115	15.4	2.2
541921	Photographic studios, portrait	22	4 978	1 524	327	115	15.4	2.2
DES MOINES, IA MSA								
54	Professional, scientific, & technical services	1 027	860 540	350 904	76 495	10 837	16.6	4.1
541	Professional, scientific, & technical services	1 027	860 540	350 904	76 495	10 837	16.6	4.1
5411	Legal services	266	213 404	100 546	19 653	2 074	19.9	1.6
54111	Offices of lawyers	256	204 248	96 418	18 684	1 937	20.6	1.6
541110	Offices of lawyers	256	204 248	96 418	18 684	1 937	20.6	1.6
5411101	Offices of lawyers (except legal aid societies)	256	204 248	96 418	18 684	1 937	20.6	1.6
54119	Other legal services	10	9 156	4 128	969	137	5.7	—
541191	Title abstract & settlement offices	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	174	150 082	48 563	11 865	1 716	9.9	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	174	150 082	48 563	11 865	1 716	9.9	2.7
541211	Offices of certified public accountants	102	100 575	37 015	8 663	995	8.4	2.2
541213	Tax return preparation services	8	3 401	1 617	648	305	7.3	6.4
541219	Other accounting services	58	41 493	7 741	2 003	363	14.7	1.8
5413	Architectural, engineering, & related services	131	105 892	47 595	10 295	1 167	22.3	8.6
54131	Architectural services	45	39 803	15 283	3 249	359	24.4	1.1
541310	Architectural services	45	39 803	15 283	3 249	359	24.4	1.1
54133	Engineering services	66	57 250	28 809	6 360	691	20.7	10.8
541330	Engineering services	66	57 250	28 809	6 360	691	20.7	10.8
54138	Testing laboratories	7	6 977	2 484	431	66	19.8	34.7
541380	Testing laboratories	7	6 977	2 484	431	66	19.8	34.7
5414	Specialized design services	63	21 905	5 052	1 042	196	43.6	5.9
54141	Interior design services	22	4 393	574	99	30	59.5	.6
541410	Interior design services	22	4 393	574	99	30	59.5	.6
54143	Graphic design services	41	17 512	4 478	943	166	39.6	7.3
541430	Graphic design services	41	17 512	4 478	943	166	39.6	7.3
5414301	Graphic design services (except commercial art & medical artists) ..	35	16 717	4 212	879	149	38.2	7.5
5415	Computer systems design & related services	105	112 221	45 505	9 715	923	13.6	6.1
54151	Computer systems design & related services	105	112 221	45 505	9 715	923	13.6	6.1
541511	Custom computer programming services	54	80 592	36 757	7 962	662	5.5	7.8
541512	Computer systems design services	44	27 902	6 894	1 473	214	37.8	2.0
5415121	Computer systems integrators	20	17 021	3 677	773	117	21.5	2.9
5415122	Computer systems consultants (except systems integrators)	24	10 881	3 217	700	97	63.2	.5
5416	Management, scientific, & technical consulting services	128	69 089	24 562	5 224	670	18.9	6.4
54161	Management consulting services	102	57 466	19 684	4 165	540	15.7	5.1
541611	Administrative management & general management consulting service	43	8 688	3 707	949	125	46.4	4.9
541612	Human resources & executive search consulting services	30	9 488	4 380	857	110	34.4	7.6
5416122	Executive placement services	14	6 859	3 287	569	69	29.5	9.9
541613	Marketing consulting services	15	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	6	D	D	D	c	D	D
54162	Environmental consulting services	12	8 129	2 868	679	88	35.9	16.5
541620	Environmental consulting services	12	8 129	2 868	679	88	35.9	16.5
54169	Other scientific & technical consulting services	14	3 494	2 010	380	42	33.7	4.1
541690	Other scientific & technical consulting services	14	3 494	2 010	380	42	33.7	4.1
5418	Advertising & related services	88	154 013	67 467	15 877	3 298	12.0	1.2
54181	Advertising agencies	31	42 423	22 089	5 022	498	5.1	.2
541810	Advertising agencies	31	42 423	22 089	5 022	498	5.1	.2
54186	Direct mail advertising	9	71 871	36 419	8 814	2 429	10.0	—
541860	Direct mail advertising	9	71 871	36 419	8 814	2 429	10.0	—
54189	Other services related to advertising	25	20 200	3 145	716	205	29.9	—
541890	Other services related to advertising	25	20 200	3 145	716	205	29.9	—
5418902	Advertising specialties goods distributor	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	67	31 828	10 935	2 636	783	16.7	8.5
54191	Marketing research & public opinion polling	12	9 583	4 417	1 034	451	9.2	18.6
541910	Marketing research & public opinion polling	12	9 583	4 417	1 034	451	9.2	18.6
54192	Photographic services	49	20 826	5 951	1 477	315	18.3	2.9
541921	Photographic studios, portrait	34	16 789	4 318	960	228	17.0	3.1
541922	Commercial photography	15	4 037	1 633	517	87	23.9	1.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBUQUE, IA MSA								
54	Professional, scientific, & technical services	117	56 406	23 497	5 222	802	21.6	8.3
541	Professional, scientific, & technical services	117	56 406	23 497	5 222	802	21.6	8.3
5411	Legal services	38	14 548	6 837	1 606	220	32.0	3.5
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
541211	Offices of certified public accountants	11	13 483	5 547	1 328	164	4.6	.1
541213	Tax return preparation services	3	1 152	321	93	54	D	—
5413	Architectural, engineering, & related services	15	6 700	3 565	658	90	16.8	4.2
5414	Specialized design services	8	2 946	978	242	35	28.0	—
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
54151	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
5418	Advertising & related services	7	5 731	2 142	459	62	22.0	—
5419	Other professional, scientific, & technical services	11	3 859	750	132	61	52.3	2.1
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
IOWA CITY, IA MSA								
54	Professional, scientific, & technical services	164	81 894	29 272	6 898	1 085	22.5	11.8
541	Professional, scientific, & technical services	164	81 894	29 272	6 898	1 085	22.5	11.8
5411	Legal services	48	19 100	5 086	1 164	218	26.7	6.2
54111	Offices of lawyers	44	16 278	3 733	852	175	31.3	7.1
541110	Offices of lawyers	44	16 278	3 733	852	175	31.3	7.1
5411101	Offices of lawyers (except legal aid societies)	44	16 278	3 733	852	175	31.3	7.1
54119	Other legal services	4	2 822	1 353	312	43	—	1.2
541191	Title abstract & settlement offices	4	2 822	1 353	312	43	—	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 637	3 319	907	199	25.1	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 637	3 319	907	199	25.1	1.7
541211	Offices of certified public accountants	8	6 594	2 226	608	73	10.3	1.0
541213	Tax return preparation services	5	1 595	472	153	75	24.5	—
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	22 511	9 682	2 163	258	26.6	4
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	16	13 848	6 549	1 402	173	26.1	—
541330	Engineering services	16	13 848	6 549	1 402	173	26.1	—
5414	Specialized design services	11	2 697	377	82	17	32.0	4
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	22	17 204	7 206	1 840	231	10.1	28.2
54151	Computer systems design & related services	22	17 204	7 206	1 840	231	10.1	28.2
541512	Computer systems design services	8	11 830	4 886	1 394	167	.3	40.3
5416	Management, scientific, & technical consulting services	14	3 349	773	150	36	8.3	7.3
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OMAHA, NE-IA MSA								
54	Professional, scientific, & technical services	1 529	1 364 286	544 880	121 341	14 710	18.6	3.4
541	Professional, scientific, & technical services	1 529	1 364 286	544 880	121 341	14 710	18.6	3.4
5411	Legal services	389	260 171	106 023	21 644	2 399	18.5	4.5
54111	Offices of lawyers	372	247 005	100 755	20 524	2 210	19.2	4.1
541110	Offices of lawyers	372	247 005	100 755	20 524	2 210	19.2	4.1
5411101	Offices of lawyers (except legal aid societies)	372	247 005	100 755	20 524	2 210	19.2	4.1
54119	Other legal services	17	13 166	5 268	1 120	189	4.7	12.3
541191	Title abstract & settlement offices	17	13 166	5 268	1 120	189	4.7	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	231	178 810	77 963	18 073	2 522	13.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	231	178 810	77 963	18 073	2 522	13.9	2.9
541211	Offices of certified public accountants	134	90 414	39 051	8 613	1 090	19.3	1.9
541213	Tax return preparation services	24	6 494	2 216	799	421	19.0	5.3
541219	Other accounting services	63	69 465	27 786	6 721	534	8.9	3.5
5413	Architectural, engineering, & related services	201	232 501	117 246	26 870	2 661	18.0	1.7
54131	Architectural services	64	82 582	34 939	8 664	799	12.2	.7
541310	Architectural services	64	82 582	34 939	8 664	799	12.2	.7
54133	Engineering services	107	135 401	76 421	16 902	1 676	22.5	2.3
541330	Engineering services	107	135 401	76 421	16 902	1 676	22.5	2.3
54137	Surveying & mapping (except geophysical) services	13	2 645	1 099	217	48	26.1	—
541370	Surveying & mapping (except geophysical) services	13	2 645	1 099	217	48	26.1	—
54138	Testing laboratories	10	10 450	4 212	951	116	.9	4.3
541380	Testing laboratories	10	10 450	4 212	951	116	.9	4.3
5414	Specialized design services	60	28 033	7 085	1 726	288	36.5	6.6
54141	Interior design services	26	D	D	D	c	D	D
541410	Interior design services	26	D	D	D	c	D	D
54143	Graphic design services	33	13 673	3 919	945	125	40.2	.3
541430	Graphic design services	33	13 673	3 919	945	125	40.2	.3
5414301	Graphic design services (except commercial art & medical artists) ..	26	D	D	D	c	D	D
5414302	Commercial art	7	D	D	D	b	D	D
5415	Computer systems design & related services	244	402 206	150 638	33 878	2 769	10.8	2.8
54151	Computer systems design & related services	244	402 206	150 638	33 878	2 769	10.8	2.8
541511	Custom computer programming services	118	D	D	D	g	D	D
541512	Computer systems design services	98	185 834	51 448	10 620	981	13.5	2.1
5415121	Computer systems integrators	35	143 473	33 390	6 265	620	10.0	1.2
5415122	Computer systems consultants (except systems integrators)	63	42 361	18 058	4 355	361	25.6	5.2
541519	Other computer related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	191	69 125	26 605	5 619	732	36.1	9.5
54161	Management consulting services	158	60 777	23 381	4 952	619	38.5	7.6
541611	Administrative management & general management consulting service	60	28 103	8 695	2 059	276	35.4	11.7
541612	Human resources & executive search consulting services	56	23 936	11 830	2 333	259	26.9	3.4
5416122	Executive placement services	28	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	26	D	D	D	b	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
54162	Environmental consulting services	7	D	D	D	b	D	D
541620	Environmental consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	26	D	D	D	b	D	D
541690	Other scientific & technical consulting services	26	D	D	D	b	D	D
5417	Scientific research & development services	15	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	14	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	c	D	D
5418	Advertising & related services	122	140 102	39 445	8 837	1 385	38.6	1.3
54181	Advertising agencies	56	36 171	19 134	4 070	499	4.4	2.0
541810	Advertising agencies	56	36 171	19 134	4 070	499	4.4	2.0
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	16	60 723	11 721	2 858	507	71.1	1.7
541860	Direct mail advertising	16	60 723	11 721	2 858	507	71.1	1.7
54189	Other services related to advertising	23	20 591	3 672	763	204	11.4	—
541890	Other services related to advertising	23	20 591	3 672	763	204	11.4	—
5418902	Advertising specialties goods distributor	11	18 618	3 064	630	137	9.1	—
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	76	D	D	D	g	D	D
54191	Marketing research & public opinion polling	10	12 530	7 741	1 874	1 383	.7	26.6
541910	Marketing research & public opinion polling	10	12 530	7 741	1 874	1 383	.7	26.6
54192	Photographic services	60	16 115	4 197	831	370	32.8	2.3
541921	Photographic studios, portrait	53	14 420	3 600	698	354	35.3	2.6
54199	All other professional, scientific, & technical services	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SIoux CITY, IA—NE MSA								
54	Professional, scientific, & technical services	204	79 114	25 693	5 403	1 043	37.6	4.4
541	Professional, scientific, & technical services	204	79 114	25 693	5 403	1 043	37.6	4.4
5411	Legal services	81	33 050	9 070	1 801	342	42.7	3.2
54111	Offices of lawyers	78	31 679	8 285	1 621	318	44.6	3.3
541110	Offices of lawyers	78	31 679	8 285	1 621	318	44.6	3.3
5411101	Offices of lawyers (except legal aid societies)	78	31 679	8 285	1 621	318	44.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	49	18 396	6 518	1 631	371	21.7	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	49	18 396	6 518	1 631	371	21.7	5.7
541211	Offices of certified public accountants	21	11 935	3 423	804	116	11.5	1.0
541213	Tax return preparation services	13	D	D	D	c	D	D
541219	Other accounting services	14	3 332	1 420	290	55	48.9	27.7
5413	Architectural, engineering, & related services	23	11 313	4 388	894	126	43.4	5.5
54131	Architectural services	10	6 607	2 338	509	65	36.0	7.5
541310	Architectural services	10	6 607	2 338	509	65	36.0	7.5
5414	Specialized design services	10	2 118	646	142	27	82.2	2.0
54143	Graphic design services	6	1 809	536	129	22	84.5	—
541430	Graphic design services	6	1 809	536	129	22	84.5	—
5416	Management, scientific, & technical consulting services	13	4 215	2 394	373	47	14.9	2.7
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	12	4 921	1 229	256	51	54.4	—
5419	Other professional, scientific, & technical services	7	2 613	739	161	47	28.4	1.6
54192	Photographic services	5	D	D	D	b	D	D
WATERLOO—CEDAR FALLS, IA MSA								
54	Professional, scientific, & technical services	193	100 929	44 897	9 957	1 530	17.5	3.0
541	Professional, scientific, & technical services	193	100 929	44 897	9 957	1 530	17.5	3.0
5411	Legal services	58	24 389	9 350	1 729	304	25.8	3.6
54111	Offices of lawyers	55	D	D	D	e	D	D
541110	Offices of lawyers	55	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	21 939	13 730	3 575	463	9.1	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	21 939	13 730	3 575	463	9.1	1.4
541211	Offices of certified public accountants	15	10 384	4 755	1 133	134	7.8	1.1
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	27 574	12 009	2 437	343	21.8	4.5
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	21	16 446	8 167	1 708	223	30.3	5.4
541330	Engineering services	21	16 446	8 167	1 708	223	30.3	5.4
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	7	4 616	1 604	383	68	12.3	—
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	4	D	D	D	b	D	D
5418	Advertising & related services	15	13 127	4 352	1 127	184	—	.1
5419	Other professional, scientific, & technical services	14	5 408	2 093	349	107	20.3	8.4
54192	Photographic services	12	D	D	D	c	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
AREA OUTSIDE IOWA METROPOLITAN AREAS								
54	Professional, scientific, & technical services	2 208	769 224	234 301	54 345	10 324	29.4	4.8
541	Professional, scientific, & technical services	2 208	769 224	234 301	54 345	10 324	29.4	4.8
5411	Legal services	906	197 287	58 481	13 339	3 052	40.6	4.8
54111	Offices of lawyers	798	179 994	50 372	11 492	2 583	39.5	5.2
541110	Offices of lawyers	798	179 994	50 372	11 492	2 583	39.5	5.2
5411101	Offices of lawyers (except legal aid societies)	798	179 994	50 372	11 492	2 583	39.5	5.2
54119	Other legal services	108	17 293	8 109	1 847	469	51.9	1.1
541191	Title abstract & settlement offices	107	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	520	107 347	44 869	12 230	2 433	45.0	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	520	107 347	44 869	12 230	2 433	45.0	9.9
541211	Offices of certified public accountants	243	76 202	32 633	8 238	1 333	39.5	7.8
541213	Tax return preparation services	106	10 433	3 378	1 322	545	52.7	20.4
541219	Other accounting services	167	19 511	7 963	2 240	517	60.4	12.2
5413	Architectural, engineering, & related services	193	D	D	D	g	D	D
54131	Architectural services	33	D	D	D	c	D	D
541310	Architectural services	33	D	D	D	c	D	D
54133	Engineering services	114	D	D	D	g	D	D
541330	Engineering services	114	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	24	3 825	2 030	381	84	39.0	.2
541370	Surveying & mapping (except geophysical) services	24	3 825	2 030	381	84	39.0	.2
54138	Testing laboratories	16	7 664	3 085	641	157	35.5	9.8
541380	Testing laboratories	16	7 664	3 085	641	157	35.5	9.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE IOWA METROPOLITAN AREAS—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	34	6 303	975	238	53	28.1	5.1
54143	Graphic design services	19	4 018	738	192	31	36.0	2.7
541430	Graphic design services	19	4 018	738	192	31	36.0	2.7
5414301	Graphic design services (except commercial art & medical artists) ..	15	3 850	721	192	31	33.2	2.8
5415	Computer systems design & related services	94	92 592	30 865	6 659	772	10.9	5.0
54151	Computer systems design & related services	94	92 592	30 865	6 659	772	10.9	5.0
541511	Custom computer programming services	39	61 095	21 055	4 790	495	3.0	5.6
541512	Computer systems design services	46	30 830	9 641	1 837	272	24.4	3.9
5415121	Computer systems integrators	19	20 691	5 676	1 003	148	17.8	1.0
5415122	Computer systems consultants (except systems integrators)	27	10 139	3 965	834	124	38.0	9.8
5416	Management, scientific, & technical consulting services	183	D	D	D	f	D	D
54161	Management consulting services	115	D	D	D	e	D	D
541611	Administrative management & general management consulting service	52	D	D	D	c	D	D
541613	Marketing consulting services	23	D	D	D	b	D	D
54162	Environmental consulting services	22	7 103	2 951	678	84	33.5	13.2
541620	Environmental consulting services	22	7 103	2 951	678	84	33.5	13.2
54169	Other scientific & technical consulting services	46	6 580	1 465	339	106	52.9	35.2
541690	Other scientific & technical consulting services	46	6 580	1 465	339	106	52.9	35.2
5417	Scientific research & development services	21	D	D	D	b	D	D
5418	Advertising & related services	87	166 961	26 515	6 588	1 364	8.4	2
54181	Advertising agencies	18	D	D	D	b	D	D
541810	Advertising agencies	18	D	D	D	b	D	D
54186	Direct mail advertising	3	D	D	D	f	D	D
541860	Direct mail advertising	3	D	D	D	f	D	D
54189	Other services related to advertising	37	120 682	11 334	2 982	499	4.3	—
541890	Other services related to advertising	37	120 682	11 334	2 982	499	4.3	—
5418902	Advertising specialties goods distributor	14	D	D	D	e	D	D
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	170	D	D	D	f	D	D
54192	Photographic services	136	D	D	D	e	D	D
541921	Photographic studios, portrait	130	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	25	4 906	1 035	222	77	74.4	7.7
541990	All other professional, scientific, & technical services	25	4 906	1 035	222	77	74.4	7.7

