

Ohio

1997

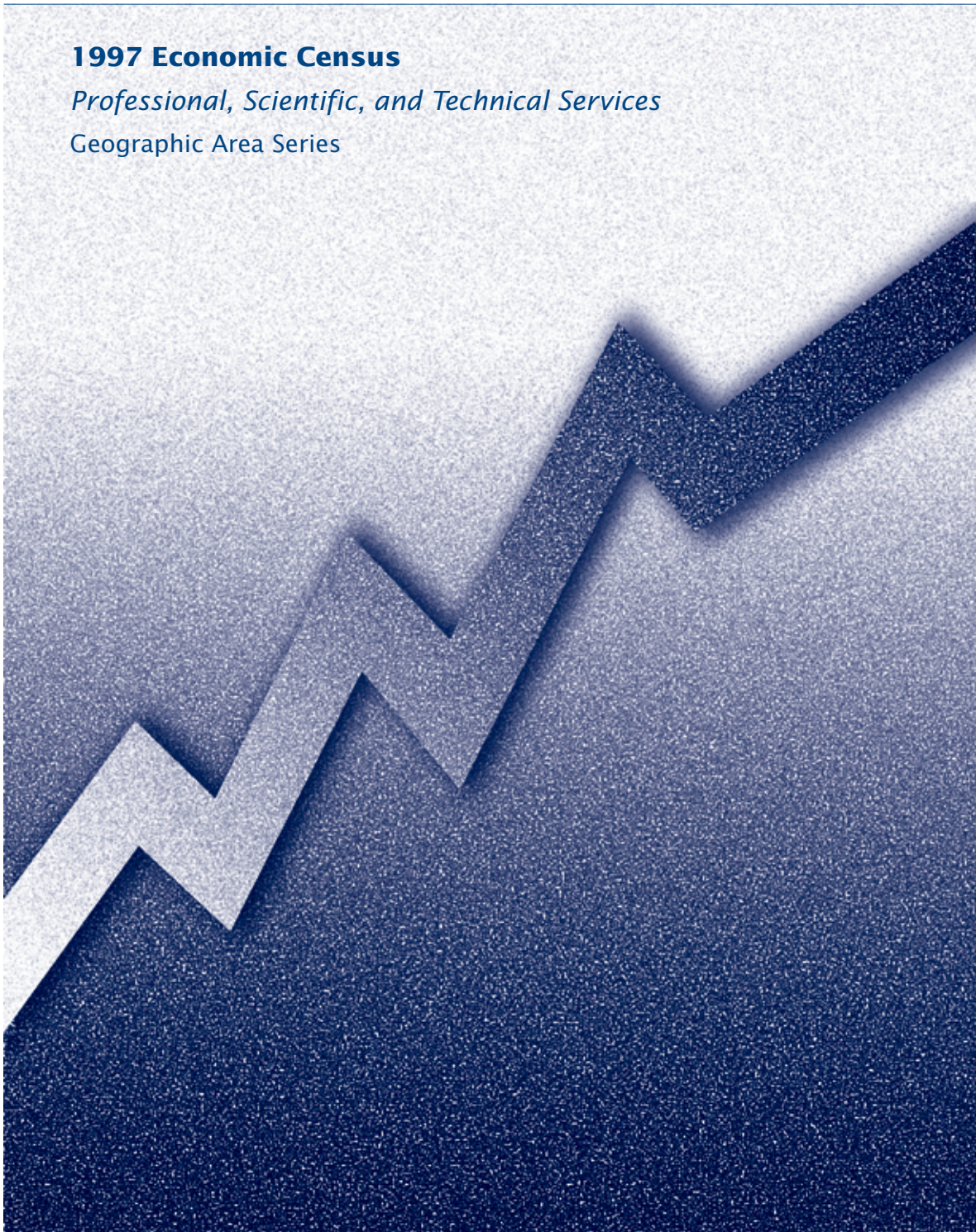
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**1997 Economic Census**

*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  
U.S. CENSUS BUREAU



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**1997 Economic Census**  
*Professional, Scientific, and Technical Services*  
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**Robert J. Shapiro,**  
Under Secretary for  
Economic Affairs

**U.S. CENSUS BUREAU**  
**Kenneth Prewitt,**  
Director



**Economics  
and Statistics  
Administration**

**Robert J. Shapiro,**  
Under Secretary  
for Economic Affairs



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Director

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Deputy Director

**Paula J. Schneider,**  
Principal Associate Director  
for Programs

**Frederick T. Knickerbocker,**  
Associate Director  
for Economic Programs

**Thomas L. Mesenbourg,**  
Assistant Director  
for Economic Programs

**Carole A. Ambler,**  
Chief, Service Sector  
Statistics Division

## CONTENTS

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Introduction to the Economic Census .....	1
Professional, Scientific, and Technical Services.....	5
<b>TABLES</b>	
1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997 .....	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997 .....	8
2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997 .....	9
2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997 .....	24
3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997 .....	26
4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997 .....	52
<b>APPENDIXES</b>	
A. Explanation of Terms .....	A-1
B. NAICS Codes, Titles, and Descriptions .....	B-1
C. Coverage and Methodology.....	C-1
D. Geographic Notes .....	D-1
E. Metropolitan Areas .....	E-1

# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

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

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Professional, Scientific, and Technical Services

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## SCOPE

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

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

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

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

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

## GENERAL

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

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

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

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

#### **DISCLOSURE**

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

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

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



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>OHIO—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	1 429	1 547 734	436 885	101 019	14 141	18.2	10.3
54181	Advertising agencies .....	531	421 969	192 752	45 654	4 680	17.7	9.1
541810	Advertising agencies .....	531	421 969	192 752	45 654	4 680	17.7	9.1
54182	Public relations agencies .....	185	92 632	34 202	7 511	807	36.1	4.0
541820	Public relations agencies .....	185	92 632	34 202	7 511	807	36.1	4.0
54183	Media buying services .....	20	24 965	9 410	2 123	217	11.6	2.7
541830	Media buying services .....	20	24 965	9 410	2 123	217	11.6	2.7
54184	Media representatives .....	83	117 054	30 568	7 283	1 072	10.9	70.3
541840	Media representatives .....	83	117 054	30 568	7 283	1 072	10.9	70.3
5418401	Radio & television advertising representatives .....	30	20 464	8 402	2 003	297	19.8	22.4
5418402	Publishers' advertising representatives .....	53	96 590	22 166	5 280	775	9.0	80.4
54185	Display advertising .....	80	212 644	29 676	6 634	2 110	8.2	.7
541850	Display advertising .....	80	212 644	29 676	6 634	2 110	8.2	.7
5418501	Display advertising (except outdoor) .....	19	D	D	D	f	D	D
5418502	Outdoor advertising services .....	61	D	D	D	g	D	D
54186	Direct mail advertising .....	110	206 958	58 842	13 901	2 358	27.8	7.9
541860	Direct mail advertising .....	110	206 958	58 842	13 901	2 358	27.8	7.9
54187	Advertising material distribution services .....	28	44 903	8 105	2 013	328	8.7	10.6
541870	Advertising material distribution services .....	28	44 903	8 105	2 013	328	8.7	10.6
54189	Other services related to advertising .....	392	426 609	73 330	15 900	2 569	18.6	2.9
541890	Other services related to advertising .....	392	426 609	73 330	15 900	2 569	18.6	2.9
5418901	Welcoming services .....	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	232	382 461	59 106	12 783	1 886	17.2	1.6
5418903	Sign painting & lettering shop .....	127	28 667	7 864	1 659	422	40.0	16.1
5418909	All other advertising .....	31	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	1 064	664 400	213 851	48 368	10 431	21.3	11.8
54191	Marketing research & public opinion polling .....	160	397 791	132 498	30 893	5 826	15.1	15.0
541910	Marketing research & public opinion polling .....	160	397 791	132 498	30 893	5 826	15.1	15.0
54192	Photographic services .....	796	231 938	69 416	14 660	4 035	30.9	5.9
541921	Photographic studios, portrait .....	648	168 980	48 872	10 198	3 289	31.9	5.9
541922	Commercial photography .....	148	62 958	20 544	4 462	746	28.1	5.9
54193	Translation & interpretation services .....	21	5 234	1 773	523	66	7.7	18.6
541930	Translation & interpretation services .....	21	5 234	1 773	523	66	7.7	18.6
54199	All other professional, scientific, & technical services .....	87	29 437	10 164	2 292	504	31.6	12.5
541990	All other professional, scientific, & technical services .....	87	29 437	10 164	2 292	504	31.6	12.5

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>OHIO</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>170</b>	<b>197 705</b>	<b>182 536</b>	<b>77 447</b>	<b>18 627</b>	<b>2 132</b>	<b>10.9</b>	<b>6.9</b>
541	Professional, scientific, & technical services .....	170	197 705	182 536	77 447	18 627	2 132	10.9	6.9
5411	Legal services .....	87	50 213	48 913	29 015	6 845	921	3.9	7.5
54111	Offices of lawyers .....	87	50 213	48 913	29 015	6 845	921	3.9	7.5
541110	Offices of lawyers .....	87	50 213	48 913	29 015	6 845	921	3.9	7.5
5411102	Legal aid societies & similar legal services .....	87	50 213	48 913	29 015	6 845	921	3.9	7.5
5417	Scientific research & development services .....	83	147 492	133 623	48 432	11 782	1 211	13.2	6.8
54171	R&D in the physical, engineering, & life sciences .....	62	128 656	117 460	43 044	10 543	998	12.0	6.6
541710	R&D in the physical, engineering, & life sciences .....	62	128 656	117 460	43 044	10 543	998	12.0	6.6
5417101	R&D in the physical & engineering sciences .....	20	79 766	85 593	32 946	8 178	658	9.5	3.2
5417102	Research & development in the life sciences .....	42	48 890	31 867	10 098	2 365	340	16.0	12.2
54172	Research & development in the social sciences & humanities .....	21	18 836	16 163	5 388	1 239	213	21.7	7.6
541720	R&D in the social sciences & humanities .....	21	18 836	16 163	5 388	1 239	213	21.7	7.6

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CANTON-MASSILLON, OH MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>660</b>	<b>316 149</b>	<b>110 028</b>	<b>25 120</b>	<b>3 662</b>	<b>26.4</b>	<b>13.3</b>
541	Professional, scientific, & technical services .....	660	316 149	110 028	25 120	3 662	26.4	13.3
5411	Legal services .....	205	84 254	32 608	6 668	879	26.7	15.4
54111	Offices of lawyers .....	194	79 619	31 375	6 384	823	26.9	16.2
541110	Offices of lawyers .....	194	79 619	31 375	6 384	823	26.9	16.2
5411101	Offices of lawyers (except legal aid societies) .....	194	79 619	31 375	6 384	823	26.9	16.2
54119	Other legal services .....	11	4 635	1 233	284	56	24.4	.5
541191	Title abstract & settlement offices .....	11	4 635	1 233	284	56	24.4	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	125	46 452	17 496	4 420	804	22.5	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	125	46 452	17 496	4 420	804	22.5	13.7
541211	Offices of certified public accountants .....	79	34 859	12 470	3 084	445	24.1	8.6
541213	Tax return preparation services .....	17	D	D	D	c	D	D
541219	Other accounting services .....	26	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	93	59 703	21 481	5 119	694	25.5	15.2
54131	Architectural services .....	12	5 955	2 563	470	61	36.4	13.7
541310	Architectural services .....	12	5 955	2 563	470	61	36.4	13.7
54133	Engineering services .....	57	35 986	11 653	3 004	393	27.6	17.7
541330	Engineering services .....	57	35 986	11 653	3 004	393	27.6	17.7
54137	Surveying & mapping (except geophysical) services .....	12	3 633	1 671	355	71	30.9	3.4
541370	Surveying & mapping (except geophysical) services .....	12	3 633	1 671	355	71	30.9	3.4
54138	Testing laboratories .....	9	13 811	5 433	1 255	160	14.5	12.7
541380	Testing laboratories .....	9	13 811	5 433	1 255	160	14.5	12.7
5414	Specialized design services .....	28	12 363	5 151	1 166	166	41.2	1.5
54141	Interior design services .....	12	4 808	638	146	32	60.2	3.7
541410	Interior design services .....	12	4 808	638	146	32	60.2	3.7
54143	Graphic design services .....	11	1 727	523	111	25	96.5	-
541430	Graphic design services .....	11	1 727	523	111	25	96.5	-
5415	Computer systems design & related services .....	47	29 420	11 204	3 028	347	20.7	15.3
54151	Computer systems design & related services .....	47	29 420	11 204	3 028	347	20.7	15.3
541512	Computer systems design services .....	32	23 195	8 129	2 311	282	14.6	17.0
5415121	Computer systems integrators .....	15	17 668	5 646	1 686	210	10.0	16.0
5415122	Computer systems consultants (except systems integrators) .....	17	5 527	2 483	625	72	29.4	20.0
5416	Management, scientific, & technical consulting services .....	75	25 395	9 752	2 125	256	58.2	7.8
54161	Management consulting services .....	49	12 048	5 181	1 111	144	48.9	5.7
54162	Environmental consulting services .....	16	10 488	2 852	624	88	78.5	7.8
541620	Environmental consulting services .....	16	10 488	2 852	624	88	78.5	7.8
54169	Other scientific & technical consulting services .....	10	2 859	1 719	390	24	23.2	16.9
541690	Other scientific & technical consulting services .....	10	2 859	1 719	390	24	23.2	16.9
5417	Scientific research & development services .....	4	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences .....	4	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	4	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	45	23 482	6 831	1 357	244	18.3	5.2
54181	Advertising agencies .....	15	9 087	3 392	736	112	21.2	1.0
541810	Advertising agencies .....	15	9 087	3 392	736	112	21.2	1.0
54189	Other services related to advertising .....	11	8 206	1 519	206	54	20.4	-
541890	Other services related to advertising .....	11	8 206	1 519	206	54	20.4	-
5418902	Advertising specialties goods distributor .....	8	7 487	1 323	165	36	19.2	-
5419	Other professional, scientific, & technical services .....	38	D	D	D	c	D	D
54192	Photographic services .....	34	D	D	D	c	D	D
541921	Photographic studios, portrait .....	29	D	D	D	c	D	D
<b>CINCINNATI-HAMILTON, OH-KY-IN CMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4 039</b>	<b>4 145 833</b>	<b>1 571 660</b>	<b>362 067</b>	<b>40 006</b>	<b>15.9</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	4 039	4 145 833	1 571 660	362 067	40 006	15.9	5.4
5411	Legal services .....	970	671 448	246 592	50 115	6 134	17.3	3.4
54111	Offices of lawyers .....	922	D	D	D	i	D	D
541110	Offices of lawyers .....	922	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies) .....	922	D	D	D	i	D	D
54119	Other legal services .....	48	D	D	D	e	D	D
541191	Title abstract & settlement offices .....	43	D	D	D	e	D	D
541199	All other legal services .....	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	597	379 836	159 088	36 670	5 946	16.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	597	379 836	159 088	36 670	5 946	16.7	5.0
541211	Offices of certified public accountants .....	351	252 714	105 335	23 195	2 827	17.3	2.0
541213	Tax return preparation services .....	76	22 728	7 894	2 802	1 565	26.4	1.3
541214	Payroll services .....	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services .....	151	37 961	18 472	4 983	805	33.2	21.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services .....	673	786 548	353 578	78 167	7 817	20.6	2.5
54131	Architectural services .....	136	91 487	39 384	7 619	877	26.6	.9
541310	Architectural services .....	136	91 487	39 384	7 619	877	26.6	.9
54133	Engineering services .....	420	614 047	281 234	63 280	5 955	19.3	2.9
541330	Engineering services .....	420	614 047	281 234	63 280	5 955	19.3	2.9
54134	Drafting services .....	7	4 970	1 882	423	46	83.7	2.5
541340	Drafting services .....	7	4 970	1 882	423	46	83.7	2.5
54135	Building inspection services .....	26	3 823	1 387	269	54	26.0	2.3
541350	Building inspection services .....	26	3 823	1 387	269	54	26.0	2.3
54137	Surveying & mapping (except geophysical) services .....	43	11 986	5 604	1 142	219	40.0	3.0
541370	Surveying & mapping (except geophysical) services .....	43	11 986	5 604	1 142	219	40.0	3.0
54138	Testing laboratories .....	39	D	D	D	f	D	D
541380	Testing laboratories .....	39	D	D	D	f	D	D
5414	Specialized design services .....	227	D	D	D	g	D	D
54141	Interior design services .....	77	D	D	D	e	D	D
541410	Interior design services .....	77	D	D	D	e	D	D
54142	Industrial design services .....	18	D	D	D	e	D	D
541420	Industrial design services .....	18	D	D	D	e	D	D
54143	Graphic design services .....	130	D	D	D	f	D	D
541430	Graphic design services .....	130	D	D	D	f	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	109	D	D	D	f	D	D
5414302	Commercial art .....	21	11 568	4 264	952	113	29.3	1.7
5415	Computer systems design & related services .....	446	833 053	337 958	88 030	6 178	8.4	7.5
54151	Computer systems design & related services .....	446	833 053	337 958	88 030	6 178	8.4	7.5
541511	Custom computer programming services .....	206	D	D	D	h	D	D
541512	Computer systems design services .....	186	D	D	D	g	D	D
5415121	Computer systems integrators .....	79	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators) .....	107	D	D	D	f	D	D
541513	Computer facilities management services .....	14	D	D	D	b	D	D
541519	Other computer related services .....	40	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	557	471 559	177 642	40 134	3 675	21.7	4.2
54161	Management consulting services .....	448	D	D	D	h	D	D
541611	Administrative management & general management consulting service .....	169	D	D	D	g	D	D
541612	Human resources & executive search consulting services .....	121	74 458	32 736	7 374	637	27.8	9.2
5416122	Executive placement services .....	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting .....	69	47 395	19 370	4 607	322	19.6	13.9
541613	Marketing consulting services .....	97	55 976	17 891	3 627	418	46.8	4.1
541614	Process, physical distribution, & logistics consulting services .....	35	37 471	10 417	2 496	177	38.4	5.9
541618	Other management consulting services .....	26	5 963	2 470	629	91	44.6	.9
54162	Environmental consulting services .....	42	D	D	D	e	D	D
541620	Environmental consulting services .....	42	D	D	D	e	D	D
54169	Other scientific & technical consulting services .....	67	D	D	D	e	D	D
541690	Other scientific & technical consulting services .....	67	D	D	D	e	D	D
5417	Scientific research & development services .....	27	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences .....	25	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	25	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	16	D	D	D	e	D	D
5418	Advertising & related services .....	279	453 239	104 602	24 531	3 471	11.2	2.5
54181	Advertising agencies .....	110	D	D	D	f	D	D
541810	Advertising agencies .....	110	D	D	D	f	D	D
54182	Public relations agencies .....	24	D	D	D	c	D	D
541820	Public relations agencies .....	24	D	D	D	c	D	D
54183	Media buying services .....	8	18 138	7 622	1 683	146	10.3	2.5
541830	Media buying services .....	8	18 138	7 622	1 683	146	10.3	2.5
54185	Display advertising .....	15	D	D	D	f	D	D
541850	Display advertising .....	15	D	D	D	f	D	D
5418501	Display advertising (except outdoor) .....	7	D	D	D	f	D	D
5418502	Outdoor advertising services .....	8	D	D	D	b	D	D
54186	Direct mail advertising .....	30	D	D	D	f	D	D
541860	Direct mail advertising .....	30	D	D	D	f	D	D
54189	Other services related to advertising .....	76	132 072	19 573	4 363	688	8.6	1.6
541890	Other services related to advertising .....	76	132 072	19 573	4 363	688	8.6	1.6
5418902	Advertising specialties goods distributor .....	45	114 584	12 502	2 682	466	7.9	1.1
5418903	Sign painting & lettering shop .....	24	8 254	2 873	723	104	14.1	5.2
5418909	All other advertising .....	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services .....	263	D	D	D	h	D	D
54191	Marketing research & public opinion polling .....	74	252 011	91 933	22 065	3 812	12.7	22.9
541910	Marketing research & public opinion polling .....	74	252 011	91 933	22 065	3 812	12.7	22.9
54192	Photographic services .....	159	D	D	D	f	D	D
541921	Photographic studios, portrait .....	119	D	D	D	f	D	D
541922	Commercial photography .....	40	18 366	6 228	1 363	191	30.9	1.3
54199	All other professional, scientific, & technical services .....	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services .....	25	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.</b>								
<b>Cincinnati, OH—KY—IN PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>3 595</b>	<b>3 853 922</b>	<b>1 482 488</b>	<b>339 405</b>	<b>36 858</b>	<b>15.3</b>	<b>5.4</b>
541	Professional, scientific, & technical services	3 595	3 853 922	1 482 488	339 405	36 858	15.3	5.4
5411	Legal services	857	642 229	235 261	47 836	5 742	16.4	3.3
54111	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
541110	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
5411101	Offices of lawyers (except legal aid societies)	811	602 885	220 479	44 850	5 310	16.8	3.4
54119	Other legal services	46	39 344	14 782	2 986	432	9.6	.7
541191	Title abstract & settlement offices	41	D	D	D	D	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
541211	Offices of certified public accountants	314	240 734	98 748	21 767	2 626	16.3	2.0
541213	Tax return preparation services	63	19 310	6 476	2 214	1 264	27.4	.5
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	129	27 497	12 915	2 913	630	40.9	9.8
5413	Architectural, engineering, & related services	592	737 196	329 262	72 737	7 244	18.5	2.6
54131	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
541310	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
54133	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
541330	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
541370	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
54138	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
541380	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
5414	Specialized design services	215	183 249	63 157	14 407	1 575	18.5	2.9
54141	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
541410	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
541430	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
5414301	Graphic design services (except commercial art & medical artists)	104	D	D	D	f	D	D
5414302	Commercial art	20	D	D	D	c	D	D
5415	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
54151	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
541511	Custom computer programming services	182	374 296	212 125	54 522	3 441	6.6	11.1
541512	Computer systems design services	164	310 001	95 394	23 207	2 028	10.4	4.9
5415121	Computer systems integrators	72	233 958	60 089	15 351	1 292	6.9	2.6
5415122	Computer systems consultants (except systems integrators)	92	76 043	35 305	7 856	736	21.1	12.0
541519	Other computer related services	31	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	487	450 164	168 685	38 542	3 506	20.4	3.9
54161	Management consulting services	390	370 197	141 395	32 342	2 879	20.5	3.9
541611	Administrative management & general management consulting service	147	206 029	80 798	18 654	1 618	8.6	2.4
541612	Human resources & executive search consulting services	105	69 712	30 842	7 094	595	25.3	9.8
5416122	Executive placement services	45	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	58	43 591	18 011	4 383	295	15.8	15.2
541613	Marketing consulting services	86	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	28	D	D	D	c	D	D
541618	Other management consulting services	24	D	D	D	b	D	D
54162	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
541620	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
54169	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
541690	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
5417	Scientific research & development services	25	53 100	17 970	3 816	471	7.5	2.3
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417102	Research & development in the life sciences	14	D	D	D	e	D	D
5418	Advertising & related services	260	393 197	95 586	22 475	2 659	12.3	2.9
54181	Advertising agencies	106	D	D	D	f	D	D
541810	Advertising agencies	106	D	D	D	f	D	D
54182	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
541820	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
54183	Media buying services	7	D	D	D	c	D	D
541830	Media buying services	7	D	D	D	c	D	D
54185	Display advertising	14	17 267	4 137	869	141	30.0	.7
541850	Display advertising	14	17 267	4 137	869	141	30.0	.7
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
541860	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
54189	Other services related to advertising	72	D	D	D	f	D	D
541890	Other services related to advertising	72	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	43	D	D	D	e	D	D
5418903	Sign painting & lettering shop	22	D	D	D	c	D	D
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.</b>								
<b>Cincinnati, OH—KY—IN PMSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services .....	245	303 829	108 155	25 609	4 610	16.3	20.0
54191	Marketing research & public opinion polling .....	70	249 923	91 425	21 931	3 796	12.5	22.6
541910	Marketing research & public opinion polling .....	70	249 923	91 425	21 931	3 796	12.5	22.6
54192	Photographic services .....	145	45 745	13 511	2 929	673	36.7	3.6
541921	Photographic studios, portrait .....	106	D	D	D	e	D	D
541922	Commercial photography .....	39	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services .....	25	D	D	D	c	D	D
<b>Hamilton—Middletown, OH PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>444</b>	<b>291 911</b>	<b>89 172</b>	<b>22 662</b>	<b>3 148</b>	<b>23.0</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	444	291 911	89 172	22 662	3 148	23.0	5.7
5411	Legal services .....	113	29 219	11 331	2 279	392	38.2	6.4
54111	Offices of lawyers .....	111	D	D	D	e	D	D
541110	Offices of lawyers .....	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	72	25 862	13 562	4 086	677	25.0	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	72	25 862	13 562	4 086	677	25.0	22.5
541211	Offices of certified public accountants .....	37	11 980	6 587	1 428	201	36.9	2.6
541213	Tax return preparation services .....	13	3 418	1 418	588	301	20.5	6.0
541219	Other accounting services .....	22	10 464	5 557	2 070	175	12.9	50.6
5413	Architectural, engineering, & related services .....	81	49 352	24 316	5 430	573	51.5	1.7
54131	Architectural services .....	10	4 815	1 993	475	49	33.9	.4
541310	Architectural services .....	10	4 815	1 993	475	49	33.9	.4
54133	Engineering services .....	52	34 926	18 261	4 134	397	48.2	2.0
541330	Engineering services .....	52	34 926	18 261	4 134	397	48.2	2.0
54134	Drafting services .....	3	D	D	D	b	D	D
541340	Drafting services .....	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	10	2 935	1 499	299	51	32.0	—
541370	Surveying & mapping (except geophysical) services .....	10	2 935	1 499	299	51	32.0	—
5414	Specialized design services .....	12	D	D	D	b	D	D
54143	Graphic design services .....	6	D	D	D	b	D	D
541430	Graphic design services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	57	96 069	19 072	6 631	396	7.3	4.9
54151	Computer systems design & related services .....	57	96 069	19 072	6 631	396	7.3	4.9
541512	Computer systems design services .....	22	D	D	D	b	D	D
5415121	Computer systems integrators .....	7	D	D	D	b	D	D
541513	Computer facilities management services .....	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	70	21 395	8 957	1 592	169	48.0	10.1
54161	Management consulting services .....	58	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	16	4 746	1 894	280	42	63.2	—
5416123	Human resources & personnel management consulting .....	11	3 804	1 359	224	27	62.7	—
54169	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	19	60 042	9 016	2 056	812	4.0	—
54185	Display advertising .....	1	D	D	D	f	D	D
541850	Display advertising .....	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor) .....	1	D	D	D	f	D	D
54189	Other services related to advertising .....	4	D	D	D	c	D	D
541890	Other services related to advertising .....	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	18	D	D	D	b	D	D
54192	Photographic services .....	14	D	D	D	b	D	D
541921	Photographic studios, portrait .....	13	D	D	D	b	D	D
<b>CLEVELAND—AKRON, OH CMSA</b>								

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLEVELAND—AKRON, OH CMSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6 880</b>	<b>5 971 086</b>	<b>2 393 833</b>	<b>528 817</b>	<b>57 578</b>	<b>18.2</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	6 880	5 971 086	2 393 833	528 817	57 578	18.2	7.6
5411	Legal services .....	1 817	1 416 450	576 146	120 682	12 637	14.9	9.0
54111	Offices of lawyers .....	1 683	1 299 697	534 240	110 819	11 236	15.5	9.2
541110	Offices of lawyers .....	1 683	1 299 697	534 240	110 819	11 236	15.5	9.2
5411101	Offices of lawyers (except legal aid societies) .....	1 683	1 299 697	534 240	110 819	11 236	15.5	9.2
54119	Other legal services .....	134	116 753	41 906	9 863	1 401	8.0	7.7
541191	Title abstract & settlement offices .....	121	97 054	37 379	8 679	1 273	9.0	9.2
541199	All other legal services .....	13	19 699	4 527	1 184	128	3.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 047	731 963	299 828	67 950	10 067	13.9	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 047	731 963	299 828	67 950	10 067	13.9	7.3
541211	Offices of certified public accountants .....	659	564 324	216 487	48 245	5 323	13.0	4.0
541213	Tax return preparation services .....	111	17 877	7 263	2 865	1 943	31.6	3.1
541214	Payroll services .....	35	80 748	37 573	8 053	1 284	1.8	20.2
541219	Other accounting services .....	242	69 014	38 505	8 787	1 517	30.6	19.8
5413	Architectural, engineering, & related services .....	1 055	962 253	411 460	92 160	9 905	25.3	4.3
54131	Architectural services .....	204	144 268	58 291	11 645	1 350	18.6	2.5
541310	Architectural services .....	204	144 268	58 291	11 645	1 350	18.6	2.5
54133	Engineering services .....	629	648 613	285 624	63 616	6 394	29.3	5.0
541330	Engineering services .....	629	648 613	285 624	63 616	6 394	29.3	5.0
54134	Drafting services .....	26	5 007	1 861	429	76	30.6	8.2
541340	Drafting services .....	26	5 007	1 861	429	76	30.6	8.2
54135	Building inspection services .....	33	D	D	D	c	D	D
541350	Building inspection services .....	33	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	79	27 488	13 304	2 760	467	26.1	.8
541370	Surveying & mapping (except geophysical) services .....	79	27 488	13 304	2 760	467	26.1	.8
54138	Testing laboratories .....	81	108 490	48 082	12 889	1 473	13.4	3.8
541380	Testing laboratories .....	81	108 490	48 082	12 889	1 473	13.4	3.8
5414	Specialized design services .....	327	129 406	37 585	8 065	1 221	41.7	5.9
54141	Interior design services .....	116	49 223	9 732	2 019	382	45.6	5.6
541410	Interior design services .....	116	49 223	9 732	2 019	382	45.6	5.6
54142	Industrial design services .....	24	14 782	5 264	1 155	116	19.7	11.1
541420	Industrial design services .....	24	14 782	5 264	1 155	116	19.7	11.1
54143	Graphic design services .....	181	64 806	22 419	4 857	710	43.3	5.0
541430	Graphic design services .....	181	64 806	22 419	4 857	710	43.3	5.0
5414301	Graphic design services (except commercial art & medical artists) ..	147	46 076	14 529	3 177	496	53.6	5.3
5414302	Commercial art .....	32	D	D	D	c	D	D
5415	Computer systems design & related services .....	800	1 002 232	420 003	94 803	8 280	18.3	9.9
54151	Computer systems design & related services .....	800	1 002 232	420 003	94 803	8 280	18.3	9.9
541511	Custom computer programming services .....	352	377 660	209 574	43 406	4 032	17.9	12.6
541512	Computer systems design services .....	352	332 936	135 109	29 522	2 648	31.7	10.1
5415121	Computer systems integrators .....	165	201 864	66 695	14 367	1 518	18.0	11.5
5415122	Computer systems consultants (except systems integrators) .....	187	131 072	68 414	15 155	1 130	52.8	7.8
541513	Computer facilities management services .....	12	D	D	D	c	D	D
541519	Other computer related services .....	84	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services .....	973	969 409	391 368	86 418	6 879	14.4	5.3
54161	Management consulting services .....	751	893 821	365 175	80 747	6 015	11.7	4.7
541611	Administrative management & general management consulting service .....	300	639 777	257 867	58 460	3 583	6.0	3.5
541612	Human resources & executive search consulting services .....	226	180 830	78 201	16 546	1 538	19.7	6.6
5416121	Actuarial consulting .....	11	34 556	16 864	3 692	250	1.7	—
5416122	Executive placement services .....	106	79 302	36 742	6 661	735	26.3	6.6
5416123	Human resources & personnel management consulting .....	109	66 972	24 595	6 193	553	21.1	10.0
541613	Marketing consulting services .....	147	44 968	16 780	2 935	443	43.4	10.0
541614	Process, physical distribution, & logistics consulting services .....	41	20 450	9 140	2 194	344	36.4	5.9
541618	Other management consulting services .....	37	7 796	3 187	612	107	41.6	22.8
54162	Environmental consulting services .....	77	39 013	14 355	3 104	533	37.7	12.3
541620	Environmental consulting services .....	77	39 013	14 355	3 104	533	37.7	12.3
54169	Other scientific & technical consulting services .....	145	36 575	11 838	2 567	331	54.9	13.9
541690	Other scientific & technical consulting services .....	145	36 575	11 838	2 567	331	54.9	13.9
5417	Scientific research & development services .....	62	143 973	56 989	13 253	1 181	9.0	10.5
54171	R&D in the physical, engineering, & life sciences .....	55	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	55	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	41	D	D	D	g	D	D
5417102	Research & development in the life sciences .....	14	27 089	7 024	1 784	126	11.5	27.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLEVELAND—AKRON, OH CMSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	506	491 246	152 751	36 075	4 957	21.8	10.2
54181	Advertising agencies .....	209	185 919	88 714	21 780	2 096	18.6	13.9
541810	Advertising agencies .....	209	185 919	88 714	21 780	2 096	18.6	13.9
54182	Public relations agencies .....	66	39 528	15 079	3 321	325	33.6	1.8
541820	Public relations agencies .....	66	39 528	15 079	3 321	325	33.6	1.8
54184	Media representatives .....	39	25 311	9 114	2 136	264	19.0	19.3
541840	Media representatives .....	39	25 311	9 114	2 136	264	19.0	19.3
5418401	Radio & television advertising representatives .....	16	13 888	6 142	1 454	160	4.4	25.3
5418402	Publishers' advertising representatives .....	23	11 423	2 972	682	104	36.8	12.0
54185	Display advertising .....	14	92 513	8 702	1 884	989	1.8	.3
541850	Display advertising .....	14	92 513	8 702	1 884	989	1.8	.3
5418501	Display advertising (except outdoor) .....	6	D	D	D	f	D	D
5418502	Outdoor advertising services .....	8	D	D	D	b	D	D
54186	Direct mail advertising .....	30	41 671	13 673	2 979	619	33.4	24.4
541860	Direct mail advertising .....	30	41 671	13 673	2 979	619	33.4	24.4
54187	Advertising material distribution services .....	13	30 141	4 831	1 233	115	9.6	10.4
541870	Advertising material distribution services .....	13	30 141	4 831	1 233	115	9.6	10.4
54189	Other services related to advertising .....	128	74 337	12 056	2 581	531	48.0	6.3
541890	Other services related to advertising .....	128	74 337	12 056	2 581	531	48.0	6.3
5418902	Advertising specialties goods distributor .....	81	65 577	9 627	2 074	360	46.9	5.6
5418903	Sign painting & lettering shop .....	34	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	293	124 154	47 703	9 411	2 451	30.2	4.5
54191	Marketing research & public opinion polling .....	39	D	D	D	f	D	D
541910	Marketing research & public opinion polling .....	39	D	D	D	f	D	D
54192	Photographic services .....	215	D	D	D	g	D	D
541921	Photographic studios, portrait .....	161	D	D	D	g	D	D
541922	Commercial photography .....	54	22 674	7 268	1 520	296	23.0	5.7
54199	All other professional, scientific, & technical services .....	33	10 281	3 426	658	150	40.5	4.7
541990	All other professional, scientific, & technical services .....	33	10 281	3 426	658	150	40.5	4.7
<b>Akron, OH PMSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 499</b>	<b>1 052 378</b>	<b>401 743</b>	<b>89 385</b>	<b>10 377</b>	<b>21.3</b>	<b>8.0</b>
541	Professional, scientific, & technical services .....	1 499	1 052 378	401 743	89 385	10 377	21.3	8.0
5411	Legal services .....	380	180 389	84 825	15 797	1 932	23.4	4.7
54111	Offices of lawyers .....	348	163 457	77 458	14 105	1 660	24.1	3.7
541110	Offices of lawyers .....	348	163 457	77 458	14 105	1 660	24.1	3.7
5411101	Offices of lawyers (except legal aid societies) .....	348	163 457	77 458	14 105	1 660	24.1	3.7
54119	Other legal services .....	32	16 932	7 367	1 692	272	16.6	13.7
541191	Title abstract & settlement offices .....	32	16 932	7 367	1 692	272	16.6	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	199	93 372	44 238	9 610	1 516	24.4	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	199	93 372	44 238	9 610	1 516	24.4	5.2
541211	Offices of certified public accountants .....	118	71 071	33 076	7 411	798	20.5	5.3
541213	Tax return preparation services .....	23	D	D	D	e	D	D
541219	Other accounting services .....	53	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	256	206 831	88 259	19 575	2 303	28.8	2.7
54131	Architectural services .....	50	20 942	8 558	1 906	236	33.3	5.5
541310	Architectural services .....	50	20 942	8 558	1 906	236	33.3	5.5
54133	Engineering services .....	147	152 579	64 759	14 238	1 570	29.2	2.3
541330	Engineering services .....	147	152 579	64 759	14 238	1 570	29.2	2.3
54137	Surveying & mapping (except geophysical) services .....	19	5 397	2 825	563	111	35.7	2.1
541370	Surveying & mapping (except geophysical) services .....	19	5 397	2 825	563	111	35.7	2.1
54138	Testing laboratories .....	27	25 674	11 196	2 662	349	22.4	3.2
541380	Testing laboratories .....	27	25 674	11 196	2 662	349	22.4	3.2
5414	Specialized design services .....	69	26 825	8 090	1 809	257	42.9	9.7
54141	Interior design services .....	22	9 783	2 134	474	83	36.2	21.7
541410	Interior design services .....	22	9 783	2 134	474	83	36.2	21.7
54143	Graphic design services .....	40	14 530	4 351	937	153	50.6	3.4
541430	Graphic design services .....	40	14 530	4 351	937	153	50.6	3.4
5414301	Graphic design services (except commercial art & medical artists) ..	32	10 970	3 056	655	109	65.1	4.5
5414302	Commercial art .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	181	333 619	101 460	26 197	2 017	7.9	9.4
54151	Computer systems design & related services .....	181	333 619	101 460	26 197	2 017	7.9	9.4
541511	Custom computer programming services .....	68	38 441	18 129	3 913	310	29.2	8.6
541512	Computer systems design services .....	79	58 136	20 684	4 121	446	23.1	17.9
5415121	Computer systems integrators .....	42	44 336	14 845	2 917	308	15.1	23.2
5415122	Computer systems consultants (except systems integrators) .....	37	13 800	5 839	1 204	138	48.9	.9
541513	Computer facilities management services .....	5	229 586	60 100	17 569	1 189	—	7.3
541519	Other computer related services .....	29	7 456	2 547	594	72	21.0	13.4