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
54	CEDAR RAPIDS, IA MSA								
	Professional, scientific, & technical services ..	3	703	655	508	130	17	—	—
54	DAVENPORT—MOLINE—ROCK ISLAND, IA—IL MSA								
	Professional, scientific, & technical services ..	5	1 193	1 188	682	181	37	11.8	16.9
541	Professional, scientific, & technical services	5	1 193	1 188	682	181	37	11.8	16.9
54	DES MOINES, IA MSA								
	Professional, scientific, & technical services ..	9	7 532	7 198	3 289	824	91	3.6	29.0
541	Professional, scientific, & technical services	9	7 532	7 198	3 289	824	91	3.6	29.0
5411	Legal services	3	2 898	2 736	1 431	367	49	—	—
54111	Offices of lawyers	3	2 898	2 736	1 431	367	49	—	—
541110	Offices of lawyers	3	2 898	2 736	1 431	367	49	—	—
5411102	Legal aid societies & similar legal services	3	2 898	2 736	1 431	367	49	—	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
DUBUQUE, IA MSA									
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
IOWA CITY, IA MSA									
54	Professional, scientific, & technical services ..	5	5 011	6 859	2 591	660	68	1.7	—
541	Professional, scientific, & technical services	5	5 011	6 859	2 591	660	68	1.7	—
OMAHA, NE—IA MSA									
54	Professional, scientific, & technical services ..	11	12 147	13 636	1 710	400	66	3.8	1.4
541	Professional, scientific, & technical services	11	12 147	13 636	1 710	400	66	3.8	1.4
5417	Scientific research & development services	7	D	D	D	D	b	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	D	a	D	D
SIOUX CITY, IA—NE MSA									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
WATERLOO—CEDAR FALLS, IA MSA									
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
AREA OUTSIDE IOWA METROPOLITAN AREAS									
54	Professional, scientific, & technical services ..	9	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	9	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAIR COUNTY, IA								
54	Professional, scientific, & technical services	13	1 917	710	153	39	59.9	13.5
541	Professional, scientific, & technical services	13	1 917	710	153	39	59.9	13.5
ADAMS COUNTY, IA								
54	Professional, scientific, & technical services	5	690	207	56	19	8.3	—
ALLAMAKEE COUNTY, IA								
54	Professional, scientific, & technical services	20	2 335	851	196	62	43.4	10.6
541	Professional, scientific, & technical services	20	2 335	851	196	62	43.4	10.6
APPANOOSE COUNTY, IA								
54	Professional, scientific, & technical services	16	1 850	608	136	43	68.9	3.1
541	Professional, scientific, & technical services	16	1 850	608	136	43	68.9	3.1
AUDUBON COUNTY, IA								
54	Professional, scientific, & technical services	10	1 429	362	103	23	51.7	—
541	Professional, scientific, & technical services	10	1 429	362	103	23	51.7	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON COUNTY, IA								
54	Professional, scientific, & technical services	24	2 968	1 099	263	64	59.8	3.2
541	Professional, scientific, & technical services	24	2 968	1 099	263	64	59.8	3.2
BLACK HAWK COUNTY, IA								
54	Professional, scientific, & technical services	193	100 929	44 897	9 957	1 530	17.5	3.0
541	Professional, scientific, & technical services	193	100 929	44 897	9 957	1 530	17.5	3.0
5411	Legal services	58	24 389	9 350	1 729	304	25.8	3.6
54111	Offices of lawyers	55	D	D	D	e	D	D
541110	Offices of lawyers	55	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	21 939	13 730	3 575	463	9.1	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	21 939	13 730	3 575	463	9.1	1.4
541211	Offices of certified public accountants	15	10 384	4 755	1 133	134	7.8	1.1
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	27 574	12 009	2 437	343	21.8	4.5
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	21	16 446	8 167	1 708	223	30.3	5.4
541330	Engineering services	21	16 446	8 167	1 708	223	30.3	5.4
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	7	4 616	1 604	383	68	12.3	—
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	4	D	D	D	b	D	D
5418	Advertising & related services	15	13 127	4 352	1 127	184	—	.1
5419	Other professional, scientific, & technical services	14	5 408	2 093	349	107	20.3	8.4
54192	Photographic services	12	D	D	D	c	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
BOONE COUNTY, IA								
54	Professional, scientific, & technical services	27	8 090	2 375	559	92	30.3	8.3
541	Professional, scientific, & technical services	27	8 090	2 375	559	92	30.3	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 292	748	274	31	28.8	21.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 292	748	274	31	28.8	21.7
BREMER COUNTY, IA								
54	Professional, scientific, & technical services	35	6 323	1 728	388	82	65.2	5.8
541	Professional, scientific, & technical services	35	6 323	1 728	388	82	65.2	5.8
5411	Legal services	11	2 796	676	164	40	62.7	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 148	423	106	16	29.4	25.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 148	423	106	16	29.4	25.0
BUCHANAN COUNTY, IA								
54	Professional, scientific, & technical services	22	4 149	1 352	317	66	58.4	11.5
541	Professional, scientific, & technical services	22	4 149	1 352	317	66	58.4	11.5
BUENA VISTA COUNTY, IA								
54	Professional, scientific, & technical services	34	9 329	3 674	834	147	38.7	2.4
541	Professional, scientific, & technical services	34	9 329	3 674	834	147	38.7	2.4
5411	Legal services	19	3 684	1 363	283	48	37.8	3.0
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 351	474	142	27	1.9	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 351	474	142	27	1.9	5.3
5413	Architectural, engineering, & related services	5	2 708	1 459	322	45	69.1	1.4
BUTLER COUNTY, IA								
54	Professional, scientific, & technical services	19	2 648	635	167	51	68.9	13.4
541	Professional, scientific, & technical services	19	2 648	635	167	51	68.9	13.4
CALHOUN COUNTY, IA								
54	Professional, scientific, & technical services	10	1 065	236	53	20	36.7	21.2
541	Professional, scientific, & technical services	10	1 065	236	53	20	36.7	21.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARROLL COUNTY, IA								
54	Professional, scientific, & technical services	37	7 555	2 304	505	124	36.4	19.7
541	Professional, scientific, & technical services	37	7 555	2 304	505	124	36.4	19.7
5411	Legal services	17	4 039	1 236	218	50	6.6	24.9
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 538	733	228	58	84.6	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 538	733	228	58	84.6	15.4
CASS COUNTY, IA								
54	Professional, scientific, & technical services	20	5 566	2 252	536	86	32.8	3.5
541	Professional, scientific, & technical services	20	5 566	2 252	536	86	32.8	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 031	1 201	299	33	31.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 031	1 201	299	33	31.2	—
CEDAR COUNTY, IA								
54	Professional, scientific, & technical services	21	7 249	3 257	726	211	18.2	1.9
541	Professional, scientific, & technical services	21	7 249	3 257	726	211	18.2	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 514	438	91	23	40.0	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 514	438	91	23	40.0	6.8
5418	Advertising & related services	2	D	D	D	c	D	D
CERRO GORDO COUNTY, IA								
54	Professional, scientific, & technical services	78	27 481	10 501	2 579	376	30.7	4.3
541	Professional, scientific, & technical services	78	27 481	10 501	2 579	376	30.7	4.3
5411	Legal services	30	8 707	3 028	624	105	28.6	1.7
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	6 585	2 502	710	106	22.1	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	6 585	2 502	710	106	22.1	8.6
541211	Offices of certified public accountants	13	5 819	2 355	660	81	15.1	9.7
5413	Architectural, engineering, & related services	7	4 654	2 217	563	64	38.7	3.4
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
CHEROKEE COUNTY, IA								
54	Professional, scientific, & technical services	15	2 945	1 136	281	58	63.0	16.0
541	Professional, scientific, & technical services	15	2 945	1 136	281	58	63.0	16.0
CHICKASAW COUNTY, IA								
54	Professional, scientific, & technical services	16	2 970	708	178	43	43.0	7.0
541	Professional, scientific, & technical services	16	2 970	708	178	43	43.0	7.0
CLARKE COUNTY, IA								
54	Professional, scientific, & technical services	12	1 372	432	95	30	66.4	6.3
541	Professional, scientific, & technical services	12	1 372	432	95	30	66.4	6.3
CLAY COUNTY, IA								
54	Professional, scientific, & technical services	28	11 146	3 082	735	145	48.9	.7
541	Professional, scientific, & technical services	28	11 146	3 082	735	145	48.9	.7
5411	Legal services	9	4 256	704	170	36	60.0	—
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 085	1 219	300	65	29.1	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 085	1 219	300	65	29.1	2.4
CLAYTON COUNTY, IA								
54	Professional, scientific, & technical services	22	3 948	1 427	356	66	32.8	4.0
541	Professional, scientific, & technical services	22	3 948	1 427	356	66	32.8	4.0
5413	Architectural, engineering, & related services	4	2 003	945	227	31	16.4	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLINTON COUNTY, IA								
54	Professional, scientific, & technical services	57	12 310	3 835	941	183	29.4	15.3
541	Professional, scientific, & technical services	57	12 310	3 835	941	183	29.4	15.3
5411	Legal services	19	4 462	1 525	350	59	36.1	—
541111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 893	1 202	325	61	8.6	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 893	1 202	325	61	8.6	11.1
CRAWFORD COUNTY, IA								
54	Professional, scientific, & technical services	19	6 695	2 822	618	120	42.9	3.2
541	Professional, scientific, & technical services	19	6 695	2 822	618	120	42.9	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	934	300	81	23	69.7	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	934	300	81	23	69.7	18.0
DALLAS COUNTY, IA								
54	Professional, scientific, & technical services	38	8 501	2 790	649	135	31.7	7.4
541	Professional, scientific, & technical services	38	8 501	2 790	649	135	31.7	7.4
5411	Legal services	12	3 317	1 061	267	51	13.9	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 099	336	125	32	29.4	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 099	336	125	32	29.4	1.1
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
DAVIS COUNTY, IA								
54	Professional, scientific, & technical services	8	2 171	1 035	283	62	79.6	8.1
541	Professional, scientific, & technical services	8	2 171	1 035	283	62	79.6	8.1
DECATUR COUNTY, IA								
54	Professional, scientific, & technical services	8	737	151	47	22	48.7	2.2
DELAWARE COUNTY, IA								
54	Professional, scientific, & technical services	19	3 788	1 717	373	68	35.6	6.0
541	Professional, scientific, & technical services	19	3 788	1 717	373	68	35.6	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
DES MOINES COUNTY, IA								
54	Professional, scientific, & technical services	61	16 732	5 190	1 089	240	32.7	1.5
541	Professional, scientific, & technical services	61	16 732	5 190	1 089	240	32.7	1.5
5411	Legal services	23	8 010	1 853	434	95	35.9	2.2
541111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 684	1 786	429	91	26.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 684	1 786	429	91	26.6	1.4
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 539	976	117	22	23.1	—
DICKINSON COUNTY, IA								
54	Professional, scientific, & technical services	33	10 132	3 025	739	145	31.5	—
541	Professional, scientific, & technical services	33	10 132	3 025	739	145	31.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 140	1 541	394	59	14.8	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 140	1 541	394	59	14.8	—
541219	Other accounting services	7	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DUBUQUE COUNTY, IA								
54	Professional, scientific, & technical services	117	56 406	23 497	5 222	802	21.6	8.3
541	Professional, scientific, & technical services	117	56 406	23 497	5 222	802	21.6	8.3
5411	Legal services	38	14 548	6 837	1 606	220	32.0	3.5
541111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
541211	Offices of certified public accountants	11	13 483	5 547	1 328	164	4.6	.1
541213	Tax return preparation services	3	1 152	321	93	54	D	—
5413	Architectural, engineering, & related services	15	6 700	3 565	658	90	16.8	4.2
5414	Specialized design services	8	2 946	978	242	35	28.0	—
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
54151	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
5418	Advertising & related services	7	5 731	2 142	459	62	22.0	—
5419	Other professional, scientific, & technical services	11	3 859	750	132	61	52.3	2.1
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
EMMET COUNTY, IA								
54	Professional, scientific, & technical services	18	4 939	1 743	397	76	29.7	6.1
541	Professional, scientific, & technical services	18	4 939	1 743	397	76	29.7	6.1
5411	Legal services	10	2 850	783	179	36	8.6	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
FAYETTE COUNTY, IA								
54	Professional, scientific, & technical services	34	6 122	2 078	448	120	37.6	6.8
541	Professional, scientific, & technical services	34	6 122	2 078	448	120	37.6	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 272	580	127	29	55.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 272	580	127	29	55.1	—
FLOYD COUNTY, IA								
54	Professional, scientific, & technical services	24	3 925	1 092	253	75	49.9	4.5
541	Professional, scientific, & technical services	24	3 925	1 092	253	75	49.9	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 462	440	128	33	79.5	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 462	440	128	33	79.5	2.1
FRANKLIN COUNTY, IA								
54	Professional, scientific, & technical services	14	2 712	1 175	221	63	45.4	—
541	Professional, scientific, & technical services	14	2 712	1 175	221	63	45.4	—
FREMONT COUNTY, IA								
54	Professional, scientific, & technical services	9	2 040	718	182	58	79.7	6.2
541	Professional, scientific, & technical services	9	2 040	718	182	58	79.7	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 382	496	136	44	90.9	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 382	496	136	44	90.9	9.1
GREENE COUNTY, IA								
54	Professional, scientific, & technical services	12	3 209	1 373	268	67	63.5	1.1
541	Professional, scientific, & technical services	12	3 209	1 373	268	67	63.5	1.1
GRUNDY COUNTY, IA								
54	Professional, scientific, & technical services	15	3 181	1 164	275	50	27.7	35.1
541	Professional, scientific, & technical services	15	3 181	1 164	275	50	27.7	35.1
GUTHRIE COUNTY, IA								
54	Professional, scientific, & technical services	11	1 653	511	144	58	89.0	7.7
541	Professional, scientific, & technical services	11	1 653	511	144	58	89.0	7.7
HAMILTON COUNTY, IA								
54	Professional, scientific, & technical services	24	4 847	1 748	388	103	50.3	22.0
541	Professional, scientific, & technical services	24	4 847	1 748	388	103	50.3	22.0
5413	Architectural, engineering, & related services	3	1 339	624	123	40	D	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HANCOCK COUNTY, IA								
54	Professional, scientific, & technical services	12	1 480	418	103	33	45.5	14.4
541	Professional, scientific, & technical services	12	1 480	418	103	33	45.5	14.4
HARDIN COUNTY, IA								
54	Professional, scientific, & technical services	27	5 476	2 007	422	111	49.0	1.2
541	Professional, scientific, & technical services	27	5 476	2 007	422	111	49.0	1.2
5411	Legal services	13	3 081	1 279	257	59	37.2	1.7
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
HARRISON COUNTY, IA								
54	Professional, scientific, & technical services	12	1 546	621	168	36	49.0	5.0
541	Professional, scientific, & technical services	12	1 546	621	168	36	49.0	5.0
HENRY COUNTY, IA								
54	Professional, scientific, & technical services	24	4 513	2 046	534	94	53.6	8.3
541	Professional, scientific, & technical services	24	4 513	2 046	534	94	53.6	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 829	1 087	340	43	12.6	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 829	1 087	340	43	12.6	14.5
541219	Other accounting services	1	D	D	D	b	D	D
HOWARD COUNTY, IA								
54	Professional, scientific, & technical services	15	2 466	883	198	45	73.4	12.2
541	Professional, scientific, & technical services	15	2 466	883	198	45	73.4	12.2
HUMBOLDT COUNTY, IA								
54	Professional, scientific, & technical services	13	2 520	728	178	40	37.3	20.8
541	Professional, scientific, & technical services	13	2 520	728	178	40	37.3	20.8
IDA COUNTY, IA								
54	Professional, scientific, & technical services	12	1 835	486	117	28	80.8	15.4
541	Professional, scientific, & technical services	12	1 835	486	117	28	80.8	15.4
IOWA COUNTY, IA								
54	Professional, scientific, & technical services	18	4 887	877	212	40	80.5	1.6
541	Professional, scientific, & technical services	18	4 887	877	212	40	80.5	1.6
5418	Advertising & related services	2	D	D	D	a	D	D
JACKSON COUNTY, IA								
54	Professional, scientific, & technical services	26	3 612	941	260	74	26.4	27.2
541	Professional, scientific, & technical services	26	3 612	941	260	74	26.4	27.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	926	335	105	28	24.1	65.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	926	335	105	28	24.1	65.9
JASPER COUNTY, IA								
54	Professional, scientific, & technical services	41	124 443	13 096	3 135	586	3.2	.5
541	Professional, scientific, & technical services	41	124 443	13 096	3 135	586	3.2	.5
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	4 085	938	237	55	6.4	5.0
541110	Offices of lawyers	11	4 085	938	237	55	6.4	5.0
5411101	Offices of lawyers (except legal aid societies)	11	4 085	938	237	55	6.4	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	e	D	D
54189	Other services related to advertising	6	D	D	D	e	D	D
541890	Other services related to advertising	6	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	5	D	D	D	e	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, IA								
54	Professional, scientific, & technical services	122	50 989	20 923	4 324	538	25.6	9.9
541	Professional, scientific, & technical services	122	50 989	20 923	4 324	538	25.6	9.9
5411	Legal services	17	3 195	1 352	279	47	36.3	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 429	1 522	365	69	18.6	42.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 429	1 522	365	69	18.6	42.8
5413	Architectural, engineering, & related services	14	11 964	7 013	1 553	169	27.1	2.6
54133	Engineering services	7	9 530	6 184	1 379	139	23.3	—
541330	Engineering services	7	9 530	6 184	1 379	139	23.3	—
5415	Computer systems design & related services	27	9 248	4 141	954	99	32.4	19.9
54151	Computer systems design & related services	27	9 248	4 141	954	99	32.4	19.9
541512	Computer systems design services	10	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	34	5 919	1 566	305	46	74.2	13.6
54161	Management consulting services	28	5 237	1 351	282	39	80.5	5.7
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
JOHNSON COUNTY, IA								
54	Professional, scientific, & technical services	164	81 894	29 272	6 898	1 085	22.5	11.8
541	Professional, scientific, & technical services	164	81 894	29 272	6 898	1 085	22.5	11.8