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CLEVELAND—AKRON, OH CMSA—Con.</b>							
	<b>Akron, OH PMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services . . . . .	236	102 716	40 432	8 434	1 141	28.4	13.5
54161	Management consulting services . . . . .	188	81 487	31 849	6 560	787	28.1	11.6
541611	Administrative management & general management consulting service . . . . .	69	35 215	14 113	3 227	320	15.1	14.2
541612	Human resources & executive search consulting services . . . . .	51	25 258	10 763	1 972	268	27.9	7.4
5416122	Executive placement services . . . . .	18	6 653	3 634	611	99	58.8	—
5416123	Human resources & personnel management consulting . . . . .	33	18 605	7 129	1 361	169	16.9	10.0
541613	Marketing consulting services . . . . .	41	11 823	3 724	729	91	45.1	6.5
541618	Other management consulting services . . . . .	13	3 078	1 146	236	38	35.5	56.7
54162	Environmental consulting services . . . . .	18	13 647	6 265	1 396	280	20.2	17.4
541620	Environmental consulting services . . . . .	18	13 647	6 265	1 396	280	20.2	17.4
54169	Other scientific & technical consulting services . . . . .	30	7 582	2 318	478	74	45.6	27.4
541690	Other scientific & technical consulting services . . . . .	30	7 582	2 318	478	74	45.6	27.4
5417	Scientific research & development services . . . . .	12	12 918	5 609	1 750	116	15.1	84.9
5418	Advertising & related services . . . . .	107	76 237	21 470	5 033	721	34.0	8.5
54181	Advertising agencies . . . . .	49	31 111	12 030	2 826	333	33.4	—
541810	Advertising agencies . . . . .	49	31 111	12 030	2 826	333	33.4	—
54182	Public relations agencies . . . . .	12	4 719	1 999	499	54	17.9	.3
541820	Public relations agencies . . . . .	12	4 719	1 999	499	54	17.9	.3
54186	Direct mail advertising . . . . .	9	14 429	2 362	498	85	44.8	39.2
541860	Direct mail advertising . . . . .	9	14 429	2 362	498	85	44.8	39.2
54189	Other services related to advertising . . . . .	30	D	D	D	c	D	D
541890	Other services related to advertising . . . . .	30	D	D	D	c	D	D
5418902	Advertising specialties goods distributor . . . . .	19	22 210	3 497	817	140	32.1	—
5419	Other professional, scientific, & technical services . . . . .	59	19 471	7 360	1 180	374	25.0	.9
54192	Photographic services . . . . .	47	D	D	D	c	D	D
541921	Photographic studios, portrait . . . . .	35	D	D	D	c	D	D
541922	Commercial photography . . . . .	12	4 677	1 164	223	51	28.8	—
	<b>Cleveland—Lorain—Elyria, OH PMSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>5 381</b>	<b>4 918 708</b>	<b>1 992 090</b>	<b>439 432</b>	<b>47 201</b>	<b>17.6</b>	<b>7.5</b>
541	Professional, scientific, & technical services . . . . .	5 381	4 918 708	1 992 090	439 432	47 201	17.6	7.5
5411	Legal services . . . . .	1 437	1 236 061	491 321	104 885	10 705	13.7	9.7
54111	Offices of lawyers . . . . .	1 335	1 136 240	456 782	96 714	9 576	14.3	10.0
541110	Offices of lawyers . . . . .	1 335	1 136 240	456 782	96 714	9 576	14.3	10.0
5411101	Offices of lawyers (except legal aid societies) . . . . .	1 335	1 136 240	456 782	96 714	9 576	14.3	10.0
54119	Other legal services . . . . .	102	99 821	34 539	8 171	1 129	6.6	6.7
541191	Title abstract & settlement offices . . . . .	89	80 122	30 012	6 987	1 001	7.4	8.3
541199	All other legal services . . . . .	13	19 699	4 527	1 184	128	3.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	848	638 591	255 590	58 340	8 551	12.3	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	848	638 591	255 590	58 340	8 551	12.3	7.6
541211	Offices of certified public accountants . . . . .	541	493 253	183 411	40 834	4 525	11.9	3.8
541213	Tax return preparation services . . . . .	88	D	D	D	g	D	D
541214	Payroll services . . . . .	30	D	D	D	g	D	D
541219	Other accounting services . . . . .	189	D	D	D	g	D	D
5413	Architectural, engineering, & related services . . . . .	799	755 422	323 201	72 585	7 602	24.3	4.7
54131	Architectural services . . . . .	154	123 326	49 733	9 739	1 114	16.2	2.0
541310	Architectural services . . . . .	154	123 326	49 733	9 739	1 114	16.2	2.0
54133	Engineering services . . . . .	482	496 034	220 865	49 378	4 824	29.4	5.8
541330	Engineering services . . . . .	482	496 034	220 865	49 378	4 824	29.4	5.8
54134	Drafting services . . . . .	22	D	D	D	b	D	D
541340	Drafting services . . . . .	22	D	D	D	b	D	D
54135	Building inspection services . . . . .	25	D	D	D	c	D	D
541350	Building inspection services . . . . .	25	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services . . . . .	60	22 091	10 479	2 197	356	23.8	.5
541370	Surveying & mapping (except geophysical) services . . . . .	60	22 091	10 479	2 197	356	23.8	.5
54138	Testing laboratories . . . . .	54	82 816	36 886	10 227	1 124	10.7	4.0
541380	Testing laboratories . . . . .	54	82 816	36 886	10 227	1 124	10.7	4.0
5414	Specialized design services . . . . .	258	102 581	29 495	6 256	964	41.4	4.9
54141	Interior design services . . . . .	94	39 440	7 598	1 545	299	47.9	1.6
541410	Interior design services . . . . .	94	39 440	7 598	1 545	299	47.9	1.6
54142	Industrial design services . . . . .	17	12 270	3 659	757	95	18.8	13.4
541420	Industrial design services . . . . .	17	12 270	3 659	757	95	18.8	13.4
54143	Graphic design services . . . . .	141	50 276	18 068	3 920	557	41.1	5.5
541430	Graphic design services . . . . .	141	50 276	18 068	3 920	557	41.1	5.5
5414301	Graphic design services (except commercial art & medical artists) . . . . .	115	35 106	11 473	2 522	387	50.0	5.5
5414302	Commercial art . . . . .	25	D	D	D	c	D	D
5415	Computer systems design & related services . . . . .	619	668 613	318 543	68 606	6 263	23.5	10.2
54151	Computer systems design & related services . . . . .	619	668 613	318 543	68 606	6 263	23.5	10.2
541511	Custom computer programming services . . . . .	284	339 219	191 445	39 493	3 722	16.6	13.1
541512	Computer systems design services . . . . .	273	274 800	114 425	25 401	2 202	33.5	8.4
5415121	Computer systems integrators . . . . .	123	157 528	51 850	11 450	1 210	18.8	8.3
5415122	Computer systems consultants (except systems integrators) . . . . .	150	117 272	62 575	13 951	992	53.2	8.6
541519	Other computer related services . . . . .	55	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CLEVELAND—AKRON, OH CMSA—Con.</b>							
	<b>Cleveland—Lorain—Elyria, OH PMSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services .....	737	866 693	350 936	77 984	5 738	12.7	4.3
54161	Management consulting services .....	563	812 334	333 326	74 187	5 228	10.0	4.0
541611	Administrative management & general management consulting service .....	231	604 562	243 754	55 233	3 263	5.5	2.9
541612	Human resources & executive search consulting services .....	175	155 572	67 438	14 574	1 270	18.3	6.5
5416121	Actuarial consulting .....	11	34 556	16 864	3 692	250	1.7	—
5416122	Executive placement services .....	88	72 649	33 108	6 050	636	23.3	7.2
5416123	Human resources & personnel management consulting .....	76	48 367	17 466	4 832	384	22.7	10.0
541613	Marketing consulting services .....	106	33 145	13 056	2 206	352	42.8	11.2
541614	Process, physical distribution, & logistics consulting services .....	27	14 337	7 037	1 798	274	23.1	7.9
541618	Other management consulting services .....	24	4 718	2 041	376	69	45.6	.6
54162	Environmental consulting services .....	59	25 366	8 090	1 708	253	47.1	9.5
541620	Environmental consulting services .....	59	25 366	8 090	1 708	253	47.1	9.5
54169	Other scientific & technical consulting services .....	115	28 993	9 520	2 089	257	57.4	10.4
541690	Other scientific & technical consulting services .....	115	28 993	9 520	2 089	257	57.4	10.4
5417	Scientific research & development services .....	50	131 055	51 380	11 503	1 065	8.4	3.1
54171	R&D in the physical, engineering, & life sciences .....	46	128 146	49 706	11 300	1 047	8.2	3.1
541710	R&D in the physical, engineering, & life sciences .....	46	128 146	49 706	11 300	1 047	8.2	3.1
5417101	R&D in the physical & engineering sciences .....	34	D	D	D	f	D	D
5417102	Research & development in the life sciences .....	12	D	D	D	b	D	D
5418	Advertising & related services .....	399	415 009	131 281	31 042	4 236	19.6	10.4
54181	Advertising agencies .....	160	154 808	76 684	18 954	1 763	15.6	16.7
541810	Advertising agencies .....	160	154 808	76 684	18 954	1 763	15.6	16.7
54182	Public relations agencies .....	54	34 809	13 080	2 822	271	35.7	2.0
541820	Public relations agencies .....	54	34 809	13 080	2 822	271	35.7	2.0
54184	Media representatives .....	33	23 293	8 175	1 877	231	18.7	19.9
541840	Media representatives .....	33	23 293	8 175	1 877	231	18.7	19.9
5418401	Radio & television advertising representatives .....	14	D	D	D	c	D	D
5418402	Publishers' advertising representatives .....	19	D	D	D	b	D	D
54185	Display advertising .....	14	92 513	8 702	1 884	989	1.8	.3
541850	Display advertising .....	14	92 513	8 702	1 884	989	1.8	.3
5418501	Display advertising (except outdoor) .....	6	D	D	D	f	D	D
5418502	Outdoor advertising services .....	8	D	D	D	b	D	D
54186	Direct mail advertising .....	21	27 242	11 311	2 481	534	27.3	16.5
541860	Direct mail advertising .....	21	27 242	11 311	2 481	534	27.3	16.5
54187	Advertising material distribution services .....	13	30 141	4 831	1 233	115	9.6	10.4
541870	Advertising material distribution services .....	13	30 141	4 831	1 233	115	9.6	10.4
54189	Other services related to advertising .....	98	D	D	D	e	D	D
541890	Other services related to advertising .....	98	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	62	43 367	6 130	1 257	220	54.4	8.5
5418903	Sign painting & lettering shop .....	26	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	234	104 683	40 343	8 231	2 077	31.1	5.2
54191	Marketing research & public opinion polling .....	35	30 773	12 447	2 452	735	52.1	7.3
541910	Marketing research & public opinion polling .....	35	30 773	12 447	2 452	735	52.1	7.3
54192	Photographic services .....	168	64 372	24 584	5 200	1 213	21.5	4.0
541921	Photographic studios, portrait .....	126	46 375	18 480	3 903	968	21.6	2.7
541922	Commercial photography .....	42	17 997	6 104	1 297	245	21.4	7.2
54199	All other professional, scientific, & technical services .....	25	8 579	2 930	538	117	30.5	5.1
541990	All other professional, scientific, & technical services .....	25	8 579	2 930	538	117	30.5	5.1
	<b>COLUMBUS, OH MSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3 552</b>	<b>3 619 422</b>	<b>1 336 187</b>	<b>301 108</b>	<b>34 157</b>	<b>22.0</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	3 552	3 619 422	1 336 187	301 108	34 157	22.0	5.7
5411	Legal services .....	927	703 541	241 615	53 558	6 043	16.8	9.8
54111	Offices of lawyers .....	860	667 564	227 930	50 425	5 542	17.1	9.6
541110	Offices of lawyers .....	860	667 564	227 930	50 425	5 542	17.1	9.6
5411101	Offices of lawyers (except legal aid societies) .....	860	667 564	227 930	50 425	5 542	17.1	9.6
54119	Other legal services .....	67	35 977	13 685	3 133	501	11.6	14.1
541191	Title abstract & settlement offices .....	62	34 989	13 397	3 061	488	11.3	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	487	354 718	132 363	32 673	5 061	16.9	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	487	354 718	132 363	32 673	5 061	16.9	5.4
541211	Offices of certified public accountants .....	287	280 729	99 583	24 241	2 687	14.5	4.9
541213	Tax return preparation services .....	63	13 797	5 544	2 087	1 359	23.1	2.6
541214	Payroll services .....	13	33 347	14 428	3 382	411	2.8	5.3
541219	Other accounting services .....	124	26 845	12 808	2 963	604	55.9	11.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>COLUMBUS, OH MSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5413	Architectural, engineering, & related services .....	555	628 171	269 641	60 299	6 772	19.1	3.8
54131	Architectural services .....	165	185 830	79 116	17 567	1 900	17.6	1.4
541310	Architectural services .....	165	185 830	79 116	17 567	1 900	17.6	1.4
54133	Engineering services .....	282	360 691	155 605	34 917	3 663	20.9	4.0
541330	Engineering services .....	282	360 691	155 605	34 917	3 663	20.9	4.0
54134	Drafting services .....	10	D	D	D	b	D	D
541340	Drafting services .....	10	D	D	D	b	D	D
54135	Building inspection services .....	21	5 706	2 007	438	98	40.7	2.5
541350	Building inspection services .....	21	5 706	2 007	438	98	40.7	2.5
54137	Surveying & mapping (except geophysical) services .....	38	21 168	11 234	2 240	417	13.3	1.6
541370	Surveying & mapping (except geophysical) services .....	38	21 168	11 234	2 240	417	13.3	1.6
54138	Testing laboratories .....	36	46 467	17 990	4 165	582	13.2	12.5
541380	Testing laboratories .....	36	46 467	17 990	4 165	582	13.2	12.5
5414	Specialized design services .....	174	107 409	35 035	7 768	882	27.4	5.4
54141	Interior design services .....	58	44 129	10 023	2 231	251	27.4	7.3
541410	Interior design services .....	58	44 129	10 023	2 231	251	27.4	7.3
54142	Industrial design services .....	8	D	D	D	b	D	D
541420	Industrial design services .....	8	D	D	D	b	D	D
54143	Graphic design services .....	104	38 267	11 406	2 642	379	41.9	5.2
541430	Graphic design services .....	104	38 267	11 406	2 642	379	41.9	5.2
5414301	Graphic design services (except commercial art & medical artists) ..	81	32 498	10 183	2 332	289	40.7	4.7
5414302	Commercial art .....	20	D	D	D	b	D	D
54149	Other specialized design services .....	4	D	D	D	c	D	D
541490	Other specialized design services .....	4	D	D	D	c	D	D
5415	Computer systems design & related services .....	463	900 857	307 551	67 475	5 776	30.9	3.6
54151	Computer systems design & related services .....	463	900 857	307 551	67 475	5 776	30.9	3.6
541511	Custom computer programming services .....	205	251 403	135 611	27 912	2 463	9.5	2.9
541512	Computer systems design services .....	188	473 999	124 844	26 443	2 278	52.0	3.8
5415121	Computer systems integrators .....	74	362 565	80 484	16 569	1 349	60.9	4.0
5415122	Computer systems consultants (except systems integrators) .....	114	111 434	44 360	9 874	929	23.0	2.9
541513	Computer facilities management services .....	8	D	D	D	e	D	D
541519	Other computer related services .....	62	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	508	322 683	133 268	29 803	3 924	35.4	12.2
54161	Management consulting services .....	389	244 323	116 448	26 213	3 436	22.0	14.5
541611	Administrative management & general management consulting service .....	170	116 863	50 022	11 492	991	16.1	12.2
541612	Human resources & executive search consulting services .....	107	91 877	51 379	11 640	2 015	23.5	17.1
5416121	Actuarial consulting .....	5	D	D	D	g	D	D
5416122	Executive placement services .....	49	D	D	D	e	D	D
5416123	Human resources & personnel management consulting .....	53	D	D	D	f	D	D
541613	Marketing consulting services .....	61	17 271	6 717	1 200	173	42.9	24.1
541618	Other management consulting services .....	33	12 486	5 424	1 251	147	29.4	4.8
54162	Environmental consulting services .....	46	58 515	8 532	1 799	231	83.4	.7
541620	Environmental consulting services .....	46	58 515	8 532	1 799	231	83.4	.7
54169	Other scientific & technical consulting services .....	73	19 845	8 288	1 791	257	59.1	18.0
541690	Other scientific & technical consulting services .....	73	19 845	8 288	1 791	257	59.1	18.0
5417	Scientific research & development services .....	45	246 755	112 180	26 806	2 234	4.2	2.6
54171	R&D in the physical, engineering, & life sciences .....	41	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	41	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	28	D	D	D	g	D	D
5418	Advertising & related services .....	269	306 372	87 216	18 628	2 500	17.7	1.9
54181	Advertising agencies .....	92	77 054	38 506	7 894	813	12.4	.8
541810	Advertising agencies .....	92	77 054	38 506	7 894	813	12.4	.8
54182	Public relations agencies .....	61	25 463	9 886	2 224	214	46.5	7.0
541820	Public relations agencies .....	61	25 463	9 886	2 224	214	46.5	7.0
54185	Display advertising .....	10	20 485	3 410	815	90	17.4	.3
541850	Display advertising .....	10	20 485	3 410	815	90	17.4	.3
5418502	Outdoor advertising services .....	9	D	D	D	b	D	D
54186	Direct mail advertising .....	23	39 932	14 664	3 245	732	37.0	2.9
541860	Direct mail advertising .....	23	39 932	14 664	3 245	732	37.0	2.9
54189	Other services related to advertising .....	67	132 501	17 946	3 798	525	8.5	.3
541890	Other services related to advertising .....	67	132 501	17 946	3 798	525	8.5	.3
5418902	Advertising specialties goods distributor .....	44	124 588	15 674	3 286	421	7.3	.3
5418903	Sign painting & lettering shop .....	20	4 531	1 211	270	76	49.5	.2
5419	Other professional, scientific, & technical services .....	124	48 916	17 318	4 098	965	25.4	7.6
54191	Marketing research & public opinion polling .....	21	17 468	7 872	1 786	456	22.2	2.4
541910	Marketing research & public opinion polling .....	21	17 468	7 872	1 786	456	22.2	2.4
54192	Photographic services .....	90	24 886	7 041	1 570	376	28.2	13.2
541921	Photographic studios, portrait .....	72	18 536	4 645	950	299	26.3	7.1
541922	Commercial photography .....	18	6 350	2 396	620	77	33.7	31.0
54193	Translation & interpretation services .....	5	2 845	1 016	417	44	4.5	.2
541930	Translation & interpretation services .....	5	2 845	1 016	417	44	4.5	.2
54199	All other professional, scientific, & technical services .....	8	3 717	1 389	325	89	37.1	—
541990	All other professional, scientific, & technical services .....	8	3 717	1 389	325	89	37.1	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DAYTON-SPRINGFIELD, OH MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 815</b>	<b>1 940 438</b>	<b>707 330</b>	<b>169 445</b>	<b>19 167</b>	<b>15.0</b>	<b>8.4</b>
541	Professional, scientific, & technical services .....	1 815	1 940 438	707 330	169 445	19 167	15.0	8.4
5411	Legal services .....	445	208 575	86 255	17 719	2 300	27.0	5.5
54111	Offices of lawyers .....	419	199 234	81 951	16 828	2 142	28.0	5.6
541110	Offices of lawyers .....	419	199 234	81 951	16 828	2 142	28.0	5.6
5411101	Offices of lawyers (except legal aid societies) .....	419	199 234	81 951	16 828	2 142	28.0	5.6
54119	Other legal services .....	26	9 341	4 304	891	158	6.0	3.8
541191	Title abstract & settlement offices .....	22	8 835	4 173	863	148	6.4	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	248	115 795	48 988	11 762	2 392	22.8	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	248	115 795	48 988	11 762	2 392	22.8	8.0
541211	Offices of certified public accountants .....	145	83 920	35 059	8 011	1 027	22.3	6.9
541213	Tax return preparation services .....	36	7 401	2 802	1 159	858	21.8	2.5
541219	Other accounting services .....	62	19 679	9 015	2 118	441	30.7	7.8
5413	Architectural, engineering, & related services .....	295	455 311	194 281	46 945	4 910	16.3	6.7
54131	Architectural services .....	49	31 467	13 284	3 307	323	22.6	.6
541310	Architectural services .....	49	31 467	13 284	3 307	323	22.6	.6
54133	Engineering services .....	201	405 070	173 177	41 848	4 269	14.6	7.0
541330	Engineering services .....	201	405 070	173 177	41 848	4 269	14.6	7.0
54137	Surveying & mapping (except geophysical) services .....	9	2 315	1 180	251	35	35.6	—
541370	Surveying & mapping (except geophysical) services .....	9	2 315	1 180	251	35	35.6	—
54138	Testing laboratories .....	24	15 551	6 270	1 471	251	41.2	10.7
541380	Testing laboratories .....	24	15 551	6 270	1 471	251	41.2	10.7
5414	Specialized design services .....	73	62 397	27 389	7 225	792	36.2	26.2
54141	Interior design services .....	20	D	D	D	b	D	D
541410	Interior design services .....	20	D	D	D	b	D	D
54142	Industrial design services .....	6	17 636	12 970	3 829	389	—	77.3
541420	Industrial design services .....	6	17 636	12 970	3 829	389	—	77.3
54143	Graphic design services .....	46	37 539	12 623	3 067	335	52.6	.9
541430	Graphic design services .....	46	37 539	12 623	3 067	335	52.6	.9
5414301	Graphic design services (except commercial art & medical artists) ..	43	D	D	D	e	D	D
5414302	Commercial art .....	3	D	D	D	a	D	D
5415	Computer systems design & related services .....	258	610 405	201 692	50 247	4 608	7.8	3.7
54151	Computer systems design & related services .....	258	610 405	201 692	50 247	4 608	7.8	3.7
541511	Custom computer programming services .....	96	157 723	69 715	16 840	1 617	7.5	6.9
541512	Computer systems design services .....	126	413 374	117 745	29 724	2 562	4.3	1.9
5415121	Computer systems integrators .....	61	365 093	95 868	24 312	2 010	1.8	1.4
5415122	Computer systems consultants (except systems integrators) .....	65	48 281	21 877	5 412	552	23.7	5.9
541519	Other computer related services .....	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	229	105 572	44 428	9 870	1 042	24.5	10.3
54161	Management consulting services .....	183	88 761	36 975	8 416	841	24.0	10.3
541611	Administrative management & general management consulting service .....	85	33 666	16 644	4 320	311	31.3	4.9
541612	Human resources & executive search consulting services .....	45	22 869	10 425	2 217	314	19.0	17.0
5416122	Executive placement services .....	18	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	25	13 023	4 218	899	111	11.8	28.3
541613	Marketing consulting services .....	33	26 238	7 634	1 422	142	15.8	13.8
541618	Other management consulting services .....	11	4 090	1 742	309	55	30.1	—
54162	Environmental consulting services .....	19	9 135	4 233	955	116	23.9	.2
541620	Environmental consulting services .....	19	9 135	4 233	955	116	23.9	.2
54169	Other scientific & technical consulting services .....	27	7 676	3 220	499	85	31.6	22.1
541690	Other scientific & technical consulting services .....	27	7 676	3 220	499	85	31.6	22.1
5417	Scientific research & development services .....	66	226 226	62 022	15 895	1 549	4.5	4.1
54171	R&D in the physical, engineering, & life sciences .....	63	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	63	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	54	220 036	59 226	15 315	1 483	4.0	3.5
5418	Advertising & related services .....	111	125 817	33 468	7 835	1 090	17.6	41.7
54181	Advertising agencies .....	43	23 596	9 489	2 222	279	17.5	1.3
541810	Advertising agencies .....	43	23 596	9 489	2 222	279	17.5	1.3
54184	Media representatives .....	10	D	D	D	e	D	D
541840	Media representatives .....	10	D	D	D	e	D	D
5418402	Publishers' advertising representatives .....	9	D	D	D	e	D	D
54186	Direct mail advertising .....	11	17 760	5 995	1 393	178	39.7	—
541860	Direct mail advertising .....	11	17 760	5 995	1 393	178	39.7	—
54189	Other services related to advertising .....	32	D	D	D	c	D	D
541890	Other services related to advertising .....	32	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	15	22 259	4 079	1 051	137	24.5	3.0
5418903	Sign painting & lettering shop .....	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	90	30 340	8 807	1 947	484	18.9	3.7
54192	Photographic services .....	73	25 045	7 069	1 517	383	16.6	.4
541921	Photographic studios, portrait .....	64	16 194	4 049	964	297	16.9	.7
541922	Commercial photography .....	9	8 851	3 020	553	86	16.0	—
54199	All other professional, scientific, & technical services .....	8	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HUNTINGTON—ASHLAND, WV—KY—OH MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>392</b>	<b>155 929</b>	<b>63 940</b>	<b>13 415</b>	<b>2 314</b>	<b>32.3</b>	<b>2.7</b>
541	Professional, scientific, & technical services .....	392	155 929	63 940	13 415	2 314	32.3	2.7
5411	Legal services .....	164	67 178	20 300	4 392	762	37.9	1.9
54111	Offices of lawyers .....	161	67 018	20 224	4 373	751	37.9	1.8
541110	Offices of lawyers .....	161	67 018	20 224	4 373	751	37.9	1.8
5411101	Offices of lawyers (except legal aid societies) .....	161	67 018	20 224	4 373	751	37.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	86	28 042	13 804	3 108	643	34.3	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	86	28 042	13 804	3 108	643	34.3	2.5
541211	Offices of certified public accountants .....	44	23 227	11 793	2 501	380	29.5	1.0
541213	Tax return preparation services .....	22	D	D	D	c	D	D
541219	Other accounting services .....	18	2 019	946	241	75	76.7	23.3
5413	Architectural, engineering, & related services .....	58	34 437	20 736	3 799	474	20.2	.7
54133	Engineering services .....	29	25 263	16 613	2 855	278	20.0	.8
541330	Engineering services .....	29	25 263	16 613	2 855	278	20.0	.8
54137	Surveying & mapping (except geophysical) services .....	15	2 269	938	237	70	46.5	.5
541370	Surveying & mapping (except geophysical) services .....	15	2 269	938	237	70	46.5	.5
5414	Specialized design services .....	8	3 059	666	193	31	44.8	—
5415	Computer systems design & related services .....	11	3 746	1 873	515	48	14.1	.4
54151	Computer systems design & related services .....	11	3 746	1 873	515	48	14.1	.4
5416	Management, scientific, & technical consulting services .....	26	8 298	3 483	826	135	40.5	4.1
54161	Management consulting services .....	22	7 527	3 168	796	128	40.4	4.5
5418	Advertising & related services .....	17	6 435	1 838	317	121	21.6	20.8
5419	Other professional, scientific, & technical services .....	22	4 734	1 240	265	100	36.9	7.6
54192	Photographic services .....	20	D	D	D	b	D	D
541921	Photographic studios, portrait .....	20	D	D	D	b	D	D
<b>LIMA, OH MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>217</b>	<b>77 854</b>	<b>26 572</b>	<b>6 137</b>	<b>1 158</b>	<b>44.9</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	217	77 854	26 572	6 137	1 158	44.9	6.7
5411	Legal services .....	87	20 709	6 645	1 429	283	62.3	5.3
54111	Offices of lawyers .....	86	D	D	D	e	D	D
541110	Offices of lawyers .....	86	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	86	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	44	13 564	5 857	1 402	343	29.7	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	44	13 564	5 857	1 402	343	29.7	6.7
541211	Offices of certified public accountants .....	31	9 630	4 412	1 024	174	37.5	4.8
541213	Tax return preparation services .....	5	D	D	D	c	D	D
541219	Other accounting services .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	31	26 278	9 149	2 139	310	39.0	.3
54133	Engineering services .....	16	11 220	3 520	749	90	80.9	.8
541330	Engineering services .....	16	11 220	3 520	749	90	80.9	.8
54138	Testing laboratories .....	6	13 036	5 079	1 271	195	.7	—
541380	Testing laboratories .....	6	13 036	5 079	1 271	195	.7	—
5414	Specialized design services .....	7	1 543	408	100	34	72.8	27.2
5416	Management, scientific, & technical consulting services .....	12	3 667	1 499	322	46	80.1	1.8
5418	Advertising & related services .....	12	6 464	1 461	376	62	38.1	37.3
5419	Other professional, scientific, & technical services .....	14	2 269	590	149	45	47.7	7.7
54192	Photographic services .....	12	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>MANSFIELD, OH MSA</b>								

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MANSFIELD, OH MSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>209</b>	<b>82 469</b>	<b>26 627</b>	<b>5 956</b>	<b>1 092</b>	<b>48.4</b>	<b>8.2</b>
541	Professional, scientific, & technical services .....	209	82 469	26 627	5 956	1 092	48.4	8.2
5411	Legal services .....	74	20 945	7 438	1 701	268	34.6	6.1
54111	Offices of lawyers .....	71	D	D	D	e	D	D
541110	Offices of lawyers .....	71	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	71	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	46	11 285	4 690	1 242	316	43.7	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	46	11 285	4 690	1 242	316	43.7	2.6
541211	Offices of certified public accountants .....	28	8 675	3 797	940	141	40.8	1.9
541213	Tax return preparation services .....	7	1 495	427	195	148	33.2	—
5413	Architectural, engineering, & related services .....	31	31 668	7 750	1 461	240	68.1	5.4
54131	Architectural services .....	7	4 905	2 080	451	61	37.9	—
541310	Architectural services .....	7	4 905	2 080	451	61	37.9	—
54133	Engineering services .....	14	25 310	5 125	895	148	73.6	6.8
541330	Engineering services .....	14	25 310	5 125	895	148	73.6	6.8
5414	Specialized design services .....	8	1 803	359	75	23	45.2	34.1
54143	Graphic design services .....	5	D	D	D	a	D	D
541430	Graphic design services .....	5	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	13	4 941	2 576	616	85	23.4	13.3
54169	Other scientific & technical consulting services .....	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	14	8 764	2 912	650	98	34.2	24.2
5419	Other professional, scientific, & technical services .....	10	D	D	D	b	D	D
54192	Photographic services .....	10	D	D	D	b	D	D
541921	Photographic studios, portrait .....	9	D	D	D	b	D	D
<b>PARKERSBURG—MARIETTA, WV—OH MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>211</b>	<b>88 816</b>	<b>31 538</b>	<b>7 568</b>	<b>1 270</b>	<b>35.1</b>	<b>18.6</b>
541	Professional, scientific, & technical services .....	211	88 816	31 538	7 568	1 270	35.1	18.6
5411	Legal services .....	70	20 737	5 648	1 181	231	52.1	5.0
54111	Offices of lawyers .....	67	19 866	5 411	1 143	219	54.0	5.2
541110	Offices of lawyers .....	67	19 866	5 411	1 143	219	54.0	5.2
5411101	Offices of lawyers (except legal aid societies) .....	67	19 866	5 411	1 143	219	54.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	44	12 555	5 210	1 537	326	34.3	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	44	12 555	5 210	1 537	326	34.3	23.2
541211	Offices of certified public accountants .....	31	8 556	3 561	928	158	41.6	9.8
541213	Tax return preparation services .....	3	D	D	D	c	D	D
541219	Other accounting services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	27	13 240	5 746	1 162	161	48.1	3.7
54133	Engineering services .....	10	9 230	4 411	925	105	40.2	2.5
541330	Engineering services .....	10	9 230	4 411	925	105	40.2	2.5
5414	Specialized design services .....	6	1 378	604	164	29	60.4	—
5416	Management, scientific, & technical consulting services .....	20	14 263	4 790	1 032	167	10.9	61.4
54161	Management consulting services .....	14	D	D	D	b	D	D
54162	Environmental consulting services .....	4	D	D	D	c	D	D
541620	Environmental consulting services .....	4	D	D	D	c	D	D
5418	Advertising & related services .....	17	20 461	7 818	2 041	248	17.4	11.4
54181	Advertising agencies .....	8	9 774	4 228	1 068	134	31.7	1.5
541810	Advertising agencies .....	8	9 774	4 228	1 068	134	31.7	1.5
5419	Other professional, scientific, & technical services .....	14	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
<b>STEUBENVILLE—WEIRTON, OH—WV MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>153</b>	<b>42 215</b>	<b>12 963</b>	<b>3 207</b>	<b>627</b>	<b>56.6</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	153	42 215	12 963	3 207	627	56.6	3.1
5411	Legal services .....	77	23 826	4 102	953	207	65.3	2.5
54111	Offices of lawyers .....	75	D	D	D	c	D	D
541110	Offices of lawyers .....	75	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	75	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	6 350	2 983	724	215	51.2	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	6 350	2 983	724	215	51.2	4.1
541211	Offices of certified public accountants .....	18	4 594	2 303	497	87	46.4	1.6
5413	Architectural, engineering, & related services .....	11	4 840	2 255	570	79	52.9	2.6
5416	Management, scientific, & technical consulting services .....	9	4 175	2 887	804	59	25.7	2.5
54161	Management consulting services .....	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	14	2 492	600	130	56	43.7	7.2
54192	Photographic services .....	12	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TOLEDO, OH MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 152</b>	<b>1 100 164</b>	<b>385 142</b>	<b>86 045</b>	<b>11 064</b>	<b>17.6</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	1 152	1 100 164	385 142	86 045	11 064	17.6	5.7
5411	Legal services .....	364	202 151	68 056	14 243	1 998	16.9	5.0
54111	Offices of lawyers .....	353	196 046	65 411	13 633	1 912	17.1	5.0
541110	Offices of lawyers .....	353	196 046	65 411	13 633	1 912	17.1	5.0
5411101	Offices of lawyers (except legal aid societies) .....	353	196 046	65 411	13 633	1 912	17.1	5.0
54119	Other legal services .....	11	6 105	2 645	610	86	8.2	4.4
541191	Title abstract & settlement offices .....	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	166	89 534	35 160	8 476	1 529	17.1	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	166	89 534	35 160	8 476	1 529	17.1	7.1
541211	Offices of certified public accountants .....	96	70 963	27 124	6 297	755	15.1	2.3
541213	Tax return preparation services .....	27	6 331	2 271	977	552	14.5	1.7
541219	Other accounting services .....	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	187	341 388	123 750	28 646	3 041	19.4	2.4
54131	Architectural services .....	31	21 905	8 706	1 646	226	17.1	.6
541310	Architectural services .....	31	21 905	8 706	1 646	226	17.1	.6
54133	Engineering services .....	122	302 435	107 205	25 390	2 542	19.1	2.4
541330	Engineering services .....	122	302 435	107 205	25 390	2 542	19.1	2.4
54134	Drafting services .....	4	1 843	1 327	321	31	7.6	—
541340	Drafting services .....	4	1 843	1 327	321	31	7.6	—
54137	Surveying & mapping (except geophysical) services .....	6	2 141	984	220	41	18.9	—
541370	Surveying & mapping (except geophysical) services .....	6	2 141	984	220	41	18.9	—
54138	Testing laboratories .....	14	11 760	5 060	996	173	29.6	5.3
541380	Testing laboratories .....	14	11 760	5 060	996	173	29.6	5.3
5414	Specialized design services .....	55	29 566	8 879	1 840	313	28.6	3.1
54141	Interior design services .....	16	D	D	D	b	D	D
541410	Interior design services .....	16	D	D	D	b	D	D
54143	Graphic design services .....	37	23 485	7 538	1 531	235	23.6	2.8
541430	Graphic design services .....	37	23 485	7 538	1 531	235	23.6	2.8
5414301	Graphic design services (except commercial art & medical artists) ..	33	20 629	6 639	1 342	204	19.4	3.2
5414302	Commercial art .....	4	2 856	899	189	31	53.9	—
5415	Computer systems design & related services .....	90	85 719	34 921	7 299	620	19.5	22.7
54151	Computer systems design & related services .....	90	85 719	34 921	7 299	620	19.5	22.7
541511	Custom computer programming services .....	35	44 990	19 471	4 135	303	11.2	9.5
541512	Computer systems design services .....	47	40 005	15 271	3 154	311	28.1	37.2
5415121	Computer systems integrators .....	23	28 360	10 512	2 118	187	22.8	49.2
5415122	Computer systems consultants (except systems integrators) .....	24	11 645	4 759	1 036	124	40.9	7.9
5416	Management, scientific, & technical consulting services .....	124	81 762	35 274	7 601	798	20.6	6.0
54161	Management consulting services .....	103	63 505	31 712	6 891	710	16.6	7.2
541611	Administrative management & general management consulting service .....	45	21 461	9 316	1 884	238	18.0	4.1
541612	Human resources & executive search consulting services .....	21	26 575	16 016	3 553	323	10.1	6.1
5416122	Executive placement services .....	10	15 616	9 389	1 905	222	10.6	1.3
5416123	Human resources & personnel management consulting .....	10	D	D	D	c	D	D
541613	Marketing consulting services .....	18	4 576	2 135	327	40	55.6	12.4
541614	Process, physical distribution, & logistics consulting services .....	10	7 537	2 677	629	55	14.4	6.2
541618	Other management consulting services .....	9	3 356	1 568	498	54	11.0	31.6
54162	Environmental consulting services .....	10	13 198	2 245	521	62	14.7	2.2
541620	Environmental consulting services .....	10	13 198	2 245	521	62	14.7	2.2
54169	Other scientific & technical consulting services .....	11	5 059	1 317	189	26	87.0	—
541690	Other scientific & technical consulting services .....	11	5 059	1 317	189	26	87.0	—
5417	Scientific research & development services .....	14	40 251	13 503	2 965	345	19.1	.5
54171	R&D in the physical, engineering, & life sciences .....	13	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	13	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences .....	8	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	5	D	D	D	c	D	D
5418	Advertising & related services .....	82	84 895	30 270	6 841	900	18.4	8.7
54181	Advertising agencies .....	28	18 947	8 103	1 853	192	10.9	4.2
541810	Advertising agencies .....	28	18 947	8 103	1 853	192	10.9	4.2
54182	Public relations agencies .....	7	4 763	1 028	203	37	20.4	—
541820	Public relations agencies .....	7	4 763	1 028	203	37	20.4	—
54189	Other services related to advertising .....	28	D	D	D	e	D	D
541890	Other services related to advertising .....	28	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	14	36 547	14 338	3 190	363	11.2	—
5418903	Sign painting & lettering shop .....	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	70	144 898	35 329	8 134	1 520	8.9	3.9
54191	Marketing research & public opinion polling .....	16	125 774	30 950	7 344	1 258	6.2	.3
541910	Marketing research & public opinion polling .....	16	125 774	30 950	7 344	1 258	6.2	.3
54192	Photographic services .....	48	18 071	3 963	707	246	27.1	29.2
541921	Photographic studios, portrait .....	43	16 111	3 418	566	228	25.1	32.8