5411	Legal services	48	19 100	5 086	1 164	218	26.7	6.2
54111	Offices of lawyers	44	16 278	3 733	852	175	31.3	7.1
541110	Offices of lawyers	44	16 278	3 733	852	175	31.3	7.1
5411101	Offices of lawyers (except legal aid societies)	44	16 278	3 733	852	175	31.3	7.1
54119	Other legal services	4	2 822	1 353	312	43	—	1.2
541191	Title abstract & settlement offices	4	2 822	1 353	312	43	—	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	9 637	3 319	907	199	25.1	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	9 637	3 319	907	199	25.1	1.7
541211	Offices of certified public accountants	8	6 594	2 226	608	73	10.3	1.0
541213	Tax return preparation services	5	1 595	472	153	75	24.5	—
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	22 511	9 682	2 163	258	26.6	.4
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	16	13 848	6 549	1 402	173	26.1	—
541330	Engineering services	16	13 848	6 549	1 402	173	26.1	—
5414	Specialized design services	11	2 697	377	82	17	32.0	.4
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	22	17 204	7 206	1 840	231	10.1	28.2
54151	Computer systems design & related services	22	17 204	7 206	1 840	231	10.1	28.2
541512	Computer systems design services	8	11 830	4 886	1 394	167	.3	40.3
5416	Management, scientific, & technical consulting services	14	3 349	773	150	36	8.3	7.3
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
JONES COUNTY, IA								
54	Professional, scientific, & technical services	21	4 460	1 466	350	78	60.8	5.4
541	Professional, scientific, & technical services	21	4 460	1 466	350	78	60.8	5.4
KEOKUK COUNTY, IA								
54	Professional, scientific, & technical services	7	764	275	83	25	53.5	—
KOSSUTH COUNTY, IA								
54	Professional, scientific, & technical services	23	5 626	1 309	357	89	81.0	14.9
541	Professional, scientific, & technical services	23	5 626	1 309	357	89	81.0	14.9
5411	Legal services	13	3 188	715	174	50	73.6	26.4
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 042	456	158	30	96.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 042	456	158	30	96.5	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEE COUNTY, IA								
54	Professional, scientific, & technical services	50	11 672	3 350	804	182	49.0	4.8
541	Professional, scientific, & technical services	50	11 672	3 350	804	182	49.0	4.8
5411	Legal services	22	6 052	1 331	294	65	50.3	.3
54111	Offices of lawyers	19	5 604	1 046	227	50	49.2	.4
541110	Offices of lawyers	19	5 604	1 046	227	50	49.2	.4
5411101	Offices of lawyers (except legal aid societies)	19	5 604	1 046	227	50	49.2	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 330	478	173	50	47.4	36.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 330	478	173	50	47.4	36.5
5413	Architectural, engineering, & related services	4	2 055	921	215	26	31.3	—
LINN COUNTY, IA								
54	Professional, scientific, & technical services	369	268 577	106 713	23 314	2 936	26.4	4.9
541	Professional, scientific, & technical services	369	268 577	106 713	23 314	2 936	26.4	4.9
5411	Legal services	107	60 279	23 631	4 158	569	29.1	5.4
54111	Offices of lawyers	106	D	D	D	f	D	D
541110	Offices of lawyers	106	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	106	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	28 122	10 987	2 715	397	13.1	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	28 122	10 987	2 715	397	13.1	.5
541211	Offices of certified public accountants	22	22 529	8 791	2 072	228	6.9	.5
541213	Tax return preparation services	13	1 318	423	226	80	22.1	1.3
541219	Other accounting services	20	4 275	1 773	417	89	42.9	—
5413	Architectural, engineering, & related services	53	44 913	20 903	4 582	490	18.3	6.7
54131	Architectural services	14	11 474	4 298	807	98	25.4	1.4
541310	Architectural services	14	11 474	4 298	807	98	25.4	1.4
54133	Engineering services	29	30 496	15 431	3 472	343	16.7	3.5
541330	Engineering services	29	30 496	15 431	3 472	343	16.7	3.5
5414	Specialized design services	14	5 183	1 694	358	44	12.7	4.4
54143	Graphic design services	10	3 951	1 435	301	34	8.4	5.7
541430	Graphic design services	10	3 951	1 435	301	34	8.4	5.7
5414301	Graphic design services (except commercial art & medical artists) ..	9	D	D	D	b	D	D
5415	Computer systems design & related services	49	69 641	21 684	5 158	513	43.1	5.5
54151	Computer systems design & related services	49	69 641	21 684	5 158	513	43.1	5.5
541511	Custom computer programming services	22	30 509	12 807	3 142	324	7.9	12.6
541512	Computer systems design services	21	36 288	8 211	1 909	177	69.6	—
5415121	Computer systems integrators	12	33 887	7 198	1 688	144	68.3	—
5416	Management, scientific, & technical consulting services	34	10 397	4 662	1 008	110	67.3	3.0
54161	Management consulting services	30	9 449	4 313	976	106	69.1	3.3
5418	Advertising & related services	29	22 275	9 409	2 169	288	7.3	1.4
54181	Advertising agencies	11	15 242	7 458	1 704	200	.7	—
541810	Advertising agencies	11	15 242	7 458	1 704	200	.7	—
54189	Other services related to advertising	8	1 883	381	86	19	74.1	13.1
541890	Other services related to advertising	8	1 883	381	86	19	74.1	13.1
5419	Other professional, scientific, & technical services	26	D	D	D	f	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	18	6 110	2 333	524	115	7.4	11.7
541921	Photographic studios, portrait	13	3 316	1 220	277	81	12.3	14.4
541922	Commercial photography	5	2 794	1 113	247	34	1.7	8.6
LOUISA COUNTY, IA								
54	Professional, scientific, & technical services	10	1 519	544	158	40	60.2	26.7
541	Professional, scientific, & technical services	10	1 519	544	158	40	60.2	26.7
LUCAS COUNTY, IA								
54	Professional, scientific, & technical services	9	977	320	71	23	91.0	.4
541	Professional, scientific, & technical services	9	977	320	71	23	91.0	.4
LYON COUNTY, IA								
54	Professional, scientific, & technical services	15	5 753	2 563	535	80	26.9	2.0
541	Professional, scientific, & technical services	15	5 753	2 563	535	80	26.9	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
MADISON COUNTY, IA								
54	Professional, scientific, & technical services	19	3 823	1 455	325	65	55.3	1.2
541	Professional, scientific, & technical services	19	3 823	1 455	325	65	55.3	1.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAHASKA COUNTY, IA								
54	Professional, scientific, & technical services	24	6 478	2 853	521	98	40.2	5.3
541	Professional, scientific, & technical services	24	6 478	2 853	521	98	40.2	5.3
5411	Legal services	13	2 905	761	161	44	35.4	8.7
54111	Offices of lawyers	13	2 905	761	161	44	35.4	8.7
541110	Offices of lawyers	13	2 905	761	161	44	35.4	8.7
5411101	Offices of lawyers (except legal aid societies)	13	2 905	761	161	44	35.4	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 828	1 347	215	33	6.0	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 828	1 347	215	33	6.0	5.0
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
MARION COUNTY, IA								
54	Professional, scientific, & technical services	35	7 880	3 074	941	144	57.7	4.6
541	Professional, scientific, & technical services	35	7 880	3 074	941	144	57.7	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 838	1 836	694	75	44.0	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 838	1 836	694	75	44.0	12.8
MARSHALL COUNTY, IA								
54	Professional, scientific, & technical services	50	13 384	4 870	1 128	201	45.0	5.7
541	Professional, scientific, & technical services	50	13 384	4 870	1 128	201	45.0	5.7
5411	Legal services	22	6 335	1 453	350	77	41.7	2.5
54111	Offices of lawyers	19	5 967	1 284	313	64	38.1	2.6
541110	Offices of lawyers	19	5 967	1 284	313	64	38.1	2.6
5411101	Offices of lawyers (except legal aid societies)	19	5 967	1 284	313	64	38.1	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 045	926	238	56	85.6	14.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 045	926	238	56	85.6	14.4
5413	Architectural, engineering, & related services	7	3 865	2 167	476	57	28.1	—
MILLS COUNTY, IA								
54	Professional, scientific, & technical services	9	2 076	783	170	43	81.8	12.4
541	Professional, scientific, & technical services	9	2 076	783	170	43	81.8	12.4
MITCHELL COUNTY, IA								
54	Professional, scientific, & technical services	7	1 653	569	137	37	22.8	—
541	Professional, scientific, & technical services	7	1 653	569	137	37	22.8	—
MONONA COUNTY, IA								
54	Professional, scientific, & technical services	15	3 453	1 058	243	53	50.2	29.6
541	Professional, scientific, & technical services	15	3 453	1 058	243	53	50.2	29.6
MONROE COUNTY, IA								
54	Professional, scientific, & technical services	11	1 530	326	72	26	90.2	—
541	Professional, scientific, & technical services	11	1 530	326	72	26	90.2	—
MONTGOMERY COUNTY, IA								
54	Professional, scientific, & technical services	19	2 743	1 072	210	48	78.0	—
541	Professional, scientific, & technical services	19	2 743	1 072	210	48	78.0	—
MUSCATINE COUNTY, IA								
54	Professional, scientific, & technical services	53	75 798	22 653	5 488	1 020	10.4	.4
541	Professional, scientific, & technical services	53	75 798	22 653	5 488	1 020	10.4	.4
5411	Legal services	24	6 840	2 699	709	100	25.7	1.4
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	e	D	D
54133	Engineering services	5	D	D	D	e	D	D
541330	Engineering services	5	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	5	3 644	1 094	311	114	94.3	—
5418	Advertising & related services	1	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
O'BRIEN COUNTY, IA								
54	Professional, scientific, & technical services	25	5 105	1 427	382	76	69.6	1.6
541	Professional, scientific, & technical services	25	5 105	1 427	382	76	69.6	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	—
OSCEOLA COUNTY, IA								
54	Professional, scientific, & technical services	7	1 699	348	88	35	19.1	29.9
541	Professional, scientific, & technical services	7	1 699	348	88	35	19.1	29.9
PAGE COUNTY, IA								
54	Professional, scientific, & technical services	19	3 710	1 456	414	143	73.3	7.4
541	Professional, scientific, & technical services	19	3 710	1 456	414	143	73.3	7.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 182	645	199	25	16.3	23.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 182	645	199	25	16.3	23.4
PALO ALTO COUNTY, IA								
54	Professional, scientific, & technical services	12	2 113	521	131	31	63.2	.8
541	Professional, scientific, & technical services	12	2 113	521	131	31	63.2	.8
PLYMOUTH COUNTY, IA								
54	Professional, scientific, & technical services	29	5 609	1 967	440	108	42.0	.6
541	Professional, scientific, & technical services	29	5 609	1 967	440	108	42.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	880	232	41	44.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	880	232	41	44.6	—
POCAHONTAS COUNTY, IA								
54	Professional, scientific, & technical services	19	2 372	699	172	46	48.7	5.1
541	Professional, scientific, & technical services	19	2 372	699	172	46	48.7	5.1
POLK COUNTY, IA								
54	Professional, scientific, & technical services	954	845 801	346 097	75 374	10 594	16.2	4.1
541	Professional, scientific, & technical services	954	845 801	346 097	75 374	10 594	16.2	4.1
5411	Legal services	243	207 959	98 967	19 248	1 992	19.9	1.5
54111	Offices of lawyers	237	200 074	95 274	18 392	1 875	20.4	1.5
541110	Offices of lawyers	237	200 074	95 274	18 392	1 875	20.4	1.5
5411101	Offices of lawyers (except legal aid societies)	237	200 074	95 274	18 392	1 875	20.4	1.5
54119	Other legal services	6	7 885	3 693	856	117	6.6	—
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	162	147 779	47 640	11 574	1 650	9.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	162	147 779	47 640	11 574	1 650	9.6	2.7
541211	Offices of certified public accountants	93	98 664	36 236	8 417	947	8.2	2.1
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	56	D	D	D	e	D	D
5413	Architectural, engineering, & related services	128	105 262	47 315	10 239	1 156	22.2	8.7
54131	Architectural services	45	39 803	15 283	3 249	359	24.4	1.1
541310	Architectural services	45	39 803	15 283	3 249	359	24.4	1.1
54133	Engineering services	64	D	D	D	f	D	D
541330	Engineering services	64	D	D	D	f	D	D
54138	Testing laboratories	7	6 977	2 484	431	66	19.8	34.7
541380	Testing laboratories	7	6 977	2 484	431	66	19.8	34.7
5414	Specialized design services	61	D	D	D	c	D	D
54141	Interior design services	21	D	D	D	b	D	D
541410	Interior design services	21	D	D	D	b	D	D
54143	Graphic design services	40	D	D	D	c	D	D
541430	Graphic design services	40	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	34	D	D	D	c	D	D
5415	Computer systems design & related services	96	111 344	45 070	9 652	914	13.4	5.8
54151	Computer systems design & related services	96	111 344	45 070	9 652	914	13.4	5.8
541511	Custom computer programming services	48	79 857	36 346	7 902	656	5.2	7.5
541512	Computer systems design services	41	27 760	6 870	1 470	211	37.7	1.8
5415121	Computer systems integrators	20	17 021	3 677	773	117	21.5	2.9
5415122	Computer systems consultants (except systems integrators)	21	10 739	3 193	697	94	63.2	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POLK COUNTY, IA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	114	68 096	24 240	5 174	660	18.3	6.2
54161	Management consulting services	90	D	D	D	f	D	D
541611	Administrative management & general management consulting service	36	8 075	3 541	920	120	44.7	4.9
541612	Human resources & executive search consulting services	28	D	D	D	c	D	D
5416122	Executive placement services	14	6 859	3 287	569	69	29.5	9.9
541613	Marketing consulting services	13	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	8	D	D	D	b	D	D
541618	Other management consulting services	5	D	D	D	c	D	D
54162	Environmental consulting services	11	D	D	D	b	D	D
541620	Environmental consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5418	Advertising & related services	83	152 650	66 755	15 726	3 267	11.5	1.2
54181	Advertising agencies	29	D	D	D	e	D	D
541810	Advertising agencies	29	D	D	D	e	D	D
54186	Direct mail advertising	8	D	D	D	g	D	D
541860	Direct mail advertising	8	D	D	D	g	D	D
54189	Other services related to advertising	24	D	D	D	c	D	D
541890	Other services related to advertising	24	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	62	D	D	D	f	D	D
54191	Marketing research & public opinion polling	12	9 583	4 417	1 034	451	9.2	18.6
541910	Marketing research & public opinion polling	12	9 583	4 417	1 034	451	9.2	18.6
54192	Photographic services	44	D	D	D	e	D	D
541921	Photographic studios, portrait	29	D	D	D	c	D	D
541922	Commercial photography	15	4 037	1 633	517	87	23.9	1.9
POTTAWATTAMIE COUNTY, IA								
54	Professional, scientific, & technical services	99	46 978	16 365	3 217	656	33.2	.1
541	Professional, scientific, & technical services	99	46 978	16 365	3 217	656	33.2	.1
5411	Legal services	42	19 010	6 892	1 099	209	49.0	—
54111	Offices of lawyers	40	D	D	D	D	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 986	1 480	394	118	33.3	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 986	1 480	394	118	33.3	.9
541213	Tax return preparation services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	4 216	2 799	464	74	21.6	.4
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D
5418	Advertising & related services	8	8 842	3 840	919	187	26.8	—
POWESHIEK COUNTY, IA								
54	Professional, scientific, & technical services	33	7 175	1 971	449	115	64.4	1.2
541	Professional, scientific, & technical services	33	7 175	1 971	449	115	64.4	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 666	428	127	26	92.9	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 666	428	127	26	92.9	2.2
RINGGOLD COUNTY, IA								
54	Professional, scientific, & technical services	3	315	133	34	10	D	—
SAC COUNTY, IA								
54	Professional, scientific, & technical services	20	3 262	1 010	241	65	41.5	22.8
541	Professional, scientific, & technical services	20	3 262	1 010	241	65	41.5	22.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SCOTT COUNTY, IA								
54	Professional, scientific, & technical services	315	177 367	58 034	13 224	1 999	19.7	10.8
541	Professional, scientific, & technical services	315	177 367	58 034	13 224	1 999	19.7	10.8
5411	Legal services	96	39 158	11 362	2 406	373	27.0	4.5
541111	Offices of lawyers	93	D	D	D	e	D	D
541110	Offices of lawyers	93	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	93	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	60	29 269	11 701	3 151	412	20.3	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	60	29 269	11 701	3 151	412	20.3	5.6
541211	Offices of certified public accountants	23	24 884	10 007	2 709	290	15.8	.5
541213	Tax return preparation services	13	890	207	126	53	16.3	18.9
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	16 973	8 085	1 524	196	27.7	21.1
54133	Engineering services	24	12 002	5 524	1 085	128	29.3	26.6
541330	Engineering services	24	12 002	5 524	1 085	128	29.3	26.6
5414	Specialized design services	13	8 727	1 677	341	55	19.8	—
54141	Interior design services	4	D	D	D	b	D	D
541410	Interior design services	4	D	D	D	b	D	D
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	8	D	D	D	b	D	D
5415	Computer systems design & related services	28	46 703	13 851	3 211	336	1.8	4.2
54151	Computer systems design & related services	28	46 703	13 851	3 211	336	1.8	4.2
541512	Computer systems design services	13	42 600	12 322	2 895	297	.4	4.2
5415121	Computer systems integrators	10	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	45	17 228	5 924	1 369	278	41.5	35.5
54161	Management consulting services	32	12 940	4 682	1 179	252	44.7	34.7
5418	Advertising & related services	24	12 439	3 226	708	118	26.9	2.2
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
SHELBY COUNTY, IA								
54	Professional, scientific, & technical services	19	3 810	1 536	354	80	37.9	3.5
541	Professional, scientific, & technical services	19	3 810	1 536	354	80	37.9	3.5
SIOUX COUNTY, IA								
54	Professional, scientific, & technical services	43	12 696	4 232	1 073	192	36.0	1.5
541	Professional, scientific, & technical services	43	12 696	4 232	1 073	192	36.0	1.5
5411	Legal services	16	3 544	882	215	62	42.5	—
541111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 319	1 279	465	55	33.0	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 319	1 279	465	55	33.0	1.9
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
STORY COUNTY, IA								
54	Professional, scientific, & technical services	148	97 871	34 701	7 441	970	10.4	7.2
541	Professional, scientific, & technical services	148	97 871	34 701	7 441	970	10.4	7.2
5411	Legal services	30	6 137	1 880	429	98	28.1	6.5
541111	Offices of lawyers	27	5 163	1 391	297	72	29.4	7.8
541110	Offices of lawyers	27	5 163	1 391	297	72	29.4	7.8
5411101	Offices of lawyers (except legal aid societies)	27	5 163	1 391	297	72	29.4	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	5 178	2 661	571	122	24.7	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	5 178	2 661	571	122	24.7	17.3
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	14 823	6 483	1 336	157	26.5	13.2
54133	Engineering services	19	11 160	5 013	1 031	108	25.3	9.8
541330	Engineering services	19	11 160	5 013	1 031	108	25.3	9.8
5415	Computer systems design & related services	13	60 671	20 121	4 381	443	1.3	3.0
54151	Computer systems design & related services	13	60 671	20 121	4 381	443	1.3	3.0
541511	Custom computer programming services	5	D	D	D	e	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	4 529	1 703	366	63	22.2	4.0
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	12	D	D	D	b	D	D
TAMA COUNTY, IA								
54	Professional, scientific, & technical services	15	2 389	510	147	48	60.9	.5
541	Professional, scientific, & technical services	15	2 389	510	147	48	60.9	.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TAYLOR COUNTY, IA								
54	Professional, scientific, & technical services	10	1 109	362	95	26	59.4	.8
541	Professional, scientific, & technical services	10	1 109	362	95	26	59.4	.8
UNION COUNTY, IA								
54	Professional, scientific, & technical services	18	3 235	1 550	361	64	26.9	1.2
541	Professional, scientific, & technical services	18	3 235	1 550	361	64	26.9	1.2
VAN BUREN COUNTY, IA								
54	Professional, scientific, & technical services	11	1 444	665	142	31	52.0	9.4
541	Professional, scientific, & technical services	11	1 444	665	142	31	52.0	9.4
WAPELLO COUNTY, IA								
54	Professional, scientific, & technical services	45	12 881	4 221	935	206	31.8	—
541	Professional, scientific, & technical services	45	12 881	4 221	935	206	31.8	—
5411	Legal services	19	6 775	2 238	436	85	33.9	—
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 801	1 072	294	57	26.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 801	1 072	294	57	26.6	—
WARREN COUNTY, IA								
54	Professional, scientific, & technical services	35	6 238	2 017	472	108	43.6	4.5
541	Professional, scientific, & technical services	35	6 238	2 017	472	108	43.6	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 204	587	166	34	39.6	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 204	587	166	34	39.6	4.8
WASHINGTON COUNTY, IA								
54	Professional, scientific, & technical services	33	5 780	1 738	459	133	52.5	3.1
541	Professional, scientific, & technical services	33	5 780	1 738	459	133	52.5	3.1
5411	Legal services	13	2 910	808	194	54	42.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 847	757	233	58	82.2	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 847	757	233	58	82.2	9.7
WAYNE COUNTY, IA								
54	Professional, scientific, & technical services	8	2 202	302	75	28	89.6	—
541	Professional, scientific, & technical services	8	2 202	302	75	28	89.6	—
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
WEBSTER COUNTY, IA								
54	Professional, scientific, & technical services	69	22 823	8 452	1 916	319	29.3	.7
541	Professional, scientific, & technical services	69	22 823	8 452	1 916	319	29.3	.7
5411	Legal services	31	8 230	2 398	438	80	36.3	.1
54111	Offices of lawyers	31	8 230	2 398	438	80	36.3	.1
541110	Offices of lawyers	31	8 230	2 398	438	80	36.3	.1
5411101	Offices of lawyers (except legal aid societies)	31	8 230	2 398	438	80	36.3	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 112	1 377	428	80	19.8	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 112	1 377	428	80	19.8	3.1
5413	Architectural, engineering, & related services	6	5 533	2 803	689	86	21.1	—
5418	Advertising & related services	8	3 385	1 396	288	57	39.1	.5
WINNEBAGO COUNTY, IA								
54	Professional, scientific, & technical services	19	4 801	1 401	565	83	74.8	3.0
541	Professional, scientific, & technical services	19	4 801	1 401	565	83	74.8	3.0
WINNESHIEK COUNTY, IA								
54	Professional, scientific, & technical services	21	5 640	2 571	628	90	37.3	7.8
541	Professional, scientific, & technical services	21	5 640	2 571	628	90	37.3	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 709	1 008	229	39	12.9	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 709	1 008	229	39	12.9	19.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WOODBURY COUNTY, IA								
54	Professional, scientific, & technical services	178	73 645	23 871	5 028	946	35.8	4.6
541	Professional, scientific, & technical services	178	73 645	23 871	5 028	946	35.8	4.6
5411	Legal services	68	31 157	8 316	1 706	313	41.5	3.1
54111	Offices of lawyers	65	29 786	7 531	1 526	289	43.4	3.2
541110	Offices of lawyers	65	29 786	7 531	1 526	289	43.4	3.2
5411101	Offices of lawyers (except legal aid societies)	65	29 786	7 531	1 526	289	43.4	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	17 151	6 296	1 553	342	21.4	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	17 151	6 296	1 553	342	21.4	6.1
541211	Offices of certified public accountants	19	D	D	D	c	D	D
541213	Tax return preparation services	11	D	D	D	c	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	D	D	D	c	D	D
54131	Architectural services	10	6 607	2 338	509	65	36.0	7.5
541310	Architectural services	10	6 607	2 338	509	65	36.0	7.5
5414	Specialized design services	8	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	4 215	2 394	373	47	14.9	2.7
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	a	D	D
WORTH COUNTY, IA								
54	Professional, scientific, & technical services	6	794	138	36	18	62.6	—
WRIGHT COUNTY, IA								
54	Professional, scientific, & technical services	27	8 815	2 511	641	173	71.2	1.0
541	Professional, scientific, & technical services	27	8 815	2 511	641	173	71.2	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADEL, IA								
54	Professional, scientific, & technical services	8	1 667	495	123	31	42.1	.7
541	Professional, scientific, & technical services	8	1 667	495	123	31	42.1	.7
ALBIA, IA								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
ALGONA, IA								
54	Professional, scientific, & technical services	18	5 192	1 130	298	71	79.4	16.2
541	Professional, scientific, & technical services	18	5 192	1 130	298	71	79.4	16.2
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
ALTOONA, IA								
54	Professional, scientific, & technical services	7	633	238	50	13	22.7	37.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AMES, IA								
54	Professional, scientific, & technical services	104	88 273	31 244	6 689	808	9.5	4.0
541	Professional, scientific, & technical services	104	88 273	31 244	6 689	808	9.5	4.0
5411	Legal services	15	3 377	768	194	54	26.1	7.3
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 285	2 334	485	103	21.4	20.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 285	2 334	485	103	21.4	20.0
5413	Architectural, engineering, & related services	28	13 658	6 035	1 251	135	28.7	8.9
54133	Engineering services	18	D	D	D	c	D	D
541330	Engineering services	18	D	D	D	c	D	D
5415	Computer systems design & related services	9	58 946	19 479	4 220	415	1.3	.6
54151	Computer systems design & related services	9	58 946	19 479	4 220	415	1.3	.6
541511	Custom computer programming services	2	D	D	D	e	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D
ANAMOS, IA								
54	Professional, scientific, & technical services	14	3 063	1 049	257	59	63.0	.5
541	Professional, scientific, & technical services	14	3 063	1 049	257	59	63.0	.5
ANKENY, IA								
54	Professional, scientific, & technical services	49	17 624	7 638	1 699	251	38.0	2.2
541	Professional, scientific, & technical services	49	17 624	7 638	1 699	251	38.0	2.2
5411	Legal services	10	3 142	829	181	32	54.2	12.3
54111	Offices of lawyers	10	3 142	829	181	32	54.2	12.3
541110	Offices of lawyers	10	3 142	829	181	32	54.2	12.3
5411101	Offices of lawyers (except legal aid societies)	10	3 142	829	181	32	54.2	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 188	428	121	22	88.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 188	428	121	22	88.2	—
5413	Architectural, engineering, & related services	8	7 749	4 658	1 043	101	12.8	—
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
ATLANTIC, IA								
54	Professional, scientific, & technical services	18	D	D	D	b	D	D
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	2 031	1 201	299	33	31.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	2 031	1 201	299	33	31.2	—
AUDUBON, IA								
54	Professional, scientific, & technical services	8	D	D	D	b	D	D
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
BELLE PLAINE, IA								
54	Professional, scientific, & technical services	3	470	193	50	14	D	—
BELMOND, IA								
54	Professional, scientific, & technical services	7	4 832	1 310	324	86	81.1	—
541	Professional, scientific, & technical services	7	4 832	1 310	324	86	81.1	—
5418	Advertising & related services	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BETTENDORF, IA								
54	Professional, scientific, & technical services	65	33 348	12 258	2 642	356	33.6	7.0
541	Professional, scientific, & technical services	65	33 348	12 258	2 642	356	33.6	7.0
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	4 737	1 981	399	43	28.4	35.3
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	8	D	D	D	c	D	D
54151	Computer systems design & related services	8	D	D	D	c	D	D
541512	Computer systems design services	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	19	D	D	D	b	D	D
54161	Management consulting services	14	5 167	1 926	386	48	84.9	1.8
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
BLOOMFIELD, IA								
54	Professional, scientific, & technical services	7	D	D	D	a	D	D
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
BOONE, IA								
54	Professional, scientific, & technical services	20	5 144	2 011	491	78	27.2	13.0
541	Professional, scientific, & technical services	20	5 144	2 011	491	78	27.2	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 292	748	274	31	28.8	21.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 292	748	274	31	28.8	21.7
BURLINGTON, IA								
54	Professional, scientific, & technical services	49	15 768	4 957	1 042	219	32.1	1.5
541	Professional, scientific, & technical services	49	15 768	4 957	1 042	219	32.1	1.5
5411	Legal services	22	D	D	D	b	D	D
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
CAMANCHE, IA								
54	Professional, scientific, & technical services	6	1 213	349	90	12	34.9	65.1
541	Professional, scientific, & technical services	6	1 213	349	90	12	34.9	65.1
CARLISLE, IA *								
54	Professional, scientific, & technical services	3	885	317	70	14	—	—
541	Professional, scientific, & technical services	3	885	317	70	14	—	—
CARLISLE, IA (WARREN COUNTY PART) *								
54	Professional, scientific, & technical services	3	885	317	70	14	—	—
541	Professional, scientific, & technical services	3	885	317	70	14	—	—
CARROLL, IA								
54	Professional, scientific, & technical services	29	6 533	1 919	403	98	32.2	22.7
541	Professional, scientific, & technical services	29	6 533	1 919	403	98	32.2	22.7
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARTER LAKE, IA								
54	Professional, scientific, & technical services	2	D	D	D	c	D	D
541	Professional, scientific, & technical services	2	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	c	D	D
CEDAR FALLS, IA								
54	Professional, scientific, & technical services	61	35 254	16 830	4 040	627	14.6	4.4
541	Professional, scientific, & technical services	61	35 254	16 830	4 040	627	14.6	4.4
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	9 714	8 481	2 233	264	13.4	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	9 714	8 481	2 233	264	13.4	1.4
5413	Architectural, engineering, & related services	13	10 723	3 604	745	116	12.3	4.9
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5418	Advertising & related services	4	5 443	1 765	522	88	—	.3
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	3 277	1 407	187	57	D	13.9
541921	Photographic studios, portrait	3	3 277	1 407	187	57	D	13.9
CEDAR RAPIDS, IA								
54	Professional, scientific, & technical services	296	229 841	89 342	19 383	2 391	26.0	5.5
541	Professional, scientific, & technical services	296	229 841	89 342	19 383	2 391	26.0	5.5
5411	Legal services	97	58 854	23 315	4 092	554	28.2	5.5
54111	Offices of lawyers	96	D	D	D	f	D	D
541110	Offices of lawyers	96	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	96	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	25 908	10 013	2 445	343	10.6	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	25 908	10 013	2 445	343	10.6	.5
541211	Offices of certified public accountants	18	21 062	8 087	1 895	202	5.7	.5
541213	Tax return preparation services	10	D	D	D	b	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	36	36 784	17 640	3 777	398	11.8	8.0
54131	Architectural services	10	D	D	D	b	D	D
541310	Architectural services	10	D	D	D	b	D	D
54133	Engineering services	19	23 895	12 700	2 779	274	9.2	4.2
541330	Engineering services	19	23 895	12 700	2 779	274	9.2	4.2
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	38	64 950	20 597	4 954	487	40.7	5.9
54151	Computer systems design & related services	38	64 950	20 597	4 954	487	40.7	5.9
541511	Custom computer programming services	20	D	D	D	e	D	D
541512	Computer systems design services	14	D	D	D	c	D	D
5415121	Computer systems integrators	9	32 112	6 918	1 641	131	69.6	—
5416	Management, scientific, & technical consulting services	27	8 345	4 055	931	100	67.1	3.7
54161	Management consulting services	26	D	D	D	c	D	D
5418	Advertising & related services	22	20 248	8 843	2 000	255	8.0	.5
54181	Advertising agencies	8	14 471	7 158	1 606	185	.7	—
541810	Advertising agencies	8	14 471	7 158	1 606	185	.7	—
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	20	D	D	D	c	D	D
54192	Photographic services	13	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
CENTERVILLE, IA								
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
CHARITON, IA								
54	Professional, scientific, & technical services	9	977	320	71	23	91.0	.4
541	Professional, scientific, & technical services	9	977	320	71	23	91.0	.4
CHARLES CITY, IA								
54	Professional, scientific, & technical services	18	3 524	1 015	223	60	49.5	4.1
541	Professional, scientific, & technical services	18	3 524	1 015	223	60	49.5	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHEROKEE, IA								
54	Professional, scientific, & technical services	13	D	D	D	b	D	D
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
CLARINDA, IA								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
CLARION, IA								
54	Professional, scientific, & technical services	6	1 515	348	87	28	51.0	—
541	Professional, scientific, & technical services	6	1 515	348	87	28	51.0	—
CLEAR LAKE, IA								
54	Professional, scientific, & technical services	16	2 397	758	205	41	16.2	17.6
541	Professional, scientific, & technical services	16	2 397	758	205	41	16.2	17.6
CLINTON, IA								
54	Professional, scientific, & technical services	41	9 805	3 196	785	156	25.0	9.1
541	Professional, scientific, & technical services	41	9 805	3 196	785	156	25.0	9.1
5411	Legal services	16	4 192	1 442	334	53	32.0	—
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
CLIVE, IA *								
54	Professional, scientific, & technical services	57	15 056	6 694	1 383	179	44.6	12.2
541	Professional, scientific, & technical services	57	15 056	6 694	1 383	179	44.6	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 053	809	183	33	58.7	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 053	809	183	33	58.7	8.9
5415	Computer systems design & related services	10	5 336	2 643	509	56	38.0	30.5
54151	Computer systems design & related services	10	5 336	2 643	509	56	38.0	30.5
5416	Management, scientific, & technical consulting services	11	4 161	1 962	377	46	18.5	.1
54161	Management consulting services	11	4 161	1 962	377	46	18.5	.1
CLIVE, IA (DALLAS COUNTY PART) *								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
CLIVE, IA (POLK COUNTY PART) *								
54	Professional, scientific, & technical services	56	D	D	D	c	D	D
541	Professional, scientific, & technical services	56	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 053	809	183	33	58.7	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 053	809	183	33	58.7	8.9
5415	Computer systems design & related services	9	D	D	D	b	D	D
54151	Computer systems design & related services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	4 161	1 962	377	46	18.5	.1
54161	Management consulting services	11	4 161	1 962	377	46	18.5	.1
CORALVILLE, IA								
54	Professional, scientific, & technical services	20	13 421	6 584	1 751	235	12.8	36.0
541	Professional, scientific, & technical services	20	13 421	6 584	1 751	235	12.8	36.0
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541512	Computer systems design services	4	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COUNCIL BLUFFS, IA								
54	Professional, scientific, & technical services	78	39 118	12 497	2 311	458	35.8	.1
541	Professional, scientific, & technical services	78	39 118	12 497	2 311	458	35.8	.1
5411	Legal services	39	D	D	D	c	D	D
54111	Offices of lawyers	37	18 009	6 294	990	185	47.4	—
541110	Offices of lawyers	37	18 009	6 294	990	185	47.4	—
5411101	Offices of lawyers (except legal aid societies)	37	18 009	6 294	990	185	47.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 866	2 646	438	64	18.7	.4
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
CRESCO, IA								
54	Professional, scientific, & technical services	12	D	D	D	b	D	D
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
CRESTON, IA								
54	Professional, scientific, & technical services	17	D	D	D	b	D	D
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
DAVENPORT, IA								
54	Professional, scientific, & technical services	229	138 547	44 137	10 197	1 571	15.2	11.2
541	Professional, scientific, & technical services	229	138 547	44 137	10 197	1 571	15.2	11.2
5411	Legal services	82	35 733	10 505	2 212	335	25.1	4.7
54111	Offices of lawyers	79	D	D	D	e	D	D
541110	Offices of lawyers	79	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	79	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	26 241	10 801	2 871	350	16.0	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	26 241	10 801	2 871	350	16.0	3.9
541211	Offices of certified public accountants	16	23 003	9 401	2 523	254	11.0	.1
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	22	10 886	5 459	969	130	30.2	8.9
5414	Specialized design services	10	D	D	D	b	D	D
54141	Interior design services	3	D	D	D	a	D	D
541410	Interior design services	3	D	D	D	a	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	17	34 136	8 179	1 996	190	1.0	5.7
54151	Computer systems design & related services	17	34 136	8 179	1 996	190	1.0	5.7
541512	Computer systems design services	9	D	D	D	c	D	D
5415121	Computer systems integrators	7	31 256	6 827	1 678	159	—	5.0
5416	Management, scientific, & technical consulting services	24	9 644	3 283	848	213	17.0	62.5
54161	Management consulting services	17	D	D	D	c	D	D
5418	Advertising & related services	17	9 725	2 757	607	101	17.4	—
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
DECORAH, IA								
54	Professional, scientific, & technical services	16	4 938	2 353	593	86	28.4	8.9
541	Professional, scientific, & technical services	16	4 938	2 353	593	86	28.4	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
DENISON, IA								
54	Professional, scientific, & technical services	19	6 695	2 822	618	120	42.9	3.2
541	Professional, scientific, & technical services	19	6 695	2 822	618	120	42.9	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	934	300	81	23	69.7	18.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	934	300	81	23	69.7	18.0