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WHEELING, WV—OH MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>220</b>	<b>114 295</b>	<b>34 049</b>	<b>7 188</b>	<b>1 350</b>	<b>36.9</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	220	114 295	34 049	7 188	1 350	36.9	5.5
5411	Legal services .....	90	62 137	16 606	3 347	518	30.5	3.3
54111	Offices of lawyers .....	90	62 137	16 606	3 347	518	30.5	3.3
541110	Offices of lawyers .....	90	62 137	16 606	3 347	518	30.5	3.3
5411101	Offices of lawyers (except legal aid societies) .....	90	62 137	16 606	3 347	518	30.5	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	38	14 139	4 929	1 194	364	51.0	21.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	38	14 139	4 929	1 194	364	51.0	21.4
541211	Offices of certified public accountants .....	22	9 532	3 315	807	130	52.8	17.2
541213	Tax return preparation services .....	4	D	D	D	c	D	D
541219	Other accounting services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	41	10 442	4 825	991	165	52.2	2.8
54137	Surveying & mapping (except geophysical) services .....	9	2 141	978	186	39	25.5	3.1
541370	Surveying & mapping (except geophysical) services .....	9	2 141	978	186	39	25.5	3.1
5414	Specialized design services .....	4	2 419	230	52	14	69.9	—
5415	Computer systems design & related services .....	6	4 216	934	279	38	46.6	—
54151	Computer systems design & related services .....	6	4 216	934	279	38	46.6	—
5416	Management, scientific, & technical consulting services .....	8	3 846	1 126	269	50	93.1	—
5418	Advertising & related services .....	16	12 859	3 612	672	113	5.3	3.3
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	16	D	D	D	b	D	D
54192	Photographic services .....	13	1 567	490	76	42	38.8	13.9
541921	Photographic studios, portrait .....	13	1 567	490	76	42	38.8	13.9
<b>YOUNGSTOWN—WARREN, OH MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>831</b>	<b>370 430</b>	<b>156 964</b>	<b>36 063</b>	<b>5 393</b>	<b>31.9</b>	<b>5.9</b>
541	Professional, scientific, & technical services .....	831	370 430	156 964	36 063	5 393	31.9	5.9
5411	Legal services .....	311	95 481	39 727	8 306	1 264	29.7	6.3
54111	Offices of lawyers .....	294	90 947	37 458	7 739	1 179	29.8	6.6
541110	Offices of lawyers .....	294	90 947	37 458	7 739	1 179	29.8	6.6
5411101	Offices of lawyers (except legal aid societies) .....	294	90 947	37 458	7 739	1 179	29.8	6.6
54119	Other legal services .....	17	4 534	2 269	567	85	27.7	.6
541191	Title abstract & settlement offices .....	17	4 534	2 269	567	85	27.7	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	171	48 082	21 343	5 273	1 001	42.7	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	171	48 082	21 343	5 273	1 001	42.7	3.3
541211	Offices of certified public accountants .....	107	37 992	18 014	4 407	597	34.9	3.2
541213	Tax return preparation services .....	20	2 345	1 088	489	299	32.0	3.0
541219	Other accounting services .....	40	7 451	2 116	346	97	85.5	2.9
5413	Architectural, engineering, & related services .....	122	94 726	44 358	10 196	1 467	33.2	3.0
54131	Architectural services .....	21	9 853	3 640	908	125	34.7	—
541310	Architectural services .....	21	9 853	3 640	908	125	34.7	—
54133	Engineering services .....	77	73 510	33 776	7 760	1 052	35.9	3.1
541330	Engineering services .....	77	73 510	33 776	7 760	1 052	35.9	3.1
54134	Drafting services .....	6	3 390	2 328	491	91	—	6.7
541340	Drafting services .....	6	3 390	2 328	491	91	—	6.7
54137	Surveying & mapping (except geophysical) services .....	12	1 997	750	158	41	62.6	20.4
541370	Surveying & mapping (except geophysical) services .....	12	1 997	750	158	41	62.6	20.4
5414	Specialized design services .....	37	35 337	19 150	4 269	619	14.8	2.6
54141	Interior design services .....	14	D	D	D	b	D	D
541410	Interior design services .....	14	D	D	D	b	D	D
54142	Industrial design services .....	4	D	D	D	f	D	D
541420	Industrial design services .....	4	D	D	D	f	D	D
54143	Graphic design services .....	16	4 064	1 032	155	46	79.5	—
541430	Graphic design services .....	16	4 064	1 032	155	46	79.5	—
5414301	Graphic design services (except commercial art & medical artists) ..	14	D	D	D	b	D	D
5415	Computer systems design & related services .....	40	26 988	10 272	2 532	253	44.0	7.4
54151	Computer systems design & related services .....	40	26 988	10 272	2 532	253	44.0	7.4
541511	Custom computer programming services .....	16	D	D	D	b	D	D
541512	Computer systems design services .....	16	9 053	2 519	514	69	67.6	5.7
5416	Management, scientific, & technical consulting services .....	71	33 847	11 620	2 307	357	37.4	5.2
54161	Management consulting services .....	57	31 940	11 235	2 237	335	34.3	4.9
541611	Administrative management & general management consulting service .....	31	9 123	4 277	889	144	37.0	13.9
541614	Process, physical distribution, & logistics consulting services .....	8	18 619	5 522	1 202	163	19.0	—
5418	Advertising & related services .....	35	27 942	8 221	2 698	228	32.2	20.9
54181	Advertising agencies .....	10	12 342	5 271	2 020	119	9.4	28.3
541810	Advertising agencies .....	10	12 342	5 271	2 020	119	9.4	28.3
54189	Other services related to advertising .....	11	4 255	458	96	22	39.9	—
541890	Other services related to advertising .....	11	4 255	458	96	22	39.9	—
5419	Other professional, scientific, & technical services .....	41	6 835	1 738	384	188	58.3	1.7
54192	Photographic services .....	38	6 455	1 632	360	176	56.4	1.3
541921	Photographic studios, portrait .....	36	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE OHIO METROPOLITAN AREAS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>2 108</b>	<b>913 503</b>	<b>326 483</b>	<b>73 135</b>	<b>12 235</b>	<b>27.1</b>	<b>8.4</b>
541	Professional, scientific, & technical services	2 108	913 503	326 483	73 135	12 235	27.1	8.4
5411	Legal services	803	196 078	63 547	14 067	2 636	39.7	8.6
54111	Offices of lawyers	770	189 592	60 861	13 507	2 522	40.4	8.8
541110	Offices of lawyers	770	189 592	60 861	13 507	2 522	40.4	8.8
5411101	Offices of lawyers (except legal aid societies)	770	189 592	60 861	13 507	2 522	40.4	8.8
54119	Other legal services	33	6 486	2 686	560	114	18.3	2.7
541191	Title abstract & settlement offices	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	485	120 789	59 022	14 584	3 004	37.1	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	485	120 789	59 022	14 584	3 004	37.1	6.9
541211	Offices of certified public accountants	240	75 817	38 735	8 995	1 293	36.0	5.2
541213	Tax return preparation services	121	20 082	6 406	2 284	933	30.6	2.8
541219	Other accounting services	116	19 117	9 642	2 447	609	47.5	10.1
5413	Architectural, engineering, & related services	299	180 085	69 165	16 077	2 505	28.5	6.4
54131	Architectural services	36	26 482	10 686	2 488	301	15.2	—
541310	Architectural services	36	26 482	10 686	2 488	301	15.2	—
54133	Engineering services	137	D	D	D	f	D	D
541330	Engineering services	137	D	D	D	f	D	D
54136	Geophysical surveying & mapping services	2	D	D	D	e	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	86	13 879	6 326	1 241	330	58.6	4.8
541370	Surveying & mapping (except geophysical) services	86	13 879	6 326	1 241	330	58.6	4.8
54138	Testing laboratories	28	D	D	D	f	D	D
541380	Testing laboratories	28	D	D	D	f	D	D
5414	Specialized design services	47	D	D	D	c	D	D
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54142	Industrial design services	8	D	D	D	b	D	D
541420	Industrial design services	8	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	84	18 580	5 705	1 251	210	81.0	8.1
54151	Computer systems design & related services	84	18 580	5 705	1 251	210	81.0	8.1
541511	Custom computer programming services	36	D	D	D	c	D	D
541512	Computer systems design services	34	6 841	1 911	437	82	79.5	7.3
541519	Other computer related services	12	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	143	71 096	33 001	7 511	1 363	24.4	14.8
54161	Management consulting services	106	D	D	D	g	D	D
541611	Administrative management & general management consulting service	39	17 989	4 466	938	137	41.9	5.2
541612	Human resources & executive search consulting services	19	25 004	16 389	3 913	816	5.5	1.5
5416121	Actuarial consulting	3	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	8	D	D	D	f	D	D
541614	Process, physical distribution, & logistics consulting services	14	D	D	D	c	D	D
541618	Other management consulting services	13	2 814	913	249	91	25.1	—
54162	Environmental consulting services	16	4 223	1 478	303	47	33.6	7.6
541620	Environmental consulting services	16	4 223	1 478	303	47	33.6	7.6
54169	Other scientific & technical consulting services	21	D	D	D	c	D	D
541690	Other scientific & technical consulting services	21	D	D	D	c	D	D
5417	Scientific research & development services	25	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	20	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	20	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	f	D	D
5418	Advertising & related services	98	D	D	D	f	D	D
54181	Advertising agencies	22	D	D	D	c	D	D
541810	Advertising agencies	22	D	D	D	c	D	D
54184	Media representatives	8	D	D	D	e	D	D
541840	Media representatives	8	D	D	D	e	D	D
5418402	Publishers' advertising representatives	6	D	D	D	c	D	D
54185	Display advertising	15	D	D	D	c	D	D
541850	Display advertising	15	D	D	D	c	D	D
5418502	Outdoor advertising services	14	D	D	D	c	D	D
54189	Other services related to advertising	40	10 634	2 215	488	157	51.7	3.7
541890	Other services related to advertising	40	10 634	2 215	488	157	51.7	3.7
5418902	Advertising specialties goods distributor	17	8 031	1 517	331	82	47.3	—
5418903	Sign painting & lettering shop	18	2 038	505	100	42	83.1	5.1
5419	Other professional, scientific, & technical services	124	D	D	D	f	D	D
54192	Photographic services	112	D	D	D	e	D	D
541921	Photographic studios, portrait	100	D	D	D	e	D	D
541922	Commercial photography	12	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CANTON—MASSILLON, OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	D	b	D	D
<b>CINCINNATI—HAMILTON, OH—KY—IN CMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>35</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	35	D	D	D	D	e	D	D
5411	Legal services .....	8	D	D	D	D	c	D	D
54111	Offices of lawyers .....	8	D	D	D	D	c	D	D
541110	Offices of lawyers .....	8	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services .....	8	D	D	D	D	c	D	D
5417	Scientific research & development services .....	27	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences .....	23	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	23	D	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	21	D	D	D	D	e	D	D
<b>Cincinnati, OH—KY—IN PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>31</b>	<b>27 791</b>	<b>26 503</b>	<b>11 785</b>	<b>3 096</b>	<b>408</b>	<b>20.9</b>	<b>34.0</b>
541	Professional, scientific, & technical services .....	31	27 791	26 503	11 785	3 096	408	20.9	34.0
5411	Legal services .....	6	6 878	6 745	3 828	947	115	4.0	—
54111	Offices of lawyers .....	6	6 878	6 745	3 828	947	115	4.0	—
541110	Offices of lawyers .....	6	6 878	6 745	3 828	947	115	4.0	—
5411102	Legal aid societies & similar legal services .....	6	6 878	6 745	3 828	947	115	4.0	—
5417	Scientific research & development services .....	25	20 913	19 758	7 957	2 149	293	26.5	45.2
54171	R&D in the physical, engineering, & life sciences .....	21	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	21	D	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	19	D	D	D	D	e	D	D
<b>Hamilton—Middletown, OH PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	D	b	D	D
<b>CLEVELAND—AKRON, OH CMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>43</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	43	D	D	D	D	f	D	D
5411	Legal services .....	22	D	D	D	D	c	D	D
54111	Offices of lawyers .....	22	D	D	D	D	c	D	D
541110	Offices of lawyers .....	22	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services .....	22	D	D	D	D	c	D	D
5417	Scientific research & development services .....	21	60 471	64 532	22 889	5 581	474	12.0	3.7
54171	R&D in the physical, engineering, & life sciences .....	16	53 634	59 014	21 546	5 227	417	10.3	4.2
541710	R&D in the physical, engineering, & life sciences .....	16	53 634	59 014	21 546	5 227	417	10.3	4.2
5417101	R&D in the physical & engineering sciences .....	8	46 437	52 517	19 936	4 942	393	6.7	—
54172	Research & development in the social sciences & humanities .....	5	6 837	5 518	1 343	354	57	25.4	—
541720	R&D in the social sciences & humanities .....	5	6 837	5 518	1 343	354	57	25.4	—
<b>Akron, OH PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	5	D	D	D	D	b	D	D
<b>Cleveland—Lorain—Elyria, OH PMSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>38</b>	<b>68 954</b>	<b>72 894</b>	<b>27 657</b>	<b>6 656</b>	<b>610</b>	<b>11.2</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	38	68 954	72 894	27 657	6 656	610	11.2	3.3
5411	Legal services .....	17	8 483	8 362	4 768	1 075	136	5.6	.5
54111	Offices of lawyers .....	17	8 483	8 362	4 768	1 075	136	5.6	.5
541110	Offices of lawyers .....	17	8 483	8 362	4 768	1 075	136	5.6	.5
5411102	Legal aid societies & similar legal services .....	17	8 483	8 362	4 768	1 075	136	5.6	.5
5417	Scientific research & development services .....	21	60 471	64 532	22 889	5 581	474	12.0	3.7
54171	R&D in the physical, engineering, & life sciences .....	16	53 634	59 014	21 546	5 227	417	10.3	4.2
541710	R&D in the physical, engineering, & life sciences .....	16	53 634	59 014	21 546	5 227	417	10.3	4.2
5417101	R&D in the physical & engineering sciences .....	8	46 437	52 517	19 936	4 942	393	6.7	—
54172	Research & development in the social sciences & humanities .....	5	6 837	5 518	1 343	354	57	25.4	—
541720	R&D in the social sciences & humanities .....	5	6 837	5 518	1 343	354	57	25.4	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COLUMBUS, OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>29</b>	<b>40 422</b>	<b>39 608</b>	<b>18 659</b>	<b>4 605</b>	<b>526</b>	<b>7.4</b>	<b>12.8</b>
541	Professional, scientific, & technical services .....	29	40 422	39 608	18 659	4 605	526	7.4	12.8
5411	Legal services .....	12	12 661	12 549	8 204	1 993	244	4.2	7.9
54111	Offices of lawyers .....	12	12 661	12 549	8 204	1 993	244	4.2	7.9
541110	Offices of lawyers .....	12	12 661	12 549	8 204	1 993	244	4.2	7.9
5411102	Legal aid societies & similar legal services .....	12	12 661	12 549	8 204	1 993	244	4.2	7.9
5417	Scientific research & development services .....	17	27 761	27 059	10 455	2 612	282	8.8	15.1
54171	R&D in the physical, engineering, & life sciences .....	12	23 169	23 207	9 310	2 328	222	5.0	12.8
541710	R&D in the physical, engineering, & life sciences .....	12	23 169	23 207	9 310	2 328	222	5.0	12.8
5417101	R&D in the physical & engineering sciences .....	4	D	D	D	D	c	D	D
<b>DAYTON-SPRINGFIELD, OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>17</b>	<b>36 456</b>	<b>20 217</b>	<b>7 079</b>	<b>1 771</b>	<b>181</b>	<b>11.2</b>	<b>2.5</b>
541	Professional, scientific, & technical services .....	17	36 456	20 217	7 079	1 771	181	11.2	2.5
5411	Legal services .....	7	2 849	2 652	1 490	323	45	5.9	-
54111	Offices of lawyers .....	7	2 849	2 652	1 490	323	45	5.9	-
541110	Offices of lawyers .....	7	2 849	2 652	1 490	323	45	5.9	-
5411102	Legal aid societies & similar legal services .....	7	2 849	2 652	1 490	323	45	5.9	-
5417	Scientific research & development services .....	10	33 607	17 565	5 589	1 448	136	11.6	2.7
54171	R&D in the physical, engineering, & life sciences .....	8	D	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	8	D	D	D	D	b	D	D
5417102	Research & development in the life sciences .....	5	D	D	D	D	b	D	D
<b>HUNTINGTON-ASHLAND, WV-KY-OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	D	c	D	D
5417	Scientific research & development services .....	1	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	1	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	1	D	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	1	D	D	D	D	c	D	D
<b>LIMA, OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MANSFIELD, OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	D	a	D	D
<b>PARKERSBURG-MARIETTA, WV-OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>3</b>	<b>890</b>	<b>780</b>	<b>445</b>	<b>83</b>	<b>13</b>	<b>D</b>	<b>-</b>
541	Professional, scientific, & technical services .....	3	890	780	445	83	13	D	-
<b>STEUBENVILLE-WEIRTON, OH-WV MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>TOLEDO, OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>13</b>	<b>14 815</b>	<b>14 465</b>	<b>6 201</b>	<b>1 492</b>	<b>186</b>	<b>7.2</b>	<b>21.2</b>
541	Professional, scientific, & technical services .....	13	14 815	14 465	6 201	1 492	186	7.2	21.2
5411	Legal services .....	8	5 896	5 694	3 074	734	121	6.7	44.1
54111	Offices of lawyers .....	8	5 896	5 694	3 074	734	121	6.7	44.1
541110	Offices of lawyers .....	8	5 896	5 694	3 074	734	121	6.7	44.1
5411102	Legal aid societies & similar legal services .....	8	5 896	5 694	3 074	734	121	6.7	44.1
5417	Scientific research & development services .....	5	8 919	8 771	3 127	758	65	7.6	6.1
<b>WHEELING, WV-OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>3</b>	<b>806</b>	<b>804</b>	<b>461</b>	<b>113</b>	<b>14</b>	<b>D</b>	<b>-</b>
<b>YOUNGSTOWN-WARREN, OH MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>6</b>	<b>3 138</b>	<b>2 971</b>	<b>1 642</b>	<b>401</b>	<b>56</b>	<b>-</b>	<b>4.2</b>
541	Professional, scientific, & technical services .....	6	3 138	2 971	1 642	401	56	-	4.2
5411	Legal services .....	5	D	D	D	D	b	D	D
54111	Offices of lawyers .....	5	D	D	D	D	b	D	D
541110	Offices of lawyers .....	5	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services .....	5	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE OHIO METROPOLITAN AREAS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>22</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	22	D	D	D	D	c	D	D
5411	Legal services .....	20	5 928	5 625	3 467	775	124	—	1.9
54111	Offices of lawyers .....	20	5 928	5 625	3 467	775	124	—	1.9
541110	Offices of lawyers .....	20	5 928	5 625	3 467	775	124	—	1.9
5411102	Legal aid societies & similar legal services .....	20	5 928	5 625	3 467	775	124	—	1.9

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>	
<b>ADAMS COUNTY, OH</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>4 902</b>	<b>1 135</b>	<b>275</b>	<b>82</b>	<b>86.5</b>	<b>2.9</b>	
541	Professional, scientific, & technical services .....	23	4 902	1 135	275	82	86.5	2.9	
<b>ALLEN COUNTY, OH</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>171</b>	<b>59 788</b>	<b>21 866</b>	<b>5 072</b>	<b>951</b>	<b>42.0</b>	<b>7.3</b>	
541	Professional, scientific, & technical services .....	171	59 788	21 866	5 072	951	42.0	7.3	
5411	Legal services .....	68	15 906	5 544	1 181	228	61.3	6.4	
54111	Offices of lawyers .....	67	D	D	D	c	D	D	
541110	Offices of lawyers .....	67	D	D	D	c	D	D	
5411101	Offices of lawyers (except legal aid societies) .....	67	D	D	D	c	D	D	
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	33	10 946	4 909	1 172	279	29.4	4.2	
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	33	10 946	4 909	1 172	279	29.4	4.2	
541211	Offices of certified public accountants .....	24	D	D	D	c	D	D	
541213	Tax return preparation services .....	3	D	D	D	c	D	D	
541219	Other accounting services .....	4	D	D	D	b	D	D	
5413	Architectural, engineering, & related services .....	24	17 538	6 962	1 648	245	28.4	.5	
54138	Testing laboratories .....	5	D	D	D	c	D	D	
541380	Testing laboratories .....	5	D	D	D	c	D	D	
5414	Specialized design services .....	6	D	D	D	b	D	D	
5416	Management, scientific, & technical consulting services .....	12	3 667	1 499	322	46	80.1	1.8	
5418	Advertising & related services .....	11	D	D	D	b	D	D	
<b>ASHLAND COUNTY, OH</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>48</b>	<b>28 486</b>	<b>10 215</b>	<b>2 291</b>	<b>396</b>	<b>20.6</b>	<b>4.4</b>	
541	Professional, scientific, & technical services .....	48	28 486	10 215	2 291	396	20.6	4.4	
5411	Legal services .....	20	4 662	976	237	54	57.6	18.0	
54111	Offices of lawyers .....	20	4 662	976	237	54	57.6	18.0	
541110	Offices of lawyers .....	20	4 662	976	237	54	57.6	18.0	
5411101	Offices of lawyers (except legal aid societies) .....	20	4 662	976	237	54	57.6	18.0	
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	4 420	2 796	603	107	62.1	2.0	
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	4 420	2 796	603	107	62.1	2.0	
5413	Architectural, engineering, & related services .....	6	D	D	D	c	D	D	
54138	Testing laboratories .....	1	D	D	D	c	D	D	
541380	Testing laboratories .....	1	D	D	D	c	D	D	
5418	Advertising & related services .....	3	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ASHTABULA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>105</b>	<b>23 810</b>	<b>7 770</b>	<b>1 752</b>	<b>340</b>	<b>44.8</b>	<b>7.9</b>
541	Professional, scientific, & technical services .....	105	23 810	7 770	1 752	340	44.8	7.9
5411	Legal services .....	43	10 284	3 104	747	141	37.4	1.9
54111	Offices of lawyers .....	40	8 394	2 405	575	112	45.8	2.4
541110	Offices of lawyers .....	40	8 394	2 405	575	112	45.8	2.4
5411101	Offices of lawyers (except legal aid societies) .....	40	8 394	2 405	575	112	45.8	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	4 009	2 029	504	97	59.0	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	4 009	2 029	504	97	59.0	4.2
5413	Architectural, engineering, & related services .....	17	4 364	1 384	293	53	35.5	20.4
5418	Advertising & related services .....	6	1 382	188	24	11	68.9	—
<b>ATHENS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>61</b>	<b>18 741</b>	<b>8 090</b>	<b>1 773</b>	<b>333</b>	<b>41.2</b>	<b>10.0</b>
541	Professional, scientific, & technical services .....	61	18 741	8 090	1 773	333	41.2	10.0
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 .....	10	2 009	658	215	62	87.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 009	658	215	62	87.7	—
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>AUGLAIZE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>46</b>	<b>18 066</b>	<b>4 706</b>	<b>1 065</b>	<b>207</b>	<b>54.6</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	46	18 066	4 706	1 065	207	54.6	4.4
5411	Legal services .....	19	4 803	1 101	248	55	65.5	1.6
54111	Offices of lawyers .....	19	4 803	1 101	248	55	65.5	1.6
541110	Offices of lawyers .....	19	4 803	1 101	248	55	65.5	1.6
5411101	Offices of lawyers (except legal aid societies) .....	19	4 803	1 101	248	55	65.5	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 618	948	230	64	30.7	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 618	948	230	64	30.7	17.1
5413	Architectural, engineering, & related services .....	7	8 740	2 187	491	65	60.3	—
<b>BELMONT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>81</b>	<b>23 697</b>	<b>7 293</b>	<b>1 625</b>	<b>327</b>	<b>44.6</b>	<b>1.9</b>
541	Professional, scientific, & technical services .....	81	23 697	7 293	1 625	327	44.6	1.9
5411	Legal services .....	29	9 068	2 914	613	110	52.5	.2
54111	Offices of lawyers .....	29	9 068	2 914	613	110	52.5	.2
541110	Offices of lawyers .....	29	9 068	2 914	613	110	52.5	.2
5411101	Offices of lawyers (except legal aid societies) .....	29	9 068	2 914	613	110	52.5	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 703	734	206	54	38.4	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 703	734	206	54	38.4	15.6
5413	Architectural, engineering, & related services .....	21	4 846	2 110	451	87	58.0	1.8
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
5414	Specialized design services .....	2	D	D	D	a	D	D
5418	Advertising & related services .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
<b>BROWN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>5 366</b>	<b>1 737</b>	<b>403</b>	<b>84</b>	<b>58.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	28	5 366	1 737	403	84	58.7	—
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