See footnotes at end of table.

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

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

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							From administrative records ¹	Estimated ²
DES MOINES, IA								
54	Professional, scientific, & technical services	450	527 855	218 018	47 219	6 867	13.4	1.8
541	Professional, scientific, & technical services	450	527 855	218 018	47 219	6 867	13.4	1.8
5411	Legal services	168	180 481	86 614	16 680	1 655	17.0	.9
541111	Offices of lawyers	164	D	D	D	g	D	D
541110	Offices of lawyers	164	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	164	D	D	D	g	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	59	101 833	27 084	6 598	775	4.9	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	59	101 833	27 084	6 598	775	4.9	1.6
541211	Offices of certified public accountants	25	64 227	20 411	4 912	488	4.1	.7
541219	Other accounting services	29	D	D	D	e	D	D
5413	Architectural, engineering, & related services	54	42 039	18 497	3 953	449	20.5	2.7
54131	Architectural services	25	23 568	10 208	2 244	252	13.0	1.8
541310	Architectural services	25	23 568	10 208	2 244	252	13.0	1.8
54133	Engineering services	23	13 841	6 782	1 425	153	30.0	4.7
541330	Engineering services	23	13 841	6 782	1 425	153	30.0	4.7
5414	Specialized design services	33	11 904	3 354	738	124	38.4	6.6
54143	Graphic design services	25	10 329	3 133	694	113	39.4	7.7
541430	Graphic design services	25	10 329	3 133	694	113	39.4	7.7
5414301	Graphic design services (except commercial art & medical artists) ..	23	D	D	D	c	D	D
5415	Computer systems design & related services	24	36 864	15 590	3 683	304	11.9	.5
54151	Computer systems design & related services	24	36 864	15 590	3 683	304	11.9	.5
541511	Custom computer programming services	15	31 494	13 917	3 361	247	5.9	.3
541512	Computer systems design services	9	5 370	1 673	322	57	47.2	1.4
5416	Management, scientific, & technical consulting services	34	32 315	9 738	1 923	242	13.7	2.0
54161	Management consulting services	25	26 975	7 315	1 435	177	5.5	2.1
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	48	113 110	53 901	12 938	2 949	9.5	1.5
54181	Advertising agencies	16	27 417	14 103	3 351	326	7.3	—
541810	Advertising agencies	16	27 417	14 103	3 351	326	7.3	—
54186	Direct mail advertising	7	68 179	35 174	8 546	2 392	5.1	—
541860	Direct mail advertising	7	68 179	35 174	8 546	2 392	5.1	—
54189	Other services related to advertising	12	6 102	1 245	259	122	50.2	—
541890	Other services related to advertising	12	6 102	1 245	259	122	50.2	—
5419	Other professional, scientific, & technical services	29	D	D	D	e	D	D
54192	Photographic services	17	4 887	1 307	244	57	31.9	1.6
541921	Photographic studios, portrait	12	4 120	975	163	44	31.7	—
DE WITT, IA								
54	Professional, scientific, & technical services	7	809	251	60	13	46.8	24.8
DUBUQUE, IA								
54	Professional, scientific, & technical services	98	51 860	22 320	4 935	733	20.2	8.9
541	Professional, scientific, & technical services	98	51 860	22 320	4 935	733	20.2	8.9
5411	Legal services	30	12 431	6 359	1 456	189	26.2	3.5
541111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	16 712	6 906	1 695	267	8.9	2.9
541211	Offices of certified public accountants	11	13 483	5 547	1 328	164	4.6	.1
541213	Tax return preparation services	3	1 152	321	93	54	D	—
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5414	Specialized design services	5	2 144	880	220	30	32.1	—
54143	Graphic design services	5	2 144	880	220	30	32.1	—
541430	Graphic design services	5	2 144	880	220	30	32.1	—
5415	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
54151	Computer systems design & related services	7	5 089	1 951	367	54	12.2	64.3
5418	Advertising & related services	7	5 731	2 142	459	62	22.0	—
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
DYERSVILLE, IA *								
54	Professional, scientific, & technical services	6	1 102	308	106	22	69.7	—
541	Professional, scientific, & technical services	6	1 102	308	106	22	69.7	—
DYERSVILLE, IA (DUBUQUE COUNTY PART) *								
54	Professional, scientific, & technical services	6	1 102	308	106	22	69.7	—
541	Professional, scientific, & technical services	6	1 102	308	106	22	69.7	—

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

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							From administrative records ¹	Estimated ²
EAGLE GROVE, IA								
54	Professional, scientific, & technical services	5	1 395	490	102	31	88.0	—
541	Professional, scientific, & technical services	5	1 395	490	102	31	88.0	—
ELDORA, IA								
54	Professional, scientific, & technical services	10	1 979	1 061	206	55	37.5	2.7
541	Professional, scientific, & technical services	10	1 979	1 061	206	55	37.5	2.7
ELDRIDGE, IA								
54	Professional, scientific, & technical services	9	2 547	624	141	21	32.8	20.1
541	Professional, scientific, & technical services	9	2 547	624	141	21	32.8	20.1
EMMETSBURG, IA								
54	Professional, scientific, & technical services	9	1 954	507	128	27	61.1	—
541	Professional, scientific, & technical services	9	1 954	507	128	27	61.1	—
ESTHERVILLE, IA								
54	Professional, scientific, & technical services	15	4 629	1 688	378	72	28.6	2.8
541	Professional, scientific, & technical services	15	4 629	1 688	378	72	28.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
EVANSDALE, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
FAIRFIELD, IA								
54	Professional, scientific, & technical services	115	50 236	20 788	4 296	529	25.0	9.7
541	Professional, scientific, & technical services	115	50 236	20 788	4 296	529	25.0	9.7
5411	Legal services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	11 964	7 013	1 553	169	27.1	2.6
54133	Engineering services	7	9 530	6 184	1 379	139	23.3	—
541330	Engineering services	7	9 530	6 184	1 379	139	23.3	—
5415	Computer systems design & related services	25	D	D	D	b	D	D
54151	Computer systems design & related services	25	D	D	D	b	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	33	D	D	D	b	D	D
54161	Management consulting services	27	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54192	Photographic services	1	D	D	D	b	D	D
541921	Photographic studios, portrait	1	D	D	D	b	D	D
FOREST CITY, IA *								
54	Professional, scientific, & technical services	10	1 604	718	410	56	47.8	8.9
541	Professional, scientific, & technical services	10	1 604	718	410	56	47.8	8.9
FOREST CITY, IA (WINNEBAGO COUNTY PART) *								
54	Professional, scientific, & technical services	10	1 604	718	410	56	47.8	8.9
541	Professional, scientific, & technical services	10	1 604	718	410	56	47.8	8.9
FORT DODGE, IA								
54	Professional, scientific, & technical services	61	21 937	8 190	1 869	309	28.2	.7
541	Professional, scientific, & technical services	61	21 937	8 190	1 869	309	28.2	.7
5411	Legal services	26	7 470	2 151	392	71	34.8	.1
54111	Offices of lawyers	26	7 470	2 151	392	71	34.8	.1
541110	Offices of lawyers	26	7 470	2 151	392	71	34.8	.1
5411101	Offices of lawyers (except legal aid societies)	26	7 470	2 151	392	71	34.8	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	5 533	2 803	689	86	21.1	—
5418	Advertising & related services	8	3 385	1 396	288	57	39.1	.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT MADISON, IA								
54	Professional, scientific, & technical services	16	3 900	1 125	257	54	78.8	.3
541	Professional, scientific, & technical services	16	3 900	1 125	257	54	78.8	.3
GARNER, IA								
54	Professional, scientific, & technical services	6	767	255	58	18	22.7	—
GLENWOOD, IA								
54	Professional, scientific, & technical services	6	1 337	493	123	32	71.8	19.2
541	Professional, scientific, & technical services	6	1 337	493	123	32	71.8	19.2
GRIMES, IA *								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
GRIMES, IA (POLK COUNTY PART) *								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
GRINNELL, IA								
54	Professional, scientific, & technical services	21	4 618	1 357	301	82	76.4	—
541	Professional, scientific, & technical services	21	4 618	1 357	301	82	76.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
GRUNDY CENTER, IA								
54	Professional, scientific, & technical services	7	1 269	374	99	17	20.2	74.1
541	Professional, scientific, & technical services	7	1 269	374	99	17	20.2	74.1
HAMPTON, IA								
54	Professional, scientific, & technical services	12	D	D	D	b	D	D
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
HARLAN, IA								
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
HIAWATHA, IA								
54	Professional, scientific, & technical services	9	5 884	1 733	427	56	45.3	4.1
541	Professional, scientific, & technical services	9	5 884	1 733	427	56	45.3	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D
HUMBOLDT, IA								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
INDEPENDENCE, IA								
54	Professional, scientific, & technical services	15	3 018	980	217	44	56.7	9.9
541	Professional, scientific, & technical services	15	3 018	980	217	44	56.7	9.9
INDIANOLA, IA								
54	Professional, scientific, & technical services	19	3 688	1 200	319	74	37.3	5.2
541	Professional, scientific, & technical services	19	3 688	1 200	319	74	37.3	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IOWA CITY, IA								
54	Professional, scientific, & technical services	125	62 185	20 995	4 833	761	21.4	7.6
541	Professional, scientific, & technical services	125	62 185	20 995	4 833	761	21.4	7.6
5411	Legal services	46	D	D	D	c	D	D
541111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
54119	Other legal services	4	2 822	1 353	312	43	—	1.2
541191	Title abstract & settlement offices	4	2 822	1 353	312	43	—	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	8 732	2 902	816	162	18.3	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	8 732	2 902	816	162	18.3	.9
541211	Offices of certified public accountants	8	6 594	2 226	608	73	10.3	1.0
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	17 362	7 259	1 638	196	28.1	.3
54131	Architectural services	8	D	D	D	b	D	D
541310	Architectural services	8	D	D	D	b	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5414	Specialized design services	7	D	D	D	a	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	13	6 376	2 591	557	67	15.9	1.7
54151	Computer systems design & related services	13	6 376	2 591	557	67	15.9	1.7
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	5	2 512	1 165	249	35	1.5	36.3
IOWA FALLS, IA								
54	Professional, scientific, & technical services	10	1 675	400	90	29	68.8	.6
541	Professional, scientific, & technical services	10	1 675	400	90	29	68.8	.6
JEFFERSON, IA								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
JOHNSTON, IA								
54	Professional, scientific, & technical services	18	4 842	1 917	365	71	29.1	56.4
541	Professional, scientific, & technical services	18	4 842	1 917	365	71	29.1	56.4
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
KEOKUK, IA								
54	Professional, scientific, & technical services	23	5 564	1 600	378	80	34.5	1.4
541	Professional, scientific, & technical services	23	5 564	1 600	378	80	34.5	1.4
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
KNOXVILLE, IA								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
LE CLAIRE, IA								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
LE MARS, IA								
54	Professional, scientific, & technical services	21	4 815	1 699	384	86	42.4	—
541	Professional, scientific, & technical services	21	4 815	1 699	384	86	42.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	880	232	41	44.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 898	880	232	41	44.6	—
MADRID, IA								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
541	Professional, scientific, & technical services	1	D	D	D	a	D	D
MANCHESTER, IA								
54	Professional, scientific, & technical services	15	3 057	1 363	304	53	24.2	7.5
541	Professional, scientific, & technical services	15	3 057	1 363	304	53	24.2	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAQUOKETA, IA								
54	Professional, scientific, & technical services	17	2 684	827	233	61	25.0	31.6
541	Professional, scientific, & technical services	17	2 684	827	233	61	25.0	31.6
MARION, IA								
54	Professional, scientific, & technical services	32	24 116	13 076	2 983	418	17.4	1.1
541	Professional, scientific, & technical services	32	24 116	13 076	2 983	418	17.4	1.1
5413	Architectural, engineering, & related services	6	4 824	2 187	529	61	56.8	—
5419	Other professional, scientific, & technical services	4	D	D	D	e	D	D
54191	Marketing research & public opinion polling	1	D	D	D	e	D	D
541910	Marketing research & public opinion polling	1	D	D	D	e	D	D
54192	Photographic services	3	D	D	D	b	D	D
MARSHALLTOWN, IA								
54	Professional, scientific, & technical services	45	12 556	4 677	1 080	193	45.9	5.9
541	Professional, scientific, & technical services	45	12 556	4 677	1 080	193	45.9	5.9
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	3 865	2 167	476	57	28.1	—
MASON CITY, IA								
54	Professional, scientific, & technical services	53	23 048	9 615	2 336	321	26.4	3.1
541	Professional, scientific, & technical services	53	23 048	9 615	2 336	321	26.4	3.1
5411	Legal services	21	7 254	2 695	545	84	30.6	.6
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	6 075	2 398	686	94	19.9	8.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	6 075	2 398	686	94	19.9	8.3
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	4 654	2 217	563	64	38.7	3.4
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
MISSOURI VALLEY, IA								
54	Professional, scientific, & technical services	5	662	229	56	17	31.6	9.1
MONTICELLO, IA								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
MOUNT PLEASANT, IA								
54	Professional, scientific, & technical services	17	3 684	1 662	458	77	53.9	6.2
541	Professional, scientific, & technical services	17	3 684	1 662	458	77	53.9	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
541219	Other accounting services	1	D	D	D	b	D	D
MOUNT VERNON, IA								
54	Professional, scientific, & technical services	6	707	108	29	9	100.0	—
MUSCATINE, IA								
54	Professional, scientific, & technical services	39	51 296	15 715	3 757	531	9.0	.2
541	Professional, scientific, & technical services	39	51 296	15 715	3 757	531	9.0	.2
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	e	D	D
54133	Engineering services	4	D	D	D	e	D	D
541330	Engineering services	4	D	D	D	e	D	D