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BUTLER COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>444</b>	<b>291 911</b>	<b>89 172</b>	<b>22 662</b>	<b>3 148</b>	<b>23.0</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	444	291 911	89 172	22 662	3 148	23.0	5.7
5411	Legal services .....	113	29 219	11 331	2 279	392	38.2	6.4
54111	Offices of lawyers .....	111	D	D	D	e	D	D
541110	Offices of lawyers .....	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	72	25 862	13 562	4 086	677	25.0	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	72	25 862	13 562	4 086	677	25.0	22.5
541211	Offices of certified public accountants .....	37	11 980	6 587	1 428	201	36.9	2.6
541213	Tax return preparation services .....	13	3 418	1 418	588	301	20.5	6.0
541219	Other accounting services .....	22	10 464	5 557	2 070	175	12.9	50.6
5413	Architectural, engineering, & related services .....	81	49 352	24 316	5 430	573	51.5	1.7
54131	Architectural services .....	10	4 815	1 993	475	49	33.9	.4
541310	Architectural services .....	10	4 815	1 993	475	49	33.9	.4
54133	Engineering services .....	52	34 926	18 261	4 134	397	48.2	2.0
541330	Engineering services .....	52	34 926	18 261	4 134	397	48.2	2.0
54134	Drafting services .....	3	D	D	D	b	D	D
541340	Drafting services .....	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	10	2 935	1 499	299	51	32.0	—
541370	Surveying & mapping (except geophysical) services .....	10	2 935	1 499	299	51	32.0	—
5414	Specialized design services .....	12	D	D	D	b	D	D
54143	Graphic design services .....	6	D	D	D	b	D	D
541430	Graphic design services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	57	96 069	19 072	6 631	396	7.3	4.9
54151	Computer systems design & related services .....	57	96 069	19 072	6 631	396	7.3	4.9
541512	Computer systems design services .....	22	D	D	D	b	D	D
5415121	Computer systems integrators .....	7	D	D	D	b	D	D
541513	Computer facilities management services .....	2	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	70	21 395	8 957	1 592	169	48.0	10.1
54161	Management consulting services .....	58	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	16	4 746	1 894	280	42	63.2	—
5416123	Human resources & personnel management consulting .....	11	3 804	1 359	224	27	62.7	—
54169	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	19	60 042	9 016	2 056	812	4.0	—
54185	Display advertising .....	1	D	D	D	f	D	D
541850	Display advertising .....	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor) .....	1	D	D	D	f	D	D
54189	Other services related to advertising .....	4	D	D	D	c	D	D
541890	Other services related to advertising .....	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	18	D	D	D	b	D	D
54192	Photographic services .....	14	D	D	D	b	D	D
541921	Photographic studios, portrait .....	13	D	D	D	b	D	D
<b>CARROLL COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>3 822</b>	<b>1 051</b>	<b>211</b>	<b>52</b>	<b>56.9</b>	<b>2.5</b>
541	Professional, scientific, & technical services .....	20	3 822	1 051	211	52	56.9	2.5
<b>CHAMPAIGN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>5 431</b>	<b>1 506</b>	<b>395</b>	<b>93</b>	<b>65.3</b>	<b>10.2</b>
541	Professional, scientific, & technical services .....	26	5 431	1 506	395	93	65.3	10.2
<b>CLARK COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>146</b>	<b>43 456</b>	<b>16 723</b>	<b>3 756</b>	<b>738</b>	<b>39.9</b>	<b>10.6</b>
541	Professional, scientific, & technical services .....	146	43 456	16 723	3 756	738	39.9	10.6
5411	Legal services .....	59	14 531	4 743	1 087	228	31.1	4.4
54111	Offices of lawyers .....	59	14 531	4 743	1 087	228	31.1	4.4
541110	Offices of lawyers .....	59	14 531	4 743	1 087	228	31.1	4.4
5411101	Offices of lawyers (except legal aid societies) .....	59	14 531	4 743	1 087	228	31.1	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	26	9 526	5 191	1 228	279	8.7	24.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	26	9 526	5 191	1 228	279	8.7	24.2
541211	Offices of certified public accountants .....	13	6 960	4 090	898	116	4.6	24.0
541213	Tax return preparation services .....	3	D	D	D	c	D	D
541219	Other accounting services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	20	8 514	2 722	594	84	90.7	2.9
5416	Management, scientific, & technical consulting services .....	15	4 046	1 909	455	58	38.7	—
54161	Management consulting services .....	13	D	D	D	b	D	D
5418	Advertising & related services .....	8	3 700	1 030	137	28	46.9	33.4
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
5418903	Sign painting & lettering shop .....	3	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>CLERMONT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>258</b>	<b>182 988</b>	<b>58 842</b>	<b>12 400</b>	<b>1 541</b>	<b>25.6</b>	<b>8.4</b>
541	Professional, scientific, & technical services .....	258	182 988	58 842	12 400	1 541	25.6	8.4
5411	Legal services .....	64	13 703	3 915	868	169	43.6	2.6
54111	Offices of lawyers .....	60	11 193	2 547	602	133	52.9	3.1
541110	Offices of lawyers .....	60	11 193	2 547	602	133	52.9	3.1
5411101	Offices of lawyers (except legal aid societies) .....	60	11 193	2 547	602	133	52.9	3.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	36	10 935	5 438	1 247	214	31.7	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	36	10 935	5 438	1 247	214	31.7	.6
541211	Offices of certified public accountants .....	14	D	D	D	b	D	D
541213	Tax return preparation services .....	7	966	306	143	35	41.2	—
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	57	48 382	21 160	4 760	531	23.0	12.5
54133	Engineering services .....	33	23 928	11 714	2 774	278	34.3	24.7
541330	Engineering services .....	33	23 928	11 714	2 774	278	34.3	24.7
54137	Surveying & mapping (except geophysical) services .....	10	3 661	1 798	330	67	39.9	—
541370	Surveying & mapping (except geophysical) services .....	10	3 661	1 798	330	67	39.9	—
54138	Testing laboratories .....	6	D	D	D	c	D	D
541380	Testing laboratories .....	6	D	D	D	c	D	D
5414	Specialized design services .....	12	4 400	1 253	272	35	26.2	25.1
54141	Interior design services .....	4	D	D	D	a	D	D
541410	Interior design services .....	4	D	D	D	a	D	D
5415	Computer systems design & related services .....	22	26 187	11 354	2 012	143	5.5	25.1
54151	Computer systems design & related services .....	22	26 187	11 354	2 012	143	5.5	25.1
541511	Custom computer programming services .....	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	36	D	D	D	c	D	D
54161	Management consulting services .....	24	D	D	D	c	D	D
541613	Marketing consulting services .....	7	20 644	6 366	1 189	107	50.8	—
54162	Environmental consulting services .....	6	D	D	D	b	D	D
541620	Environmental consulting services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	11	D	D	D	c	D	D
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	18	D	D	D	b	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>CLINTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>8 544</b>	<b>3 776</b>	<b>870</b>	<b>166</b>	<b>41.3</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	34	8 544	3 776	870	166	41.3	4.9
5411	Legal services .....	15	3 868	1 367	287	55	35.5	7.5
54111	Offices of lawyers .....	15	3 868	1 367	287	55	35.5	7.5
541110	Offices of lawyers .....	15	3 868	1 367	287	55	35.5	7.5
5411101	Offices of lawyers (except legal aid societies) .....	15	3 868	1 367	287	55	35.5	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 162	1 391	336	48	14.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 162	1 391	336	48	14.6	2.7
<b>COLUMBIANA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>127</b>	<b>51 452</b>	<b>22 293</b>	<b>5 204</b>	<b>850</b>	<b>28.9</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	127	51 452	22 293	5 204	850	28.9	6.2
5411	Legal services .....	54	8 753	3 287	660	151	43.5	5.7
54111	Offices of lawyers .....	54	8 753	3 287	660	151	43.5	5.7
541110	Offices of lawyers .....	54	8 753	3 287	660	151	43.5	5.7
5411101	Offices of lawyers (except legal aid societies) .....	54	8 753	3 287	660	151	43.5	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	4 075	1 588	412	92	36.3	3.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	4 075	1 588	412	92	36.3	3.8
5413	Architectural, engineering, & related services .....	25	32 440	15 785	3 810	541	24.1	5.2
54133	Engineering services .....	18	30 934	15 164	3 669	508	21.6	4.3
541330	Engineering services .....	18	30 934	15 164	3 669	508	21.6	4.3
5414	Specialized design services .....	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	7	2 850	916	146	28	24.7	25.9
54161	Management consulting services .....	7	2 850	916	146	28	24.7	25.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COSHOCTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>26 478</b>	<b>6 389</b>	<b>1 675</b>	<b>321</b>	<b>12.8</b>	<b>75.1</b>
541	Professional, scientific, & technical services .....	31	26 478	6 389	1 675	321	12.8	75.1
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 .....	6	1 019	585	131	22	44.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 019	585	131	22	44.4	—
5413	Architectural, engineering, & related services .....	8	1 638	569	138	28	80.6	—
5418	Advertising & related services .....	3	D	D	D	c	D	D
54184	Media representatives .....	1	D	D	D	c	D	D
541840	Media representatives .....	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives .....	1	D	D	D	c	D	D
<b>CRAWFORD COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>9 185</b>	<b>3 139</b>	<b>661</b>	<b>159</b>	<b>42.4</b>	<b>20.0</b>
541	Professional, scientific, & technical services .....	41	9 185	3 139	661	159	42.4	20.0
5411	Legal services .....	20	4 735	1 081	228	58	45.3	9.8
54111	Offices of lawyers .....	20	4 735	1 081	228	58	45.3	9.8
541110	Offices of lawyers .....	20	4 735	1 081	228	58	45.3	9.8
5411101	Offices of lawyers (except legal aid societies) .....	20	4 735	1 081	228	58	45.3	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 362	547	150	34	57.2	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 362	547	150	34	57.2	11.6
5413	Architectural, engineering, & related services .....	5	1 897	876	150	42	11.5	54.7
<b>CUYAHOGA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3 936</b>	<b>4 384 071</b>	<b>1 769 889</b>	<b>395 012</b>	<b>40 008</b>	<b>15.3</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	3 936	4 384 071	1 769 889	395 012	40 008	15.3	7.0
5411	Legal services .....	1 071	1 126 768	446 216	96 364	9 346	12.1	10.1
54111	Offices of lawyers .....	1 014	1 045 895	418 919	89 909	8 500	12.7	10.3
541110	Offices of lawyers .....	1 014	1 045 895	418 919	89 909	8 500	12.7	10.3
5411101	Offices of lawyers (except legal aid societies) .....	1 014	1 045 895	418 919	89 909	8 500	12.7	10.3
54119	Other legal services .....	57	80 873	27 297	6 455	846	4.0	6.8
541191	Title abstract & settlement offices .....	46	D	D	D	f	D	D
541199	All other legal services .....	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	588	568 043	220 265	50 769	6 814	10.3	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	588	568 043	220 265	50 769	6 814	10.3	5.6
541211	Offices of certified public accountants .....	389	447 111	160 980	36 038	3 814	9.8	2.9
541213	Tax return preparation services .....	44	8 547	3 452	1 332	959	27.0	1.9
541214	Payroll services .....	26	65 931	30 060	6 923	1 030	1.7	9.6
541219	Other accounting services .....	129	46 454	25 773	6 476	1 011	24.6	25.9
5413	Architectural, engineering, & related services .....	539	602 339	262 107	59 277	6 016	20.1	4.5
54131	Architectural services .....	119	112 815	45 452	8 834	994	12.0	1.7
541310	Architectural services .....	119	112 815	45 452	8 834	994	12.0	1.7
54133	Engineering services .....	321	380 112	175 466	39 691	3 728	24.8	5.7
541330	Engineering services .....	321	380 112	175 466	39 691	3 728	24.8	5.7
54134	Drafting services .....	15	D	D	D	b	D	D
541340	Drafting services .....	15	D	D	D	b	D	D
54135	Building inspection services .....	15	D	D	D	b	D	D
541350	Building inspection services .....	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	28	9 594	4 808	891	153	28.2	.1
541370	Surveying & mapping (except geophysical) services .....	28	9 594	4 808	891	153	28.2	.1
54138	Testing laboratories .....	39	71 255	31 908	9 002	993	10.4	4.7
541380	Testing laboratories .....	39	71 255	31 908	9 002	993	10.4	4.7
5414	Specialized design services .....	206	89 381	26 294	5 652	816	39.2	5.0
54141	Interior design services .....	76	32 145	6 065	1 256	219	50.5	1.5
541410	Interior design services .....	76	32 145	6 065	1 256	219	50.5	1.5
54142	Industrial design services .....	13	D	D	D	b	D	D
541420	Industrial design services .....	13	D	D	D	b	D	D
54143	Graphic design services .....	113	45 374	16 693	3 667	503	36.1	5.2
541430	Graphic design services .....	113	45 374	16 693	3 667	503	36.1	5.2
5414301	Graphic design services (except commercial art & medical artists) ..	90	30 787	10 244	2 288	337	44.7	5.4
5414302	Commercial art .....	22	D	D	D	c	D	D
5415	Computer systems design & related services .....	461	585 951	278 970	61 473	5 280	22.0	9.4
54151	Computer systems design & related services .....	461	585 951	278 970	61 473	5 280	22.0	9.4
541511	Custom computer programming services .....	207	301 611	165 397	35 546	3 062	16.0	14.6
541512	Computer systems design services .....	204	232 385	102 230	22 490	1 909	31.5	4.7
5415121	Computer systems integrators .....	96	135 047	46 010	9 642	1 062	13.4	7.6
5415122	Computer systems consultants (except systems integrators) .....	108	97 338	56 220	12 848	847	56.6	.7
541519	Other computer related services .....	43	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CUYAHOGA COUNTY, OH—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services .....	538	820 093	332 974	74 903	5 273	10.3	4.0
54161	Management consulting services .....	429	778 722	319 795	71 990	4 933	8.2	3.7
541611	Administrative management & general management consulting service .....	175	584 720	235 307	53 943	3 124	4.3	2.6
541612	Human resources & executive search consulting services .....	136	147 181	63 977	13 941	1 170	16.3	6.1
5416121	Actuarial consulting .....	10	D	D	D	c	D	D
5416122	Executive placement services .....	69	67 943	31 146	5 752	582	21.3	6.2
5416123	Human resources & personnel management consulting .....	57	D	D	D	e	D	D
541613	Marketing consulting services .....	78	29 178	11 935	1 987	310	35.3	12.8
541614	Process, physical distribution, & logistics consulting services .....	24	13 633	6 824	1 785	269	20.3	8.3
541618	Other management consulting services .....	16	4 010	1 752	334	60	36.7	—
54162	Environmental consulting services .....	35	19 578	5 931	1 231	143	40.3	11.9
541620	Environmental consulting services .....	35	19 578	5 931	1 231	143	40.3	11.9
54169	Other scientific & technical consulting services .....	74	21 793	7 248	1 682	197	56.3	6.7
541690	Other scientific & technical consulting services .....	74	21 793	7 248	1 682	197	56.3	6.7
5417	Scientific research & development services .....	40	124 795	48 001	10 697	983	8.1	1.8
54171	R&D in the physical, engineering, & life sciences .....	37	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	37	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	26	D	D	D	f	D	D
5417102	Research & development in the life sciences .....	11	D	D	D	b	D	D
5418	Advertising & related services .....	319	383 013	121 676	28 978	3 870	18.4	8.8
54181	Advertising agencies .....	135	149 815	74 803	18 547	1 701	15.7	16.4
541810	Advertising agencies .....	135	149 815	74 803	18 547	1 701	15.7	16.4
54182	Public relations agencies .....	47	32 963	12 500	2 691	246	37.1	2.1
541820	Public relations agencies .....	47	32 963	12 500	2 691	246	37.1	2.1
54184	Media representatives .....	25	17 954	5 963	1 380	149	19.7	5.8
541840	Media representatives .....	25	17 954	5 963	1 380	149	19.7	5.8
5418401	Radio & television advertising representatives .....	9	8 950	4 002	958	79	—	2.6
5418402	Publishers' advertising representatives .....	16	9 004	1 961	422	70	39.3	9.1
54185	Display advertising .....	11	D	D	D	f	D	D
541850	Display advertising .....	11	D	D	D	f	D	D
5418501	Display advertising (except outdoor) .....	5	D	D	D	f	D	D
5418502	Outdoor advertising services .....	6	D	D	D	b	D	D
54186	Direct mail advertising .....	14	18 300	8 805	1 924	430	23.7	2.8
541860	Direct mail advertising .....	14	18 300	8 805	1 924	430	23.7	2.8
54187	Advertising material distribution services .....	9	D	D	D	b	D	D
541870	Advertising material distribution services .....	9	D	D	D	b	D	D
54189	Other services related to advertising .....	73	D	D	D	e	D	D
541890	Other services related to advertising .....	73	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	50	37 676	5 109	1 050	186	54.0	8.0
5418903	Sign painting & lettering shop .....	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	174	83 688	33 386	6 899	1 610	32.7	6.5
54191	Marketing research & public opinion polling .....	32	29 067	11 271	2 260	648	52.9	7.7
541910	Marketing research & public opinion polling .....	32	29 067	11 271	2 260	648	52.9	7.7
54192	Photographic services .....	119	51 123	20 719	4 397	908	20.7	5.0
541921	Photographic studios, portrait .....	80	D	D	D	f	D	D
541922	Commercial photography .....	39	D	D	D	c	D	D
<b>DARKE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>50</b>	<b>11 748</b>	<b>4 697</b>	<b>1 069</b>	<b>166</b>	<b>42.9</b>	<b>7.7</b>
541	Professional, scientific, & technical services .....	50	11 748	4 697	1 069	166	42.9	7.7
5411	Legal services .....	18	4 886	1 752	387	67	30.8	2.2
54111	Offices of lawyers .....	16	D	D	D	b	D	D
541110	Offices of lawyers .....	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	3 444	1 807	438	62	35.1	23.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	3 444	1 807	438	62	35.1	23.0
5413	Architectural, engineering, & related services .....	7	1 418	695	146	20	51.8	—
<b>DEFIANCE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>19 163</b>	<b>5 852</b>	<b>1 221</b>	<b>221</b>	<b>25.2</b>	<b>40.3</b>
541	Professional, scientific, & technical services .....	42	19 163	5 852	1 221	221	25.2	40.3
5411	Legal services .....	14	4 417	1 405	334	64	67.6	—
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 .....	11	3 503	2 090	482	84	7.5	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 503	2 090	482	84	7.5	3.5
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DELAWARE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>211</b>	<b>304 160</b>	<b>79 300</b>	<b>16 981</b>	<b>1 435</b>	<b>77.7</b>	<b>1.6</b>
541	Professional, scientific, & technical services .....	211	304 160	79 300	16 981	1 435	77.7	1.6
5411	Legal services .....	29	8 049	2 987	690	103	30.1	.7
54111	Offices of lawyers .....	26	6 335	2 594	590	89	35.3	.9
541110	Offices of lawyers .....	26	6 335	2 594	590	89	35.3	.9
5411101	Offices of lawyers (except legal aid societies) .....	26	6 335	2 594	590	89	35.3	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	33	17 101	8 336	1 961	264	37.3	1.2
54133	Engineering services .....	23	10 380	5 336	1 236	124	35.1	1.9
541330	Engineering services .....	23	10 380	5 336	1 236	124	35.1	1.9
5414	Specialized design services .....	9	19 704	11 592	2 522	181	3.3	—
54143	Graphic design services .....	4	D	D	D	a	D	D
541430	Graphic design services .....	4	D	D	D	a	D	D
54149	Other specialized design services .....	1	D	D	D	c	D	D
541490	Other specialized design services .....	1	D	D	D	c	D	D
5415	Computer systems design & related services .....	43	D	D	D	f	D	D
54151	Computer systems design & related services .....	43	D	D	D	f	D	D
541512	Computer systems design services .....	23	D	D	D	f	D	D
5415121	Computer systems integrators .....	5	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	18	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	57	15 640	7 389	1 674	157	46.9	23.9
54161	Management consulting services .....	39	13 179	6 106	1 409	128	43.5	25.8
541611	Administrative management & general management consulting service .....	18	D	D	D	b	D	D
5418	Advertising & related services .....	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D
54192	Photographic services .....	4	D	D	D	b	D	D
<b>ERIE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>107</b>	<b>38 423</b>	<b>17 205</b>	<b>3 846</b>	<b>470</b>	<b>41.8</b>	<b>20.2</b>
541	Professional, scientific, & technical services .....	107	38 423	17 205	3 846	470	41.8	20.2
5411	Legal services .....	40	18 197	9 641	2 322	191	24.0	36.9
54111	Offices of lawyers .....	37	17 491	9 351	2 252	175	23.5	38.4
541110	Offices of lawyers .....	37	17 491	9 351	2 252	175	23.5	38.4
5411101	Offices of lawyers (except legal aid societies) .....	37	17 491	9 351	2 252	175	23.5	38.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	4 294	2 078	509	102	67.5	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	4 294	2 078	509	102	67.5	7.6
5413	Architectural, engineering, & related services .....	13	7 899	2 618	520	69	37.0	2.4
5418	Advertising & related services .....	9	3 280	1 591	215	50	74.6	7.6
<b>FAIRFIELD COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>159</b>	<b>45 515</b>	<b>17 029</b>	<b>3 688</b>	<b>587</b>	<b>41.4</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	159	45 515	17 029	3 688	587	41.4	8.7
5411	Legal services .....	47	10 991	3 408	780	147	23.8	5.1
54111	Offices of lawyers .....	42	9 449	2 928	681	125	20.5	5.9
541110	Offices of lawyers .....	42	9 449	2 928	681	125	20.5	5.9
5411101	Offices of lawyers (except legal aid societies) .....	42	9 449	2 928	681	125	20.5	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	26	8 347	4 491	1 074	163	25.5	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	26	8 347	4 491	1 074	163	25.5	3.1
541211	Offices of certified public accountants .....	17	7 309	3 935	929	124	27.1	3.0
5413	Architectural, engineering, & related services .....	18	3 658	1 414	283	56	69.4	2.5
5414	Specialized design services .....	9	2 069	361	87	20	98.6	1.4
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 .....	20	D	D	D	b	D	D
54151	Computer systems design & related services .....	20	D	D	D	b	D	D
541512	Computer systems design services .....	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	21	7 778	3 686	735	93	45.6	9.1
54161	Management consulting services .....	15	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 .....	6	D	D	D	b	D	D
541921	Photographic studios, portrait .....	6	D	D	D	b	D	D
<b>FAYETTE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>5 681</b>	<b>1 477</b>	<b>346</b>	<b>75</b>	<b>74.8</b>	<b>8.5</b>
541	Professional, scientific, & technical services .....	26	5 681	1 477	346	75	74.8	8.5
5413	Architectural, engineering, & related services .....	4	2 288	793	181	22	74.9	7.7

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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>FRANKLIN COUNTY, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 934</b>	<b>3 163 807</b>	<b>1 195 743</b>	<b>269 994</b>	<b>30 270</b>	<b>16.2</b>	<b>6.1</b>
541	Professional, scientific, & technical services .....	2 934	3 163 807	1 195 743	269 994	30 270	16.2	6.1
5411	Legal services .....	771	666 331	229 016	50 685	5 501	15.8	10.2
541111	Offices of lawyers .....	715	634 564	216 587	47 844	5 052	16.1	9.9
5411110	Offices of lawyers .....	715	634 564	216 587	47 844	5 052	16.1	9.9
5411101	Offices of lawyers (except legal aid societies).....	715	634 564	216 587	47 844	5 052	16.1	9.9
54119	Other legal services .....	56	31 767	12 429	2 841	449	9.8	16.0
541191	Title abstract & settlement offices .....	52	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	394	329 895	119 455	29 386	4 302	15.2	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	394	329 895	119 455	29 386	4 302	15.2	5.5
541211	Offices of certified public accountants .....	239	263 048	89 357	21 839	2 395	12.9	5.1
541213	Tax return preparation services .....	48	10 673	4 426	1 612	1 032	26.3	3.0
541214	Payroll services .....	12	D	D	D	e	D	D
541219	Other accounting services .....	95	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	466	577 809	246 347	54 815	6 053	18.4	4.1
54131	Architectural services .....	149	179 151	76 502	17 125	1 833	16.4	1.4
541310	Architectural services.....	149	179 151	76 502	17 125	1 833	16.4	1.4
54133	Engineering services .....	236	338 944	143 727	32 107	3 351	19.9	4.2
541330	Engineering services .....	236	338 944	143 727	32 107	3 351	19.9	4.2
54134	Drafting services .....	7	D	D	D	b	D	D
541340	Drafting services.....	7	D	D	D	b	D	D
54135	Building inspection services .....	20	D	D	D	b	D	D
541350	Building inspection services .....	20	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	23	18 687	10 155	2 012	359	9.5	1.3
541370	Surveying & mapping (except geophysical) services .....	23	18 687	10 155	2 012	359	9.5	1.3
54138	Testing laboratories .....	29	30 422	11 215	2 556	347	14.9	19.1
541380	Testing laboratories .....	29	30 422	11 215	2 556	347	14.9	19.1
5414	Specialized design services .....	145	82 622	22 587	5 036	641	30.1	6.4
54141	Interior design services .....	49	41 739	9 711	2 177	229	23.3	7.7
541410	Interior design services .....	49	41 739	9 711	2 177	229	23.3	7.7
54143	Graphic design services .....	88	D	D	D	e	D	D
541430	Graphic design services .....	88	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	71	D	D	D	e	D	D
5414302	Commercial art .....	14	D	D	D	b	D	D
5415	Computer systems design & related services .....	374	651 641	255 514	56 867	5 069	8.5	4.6
54151	Computer systems design & related services .....	374	651 641	255 514	56 867	5 069	8.5	4.6
541511	Custom computer programming services .....	169	D	D	D	g	D	D
541512	Computer systems design services .....	147	D	D	D	g	D	D
5415121	Computer systems integrators .....	63	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators) .....	84	D	D	D	f	D	D
541513	Computer facilities management services .....	6	D	D	D	e	D	D
541519	Other computer related services .....	52	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	408	295 863	121 192	27 173	3 626	34.1	11.7
54161	Management consulting services .....	322	223 714	107 093	24 142	3 225	20.2	14.0
541611	Administrative management & general management consulting service .....	134	102 138	43 538	9 981	834	13.5	10.8
541612	Human resources & executive search consulting services .....	94	89 731	50 106	11 408	1 997	22.1	17.1
5416121	Actuarial consulting .....	5	D	D	D	g	D	D
5416122	Executive placement services .....	43	D	D	D	e	D	D
5416123	Human resources & personnel management consulting .....	46	37 119	16 058	3 864	590	26.3	38.2
541613	Marketing consulting services .....	54	15 765	6 172	1 117	161	42.5	22.5
541618	Other management consulting services .....	25	10 732	4 556	1 050	129	27.5	5.6
54162	Environmental consulting services .....	33	54 844	6 749	1 420	174	83.2	.6
541620	Environmental consulting services .....	33	54 844	6 749	1 420	174	83.2	.6
54169	Other scientific & technical consulting services.....	53	17 305	7 350	1 611	227	58.3	18.5
541690	Other scientific & technical consulting services.....	53	17 305	7 350	1 611	227	58.3	18.5
5417	Scientific research & development services .....	35	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences .....	31	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences.....	31	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	22	D	D	D	g	D	D
5418	Advertising & related services .....	239	285 835	79 636	16 968	2 141	17.6	1.9
54181	Advertising agencies .....	81	74 603	37 608	7 673	776	12.1	.4
541810	Advertising agencies .....	81	74 603	37 608	7 673	776	12.1	.4
54182	Public relations agencies .....	58	25 248	9 807	2 206	208	46.1	7.1
541820	Public relations agencies .....	58	25 248	9 807	2 206	208	46.1	7.1
54185	Display advertising .....	9	D	D	D	b	D	D
541850	Display advertising .....	9	D	D	D	b	D	D
5418502	Outdoor advertising services .....	8	D	D	D	b	D	D
54186	Direct mail advertising .....	19	27 064	9 261	2 082	469	49.4	4.2
541860	Direct mail advertising .....	19	27 064	9 261	2 082	469	49.4	4.2
54189	Other services related to advertising .....	60	D	D	D	f	D	D
541890	Other services related to advertising .....	60	D	D	D	f	D	D
5418902	Advertising specialties goods distributor .....	39	123 677	15 548	3 255	410	7.1	.3
5418903	Sign painting & lettering shop.....	18	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FRANKLIN COUNTY, OH—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services .....	102	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	20	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	20	D	D	D	e	D	D
54192	Photographic services .....	72	D	D	D	e	D	D
541921	Photographic studios, portrait .....	56	D	D	D	c	D	D
541922	Commercial photography .....	16	D	D	D	b	D	D
54193	Translation & interpretation services .....	5	2 845	1 016	417	44	4.5	.2
541930	Translation & interpretation services .....	5	2 845	1 016	417	44	4.5	.2
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
<b>FULTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>43</b>	<b>17 915</b>	<b>5 179</b>	<b>1 124</b>	<b>204</b>	<b>45.5</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	43	17 915	5 179	1 124	204	45.5	6.3
5411	Legal services .....	14	5 082	1 529	302	62	18.9	—
54111	Offices of lawyers .....	14	5 082	1 529	302	62	18.9	—
541110	Offices of lawyers .....	14	5 082	1 529	302	62	18.9	—
5411101	Offices of lawyers (except legal aid societies) .....	14	5 082	1 529	302	62	18.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 885	751	240	53	54.5	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 885	751	240	53	54.5	5.6
5413	Architectural, engineering, & related services .....	6	2 151	923	256	33	100.0	—
5416	Management, scientific, & technical consulting services .....	4	4 450	471	64	14	72.1	22.8
54169	Other scientific & technical consulting services .....	2	D	D	D	a	D	D
541690	Other scientific & technical consulting services .....	2	D	D	D	a	D	D
<b>GALLIA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>12 419</b>	<b>7 009</b>	<b>1 594</b>	<b>314</b>	<b>24.4</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	31	12 419	7 009	1 594	314	24.4	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	9 693	6 261	1 466	283	14.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	9 693	6 261	1 466	283	14.1	2.6
541219	Other accounting services .....	3	D	D	D	c	D	D
<b>GEAUGA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>236</b>	<b>66 895</b>	<b>24 587</b>	<b>5 209</b>	<b>716</b>	<b>64.5</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	236	66 895	24 587	5 209	716	64.5	9.4
5411	Legal services .....	33	10 922	5 552	1 016	133	24.1	3.2
54111	Offices of lawyers .....	28	9 057	4 749	801	109	20.9	2.6
541110	Offices of lawyers .....	28	9 057	4 749	801	109	20.9	2.6
5411101	Offices of lawyers (except legal aid societies) .....	28	9 057	4 749	801	109	20.9	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	38	7 767	3 215	602	135	48.7	33.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	38	7 767	3 215	602	135	48.7	33.8
541211	Offices of certified public accountants .....	25	6 791	2 798	496	95	42.0	38.0
5413	Architectural, engineering, & related services .....	50	12 986	4 365	861	127	82.4	4.6
54133	Engineering services .....	32	9 023	2 871	579	83	78.5	4.2
541330	Engineering services .....	32	9 023	2 871	579	83	78.5	4.2
5415	Computer systems design & related services .....	39	16 368	5 086	1 613	131	67.9	2.7
54151	Computer systems design & related services .....	39	16 368	5 086	1 613	131	67.9	2.7
541512	Computer systems design services .....	20	10 265	1 875	305	76	87.2	3.4
5416	Management, scientific, & technical consulting services .....	47	11 574	4 101	650	109	77.2	14.9
54161	Management consulting services .....	34	8 037	2 898	360	43	73.5	15.2
541611	Administrative management & general management consulting service .....	17	D	D	D	b	D	D
5418	Advertising & related services .....	15	5 458	1 643	347	44	79.3	10.1
54189	Other services related to advertising .....	5	2 132	316	68	12	96.6	—
541890	Other services related to advertising .....	5	2 132	316	68	12	96.6	—

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GREENE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>328</b>	<b>628 336</b>	<b>231 415</b>	<b>58 074</b>	<b>5 471</b>	<b>8.8</b>	<b>4.5</b>
541	Professional, scientific, & technical services .....	328	628 336	231 415	58 074	5 471	8.8	4.5
5411	Legal services .....	35	8 351	2 774	638	127	44.7	8.1
54111	Offices of lawyers .....	33	D	D	D	c	D	D
541110	Offices of lawyers .....	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 646	2 273	530	103	53.1	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 646	2 273	530	103	53.1	5.6
541219	Other accounting services .....	7	1 727	855	195	35	19.3	15.0
5413	Architectural, engineering, & related services .....	58	141 315	54 706	13 641	1 171	11.1	8.1
54133	Engineering services .....	51	140 442	54 313	13 586	1 158	10.5	8.1
541330	Engineering services .....	51	140 442	54 313	13 586	1 158	10.5	8.1
5414	Specialized design services .....	7	5 213	2 442	603	67	11.6	—
54143	Graphic design services .....	4	D	D	D	b	D	D
541430	Graphic design services .....	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	93	271 296	108 352	26 953	2 548	7.9	3.9
54151	Computer systems design & related services .....	93	271 296	108 352	26 953	2 548	7.9	3.9
541511	Custom computer programming services .....	28	D	D	D	f	D	D
541512	Computer systems design services .....	53	151 259	59 562	14 774	1 281	3.9	.7
5415121	Computer systems integrators .....	26	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators) .....	27	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	46	24 867	12 371	3 205	195	19.1	3.2
54161	Management consulting services .....	29	18 113	9 704	2 774	135	14.4	4.4
541611	Administrative management & general management consulting service .....	19	16 829	9 148	2 663	124	8.7	4.7
54169	Other scientific & technical consulting services .....	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	10	D	D	D	b	D	D
5417	Scientific research & development services .....	37	163 294	45 684	11 871	1 142	2.1	2.3
54171	R&D in the physical, engineering, & life sciences .....	35	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	35	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	33	159 752	44 203	11 603	1 114	1.8	1.8
5418	Advertising & related services .....	9	5 355	1 385	296	40	46.7	14.0
5419	Other professional, scientific, & technical services .....	18	3 999	1 428	337	78	12.8	4.0
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	15	D	D	D	b	D	D
<b>GUERNSEY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>49</b>	<b>17 190</b>	<b>5 325</b>	<b>1 266</b>	<b>203</b>	<b>29.2</b>	<b>4.5</b>
541	Professional, scientific, & technical services .....	49	17 190	5 325	1 266	203	29.2	4.5
5411	Legal services .....	17	3 232	691	165	41	26.4	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 846	866	202	56	43.8	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 846	866	202	56	43.8	14.2
5413	Architectural, engineering, & related services .....	9	10 285	2 914	692	70	18.9	—
54133	Engineering services .....	5	8 983	2 469	616	60	19.3	—
541330	Engineering services .....	5	8 983	2 469	616	60	19.3	—
<b>HAMILTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 527</b>	<b>3 162 617</b>	<b>1 244 348</b>	<b>287 467</b>	<b>29 765</b>	<b>13.4</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	2 527	3 162 617	1 244 348	287 467	29 765	13.4	5.2
5411	Legal services .....	541	534 701	195 227	39 482	4 533	12.9	3.1
54111	Offices of lawyers .....	510	502 220	183 649	37 184	4 190	13.2	3.2
541110	Offices of lawyers .....	510	502 220	183 649	37 184	4 190	13.2	3.2
5411101	Offices of lawyers (except legal aid societies) .....	510	502 220	183 649	37 184	4 190	13.2	3.2
54119	Other legal services .....	31	32 481	11 578	2 298	343	7.6	.8
541191	Title abstract & settlement offices .....	26	D	D	D	e	D	D
541199	All other legal services .....	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	348	292 786	115 774	26 461	3 823	14.0	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	348	292 786	115 774	26 461	3 823	14.0	3.6
541211	Offices of certified public accountants .....	231	214 181	84 330	18 643	2 204	14.1	1.5
541213	Tax return preparation services .....	35	14 621	4 902	1 577	777	24.9	.6
541214	Payroll services .....	11	D	D	D	e	D	D
541219	Other accounting services .....	71	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	409	615 094	278 032	61 851	5 894	15.5	1.2
54131	Architectural services .....	105	78 068	33 871	6 496	739	24.6	.4
541310	Architectural services .....	105	78 068	33 871	6 496	739	24.6	.4
54133	Engineering services .....	252	498 596	228 474	51 722	4 671	13.7	1.3
541330	Engineering services .....	252	498 596	228 474	51 722	4 671	13.7	1.3
54135	Building inspection services .....	10	1 913	901	191	30	10.0	3.9
541350	Building inspection services .....	10	1 913	901	191	30	10.0	3.9
54138	Testing laboratories .....	26	34 061	13 741	3 233	410	19.0	.8
541380	Testing laboratories .....	26	34 061	13 741	3 233	410	19.0	.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 <sup>1</sup>	Estimated <sup>2</sup>
<b>HAMILTON COUNTY, OH—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services .....	179	164 579	56 150	12 203	1 395	19.0	2.1
54141	Interior design services .....	58	35 979	8 971	1 865	334	33.1	4.5
541410	Interior design services .....	58	35 979	8 971	1 865	334	33.1	4.5
54142	Industrial design services .....	15	D	D	D	e	D	D
541420	Industrial design services .....	15	D	D	D	e	D	D
54143	Graphic design services .....	104	92 623	35 873	7 546	770	19.8	1.5
541430	Graphic design services .....	104	92 623	35 873	7 546	770	19.8	1.5
5414301	Graphic design services (except commercial art & medical artists) ..	87	82 584	31 943	6 664	669	19.2	1.4
5414302	Commercial art .....	17	10 039	3 930	882	101	24.1	2.0
5415	Computer systems design & related services .....	284	594 763	278 075	72 365	4 998	8.3	7.4
54151	Computer systems design & related services .....	284	594 763	278 075	72 365	4 998	8.3	7.4
541511	Custom computer programming services .....	124	328 433	189 763	50 072	3 127	5.8	10.7
541512	Computer systems design services .....	128	215 552	77 306	18 690	1 573	12.0	3.6
5415121	Computer systems integrators .....	62	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators) .....	66	D	D	D	g	D	D
541519	Other computer related services .....	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	363	379 369	141 999	32 959	2 998	14.3	3.9
54161	Management consulting services .....	291	310 810	118 091	27 497	2 468	14.4	3.7
541611	Administrative management & general management consulting service .....	111	196 983	77 096	17 868	1 542	6.4	2.0
541612	Human resources & executive search consulting services .....	83	60 397	25 775	6 166	492	26.1	10.5
5416122	Executive placement services .....	35	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	46	38 860	15 683	3 953	262	14.4	16.3
541613	Marketing consulting services .....	61	26 582	9 442	2 097	268	45.5	3.9
541614	Process, physical distribution, & logistics consulting services .....	18	22 161	3 770	848	94	11.0	.9
541618	Other management consulting services .....	18	4 687	2 008	518	72	38.3	1.2
54162	Environmental consulting services .....	27	48 915	14 603	3 590	261	12.2	2.6
541620	Environmental consulting services .....	27	48 915	14 603	3 590	261	12.2	2.6
54169	Other scientific & technical consulting services .....	45	19 644	9 305	1 872	269	18.5	10.0
541690	Other scientific & technical consulting services .....	45	19 644	9 305	1 872	269	18.5	10.0
5417	Scientific research & development services .....	20	52 215	17 626	3 741	463	7.1	2.3
54171	R&D in the physical, engineering, & life sciences .....	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	18	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	12	47 606	15 930	3 385	422	4.3	2.2
5418	Advertising & related services .....	200	286 936	77 878	18 385	2 105	12.8	3.7
54181	Advertising agencies .....	84	72 267	30 557	7 303	784	8.9	10.0
541810	Advertising agencies .....	84	72 267	30 557	7 303	784	8.9	10.0
54182	Public relations agencies .....	17	D	D	D	c	D	D
541820	Public relations agencies .....	17	D	D	D	c	D	D
54183	Media buying services .....	5	D	D	D	c	D	D
541830	Media buying services .....	5	D	D	D	c	D	D
54185	Display advertising .....	12	D	D	D	c	D	D
541850	Display advertising .....	12	D	D	D	c	D	D
5418502	Outdoor advertising services .....	7	D	D	D	b	D	D
54186	Direct mail advertising .....	22	78 514	16 880	4 503	463	13.7	.1
541860	Direct mail advertising .....	22	78 514	16 880	4 503	463	13.7	.1
54189	Other services related to advertising .....	51	D	D	D	e	D	D
541890	Other services related to advertising .....	51	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	32	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	12	D	D	D	b	D	D
5418903	All other advertising .....	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services .....	183	242 174	83 587	20 020	3 556	17.6	22.5
54191	Marketing research & public opinion polling .....	56	202 797	71 455	17 304	2 995	14.3	25.0
541910	Marketing research & public opinion polling .....	56	202 797	71 455	17 304	2 995	14.3	25.0
54192	Photographic services .....	106	34 159	9 961	2 218	461	37.8	4.7
541921	Photographic studios, portrait .....	72	17 025	4 065	895	279	44.1	8.2
541922	Commercial photography .....	34	17 134	5 896	1 323	182	31.6	1.3
54199	All other professional, scientific, & technical services .....	16	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	16	D	D	D	b	D	D
<b>HANCOCK COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>104</b>	<b>35 455</b>	<b>14 210</b>	<b>2 990</b>	<b>508</b>	<b>45.3</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	104	35 455	14 210	2 990	508	45.3	2.6
5411	Legal services .....	32	8 781	2 903	571	135	31.6	3.5
54111	Offices of lawyers .....	27	8 360	2 687	518	127	31.0	3.6
541110	Offices of lawyers .....	27	8 360	2 687	518	127	31.0	3.6
5411101	Offices of lawyers (except legal aid societies) .....	27	8 360	2 687	518	127	31.0	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	7 983	3 890	967	141	39.8	.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	7 983	3 890	967	141	39.8	.3
541211	Offices of certified public accountants .....	19	7 449	3 670	908	126	38.7	-
5413	Architectural, engineering, & related services .....	11	8 358	4 410	896	111	52.2	2.6
5416	Management, scientific, & technical consulting services .....	15	4 046	1 447	279	36	27.9	4.1
5418	Advertising & related services .....	8	3 378	846	144	40	74.3	5.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HARDIN COUNTY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	22	3 314	750	172	61	48.2	3.0
541	Professional, scientific, & technical services .....	22	3 314	750	172	61	48.2	3.0
<b>HARRISON COUNTY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	19	2 012	606	133	72	41.7	50.4
541	Professional, scientific, & technical services .....	19	2 012	606	133	72	41.7	50.4
<b>HENRY COUNTY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	26	4 711	1 394	391	87	54.4	2.2
541	Professional, scientific, & technical services .....	26	4 711	1 394	391	87	54.4	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 649	751	234	39	40.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 649	751	234	39	40.3	—
<b>HIGHLAND COUNTY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	38	5 175	1 396	349	107	34.6	5.5
541	Professional, scientific, & technical services .....	38	5 175	1 396	349	107	34.6	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	911	236	95	38	77.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	911	236	95	38	77.2	17.0
<b>HOCKING COUNTY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	22	6 143	2 811	630	142	36.5	36.4
541	Professional, scientific, & technical services .....	22	6 143	2 811	630	142	36.5	36.4
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
<b>HOLMES COUNTY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	32	10 068	3 702	875	180	34.7	1.3
541	Professional, scientific, & technical services .....	32	10 068	3 702	875	180	34.7	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 359	1 118	257	52	54.7	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 359	1 118	257	52	54.7	4.4
5413	Architectural, engineering, & related services .....	5	4 009	1 519	384	66	18.7	—
<b>HURON COUNTY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	61	24 623	9 983	2 881	488	34.7	.6
541	Professional, scientific, & technical services .....	61	24 623	9 983	2 881	488	34.7	.6
5411	Legal services .....	23	4 731	1 514	285	63	46.3	—
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 .....	16	4 582	2 421	613	103	28.2	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	4 582	2 421	613	103	28.2	2.2
541211	Offices of certified public accountants .....	10	4 086	2 303	567	76	28.0	—
5413	Architectural, engineering, & related services .....	8	10 674	3 788	1 527	239	19.6	—
54136	Geophysical surveying & mapping services .....	1	D	D	D	c	D	D
541360	Geophysical surveying & mapping services .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	3	2 542	943	182	25	D	—
5419	Other professional, scientific, & technical services .....	6	1 381	897	211	50	29.9	2.8
54192	Photographic services .....	6	1 381	897	211	50	29.9	2.8
541921	Photographic studios, portrait .....	6	1 381	897	211	50	29.9	2.8
<b>JACKSON COUNTY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	29	9 448	2 316	566	139	41.2	10.3
541	Professional, scientific, & technical services .....	29	9 448	2 316	566	139	41.2	10.3
5411	Legal services .....	15	3 739	921	225	53	55.3	10.5
54111	Offices of lawyers .....	15	3 739	921	225	53	55.3	10.5
541110	Offices of lawyers .....	15	3 739	921	225	53	55.3	10.5
5411101	Offices of lawyers (except legal aid societies) .....	15	3 739	921	225	53	55.3	10.5
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
5416	Management, scientific, & technical consulting services .....	3	D	D	D	a	D	D
54161	Management consulting services .....	3	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>JEFFERSON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>88</b>	<b>17 643</b>	<b>6 909</b>	<b>1 716</b>	<b>352</b>	<b>56.4</b>	<b>3.9</b>
541	Professional, scientific, & technical services .....	88	17 643	6 909	1 716	352	56.4	3.9
5411	Legal services .....	40	6 459	1 171	257	79	92.3	2.6
54111	Offices of lawyers .....	39	D	D	D	b	D	D
541110	Offices of lawyers .....	39	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	39	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	4 978	2 456	604	176	37.7	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	4 978	2 456	604	176	37.7	5.3
541211	Offices of certified public accountants .....	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	6	D	D	D	b	D	D
54161	Management consulting services .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
<b>KNOX COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>46</b>	<b>14 233</b>	<b>5 079</b>	<b>1 057</b>	<b>211</b>	<b>39.5</b>	<b>13.1</b>
541	Professional, scientific, & technical services .....	46	14 233	5 079	1 057	211	39.5	13.1
5411	Legal services .....	17	D	D	D	b	D	D
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 043	1 463	368	73	13.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 043	1 463	368	73	13.5	6.5
5413	Architectural, engineering, & related services .....	8	1 762	589	97	18	90.2	9.8
5414	Specialized design services .....	3	D	D	D	b	D	D
<b>LAKE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>499</b>	<b>235 767</b>	<b>103 282</b>	<b>20 526</b>	<b>3 214</b>	<b>26.8</b>	<b>9.5</b>
541	Professional, scientific, & technical services .....	499	235 767	103 282	20 526	3 214	26.8	9.5
5411	Legal services .....	107	26 990	10 296	2 073	377	31.4	16.4
54111	Offices of lawyers .....	92	22 067	8 082	1 523	285	35.4	15.3
541110	Offices of lawyers .....	92	22 067	8 082	1 523	285	35.4	15.3
5411101	Offices of lawyers (except legal aid societies) .....	92	22 067	8 082	1 523	285	35.4	15.3
54119	Other legal services .....	15	4 923	2 214	550	92	13.2	21.5
541191	Title abstract & settlement offices .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	86	20 082	9 920	2 361	547	24.4	15.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	86	20 082	9 920	2 361	547	24.4	15.2
541211	Offices of certified public accountants .....	49	16 082	7 900	1 776	247	21.2	15.2
541213	Tax return preparation services .....	15	1 863	859	327	227	34.8	—
541219	Other accounting services .....	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	105	96 073	38 658	8 482	946	27.2	6.1
54133	Engineering services .....	66	77 033	30 831	6 552	700	29.8	7.3
541330	Engineering services .....	66	77 033	30 831	6 552	700	29.8	7.3
54135	Building inspection services .....	7	1 462	430	114	19	7.6	—
541350	Building inspection services .....	7	1 462	430	114	19	7.6	—
54137	Surveying & mapping (except geophysical) services .....	13	7 840	3 169	778	119	13.9	1.3
541370	Surveying & mapping (except geophysical) services .....	13	7 840	3 169	778	119	13.9	1.3
54138	Testing laboratories .....	4	7 059	3 219	845	78	10.5	—
541380	Testing laboratories .....	4	7 059	3 219	845	78	10.5	—
5414	Specialized design services .....	19	6 288	1 317	292	61	43.2	4.4
54141	Interior design services .....	8	3 637	597	142	30	18.1	3.3
541410	Interior design services .....	8	3 637	597	142	30	18.1	3.3
54143	Graphic design services .....	9	D	D	D	b	D	D
541430	Graphic design services .....	9	D	D	D	b	D	D
5415	Computer systems design & related services .....	49	40 876	26 359	3 969	678	23.9	5.0
54151	Computer systems design & related services .....	49	40 876	26 359	3 969	678	23.9	5.0
541511	Custom computer programming services .....	26	26 035	20 263	2 183	540	15.0	.5
541512	Computer systems design services .....	19	13 394	5 343	1 599	115	41.7	14.3
5416	Management, scientific, & technical consulting services .....	68	14 607	5 947	1 031	155	42.7	11.0
54161	Management consulting services .....	48	9 497	4 163	680	98	40.0	5.9
54169	Other scientific & technical consulting services .....	12	3 314	1 004	194	26	47.4	31.8
541690	Other scientific & technical consulting services .....	12	3 314	1 004	194	26	47.4	31.8
5418	Advertising & related services .....	33	13 379	3 860	820	150	21.4	32.8
54189	Other services related to advertising .....	12	3 910	794	155	37	36.6	2.4
541890	Other services related to advertising .....	12	3 910	794	155	37	36.6	2.4
5419	Other professional, scientific, & technical services .....	28	12 603	3 846	757	231	13.0	.3
54192	Photographic services .....	26	D	D	D	c	D	D
541921	Photographic studios, portrait .....	23	D	D	D	b	D	D
541922	Commercial photography .....	3	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LAWRENCE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>8 374</b>	<b>3 207</b>	<b>588</b>	<b>140</b>	<b>46.3</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	40	8 374	3 207	588	140	46.3	2.4
5411	Legal services .....	18	5 260	2 030	301	73	46.9	3.3
54111	Offices of lawyers .....	18	5 260	2 030	301	73	46.9	3.3
541110	Offices of lawyers .....	18	5 260	2 030	301	73	46.9	3.3
5411101	Offices of lawyers (except legal aid societies) .....	18	5 260	2 030	301	73	46.9	3.3
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
<b>LICKING COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>162</b>	<b>76 174</b>	<b>32 933</b>	<b>7 753</b>	<b>1 433</b>	<b>29.6</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	162	76 174	32 933	7 753	1 433	29.6	.7
5411	Legal services .....	52	12 891	4 799	1 084	218	48.5	1.3
54111	Offices of lawyers .....	49	11 937	4 416	991	202	50.7	1.4
541110	Offices of lawyers .....	49	11 937	4 416	991	202	50.7	1.4
5411101	Offices of lawyers (except legal aid societies) .....	49	11 937	4 416	991	202	50.7	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	9 463	5 311	1 450	414	43.8	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	9 463	5 311	1 450	414	43.8	1.7
541211	Offices of certified public accountants .....	10	5 579	3 802	913	85	57.2	—
541213	Tax return preparation services .....	3	D	D	D	e	D	D
541219	Other accounting services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	26	25 874	11 860	2 941	331	14.8	.2
54131	Architectural services .....	8	D	D	D	b	D	D
541310	Architectural services .....	8	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
54138	Testing laboratories .....	1	D	D	D	b	D	D
541380	Testing laboratories .....	1	D	D	D	b	D	D
5414	Specialized design services .....	8	2 343	280	66	27	70.2	1.9
5415	Computer systems design & related services .....	19	D	D	D	b	D	D
54151	Computer systems design & related services .....	19	D	D	D	b	D	D
5418	Advertising & related services .....	8	13 600	5 770	1 247	285	1.6	.7
5419	Other professional, scientific, & technical services .....	7	D	D	D	b	D	D
54192	Photographic services .....	5	D	D	D	b	D	D
541921	Photographic studios, portrait .....	5	D	D	D	b	D	D
<b>LOGAN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>54</b>	<b>38 633</b>	<b>13 912</b>	<b>3 340</b>	<b>658</b>	<b>16.6</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	54	38 633	13 912	3 340	658	16.6	7.8
5411	Legal services .....	15	D	D	D	b	D	D
54111	Offices of lawyers .....	14	3 460	634	154	35	27.1	2.1
541110	Offices of lawyers .....	14	3 460	634	154	35	27.1	2.1
5411101	Offices of lawyers (except legal aid societies) .....	14	3 460	634	154	35	27.1	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	2 600	825	214	60	62.6	37.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	2 600	825	214	60	62.6	37.4
5413	Architectural, engineering, & related services .....	8	28 265	11 596	2 786	464	7.2	—
54138	Testing laboratories .....	3	D	D	D	e	D	D
541380	Testing laboratories .....	3	D	D	D	e	D	D
5414	Specialized design services .....	3	D	D	D	a	D	D
5418	Advertising & related services .....	4	1 501	308	72	41	48.0	52.0
<b>LORAIN COUNTY, OH</b>								

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.]