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							From administrative records ¹	Estimated ²
NEVADA, IA								
54	Professional, scientific, & technical services	20	5 233	1 935	423	85	17.4	37.8
541	Professional, scientific, & technical services	20	5 233	1 935	423	85	17.4	37.8
NEW HAMPTON, IA								
54	Professional, scientific, & technical services	12	2 592	648	165	37	35.5	7.3
541	Professional, scientific, & technical services	12	2 592	648	165	37	35.5	7.3
NEWTON, IA								
54	Professional, scientific, & technical services	28	122 385	12 627	3 008	549	2.7	.4
541	Professional, scientific, & technical services	28	122 385	12 627	3 008	549	2.7	.4
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	e	D	D
54189	Other services related to advertising	4	D	D	D	e	D	D
541890	Other services related to advertising	4	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	e	D	D
NORTH LIBERTY, IA								
54	Professional, scientific, & technical services	3	D	D	D	b	D	D
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
NORWALK, IA								
54	Professional, scientific, & technical services	7	972	294	60	16	81.0	7.8
541	Professional, scientific, & technical services	7	972	294	60	16	81.0	7.8
OELWEIN, IA								
54	Professional, scientific, & technical services	13	2 834	914	200	40	24.4	—
541	Professional, scientific, & technical services	13	2 834	914	200	40	24.4	—
ONAWA, IA								
54	Professional, scientific, & technical services	9	2 360	695	146	26	27.1	43.3
541	Professional, scientific, & technical services	9	2 360	695	146	26	27.1	43.3
ORANGE CITY, IA								
54	Professional, scientific, & technical services	8	1 717	736	281	41	15.2	—
541	Professional, scientific, & technical services	8	1 717	736	281	41	15.2	—
OSAGE, IA								
54	Professional, scientific, & technical services	6	D	D	D	b	D	D
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
OSCEOLA, IA								
54	Professional, scientific, & technical services	8	1 205	359	81	21	69.0	—
541	Professional, scientific, & technical services	8	1 205	359	81	21	69.0	—
OSKALOOSA, IA								
54	Professional, scientific, & technical services	22	D	D	D	b	D	D
541	Professional, scientific, & technical services	22	D	D	D	b	D	D
5411	Legal services	13	2 905	761	161	44	35.4	8.7
54111	Offices of lawyers	13	2 905	761	161	44	35.4	8.7
541110	Offices of lawyers	13	2 905	761	161	44	35.4	8.7
5411101	Offices of lawyers (except legal aid societies)	13	2 905	761	161	44	35.4	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OTTUMWA, IA								
54	Professional, scientific, & technical services	42	D	D	D	c	D	D
541	Professional, scientific, & technical services	42	D	D	D	c	D	D
5411	Legal services	19	6 775	2 238	436	85	33.9	—
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
PELLA, IA								
54	Professional, scientific, & technical services	22	5 805	2 501	787	96	63.3	4.7
541	Professional, scientific, & technical services	22	5 805	2 501	787	96	63.3	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
PERRY, IA								
54	Professional, scientific, & technical services	9	2 009	508	168	42	2.0	12.9
541	Professional, scientific, & technical services	9	2 009	508	168	42	2.0	12.9
PLEASANT HILL, IA								
54	Professional, scientific, & technical services	5	1 768	829	405	80	48.5	5.4
541	Professional, scientific, & technical services	5	1 768	829	405	80	48.5	5.4
RED OAK, IA								
54	Professional, scientific, & technical services	16	2 506	1 036	198	42	75.9	—
541	Professional, scientific, & technical services	16	2 506	1 036	198	42	75.9	—
ROCK RAPIDS, IA								
54	Professional, scientific, & technical services	9	5 030	2 307	469	68	17.2	2.3
541	Professional, scientific, & technical services	9	5 030	2 307	469	68	17.2	2.3
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
ROCK VALLEY, IA								
54	Professional, scientific, & technical services	5	692	213	52	17	100.0	—
SAC CITY, IA								
54	Professional, scientific, & technical services	12	1 576	523	133	39	40.2	10.4
541	Professional, scientific, & technical services	12	1 576	523	133	39	40.2	10.4
SERGEANT BLUFF, IA								
54	Professional, scientific, & technical services	3	347	237	58	12	76.1	23.9
SHELDON, IA *								
54	Professional, scientific, & technical services	14	3 502	899	246	53	83.3	2.0
541	Professional, scientific, & technical services	14	3 502	899	246	53	83.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	—
SHELDON, IA (O'BRIEN COUNTY PART) *								
54	Professional, scientific, & technical services	14	3 502	899	246	53	83.3	2.0
541	Professional, scientific, & technical services	14	3 502	899	246	53	83.3	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 236	670	191	35	100.0	—
SHENANDOAH, IA *								
54	Professional, scientific, & technical services	7	2 300	1 109	308	104	69.0	—
541	Professional, scientific, & technical services	7	2 300	1 109	308	104	69.0	—
SHENANDOAH, IA (PAGE COUNTY PART) *								
54	Professional, scientific, & technical services	7	2 300	1 109	308	104	69.0	—
541	Professional, scientific, & technical services	7	2 300	1 109	308	104	69.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SIBLEY, IA								
54	Professional, scientific, & technical services	6	D	D	D	b	D	D
541	Professional, scientific, & technical services	6	D	D	D	b	D	D
SIOUX CENTER, IA								
54	Professional, scientific, & technical services	13	7 932	2 446	535	85	25.1	—
541	Professional, scientific, & technical services	13	7 932	2 446	535	85	25.1	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
SIOUX CITY, IA								
54	Professional, scientific, & technical services	169	71 262	23 130	4 848	907	35.2	4.7
541	Professional, scientific, & technical services	169	71 262	23 130	4 848	907	35.2	4.7
5411	Legal services	66	D	D	D	e	D	D
54111	Offices of lawyers	63	D	D	D	e	D	D
541110	Offices of lawyers	63	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	D	D	D	e	D	D
541211	Offices of certified public accountants	18	D	D	D	c	D	D
541213	Tax return preparation services	10	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54131	Architectural services	10	6 607	2 338	509	65	36.0	7.5
541310	Architectural services	10	6 607	2 338	509	65	36.0	7.5
5414	Specialized design services	8	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	a	D	D
SPENCER, IA								
54	Professional, scientific, & technical services	26	D	D	D	c	D	D
541	Professional, scientific, & technical services	26	D	D	D	c	D	D
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 085	1 219	300	65	29.1	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 085	1 219	300	65	29.1	2.4
SPIRIT LAKE, IA								
54	Professional, scientific, & technical services	23	5 716	2 349	588	113	38.7	—
541	Professional, scientific, & technical services	23	5 716	2 349	588	113	38.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541219	Other accounting services	6	D	D	D	b	D	D
STORM LAKE, IA								
54	Professional, scientific, & technical services	29	8 275	3 566	789	138	42.6	2.8
541	Professional, scientific, & technical services	29	8 275	3 566	789	138	42.6	2.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 708	1 459	322	45	69.1	1.4
STORY CITY, IA								
54	Professional, scientific, & technical services	5	1 069	439	76	16	32.7	—
541	Professional, scientific, & technical services	5	1 069	439	76	16	32.7	—
TAMA, IA								
54	Professional, scientific, & technical services	5	568	94	43	18	56.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TIPTON, IA								
54	Professional, scientific, & technical services	12	5 846	2 702	614	179	13.2	2.3
541	Professional, scientific, & technical services	12	5 846	2 702	614	179	13.2	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
URBANDALE, IA *								
54	Professional, scientific, & technical services	90	82 864	27 167	6 411	968	17.3	9.5
541	Professional, scientific, & technical services	90	82 864	27 167	6 411	968	17.3	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	6 666	3 317	959	301	12.5	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	6 666	3 317	959	301	12.5	3.6
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	23 690	9 148	2 102	246	27.6	21.7
54131	Architectural services	2	D	D	D	a	D	D
541310	Architectural services	2	D	D	D	a	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5414	Specialized design services	9	2 054	335	75	19	62.1	23.3
54143	Graphic design services	5	1 485	271	66	17	69.0	31.0
541430	Graphic design services	5	1 485	271	66	17	69.0	31.0
5415	Computer systems design & related services	16	17 439	5 612	1 259	134	16.8	2.1
54151	Computer systems design & related services	16	17 439	5 612	1 259	134	16.8	2.1
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	7	10 378	1 743	378	50	19.2	—
5416	Management, scientific, & technical consulting services	15	7 807	2 366	527	72	5.5	17.0
54161	Management consulting services	11	D	D	D	b	D	D
541613	Marketing consulting services	4	5 454	1 559	322	40	—	—
5418	Advertising & related services	6	14 822	3 077	710	92	7.6	.5
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	8 374	2 420	600	78	7.1	.2
54192	Photographic services	6	8 374	2 420	600	78	7.1	.2
541921	Photographic studios, portrait	3	D	D	D	b	D	D
URBANDALE, IA (POLK COUNTY PART) *								
54	Professional, scientific, & technical services	90	82 864	27 167	6 411	968	17.3	9.5
541	Professional, scientific, & technical services	90	82 864	27 167	6 411	968	17.3	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	6 666	3 317	959	301	12.5	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	6 666	3 317	959	301	12.5	3.6
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	17	23 690	9 148	2 102	246	27.6	21.7
54131	Architectural services	2	D	D	D	a	D	D
541310	Architectural services	2	D	D	D	a	D	D
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5414	Specialized design services	9	2 054	335	75	19	62.1	23.3
54143	Graphic design services	5	1 485	271	66	17	69.0	31.0
541430	Graphic design services	5	1 485	271	66	17	69.0	31.0
5415	Computer systems design & related services	16	17 439	5 612	1 259	134	16.8	2.1
54151	Computer systems design & related services	16	17 439	5 612	1 259	134	16.8	2.1
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	7	10 378	1 743	378	50	19.2	—
5416	Management, scientific, & technical consulting services	15	7 807	2 366	527	72	5.5	17.0
54161	Management consulting services	11	D	D	D	b	D	D
541613	Marketing consulting services	4	5 454	1 559	322	40	—	—
5418	Advertising & related services	6	14 822	3 077	710	92	7.6	.5
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	8 374	2 420	600	78	7.1	.2
54192	Photographic services	6	8 374	2 420	600	78	7.1	.2
541921	Photographic studios, portrait	3	D	D	D	b	D	D
VINTON, IA								
54	Professional, scientific, & technical services	15	2 185	823	192	40	53.9	4.3
541	Professional, scientific, & technical services	15	2 185	823	192	40	53.9	4.3
WASHINGTON, IA								
54	Professional, scientific, & technical services	23	4 949	1 501	415	115	57.3	1.5
541	Professional, scientific, & technical services	23	4 949	1 501	415	115	57.3	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 592	638	216	53	95.4	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 592	638	216	53	95.4	4.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WATERLOO, IA								
54	Professional, scientific, & technical services	122	64 867	27 645	5 823	876	18.7	2.2
541	Professional, scientific, & technical services	122	64 867	27 645	5 823	876	18.7	2.2
5411	Legal services	43	20 537	8 447	1 533	247	24.0	2.3
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	11 989	5 138	1 306	187	4.6	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	11 989	5 138	1 306	187	4.6	1.5
541211	Offices of certified public accountants	9	9 281	4 172	992	110	3.6	—
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	16 851	8 405	1 692	227	27.9	4.3
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	2	D	D	D	b	D	D
5418	Advertising & related services	11	7 684	2 587	605	96	—	—
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
WAUKEE, IA								
54	Professional, scientific, & technical services	5	733	430	109	13	14.1	23.9
WAUKON, IA								
54	Professional, scientific, & technical services	7	1 270	390	86	23	32.4	—
541	Professional, scientific, & technical services	7	1 270	390	86	23	32.4	—
WAVERLY, IA								
54	Professional, scientific, & technical services	22	4 847	1 325	290	63	62.1	4.6
541	Professional, scientific, & technical services	22	4 847	1 325	290	63	62.1	4.6
WEBSTER CITY, IA								
54	Professional, scientific, & technical services	18	2 665	777	193	49	53.0	15.9
541	Professional, scientific, & technical services	18	2 665	777	193	49	53.0	15.9
WEST BURLINGTON, IA								
54	Professional, scientific, & technical services	6	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST DES MOINES, IA *								
54	Professional, scientific, & technical services	214	167 405	74 807	15 844	1 911	16.7	5.2
541	Professional, scientific, & technical services	214	167 405	74 807	15 844	1 911	16.7	5.2
5411	Legal services	35	17 961	9 090	1 846	213	30.3	1.1
541111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	33 268	14 545	3 414	472	16.1	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	33 268	14 545	3 414	472	16.1	4.3
541211	Offices of certified public accountants	36	26 839	12 009	2 702	348	14.5	2.6
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	25 465	12 255	2 584	281	18.4	1.7
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	16	15 160	7 843	1 718	184	21.2	2.6
541330	Engineering services	16	15 160	7 843	1 718	184	21.2	2.6
5414	Specialized design services	9	2 355	333	52	18	83.8	—
5415	Computer systems design & related services	34	48 125	20 309	3 932	375	8.6	8.3
54151	Computer systems design & related services	34	48 125	20 309	3 932	375	8.6	8.3
541511	Custom computer programming services	16	38 129	16 680	3 241	283	1.2	9.4
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	15 153	6 985	1 519	195	27.7	14.3
54161	Management consulting services	24	D	D	D	c	D	D
541618	Other management consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	14	17 033	8 195	1 740	182	6.6	—
54181	Advertising agencies	8	14 539	7 798	1 653	167	—	—
541810	Advertising agencies	8	14 539	7 798	1 653	167	—	—
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
WEST DES MOINES, IA (DALLAS COUNTY PART) *								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
WEST DES MOINES, IA (POLK COUNTY PART) *								
54	Professional, scientific, & technical services	213	D	D	D	g	D	D
541	Professional, scientific, & technical services	213	D	D	D	g	D	D
5411	Legal services	35	17 961	9 090	1 846	213	30.3	1.1
541111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	51	33 268	14 545	3 414	472	16.1	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	51	33 268	14 545	3 414	472	16.1	4.3
541211	Offices of certified public accountants	36	26 839	12 009	2 702	348	14.5	2.6
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	25 465	12 255	2 584	281	18.4	1.7
54131	Architectural services	13	D	D	D	b	D	D
541310	Architectural services	13	D	D	D	b	D	D
54133	Engineering services	16	15 160	7 843	1 718	184	21.2	2.6
541330	Engineering services	16	15 160	7 843	1 718	184	21.2	2.6
5414	Specialized design services	9	2 355	333	52	18	83.8	—
5415	Computer systems design & related services	33	D	D	D	e	D	D
54151	Computer systems design & related services	33	D	D	D	e	D	D
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	27	15 153	6 985	1 519	195	27.7	14.3
54161	Management consulting services	24	D	D	D	c	D	D
541618	Other management consulting services	1	D	D	D	c	D	D
5418	Advertising & related services	14	17 033	8 195	1 740	182	6.6	—
54181	Advertising agencies	8	14 539	7 798	1 653	167	—	—
541810	Advertising agencies	8	14 539	7 798	1 653	167	—	—
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	c	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
WEST LIBERTY, IA								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WEST UNION, IA								
54	Professional, scientific, & technical services	8	1 470	662	155	39	22.1	—
541	Professional, scientific, & technical services	8	1 470	662	155	39	22.1	—
WILTON, IA *								
54	Professional, scientific, & technical services	6	D	D	D	e	D	D
541	Professional, scientific, & technical services	6	D	D	D	e	D	D
5418	Advertising & related services	1	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
WILTON, IA (MUSCATINE COUNTY PART) *								
54	Professional, scientific, & technical services	6	D	D	D	e	D	D
541	Professional, scientific, & technical services	6	D	D	D	e	D	D
5418	Advertising & related services	1	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
WINDSOR HEIGHTS, IA								
54	Professional, scientific, & technical services	16	6 532	2 249	435	55	41.2	9.2
541	Professional, scientific, & technical services	16	6 532	2 249	435	55	41.2	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 451	854	186	22	—	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 451	854	186	22	—	—
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
WINTERSET, IA								
54	Professional, scientific, & technical services	14	2 633	1 302	288	54	47.1	1.1
541	Professional, scientific, & technical services	14	2 633	1 302	288	54	47.1	1.1
BALANCE OF ADAIR COUNTY, IA								
54	Professional, scientific, & technical services	13	1 917	710	153	39	59.9	13.5
541	Professional, scientific, & technical services	13	1 917	710	153	39	59.9	13.5
BALANCE OF ADAMS COUNTY, IA								
54	Professional, scientific, & technical services	5	690	207	56	19	8.3	—
BALANCE OF ALLAMAKEE COUNTY, IA								
54	Professional, scientific, & technical services	13	1 065	461	110	39	56.5	23.3
541	Professional, scientific, & technical services	13	1 065	461	110	39	56.5	23.3
BALANCE OF APPANOOSE COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF AUDUBON COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF BENTON COUNTY, IA								
54	Professional, scientific, & technical services	6	313	83	21	10	100.0	—
BALANCE OF BLACK HAWK COUNTY, IA								
54	Professional, scientific, & technical services	8	D	D	D	b	D	D
BALANCE OF BOONE COUNTY, IA								
54	Professional, scientific, & technical services	6	D	D	D	a	D	D
541	Professional, scientific, & technical services	6	D	D	D	a	D	D
BALANCE OF BREMER COUNTY, IA								
54	Professional, scientific, & technical services	13	1 476	403	98	19	75.4	9.8
541	Professional, scientific, & technical services	13	1 476	403	98	19	75.4	9.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF BUCHANAN COUNTY, IA								
54	Professional, scientific, & technical services	7	1 131	372	100	22	63.0	15.6
541	Professional, scientific, & technical services	7	1 131	372	100	22	63.0	15.6
BALANCE OF BUENA VISTA COUNTY, IA								
54	Professional, scientific, & technical services	5	1 054	108	45	9	8.2	—
541	Professional, scientific, & technical services	5	1 054	108	45	9	8.2	—
BALANCE OF BUTLER COUNTY, IA								
54	Professional, scientific, & technical services	19	2 648	635	167	51	68.9	13.4
541	Professional, scientific, & technical services	19	2 648	635	167	51	68.9	13.4
BALANCE OF CALHOUN COUNTY, IA								
54	Professional, scientific, & technical services	10	1 065	236	53	20	36.7	21.2
541	Professional, scientific, & technical services	10	1 065	236	53	20	36.7	21.2
BALANCE OF CARROLL COUNTY, IA								
54	Professional, scientific, & technical services	8	1 022	385	102	26	63.7	.6
541	Professional, scientific, & technical services	8	1 022	385	102	26	63.7	.6
BALANCE OF CASS COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF CEDAR COUNTY, IA								
54	Professional, scientific, & technical services	9	1 403	555	112	32	38.8	—
541	Professional, scientific, & technical services	9	1 403	555	112	32	38.8	—
BALANCE OF CERRO GORDO COUNTY, IA								
54	Professional, scientific, & technical services	9	2 036	128	38	14	97.6	2.4
541	Professional, scientific, & technical services	9	2 036	128	38	14	97.6	2.4
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF CHEROKEE COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF CHICKASAW COUNTY, IA								
54	Professional, scientific, & technical services	4	378	60	13	6	94.4	5.6
BALANCE OF CLARKE COUNTY, IA								
54	Professional, scientific, & technical services	4	167	73	14	9	47.9	52.1
BALANCE OF CLAY COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF CLAYTON COUNTY, IA								
54	Professional, scientific, & technical services	22	3 948	1 427	356	66	32.8	4.0
541	Professional, scientific, & technical services	22	3 948	1 427	356	66	32.8	4.0
5413	Architectural, engineering, & related services	4	2 003	945	227	31	16.4	—
BALANCE OF CLINTON COUNTY, IA								
54	Professional, scientific, & technical services	3	483	39	6	2	D	—
BALANCE OF DALLAS COUNTY, IA								
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF DAVIS COUNTY, IA							
54	Professional, scientific, & technical services	1	D	D	D	b	D	D
541	Professional, scientific, & technical services	1	D	D	D	b	D	D
	BALANCE OF DECATUR COUNTY, IA							
54	Professional, scientific, & technical services	8	737	151	47	22	48.7	2.2
	BALANCE OF DELAWARE COUNTY, IA							
54	Professional, scientific, & technical services	4	731	354	69	15	83.0	—
	BALANCE OF DES MOINES COUNTY, IA							
54	Professional, scientific, & technical services	6	D	D	D	a	D	D
	BALANCE OF DICKINSON COUNTY, IA							
54	Professional, scientific, & technical services	10	4 416	676	151	32	22.2	—
541	Professional, scientific, & technical services	10	4 416	676	151	32	22.2	—
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
	BALANCE OF DUBUQUE COUNTY, IA							
54	Professional, scientific, & technical services	13	3 444	869	181	47	28.3	2.2
541	Professional, scientific, & technical services	13	3 444	869	181	47	28.3	2.2
	BALANCE OF EMMET COUNTY, IA							
54	Professional, scientific, & technical services	3	310	55	19	4	45.8	54.2
	BALANCE OF FAYETTE COUNTY, IA							
54	Professional, scientific, & technical services	13	1 818	502	93	41	70.6	22.8
541	Professional, scientific, & technical services	13	1 818	502	93	41	70.6	22.8
	BALANCE OF FLOYD COUNTY, IA							
54	Professional, scientific, & technical services	6	401	77	30	15	52.9	7.7
	BALANCE OF FRANKLIN COUNTY, IA							
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
	BALANCE OF FREMONT COUNTY, IA							
54	Professional, scientific, & technical services	9	2 040	718	182	58	79.7	6.2
541	Professional, scientific, & technical services	9	2 040	718	182	58	79.7	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 382	496	136	44	90.9	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 382	496	136	44	90.9	9.1
	BALANCE OF GREENE COUNTY, IA							
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF GRUNDY COUNTY, IA							
54	Professional, scientific, & technical services	8	1 912	790	176	33	32.6	9.2
541	Professional, scientific, & technical services	8	1 912	790	176	33	32.6	9.2
	BALANCE OF GUTHRIE COUNTY, IA							
54	Professional, scientific, & technical services	11	1 653	511	144	58	89.0	7.7
541	Professional, scientific, & technical services	11	1 653	511	144	58	89.0	7.7
	BALANCE OF HAMILTON COUNTY, IA							
54	Professional, scientific, & technical services	6	2 182	971	195	54	47.0	29.5
541	Professional, scientific, & technical services	6	2 182	971	195	54	47.0	29.5
	BALANCE OF HANCOCK COUNTY, IA							
54	Professional, scientific, & technical services	6	713	163	45	15	70.1	29.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF HARDIN COUNTY, IA								
54	Professional, scientific, & technical services	7	1 822	546	126	27	43.2	—
541	Professional, scientific, & technical services	7	1 822	546	126	27	43.2	—
BALANCE OF HARRISON COUNTY, IA								
54	Professional, scientific, & technical services	7	884	392	112	19	62.1	1.9
541	Professional, scientific, & technical services	7	884	392	112	19	62.1	1.9
BALANCE OF HENRY COUNTY, IA								
54	Professional, scientific, & technical services	7	829	384	76	17	51.9	17.7
BALANCE OF HOWARD COUNTY, IA								
54	Professional, scientific, & technical services	3	D	D	D	b	D	D
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
BALANCE OF HUMBOLDT COUNTY, IA								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF IDA COUNTY, IA								
54	Professional, scientific, & technical services	12	1 835	486	117	28	80.8	15.4
541	Professional, scientific, & technical services	12	1 835	486	117	28	80.8	15.4
BALANCE OF IOWA COUNTY, IA								
54	Professional, scientific, & technical services	18	4 887	877	212	40	80.5	1.6
541	Professional, scientific, & technical services	18	4 887	877	212	40	80.5	1.6
5418	Advertising & related services	2	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, IA								
54	Professional, scientific, & technical services	9	928	114	27	13	30.3	14.4
541	Professional, scientific, & technical services	9	928	114	27	13	30.3	14.4
BALANCE OF JASPER COUNTY, IA								
54	Professional, scientific, & technical services	13	2 058	469	127	37	32.7	8.2
541	Professional, scientific, & technical services	13	2 058	469	127	37	32.7	8.2
BALANCE OF JEFFERSON COUNTY, IA								
54	Professional, scientific, & technical services	7	753	135	28	9	66.5	20.2
BALANCE OF JOHNSON COUNTY, IA								
54	Professional, scientific, & technical services	16	D	D	D	b	D	D
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
BALANCE OF JONES COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF KEOKUK COUNTY, IA								
54	Professional, scientific, & technical services	7	764	275	83	25	53.5	—
BALANCE OF KOSSUTH COUNTY, IA								
54	Professional, scientific, & technical services	5	434	179	59	18	100.0	—
BALANCE OF LEE COUNTY, IA								
54	Professional, scientific, & technical services	11	2 208	625	169	48	33.2	21.6
541	Professional, scientific, & technical services	11	2 208	625	169	48	33.2	21.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LINN COUNTY, IA								
54	Professional, scientific, & technical services	26	8 029	2 454	492	62	44.4	.8
541	Professional, scientific, & technical services	26	8 029	2 454	492	62	44.4	.8
5413	Architectural, engineering, & related services	7	D	D	D	a	D	D
5414	Specialized design services	1	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
BALANCE OF LOUISA COUNTY, IA								
54	Professional, scientific, & technical services	10	1 519	544	158	40	60.2	26.7
541	Professional, scientific, & technical services	10	1 519	544	158	40	60.2	26.7
BALANCE OF LYON COUNTY, IA								
54	Professional, scientific, & technical services	6	723	256	66	12	94.6	—
BALANCE OF MADISON COUNTY, IA								
54	Professional, scientific, & technical services	5	1 190	153	37	11	73.4	1.3
541	Professional, scientific, & technical services	5	1 190	153	37	11	73.4	1.3
BALANCE OF MAHASKA COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF MARION COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF MARSHALL COUNTY, IA								
54	Professional, scientific, & technical services	5	828	193	48	8	30.7	2.3
BALANCE OF MILLS COUNTY, IA								
54	Professional, scientific, & technical services	3	739	290	47	11	100.0	—
BALANCE OF MITCHELL COUNTY, IA								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF MONONA COUNTY, IA								
54	Professional, scientific, & technical services	6	1 093	363	97	27	100.0	—
541	Professional, scientific, & technical services	6	1 093	363	97	27	100.0	—
BALANCE OF MONROE COUNTY, IA								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, IA								
54	Professional, scientific, & technical services	3	237	36	12	6	100.0	—
BALANCE OF MUSCATINE COUNTY, IA								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF O'BRIEN COUNTY, IA								
54	Professional, scientific, & technical services	11	1 603	528	136	23	39.7	.7
541	Professional, scientific, & technical services	11	1 603	528	136	23	39.7	.7
BALANCE OF OSCEOLA COUNTY, IA								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF PAGE COUNTY, IA								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PALO ALTO COUNTY, IA								
54	Professional, scientific, & technical services	3	159	14	3	4	89.3	10.7
BALANCE OF PLYMOUTH COUNTY, IA								
54	Professional, scientific, & technical services	8	794	268	56	22	39.7	4.3
BALANCE OF POCAHONTAS COUNTY, IA								
54	Professional, scientific, & technical services	19	2 372	699	172	46	48.7	5.1
541	Professional, scientific, & technical services	19	2 372	699	172	46	48.7	5.1
BALANCE OF POLK COUNTY, IA								
54	Professional, scientific, & technical services	48	21 139	6 568	1 552	197	28.0	12.5
541	Professional, scientific, & technical services	48	21 139	6 568	1 552	197	28.0	12.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	a	D	D
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
BALANCE OF POTTAWATTAMIE COUNTY, IA								
54	Professional, scientific, & technical services	19	D	D	D	b	D	D
541	Professional, scientific, & technical services	19	D	D	D	b	D	D
BALANCE OF POWESHIEK COUNTY, IA								
54	Professional, scientific, & technical services	12	2 557	614	148	33	42.9	3.4
541	Professional, scientific, & technical services	12	2 557	614	148	33	42.9	3.4
BALANCE OF RINGGOLD COUNTY, IA								
54	Professional, scientific, & technical services	3	315	133	34	10	D	—
BALANCE OF SAC COUNTY, IA								
54	Professional, scientific, & technical services	8	1 686	487	108	26	42.8	34.5
541	Professional, scientific, & technical services	8	1 686	487	108	26	42.8	34.5
BALANCE OF SCOTT COUNTY, IA								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
BALANCE OF SHELBY COUNTY, IA								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
BALANCE OF SIOUX COUNTY, IA								
54	Professional, scientific, & technical services	17	2 355	837	205	49	68.7	7.9
541	Professional, scientific, & technical services	17	2 355	837	205	49	68.7	7.9
BALANCE OF STORY COUNTY, IA								
54	Professional, scientific, & technical services	19	3 296	1 083	253	61	16.9	46.1
541	Professional, scientific, & technical services	19	3 296	1 083	253	61	16.9	46.1
BALANCE OF TAMA COUNTY, IA								
54	Professional, scientific, & technical services	10	1 821	416	104	30	62.4	.6
541	Professional, scientific, & technical services	10	1 821	416	104	30	62.4	.6
BALANCE OF TAYLOR COUNTY, IA								
54	Professional, scientific, & technical services	10	1 109	362	95	26	59.4	.8
541	Professional, scientific, & technical services	10	1 109	362	95	26	59.4	.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF UNION COUNTY, IA								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF VAN BUREN COUNTY, IA								
54	Professional, scientific, & technical services	11	1 444	665	142	31	52.0	9.4
541	Professional, scientific, & technical services	11	1 444	665	142	31	52.0	9.4
BALANCE OF WAPELLO COUNTY, IA								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, IA								
54	Professional, scientific, & technical services	6	693	206	23	4	80.5	2.2
BALANCE OF WASHINGTON COUNTY, IA								
54	Professional, scientific, & technical services	10	831	237	44	18	23.8	12.6
BALANCE OF WAYNE COUNTY, IA								
54	Professional, scientific, & technical services	8	2 202	302	75	28	89.6	—
541	Professional, scientific, & technical services	8	2 202	302	75	28	89.6	—
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
BALANCE OF WEBSTER COUNTY, IA								
54	Professional, scientific, & technical services	8	886	262	47	10	58.0	—
541	Professional, scientific, & technical services	8	886	262	47	10	58.0	—
BALANCE OF WINNEBAGO COUNTY, IA								
54	Professional, scientific, & technical services	9	3 197	683	155	27	88.4	—
541	Professional, scientific, & technical services	9	3 197	683	155	27	88.4	—
BALANCE OF WINNESHIEK COUNTY, IA								
54	Professional, scientific, & technical services	5	702	218	35	4	100.0	—
BALANCE OF WOODBURY COUNTY, IA								
54	Professional, scientific, & technical services	6	2 036	504	122	27	50.7	—
541	Professional, scientific, & technical services	6	2 036	504	122	27	50.7	—
BALANCE OF WORTH COUNTY, IA								
54	Professional, scientific, & technical services	6	794	138	36	18	62.6	—
BALANCE OF WRIGHT COUNTY, IA								
54	Professional, scientific, & technical services	9	1 073	363	128	28	33.2	8.0
541	Professional, scientific, & technical services	9	1 073	363	128	28	33.2	8.0