Table with 9 columns: NAICS code, Geographic area and kind of business, Establishments (number), Receipts (\$1,000), Annual payroll (\$1,000), First-quarter payroll (\$1,000), Paid employees for pay period including March 12 (number), From administrative records, and Estimated. Rows include LORAIN COUNTY, OH—Con. and LUCAS COUNTY, OH.

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LUCAS COUNTY, OH—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	77	83 792	30 054	6 802	890	17.7	8.8
54181	Advertising agencies .....	28	18 947	8 103	1 853	192	10.9	4.2
541810	Advertising agencies .....	28	18 947	8 103	1 853	192	10.9	4.2
54182	Public relations agencies .....	6	D	D	D	b	D	D
541820	Public relations agencies .....	6	D	D	D	b	D	D
54189	Other services related to advertising .....	26	D	D	D	e	D	D
541890	Other services related to advertising .....	26	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	14	36 547	14 338	3 190	363	11.2	—
5418903	Sign painting & lettering shop .....	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	56	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	11	D	D	D	f	D	D
541910	Marketing research & public opinion polling .....	11	D	D	D	f	D	D
54192	Photographic services .....	40	16 887	3 725	666	221	25.1	30.0
541921	Photographic studios, portrait .....	35	14 927	3 180	525	203	22.6	33.9
<b>MADISON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>35</b>	<b>19 323</b>	<b>7 228</b>	<b>1 891</b>	<b>264</b>	<b>14.9</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	35	19 323	7 228	1 891	264	14.9	3.2
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
5413	Architectural, engineering, & related services .....	4	D	D	D	a	D	D
5417	Scientific research & development services .....	1	D	D	D	c	D	D
<b>MAHONING COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>426</b>	<b>189 390</b>	<b>76 500</b>	<b>17 945</b>	<b>2 485</b>	<b>35.6</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	426	189 390	76 500	17 945	2 485	35.6	5.7
5411	Legal services .....	154	59 204	26 499	5 560	713	23.4	5.8
54111	Offices of lawyers .....	146	56 312	25 014	5 173	669	23.8	6.1
541110	Offices of lawyers .....	146	56 312	25 014	5 173	669	23.8	6.1
5411101	Offices of lawyers (except legal aid societies) .....	146	56 312	25 014	5 173	669	23.8	6.1
54119	Other legal services .....	8	2 892	1 485	387	44	16.1	—
541191	Title abstract & settlement offices .....	8	2 892	1 485	387	44	16.1	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	90	30 259	13 606	3 463	657	36.5	3.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	90	30 259	13 606	3 463	657	36.5	3.5
541211	Offices of certified public accountants .....	62	23 106	10 974	2 757	337	27.7	3.8
541213	Tax return preparation services .....	6	D	D	D	c	D	D
541219	Other accounting services .....	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	59	40 655	16 788	3 758	500	37.7	1.5
54131	Architectural services .....	11	6 645	2 589	640	85	19.9	—
541310	Architectural services .....	11	6 645	2 589	640	85	19.9	—
54133	Engineering services .....	39	32 676	13 651	2 995	383	40.7	1.7
541330	Engineering services .....	39	32 676	13 651	2 995	383	40.7	1.7
5414	Specialized design services .....	18	D	D	D	b	D	D
54143	Graphic design services .....	6	2 298	561	70	19	100.0	—
541430	Graphic design services .....	6	2 298	561	70	19	100.0	—
5415	Computer systems design & related services .....	23	13 641	5 305	1 231	116	72.9	1.1
54151	Computer systems design & related services .....	23	13 641	5 305	1 231	116	72.9	1.1
541512	Computer systems design services .....	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	42	19 631	6 753	1 421	177	46.8	4.1
54161	Management consulting services .....	33	18 436	6 456	1 363	159	44.0	3.7
541614	Process, physical distribution, & logistics consulting services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	19	16 819	5 449	2 098	154	8.5	21.7
54181	Advertising agencies .....	6	D	D	D	b	D	D
541810	Advertising agencies .....	6	D	D	D	b	D	D
54189	Other services related to advertising .....	7	D	D	D	a	D	D
541890	Other services related to advertising .....	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	19	D	D	D	c	D	D
54192	Photographic services .....	18	D	D	D	c	D	D
541921	Photographic studios, portrait .....	17	D	D	D	c	D	D
<b>MARION COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>81</b>	<b>22 999</b>	<b>8 204</b>	<b>2 016</b>	<b>399</b>	<b>42.1</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	81	22 999	8 204	2 016	399	42.1	3.1
5411	Legal services .....	27	4 689	1 653	388	67	40.2	11.0
54111	Offices of lawyers .....	27	4 689	1 653	388	67	40.2	11.0
541110	Offices of lawyers .....	27	4 689	1 653	388	67	40.2	11.0
5411101	Offices of lawyers (except legal aid societies) .....	27	4 689	1 653	388	67	40.2	11.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 214	1 281	316	85	45.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 214	1 281	316	85	45.9	4.4
5413	Architectural, engineering, & related services .....	16	8 095	3 576	951	126	23.8	.4
5418	Advertising & related services .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
54192	Photographic services .....	7	1 723	332	76	31	12.7	—

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>MEDINA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>276</b>	<b>89 117</b>	<b>33 180</b>	<b>6 783</b>	<b>1 157</b>	<b>42.7</b>	<b>17.3</b>
541	Professional, scientific, & technical services .....	276	89 117	33 180	6 783	1 157	42.7	17.3
5411	Legal services .....	63	16 285	6 036	1 268	230	33.4	2.5
54111	Offices of lawyers .....	49	12 473	4 387	914	164	37.1	3.2
541110	Offices of lawyers .....	49	12 473	4 387	914	164	37.1	3.2
5411101	Offices of lawyers (except legal aid societies) .....	49	12 473	4 387	914	164	37.1	3.2
54119	Other legal services .....	14	3 812	1 649	354	66	21.0	—
541191	Title abstract & settlement offices .....	14	3 812	1 649	354	66	21.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	50	10 555	4 853	1 089	219	46.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	50	10 555	4 853	1 089	219	46.4	2.0
541211	Offices of certified public accountants .....	31	8 780	4 160	894	123	42.1	.8
541213	Tax return preparation services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	48	23 656	10 129	2 154	268	64.7	.7
54133	Engineering services .....	31	19 998	8 569	1 822	213	64.2	.8
541330	Engineering services .....	31	19 998	8 569	1 822	213	64.2	.8
5414	Specialized design services .....	20	5 256	1 368	203	59	60.6	4.6
54141	Interior design services .....	5	3 035	812	117	34	50.6	—
541410	Interior design services .....	5	3 035	812	117	34	50.6	—
54143	Graphic design services .....	11	D	D	D	a	D	D
541430	Graphic design services .....	11	D	D	D	a	D	D
5415	Computer systems design & related services .....	39	17 966	4 761	861	93	23.0	53.5
54151	Computer systems design & related services .....	39	17 966	4 761	861	93	23.0	53.5
541512	Computer systems design services .....	18	14 515	3 244	605	59	17.9	64.4
5415122	Computer systems consultants (except systems integrators) .....	12	10 934	1 847	283	35	16.5	83.1
5416	Management, scientific, & technical consulting services .....	32	4 998	1 917	352	53	73.9	.4
54161	Management consulting services .....	25	D	D	D	b	D	D
5418	Advertising & related services .....	14	7 342	2 770	608	109	11.7	63.7
5419	Other professional, scientific, & technical services .....	9	D	D	D	c	D	D
54192	Photographic services .....	7	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>MEIGS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>2 868</b>	<b>856</b>	<b>224</b>	<b>63</b>	<b>50.1</b>	<b>1.4</b>
541	Professional, scientific, & technical services .....	21	2 868	856	224	63	50.1	1.4
<b>MERCER COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>14 900</b>	<b>4 826</b>	<b>1 234</b>	<b>179</b>	<b>18.7</b>	<b>.9</b>
541	Professional, scientific, & technical services .....	27	14 900	4 826	1 234	179	18.7	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 461	671	196	40	45.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 461	671	196	40	45.2	—
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
54131	Architectural services .....	1	D	D	D	b	D	D
541310	Architectural services .....	1	D	D	D	b	D	D
<b>MIAMI COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>135</b>	<b>36 499</b>	<b>16 600</b>	<b>3 576</b>	<b>534</b>	<b>36.0</b>	<b>20.1</b>
541	Professional, scientific, & technical services .....	135	36 499	16 600	3 576	534	36.0	20.1
5411	Legal services .....	37	12 255	6 404	1 335	165	16.3	4.3
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 .....	28	6 918	3 963	1 017	192	45.3	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	28	6 918	3 963	1 017	192	45.3	1.1
541211	Offices of certified public accountants .....	18	4 972	2 933	687	108	50.6	1.6
5413	Architectural, engineering, & related services .....	22	5 534	2 383	479	67	55.2	37.8
5416	Management, scientific, & technical consulting services .....	18	3 398	1 718	318	42	76.0	5.4
5418	Advertising & related services .....	9	1 439	342	73	21	69.1	4.7
<b>MONROE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>2 591</b>	<b>744</b>	<b>141</b>	<b>54</b>	<b>44.6</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	16	2 591	744	141	54	44.6	6.5

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 records¹	Estimated²
<b>MONTGOMERY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1 206</b>	<b>1 232 147</b>	<b>442 592</b>	<b>104 039</b>	<b>12 424</b>	<b>16.7</b>	<b>10.0</b>
541	Professional, scientific, & technical services .....	1 206	1 232 147	442 592	104 039	12 424	16.7	10.0
5411	Legal services .....	314	173 438	72 334	14 659	1 780	26.6	5.6
54111	Offices of lawyers .....	291	D	D	D	g	D	D
541110	Offices of lawyers .....	291	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	291	D	D	D	g	D	D
54119	Other legal services .....	23	D	D	D	c	D	D
541191	Title abstract & settlement offices .....	20	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	169	94 705	37 561	8 987	1 818	21.1	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	169	94 705	37 561	8 987	1 818	21.1	7.0
541211	Offices of certified public accountants .....	101	69 532	26 756	6 144	764	20.0	5.8
541213	Tax return preparation services .....	24	5 301	2 157	897	662	26.2	1.8
541219	Other accounting services .....	40	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	195	299 948	134 470	32 231	3 588	15.9	5.5
54131	Architectural services .....	40	29 905	12 666	3 164	293	18.8	.5
541310	Architectural services .....	40	29 905	12 666	3 164	293	18.8	.5
54133	Engineering services .....	123	253 515	114 957	27 463	3 016	14.4	5.8
541330	Engineering services .....	123	253 515	114 957	27 463	3 016	14.4	5.8
54137	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
54138	Testing laboratories .....	21	14 172	5 574	1 332	230	35.5	11.8
541380	Testing laboratories .....	21	14 172	5 574	1 332	230	35.5	11.8
5414	Specialized design services .....	60	56 388	24 746	6 585	711	38.1	29.0
54141	Interior design services .....	17	D	D	D	b	D	D
541410	Interior design services .....	17	D	D	D	b	D	D
54142	Industrial design services .....	5	D	D	D	e	D	D
541420	Industrial design services .....	5	D	D	D	e	D	D
54143	Graphic design services .....	38	33 939	10 981	2 662	285	55.5	.9
541430	Graphic design services .....	38	33 939	10 981	2 662	285	55.5	.9
5414301	Graphic design services (except commercial art & medical artists) ..	35	D	D	D	e	D	D
5414302	Commercial art .....	3	D	D	D	a	D	D
5415	Computer systems design & related services .....	151	336 717	92 453	23 098	2 039	7.5	3.4
54151	Computer systems design & related services .....	151	336 717	92 453	23 098	2 039	7.5	3.4
541511	Custom computer programming services .....	63	D	D	D	f	D	D
541512	Computer systems design services .....	66	261 377	58 011	14 936	1 279	4.3	2.6
5415121	Computer systems integrators .....	34	246 440	51 852	13 504	1 130	1.5	1.7
5415122	Computer systems consultants (except systems integrators) .....	32	14 937	6 159	1 432	149	50.5	18.9
5416	Management, scientific, & technical consulting services .....	150	73 261	28 430	5 892	747	23.2	13.5
54161	Management consulting services .....	125	64 148	24 031	4 957	621	23.7	12.8
541611	Administrative management & general management consulting service .....	51	11 467	4 682	1 077	118	55.6	6.8
541612	Human resources & executive search consulting services .....	35	21 699	9 942	2 134	302	16.3	17.5
5416122	Executive placement services .....	14	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	19	12 709	4 115	877	106	9.6	29.0
541613	Marketing consulting services .....	26	25 543	7 410	1 385	137	13.5	14.1
541618	Other management consulting services .....	7	D	D	D	b	D	D
54162	Environmental consulting services .....	11	6 043	3 167	719	83	16.4	.2
541620	Environmental consulting services .....	11	6 043	3 167	719	83	16.4	.2
54169	Other scientific & technical consulting services .....	14	3 070	1 232	216	43	26.3	55.1
541690	Other scientific & technical consulting services .....	14	3 070	1 232	216	43	26.3	55.1
5417	Scientific research & development services .....	27	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences .....	26	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	26	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences .....	19	D	D	D	e	D	D
5418	Advertising & related services .....	85	115 323	30 711	7 329	1 001	14.6	43.7
54181	Advertising agencies .....	35	D	D	D	e	D	D
541810	Advertising agencies .....	35	D	D	D	e	D	D
54184	Media representatives .....	7	D	D	D	e	D	D
541840	Media representatives .....	7	D	D	D	e	D	D
5418402	Publishers' advertising representatives .....	7	D	D	D	e	D	D
54186	Direct mail advertising .....	10	D	D	D	c	D	D
541860	Direct mail advertising .....	10	D	D	D	c	D	D
54189	Other services related to advertising .....	22	D	D	D	c	D	D
541890	Other services related to advertising .....	22	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	12	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	55	D	D	D	e	D	D
54192	Photographic services .....	43	D	D	D	e	D	D
541921	Photographic studios, portrait .....	35	10 687	2 493	618	182	16.3	.7
541922	Commercial photography .....	8	D	D	D	b	D	D
<b>MORGAN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>13</b>	<b>3 540</b>	<b>605</b>	<b>151</b>	<b>53</b>	<b>25.3</b>	<b>18.8</b>
541	Professional, scientific, & technical services .....	13	3 540	605	151	53	25.3	18.8
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>MORROW COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>13</b>	<b>1 818</b>	<b>591</b>	<b>146</b>	<b>46</b>	<b>30.9</b>	<b>25.6</b>
541	Professional, scientific, & technical services .....	13	1 818	591	146	46	30.9	25.6

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MUSKINGUM COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>79</b>	<b>31 368</b>	<b>11 015</b>	<b>2 374</b>	<b>397</b>	<b>28.7</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	79	31 368	11 015	2 374	397	28.7	2.0
5411	Legal services .....	25	10 827	4 013	869	127	15.6	4.4
54111	Offices of lawyers .....	24	D	D	D	c	D	D
541110	Offices of lawyers .....	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	4 642	2 300	491	91	39.9	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	4 642	2 300	491	91	39.9	2.7
541211	Offices of certified public accountants .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	2 585	966	181	34	79.7	—
5416	Management, scientific, & technical consulting services .....	8	D	D	D	b	D	D
54161	Management consulting services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	4	5 882	1 368	304	44	27.7	—
54189	Other services related to advertising .....	2	D	D	D	b	D	D
541890	Other services related to advertising .....	2	D	D	D	b	D	D
<b>NOBLE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 092</b>	<b>446</b>	<b>109</b>	<b>22</b>	<b>42.9</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	6	1 092	446	109	22	42.9	5.6
<b>OTTAWA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>51</b>	<b>11 666</b>	<b>4 072</b>	<b>868</b>	<b>156</b>	<b>69.1</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	51	11 666	4 072	868	156	69.1	3.5
5411	Legal services .....	23	5 144	1 851	393	63	50.3	1.9
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 .....	9	967	369	98	34	82.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	967	369	98	34	82.2	—
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>PAULDING COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>3 924</b>	<b>1 502</b>	<b>376</b>	<b>62</b>	<b>16.9</b>	<b>32.9</b>
541	Professional, scientific, & technical services .....	13	3 924	1 502	376	62	16.9	32.9
<b>PERRY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>5 113</b>	<b>2 209</b>	<b>442</b>	<b>107</b>	<b>24.8</b>	<b>25.0</b>
541	Professional, scientific, & technical services .....	20	5 113	2 209	442	107	24.8	25.0
5413	Architectural, engineering, & related services .....	6	2 643	1 023	222	55	29.1	47.2
<b>PICKAWAY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>51</b>	<b>10 443</b>	<b>3 954</b>	<b>801</b>	<b>168</b>	<b>34.3</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	51	10 443	3 954	801	168	34.3	3.8
5411	Legal services .....	17	3 434	939	195	43	18.3	—
54111	Offices of lawyers .....	17	3 434	939	195	43	18.3	—
541110	Offices of lawyers .....	17	3 434	939	195	43	18.3	—
5411101	Offices of lawyers (except legal aid societies) .....	17	3 434	939	195	43	18.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
<b>PIKE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>2 279</b>	<b>461</b>	<b>120</b>	<b>44</b>	<b>82.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	13	2 279	461	120	44	82.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PORTAGE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>194</b>	<b>55 442</b>	<b>18 895</b>	<b>4 353</b>	<b>635</b>	<b>48.9</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	194	55 442	18 895	4 353	635	48.9	9.4
5411	Legal services .....	50	11 399	2 733	655	146	56.2	4.1
54111	Offices of lawyers .....	42	8 832	1 886	451	110	63.3	3.5
541110	Offices of lawyers .....	42	8 832	1 886	451	110	63.3	3.5
5411101	Offices of lawyers (except legal aid societies) .....	42	8 832	1 886	451	110	63.3	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 589	1 792	438	87	52.9	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 589	1 792	438	87	52.9	10.7
541219	Other accounting services .....	14	2 639	999	249	55	47.7	18.6
5413	Architectural, engineering, & related services .....	41	16 511	6 118	1 462	179	36.7	5.7
54133	Engineering services .....	15	10 156	3 931	919	83	34.3	4.7
541330	Engineering services .....	15	10 156	3 931	919	83	34.3	4.7
5414	Specialized design services .....	9	3 228	1 508	335	22	21.6	—
5415	Computer systems design & related services .....	25	3 614	1 629	365	48	79.3	4.2
54151	Computer systems design & related services .....	25	3 614	1 629	365	48	79.3	4.2
5416	Management, scientific, & technical consulting services .....	26	8 391	3 695	784	80	23.7	37.5
54161	Management consulting services .....	21	7 505	3 406	734	73	14.7	41.9
5418	Advertising & related services .....	8	6 450	1 208	275	50	92.2	—
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
<b>PREBLE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>7 657</b>	<b>2 288</b>	<b>527</b>	<b>158</b>	<b>58.7</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	42	7 657	2 288	527	158	58.7	4.3
5411	Legal services .....	21	D	D	D	b	D	D
54111	Offices of lawyers .....	21	D	D	D	b	D	D
541110	Offices of lawyers .....	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 639	651	182	60	24.2	8.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 639	651	182	60	24.2	8.7
<b>PUTNAM COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>5 206</b>	<b>1 468</b>	<b>361</b>	<b>89</b>	<b>57.7</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	25	5 206	1 468	361	89	57.7	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 228	342	101	26	54.4	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 228	342	101	26	54.4	9.6
<b>RICHLAND COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>168</b>	<b>73 284</b>	<b>23 488</b>	<b>5 295</b>	<b>933</b>	<b>49.1</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	168	73 284	23 488	5 295	933	49.1	6.7
5411	Legal services .....	54	16 210	6 357	1 473	210	31.5	5.1
54111	Offices of lawyers .....	51	D	D	D	c	D	D
541110	Offices of lawyers .....	51	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	51	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	37	9 923	4 143	1 092	282	41.8	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	37	9 923	4 143	1 092	282	41.8	1.4
541211	Offices of certified public accountants .....	21	D	D	D	c	D	D
541213	Tax return preparation services .....	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	26	29 771	6 874	1 311	198	71.7	2.3
54131	Architectural services .....	7	4 905	2 080	451	61	37.9	—
541310	Architectural services .....	7	4 905	2 080	451	61	37.9	—
54133	Engineering services .....	11	D	D	D	c	D	D
541330	Engineering services .....	11	D	D	D	c	D	D
5414	Specialized design services .....	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	9	D	D	D	b	D	D
<b>ROSS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>22 840</b>	<b>7 064</b>	<b>1 602</b>	<b>263</b>	<b>26.9</b>	<b>8.3</b>
541	Professional, scientific, & technical services .....	66	22 840	7 064	1 602	263	26.9	8.3
5411	Legal services .....	27	5 258	1 122	272	73	48.4	22.1
54111	Offices of lawyers .....	26	D	D	D	b	D	D
541110	Offices of lawyers .....	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	9 268	3 940	949	119	12.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	9 268	3 940	949	119	12.9	4.8
541213	Tax return preparation services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	11	2 328	1 055	151	30	66.8	11.8
5414	Specialized design services .....	2	D	D	D	a	D	D