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

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

541 Professional, Scientific, and Technical Services

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

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

U.S. Census Bureau, 1997 Economic Census

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

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

54131 Architectural Services

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

541310 Architectural Services

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

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

8712 Architectural Services

54133 Engineering Services

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

541330 Engineering Services

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

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

8711 Engineering Services

54134 Drafting Services

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

541340 Drafting Services

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

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

7389 (pt) Drafting Services

54135 Building Inspection Services

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

541350 Building Inspection Services

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

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

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

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

541360 Geophysical Surveying and Mapping Services

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

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

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

5413601 Geophysical Surveying

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

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

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

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

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

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

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

54137 Surveying and Mapping (Except Geophysical) Services

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

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

541370 Surveying and Mapping (Except Geophysical) Services

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

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

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

5413701 Surveying Services

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

5413702 Map Making Services

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

54138 Testing Laboratories

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

541380 Testing Laboratories

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

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

- 8734 (pt) Testing Laboratories

5414 Specialized Design Services

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

54141 Interior Design Services

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

541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

54142 Industrial Design Services

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

541420 Industrial Design Services

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

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

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

7389 (pt) Industrial Design Services

54143 Graphic Design Services

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

541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

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

54149 Other Specialized Design Services

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

541490 Other Specialized Design Services

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

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

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

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

54151 Computer Systems Design and Related Services

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

541511 Custom Computer Programming Services

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

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

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

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

5415122 Computer Systems Consultants (Except Systems Integrators)

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

541513 Computer Facilities Management Services

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

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

7376 Computer Facilities Management Services

541519 Other Computer Related Services

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

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

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

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

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

5415199 All Other Computer Related Services

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

5416 Management, Scientific, and Technical Consulting Services

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

54161 Management Consulting Services

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

541611 Administrative Management and General Management Consulting Services

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

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

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

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

5416122 Executive Placement Services

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

5416123 Human Resources and Personnel Management Consulting

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

541613 Marketing Consulting Services

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

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

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

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

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

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

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

541618 Other Management Consulting Services

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

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

5416182 All Other Management Consulting Services

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

54162 Environmental Consulting Services

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

541620 Environmental Consulting Services

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

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

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

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

541690 Other Scientific and Technical Consulting Services

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

5416901 Economic and Related Consulting Services

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

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

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

5417 Scientific Research and Development Services

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

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

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

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

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

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

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

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

5417101 Research and Development in the Physical and Engineering Sciences

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

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

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

54171012 Commercial Research and Development in the Physical and Engineering Sciences

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

5417102 Research and Development in the Life Sciences

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

54171021 Noncommercial Research and Development in the Life Sciences

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

54171022 Commercial Research and Development in the Life Sciences

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

54172 Research and Development in the Social Sciences and Humanities

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

541720 Research and Development in the Social Sciences and Humanities

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

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

- 8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

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

5417202 Commercial Research and Development in the Social Sciences and Humanities

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

5418 Advertising and Related Services

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

54181 Advertising Agencies

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

541810 Advertising Agencies

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

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

7311 Advertising Agencies

54182 Public Relations Agencies

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

541820 Public Relations Agencies

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

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

8743 Public Relations Services

54183 Media Buying Agencies

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

541830 Media Buying Agencies

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

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

7319 (pt) Media Buying Services

54184 Media Representatives

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

541840 Media Representatives

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

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

5418402 Publishers' Advertising Representatives

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

54185 Display Advertising

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

541850 Display Advertising

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

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

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

5418501 Display Advertising (Except Outdoor)

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

5418502 Outdoor Advertising Services

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

54186 Direct Mail Advertising

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

541860 Direct Mail Advertising

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

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

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

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

54187 Advertising Material Distribution Services

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

541870 Advertising Material Distribution Services

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

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

- 7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

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

541890 Other Services Related to Advertising

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

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

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

7389 (pt) Welcoming Services

5418901 Welcoming Services

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

5418902 Advertising Specialties Goods Distributors

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

5418903 Sign Painting and Lettering Shop

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

5418909 All Other Advertising

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

5419 Other Professional, Scientific, and Technical Services

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

54191 Marketing Research and Public Opinion Polling

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

541910 Marketing Research and Public Opinion Polling

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

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

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

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

541921 Photography Studios, Portrait

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

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

7221 Photographic Studios, Portrait

541922 Commercial Photography

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

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

7335 Commercial Photography
8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

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

5419222 Medical Photography

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

54193 Translation and Interpretation Services

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

541930 Translation and Interpretation Services

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

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

7389 (pt) Translation and Interpretation Services

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

54199 All Other Professional, Scientific, and Technical Services

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

541990 All Other Professional, Scientific, and Technical Services

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

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

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

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

IOWA

Carlisle is in Polk and Warren Counties.

Clive is in Dallas and Polk Counties.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

Grimes is in Dallas and Polk Counties.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Urbandale is in Dallas and Polk Counties.

West Des Moines is in Dallas and Polk Counties.

Wilton is in Cedar and Muscatine Counties.

Appendix E. Metropolitan Areas

IOWA

Cedar Rapids, IA MSA

Linn County, IA

Davenport—Moline—Rock Island, IA—IL MSA

Henry County, IL

Rock Island County, IL

Scott County, IA

Des Moines, IA MSA

Dallas County, IA

Polk County, IA

Warren County, IA

Dubuque, IA MSA

Dubuque County, IA

Iowa City, IA MSA

Johnson County, IA

Omaha, NE—IA MSA

Pottawattamie County, IA

Cass County, NE

Douglas County, NE

Sarpy County, NE

Washington County, NE

Sioux City, IA—NE MSA

Woodbury County, IA

Dakota County, NE

Waterloo—Cedar Falls, IA MSA

Black Hawk County, IA