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SANDUSKY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>80</b>	<b>23 839</b>	<b>8 925</b>	<b>2 140</b>	<b>383</b>	<b>49.8</b>	<b>24.9</b>
541	Professional, scientific, & technical services .....	80	23 839	8 925	2 140	383	49.8	24.9
5411	Legal services .....	31	4 914	1 000	228	72	59.2	.8
54111	Offices of lawyers .....	31	4 914	1 000	228	72	59.2	.8
541110	Offices of lawyers .....	31	4 914	1 000	228	72	59.2	.8
5411101	Offices of lawyers (except legal aid societies) .....	31	4 914	1 000	228	72	59.2	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 205	1 551	411	109	67.0	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	4 205	1 551	411	109	67.0	4.5
5413	Architectural, engineering, & related services .....	10	3 012	1 290	294	45	74.5	1.7
5416	Management, scientific, & technical consulting services .....	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	2	D	D	D	b	D	D
<b>SCIOTO COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>68</b>	<b>19 312</b>	<b>7 369</b>	<b>1 602</b>	<b>368</b>	<b>48.8</b>	<b>12.2</b>
541	Professional, scientific, & technical services .....	68	19 312	7 369	1 602	368	48.8	12.2
5411	Legal services .....	32	8 735	2 802	504	105	66.8	4.5
54111	Offices of lawyers .....	31	D	D	D	c	D	D
541110	Offices of lawyers .....	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	3 603	1 638	421	155	19.8	5.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	3 603	1 638	421	155	19.8	5.5
541213	Tax return preparation services .....	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	10	4 022	1 891	432	64	39.0	11.3
<b>SENECA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>63</b>	<b>13 237</b>	<b>4 058</b>	<b>962</b>	<b>234</b>	<b>39.0</b>	<b>1.6</b>
541	Professional, scientific, & technical services .....	63	13 237	4 058	962	234	39.0	1.6
5411	Legal services .....	29	4 631	1 146	272	74	37.2	—
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 .....	18	2 339	982	220	54	67.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	2 339	982	220	54	67.0	—
5413	Architectural, engineering, & related services .....	8	4 587	1 379	343	58	21.0	.6
<b>SHELBY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>55</b>	<b>22 852</b>	<b>13 351</b>	<b>2 934</b>	<b>363</b>	<b>27.8</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	55	22 852	13 351	2 934	363	27.8	.7
5411	Legal services .....	19	7 286	4 255	824	92	24.2	.3
54111	Offices of lawyers .....	19	7 286	4 255	824	92	24.2	.3
541110	Offices of lawyers .....	19	7 286	4 255	824	92	24.2	.3
5411101	Offices of lawyers (except legal aid societies) .....	19	7 286	4 255	824	92	24.2	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 703	2 136	491	71	27.8	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 703	2 136	491	71	27.8	—
5413	Architectural, engineering, & related services .....	9	4 435	2 278	606	79	38.2	2.1
5416	Management, scientific, & technical consulting services .....	4	D	D	D	b	D	D
54161	Management consulting services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	4	1 340	243	50	11	8.5	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>STARK COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>640</b>	<b>312 327</b>	<b>108 977</b>	<b>24 909</b>	<b>3 610</b>	<b>26.0</b>	<b>13.4</b>
541	Professional, scientific, & technical services .....	640	312 327	108 977	24 909	3 610	26.0	13.4
5411	Legal services .....	196	82 421	32 302	6 598	856	25.5	15.7
54111	Offices of lawyers .....	186	D	D	D	f	D	D
541110	Offices of lawyers .....	186	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	186	D	D	D	f	D	D
54119	Other legal services .....	10	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	119	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	119	D	D	D	f	D	D
541211	Offices of certified public accountants .....	77	D	D	D	e	D	D
541213	Tax return preparation services .....	15	2 962	1 023	395	222	20.1	13.8
541219	Other accounting services .....	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	90	D	D	D	f	D	D
54131	Architectural services .....	12	5 955	2 563	470	61	36.4	13.7
541310	Architectural services .....	12	5 955	2 563	470	61	36.4	13.7
54133	Engineering services .....	56	D	D	D	e	D	D
541330	Engineering services .....	56	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services .....	10	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	10	D	D	D	b	D	D
54138	Testing laboratories .....	9	13 811	5 433	1 255	160	14.5	12.7
541380	Testing laboratories .....	9	13 811	5 433	1 255	160	14.5	12.7
5414	Specialized design services .....	28	12 363	5 151	1 166	166	41.2	1.5
54141	Interior design services .....	12	4 808	638	146	32	60.2	3.7
541410	Interior design services .....	12	4 808	638	146	32	60.2	3.7
54143	Graphic design services .....	11	1 727	523	111	25	96.5	—
541430	Graphic design services .....	11	1 727	523	111	25	96.5	—
5415	Computer systems design & related services .....	47	29 420	11 204	3 028	347	20.7	15.3
54151	Computer systems design & related services .....	47	29 420	11 204	3 028	347	20.7	15.3
541512	Computer systems design services .....	32	23 195	8 129	2 311	282	14.6	17.0
5415121	Computer systems integrators .....	15	17 668	5 646	1 686	210	10.0	16.0
5415122	Computer systems consultants (except systems integrators) .....	17	5 527	2 483	625	72	29.4	20.0
5416	Management, scientific, & technical consulting services .....	74	D	D	D	e	D	D
54161	Management consulting services .....	49	12 048	5 181	1 111	144	48.9	5.7
54162	Environmental consulting services .....	16	10 488	2 852	624	88	78.5	7.8
541620	Environmental consulting services .....	16	10 488	2 852	624	88	78.5	7.8
5417	Scientific research & development services .....	4	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences .....	4	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	4	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	44	D	D	D	c	D	D
54181	Advertising agencies .....	15	9 087	3 392	736	112	21.2	1.0
541810	Advertising agencies .....	15	9 087	3 392	736	112	21.2	1.0
54189	Other services related to advertising .....	11	8 206	1 519	206	54	20.4	—
541890	Other services related to advertising .....	11	8 206	1 519	206	54	20.4	—
5418902	Advertising specialties goods distributor .....	8	7 487	1 323	165	36	19.2	—
5419	Other professional, scientific, & technical services .....	38	D	D	D	c	D	D
54192	Photographic services .....	34	D	D	D	c	D	D
541921	Photographic studios, portrait .....	29	D	D	D	c	D	D
<b>SUMMIT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 305</b>	<b>996 936</b>	<b>382 848</b>	<b>85 032</b>	<b>9 742</b>	<b>19.8</b>	<b>7.9</b>
541	Professional, scientific, & technical services .....	1 305	996 936	382 848	85 032	9 742	19.8	7.9
5411	Legal services .....	330	168 990	82 092	15 142	1 786	21.2	4.7
54111	Offices of lawyers .....	306	154 625	75 572	13 654	1 550	21.9	3.8
541110	Offices of lawyers .....	306	154 625	75 572	13 654	1 550	21.9	3.8
5411101	Offices of lawyers (except legal aid societies) .....	306	154 625	75 572	13 654	1 550	21.9	3.8
54119	Other legal services .....	24	14 365	6 520	1 488	236	13.9	15.0
541191	Title abstract & settlement offices .....	24	14 365	6 520	1 488	236	13.9	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	174	88 783	42 446	9 172	1 429	22.9	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	174	88 783	42 446	9 172	1 429	22.9	4.9
541211	Offices of certified public accountants .....	111	69 259	32 307	7 229	771	19.5	5.5
541213	Tax return preparation services .....	19	D	D	D	e	D	D
541219	Other accounting services .....	39	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	215	190 320	82 141	18 113	2 124	28.1	2.5
54131	Architectural services .....	39	18 093	7 493	1 631	198	31.1	4.1
541310	Architectural services .....	39	18 093	7 493	1 631	198	31.1	4.1
54133	Engineering services .....	132	142 423	60 828	13 319	1 487	28.8	2.1
541330	Engineering services .....	132	142 423	60 828	13 319	1 487	28.8	2.1
54137	Surveying & mapping (except geophysical) services .....	13	4 685	2 663	531	98	27.9	2.4
541370	Surveying & mapping (except geophysical) services .....	13	4 685	2 663	531	98	27.9	2.4
54138	Testing laboratories .....	21	23 086	10 277	2 435	307	23.2	3.3
541380	Testing laboratories .....	21	23 086	10 277	2 435	307	23.2	3.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SUMMIT COUNTY, OH—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services .....	60	23 597	6 582	1 474	235	45.9	11.1
54141	Interior design services .....	17	D	D	D	b	D	D
541410	Interior design services .....	17	D	D	D	D	D	D
54143	Graphic design services .....	37	D	D	D	c	D	D
541430	Graphic design services .....	37	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	29	D	D	D	c	D	D
5414302	Commercial art .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	156	330 005	99 831	25 832	1 969	7.1	9.4
54151	Computer systems design & related services .....	156	330 005	99 831	25 832	1 969	7.1	9.4
541511	Custom computer programming services .....	56	36 817	17 296	3 771	296	26.6	8.7
541512	Computer systems design services .....	70	56 806	20 238	3 999	422	21.3	18.3
5415121	Computer systems integrators .....	38	43 637	14 617	2 845	288	13.7	23.5
5415122	Computer systems consultants (except systems integrators) .....	32	13 169	5 621	1 154	134	46.5	.9
541513	Computer facilities management services .....	5	229 586	60 100	17 569	1 189	—	7.3
541519	Other computer related services .....	25	6 796	2 197	493	62	21.4	13.8
5416	Management, scientific, & technical consulting services .....	210	94 325	36 737	7 650	1 061	28.8	11.4
54161	Management consulting services .....	167	73 982	28 443	5 826	714	29.5	8.5
541611	Administrative management & general management consulting service .....	59	30 762	12 057	2 787	278	16.3	11.4
541612	Human resources & executive search consulting services .....	46	24 252	10 245	1 844	254	27.0	7.4
5416122	Executive placement services .....	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting .....	29	D	D	D	c	D	D
541613	Marketing consulting services .....	36	D	D	D	b	D	D
54162	Environmental consulting services .....	15	D	D	D	e	D	D
541620	Environmental consulting services .....	15	D	D	D	e	D	D
54169	Other scientific & technical consulting services .....	28	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	28	D	D	D	b	D	D
5417	Scientific research & development services .....	10	D	D	D	c	D	D
5418	Advertising & related services .....	99	69 787	20 262	4 758	671	28.6	9.3
54181	Advertising agencies .....	48	D	D	D	e	D	D
541810	Advertising agencies .....	48	D	D	D	e	D	D
54182	Public relations agencies .....	12	4 719	1 999	499	54	17.9	.3
541820	Public relations agencies .....	12	4 719	1 999	499	54	17.9	.3
54186	Direct mail advertising .....	9	14 429	2 362	498	85	44.8	39.2
541860	Direct mail advertising .....	9	14 429	2 362	498	85	44.8	39.2
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 .....	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	51	D	D	D	e	D	D
54192	Photographic services .....	42	D	D	D	c	D	D
541921	Photographic studios, portrait .....	30	D	D	D	c	D	D
541922	Commercial photography .....	12	4 677	1 164	223	51	28.8	—
<b>TRUMBULL COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>278</b>	<b>129 588</b>	<b>58 171</b>	<b>12 914</b>	<b>2 058</b>	<b>27.5</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	278	129 588	58 171	12 914	2 058	27.5	6.2
5411	Legal services .....	103	27 524	9 941	2 086	400	38.8	7.7
54111	Offices of lawyers .....	94	25 882	9 157	1 906	359	38.3	8.1
541110	Offices of lawyers .....	94	25 882	9 157	1 906	359	38.3	8.1
5411101	Offices of lawyers (except legal aid societies) .....	94	25 882	9 157	1 906	359	38.3	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	59	13 748	6 149	1 398	252	58.2	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	59	13 748	6 149	1 398	252	58.2	2.6
541211	Offices of certified public accountants .....	33	11 759	5 773	1 314	210	51.6	2.9
541219	Other accounting services .....	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	38	21 631	11 785	2 628	426	38.2	2.8
54133	Engineering services .....	20	9 900	4 961	1 096	161	64.8	3.8
541330	Engineering services .....	20	9 900	4 961	1 096	161	64.8	3.8
54134	Drafting services .....	3	3 025	2 120	435	79	—	7.5
541340	Drafting services .....	3	3 025	2 120	435	79	—	7.5
5414	Specialized design services .....	12	D	D	D	f	D	D
54142	Industrial design services .....	3	D	D	D	f	D	D
541420	Industrial design services .....	3	D	D	D	f	D	D
5415	Computer systems design & related services .....	14	D	D	D	c	D	D
54151	Computer systems design & related services .....	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	22	11 366	3 951	740	152	24.5	1.8
54161	Management consulting services .....	17	10 654	3 863	728	148	20.0	1.3
541614	Process, physical distribution, & logistics consulting services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	12	10 880	2 721	591	69	20.7	20.0
5419	Other professional, scientific, & technical services .....	17	D	D	D	b	D	D
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	15	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TUSCARAWAS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>113</b>	<b>46 024</b>	<b>27 086</b>	<b>6 229</b>	<b>1 212</b>	<b>25.4</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	113	46 024	27 086	6 229	1 212	25.4	4.7
5411	Legal services .....	42	10 073	4 508	1 207	173	19.4	12.4
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 .....	25	7 364	4 372	951	168	21.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	7 364	4 372	951	168	21.9	2.0
541211	Offices of certified public accountants .....	13	6 452	4 109	833	103	15.9	—
5413	Architectural, engineering, & related services .....	18	9 525	4 501	863	142	46.4	2.4
54137	Surveying & mapping (except geophysical) services .....	6	1 889	1 141	161	37	20.6	—
541370	Surveying & mapping (except geophysical) services .....	6	1 889	1 141	161	37	20.6	—
5416	Management, scientific, & technical consulting services .....	6	D	D	D	f	D	D
54161	Management consulting services .....	4	D	D	D	f	D	D
541612	Human resources & executive search consulting services .....	1	D	D	D	f	D	D
5416123	Human resources & personnel management consulting .....	1	D	D	D	f	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
<b>UNION COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>45</b>	<b>231 466</b>	<b>69 424</b>	<b>13 813</b>	<b>1 079</b>	<b>3.1</b>	<b>.1</b>
541	Professional, scientific, & technical services .....	45	231 466	69 424	13 813	1 079	3.1	.1
5411	Legal services .....	14	D	D	D	b	D	D
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	5	D	D	D	c	D	D
54161	Management consulting services .....	3	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	1	D	D	D	c	D	D
5416121	Actuarial consulting .....	1	D	D	D	c	D	D
5417	Scientific research & development services .....	3	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences .....	3	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	3	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	2	D	D	D	f	D	D
<b>VAN WERT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>7 466</b>	<b>2 485</b>	<b>548</b>	<b>102</b>	<b>37.7</b>	<b>26.1</b>
541	Professional, scientific, & technical services .....	30	7 466	2 485	548	102	37.7	26.1
5411	Legal services .....	15	3 864	745	159	41	29.7	39.7
54111	Offices of lawyers .....	15	3 864	745	159	41	29.7	39.7
541110	Offices of lawyers .....	15	3 864	745	159	41	29.7	39.7
5411101	Offices of lawyers (except legal aid societies) .....	15	3 864	745	159	41	29.7	39.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 846	950	272	42	11.4	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 846	950	272	42	11.4	14.7
<b>VINTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 060</b>	<b>307</b>	<b>74</b>	<b>21</b>	<b>91.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 060	307	74	21	91.2	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WARREN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>215</b>	<b>180 828</b>	<b>56 379</b>	<b>12 626</b>	<b>1 557</b>	<b>20.3</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	215	180 828	56 379	12 626	1 557	20.3	4.4
5411	Legal services .....	39	12 014	4 230	852	141	40.1	1.9
54111	Offices of lawyers .....	39	12 014	4 230	852	141	40.1	1.9
541110	Offices of lawyers .....	39	12 014	4 230	852	141	40.1	1.9
5411101	Offices of lawyers (except legal aid societies) .....	39	12 014	4 230	852	141	40.1	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	26	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	26	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	42	28 328	10 527	2 285	240	46.4	6.7
54133	Engineering services .....	30	D	D	D	c	D	D
541330	Engineering services .....	30	D	D	D	c	D	D
5414	Specialized design services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	35	91 704	19 816	4 722	421	6.1	.5
54151	Computer systems design & related services .....	35	91 704	19 816	4 722	421	6.1	.5
541511	Custom computer programming services .....	20	D	D	D	c	D	D
541512	Computer systems design services .....	10	D	D	D	e	D	D
5415121	Computer systems integrators .....	3	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	36	D	D	D	b	D	D
54161	Management consulting services .....	33	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	6	4 202	2 586	510	47	3.4	3.1
5418	Advertising & related services .....	15	D	D	D	c	D	D
54189	Other services related to advertising .....	5	1 737	254	54	12	82.3	—
541890	Other services related to advertising .....	5	1 737	254	54	12	82.3	—
5419	Other professional, scientific, & technical services .....	15	D	D	D	c	D	D
54192	Photographic services .....	10	D	D	D	c	D	D
541921	Photographic studios, portrait .....	7	D	D	D	c	D	D
<b>WASHINGTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>77</b>	<b>29 799</b>	<b>10 902</b>	<b>2 364</b>	<b>385</b>	<b>41.6</b>	<b>30.4</b>
541	Professional, scientific, & technical services .....	77	29 799	10 902	2 364	385	41.6	30.4
5411	Legal services .....	23	6 329	2 717	526	86	43.9	.9
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 .....	17	3 599	1 187	295	65	78.0	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	3 599	1 187	295	65	78.0	10.1
5413	Architectural, engineering, & related services .....	17	4 617	1 867	407	65	71.5	5.1
5416	Management, scientific, & technical consulting services .....	8	9 859	3 490	762	114	1.8	84.7
54162	Environmental consulting services .....	3	D	D	D	b	D	D
541620	Environmental consulting services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	5	4 476	1 428	327	43	57.3	—
<b>WAYNE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>126</b>	<b>43 919</b>	<b>14 722</b>	<b>3 291</b>	<b>671</b>	<b>32.7</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	126	43 919	14 722	3 291	671	32.7	4.7
5411	Legal services .....	35	12 190	3 802	815	151	41.7	—
54111	Offices of lawyers .....	32	D	D	D	c	D	D
541110	Offices of lawyers .....	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	6 599	2 882	739	170	41.9	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	6 599	2 882	739	170	41.9	7.6
541211	Offices of certified public accountants .....	13	5 128	2 393	582	89	38.4	—
5413	Architectural, engineering, & related services .....	19	5 178	2 344	489	87	38.3	—
5416	Management, scientific, & technical consulting services .....	14	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	b	D	D
54185	Display advertising .....	1	D	D	D	b	D	D
541850	Display advertising .....	1	D	D	D	b	D	D
5418502	Outdoor advertising services .....	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	10	1 741	301	69	28	42.8	2.2
54192	Photographic services .....	9	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>WILLIAMS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>9 178</b>	<b>2 446</b>	<b>569</b>	<b>136</b>	<b>46.0</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	30	9 178	2 446	569	136	46.0	3.2
5411	Legal services .....	8	4 727	781	146	39	40.9	.4
54111	Offices of lawyers .....	8	4 727	781	146	39	40.9	.4
541110	Offices of lawyers .....	8	4 727	781	146	39	40.9	.4
5411101	Offices of lawyers (except legal aid societies) .....	8	4 727	781	146	39	40.9	.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	1 388	620	132	21	D	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WOOD COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>177</b>	<b>187 253</b>	<b>50 238</b>	<b>11 656</b>	<b>1 674</b>	<b>18.4</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	177	187 253	50 238	11 656	1 674	18.4	2.3
5411	Legal services .....	44	11 153	2 590	593	142	47.7	.3
54111	Offices of lawyers .....	41	10 355	2 224	507	126	46.6	.3
541110	Offices of lawyers .....	41	10 355	2 224	507	126	46.6	.3
5411101	Offices of lawyers (except legal aid societies) .....	41	10 355	2 224	507	126	46.6	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	4 392	1 985	430	114	49.8	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	4 392	1 985	430	114	49.8	14.1
5413	Architectural, engineering, & related services .....	27	39 475	11 283	2 400	303	33.9	2.8
54133	Engineering services .....	19	D	D	D	c	D	D
541330	Engineering services .....	19	D	D	D	c	D	D
5414	Specialized design services .....	13	D	D	D	b	D	D
54141	Interior design services .....	5	D	D	D	b	D	D
541410	Interior design services .....	5	D	D	D	b	D	D
54143	Graphic design services .....	7	2 925	807	171	40	68.2	2.6
541430	Graphic design services .....	7	2 925	807	171	40	68.2	2.6
5415	Computer systems design & related services .....	23	D	D	D	c	D	D
54151	Computer systems design & related services .....	23	D	D	D	c	D	D
541511	Custom computer programming services .....	9	D	D	D	b	D	D
541512	Computer systems design services .....	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	27	4 324	2 265	394	54	65.7	12.4
5417	Scientific research & development services .....	4	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	3	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	2	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	5	D	D	D	f	D	D
541910	Marketing research & public opinion polling .....	5	D	D	D	f	D	D
<b>WYANDOT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>4 268</b>	<b>1 124</b>	<b>277</b>	<b>81</b>	<b>54.5</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	25	4 268	1 124	277	81	54.5	2.6
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

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

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



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ADA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>5</b>	<b>482</b>	<b>166</b>	<b>36</b>	<b>8</b>	<b>65.8</b>	<b>—</b>
<b>AKRON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>480</b>	<b>564 587</b>	<b>203 307</b>	<b>47 563</b>	<b>4 837</b>	<b>10.4</b>	<b>2.9</b>
541	Professional, scientific, & technical services .....	480	564 587	203 307	47 563	4 837	10.4	2.9
5411	Legal services .....	214	139 397	71 803	12 986	1 423	14.1	3.6
54111	Offices of lawyers .....	200	127 590	66 565	11 802	1 234	14.0	2.5
541110	Offices of lawyers .....	200	127 590	66 565	11 802	1 234	14.0	2.5
5411101	Offices of lawyers (except legal aid societies) .....	200	127 590	66 565	11 802	1 234	14.0	2.5
54119	Other legal services .....	14	11 807	5 238	1 184	189	15.5	15.9
541191	Title abstract & settlement offices .....	14	11 807	5 238	1 184	189	15.5	15.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	53	52 457	25 094	4 946	640	11.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	53	52 457	25 094	4 946	640	11.6	1.2
541211	Offices of certified public accountants .....	36	43 715	18 801	4 070	428	8.2	1.0
541219	Other accounting services .....	12	8 396	6 208	836	196	26.4	2.2
5413	Architectural, engineering, & related services .....	57	93 893	39 601	9 495	1 032	12.4	.3
54131	Architectural services .....	13	8 813	3 763	857	101	21.3	—
541310	Architectural services .....	13	8 813	3 763	857	101	21.3	—
54133	Engineering services .....	29	68 955	28 656	6 940	683	10.7	.4
541330	Engineering services .....	29	68 955	28 656	6 940	683	10.7	.4
54138	Testing laboratories .....	10	14 365	6 288	1 485	213	14.6	—
541380	Testing laboratories .....	10	14 365	6 288	1 485	213	14.6	—
5414	Specialized design services .....	21	8 438	2 181	388	81	64.9	—
54143	Graphic design services .....	14	6 581	1 621	291	56	78.2	—
541430	Graphic design services .....	14	6 581	1 621	291	56	78.2	—
5414301	Graphic design services (except commercial art & medical artists) ..	10	5 412	1 323	245	43	94.4	—
5415	Computer systems design & related services .....	26	209 672	44 332	14 992	1 036	1.0	1.6
54151	Computer systems design & related services .....	26	209 672	44 332	14 992	1 036	1.0	1.6
541511	Custom computer programming services .....	10	D	D	D	c	D	D
541513	Computer facilities management services .....	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services .....	47	19 013	6 717	1 351	157	25.8	20.1
54161	Management consulting services .....	38	14 219	5 274	1 045	118	31.2	10.4
541613	Marketing consulting services .....	9	D	D	D	a	D	D
54169	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	34	30 123	9 563	2 434	276	17.8	.7
54181	Advertising agencies .....	15	14 876	6 169	1 563	156	11.9	—
541810	Advertising agencies .....	15	14 876	6 169	1 563	156	11.9	—
54189	Other services related to advertising .....	9	8 297	910	223	40	13.6	—
541890	Other services related to advertising .....	9	8 297	910	223	40	13.6	—
5418902	Advertising specialties goods distributor .....	5	7 736	664	177	27	10.0	—
5419	Other professional, scientific, & technical services .....	24	7 712	2 108	471	157	34.4	1.6
54192	Photographic services .....	21	D	D	D	c	D	D
541921	Photographic studios, portrait .....	13	D	D	D	b	D	D
541922	Commercial photography .....	8	D	D	D	b	D	D
<b>ALLIANCE, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>34</b>	<b>24 487</b>	<b>4 873</b>	<b>1 048</b>	<b>179</b>	<b>12.6</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	34	24 487	4 873	1 048	179	12.6	3.3
5411	Legal services .....	21	5 723	1 311	310	75	41.1	8.6
54111	Offices of lawyers .....	20	D	D	D	b	D	D
541110	Offices of lawyers .....	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 945	977	266	29	.5	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 945	977	266	29	.5	16.1
5413	Architectural, engineering, & related services .....	1	D	D	D	b	D	D
54133	Engineering services .....	1	D	D	D	b	D	D
541330	Engineering services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	b	D	D
54189	Other services related to advertising .....	1	D	D	D	b	D	D
541890	Other services related to advertising .....	1	D	D	D	b	D	D
<b>ALLIANCE, OH (STARK COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>34</b>	<b>24 487</b>	<b>4 873</b>	<b>1 048</b>	<b>179</b>	<b>12.6</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	34	24 487	4 873	1 048	179	12.6	3.3
5411	Legal services .....	21	5 723	1 311	310	75	41.1	8.6
54111	Offices of lawyers .....	20	D	D	D	b	D	D
541110	Offices of lawyers .....	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 945	977	266	29	.5	16.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 945	977	266	29	.5	16.1
5413	Architectural, engineering, & related services .....	1	D	D	D	b	D	D
54133	Engineering services .....	1	D	D	D	b	D	D
541330	Engineering services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	b	D	D
54189	Other services related to advertising .....	1	D	D	D	b	D	D
541890	Other services related to advertising .....	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AMBERLEY, OH</b>								
54	Professional, scientific, & technical services .....	8	982	417	77	8	82.2	2.5
541	Professional, scientific, & technical services .....	8	982	417	77	8	82.2	2.5
<b>AMHERST, OH</b>								
54	Professional, scientific, & technical services .....	17	3 227	1 485	262	51	52.8	4.3
541	Professional, scientific, & technical services .....	17	3 227	1 485	262	51	52.8	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 798	1 029	188	31	31.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 798	1 029	188	31	31.4	—
<b>ARCHBOLD, OH</b>								
54	Professional, scientific, & technical services .....	14	7 953	2 213	463	72	26.3	12.8
541	Professional, scientific, & technical services .....	14	7 953	2 213	463	72	26.3	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	914	385	108	18	50.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	914	385	108	18	50.0	—
<b>ASHLAND, OH</b>								
54	Professional, scientific, & technical services .....	37	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	37	D	D	D	c	D	D
5411	Legal services .....	18	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 .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	a	D	D
<b>ASHTABULA, OH</b>								
54	Professional, scientific, & technical services .....	28	9 073	2 879	658	93	49.3	1.3
541	Professional, scientific, & technical services .....	28	9 073	2 879	658	93	49.3	1.3
5411	Legal services .....	17	4 932	1 299	328	52	42.9	—
54111	Offices of lawyers .....	17	4 932	1 299	328	52	42.9	—
541110	Offices of lawyers .....	17	4 932	1 299	328	52	42.9	—
5411101	Offices of lawyers (except legal aid societies) .....	17	4 932	1 299	328	52	42.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 042	1 212	270	33	39.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 042	1 212	270	33	39.6	—
<b>ASHVILLE, OH</b>								
54	Professional, scientific, & technical services .....	3	208	78	17	10	D	—
<b>ATHENS, OH</b>								
54	Professional, scientific, & technical services .....	42	13 178	6 343	1 374	267	39.0	.3
541	Professional, scientific, & technical services .....	42	13 178	6 343	1 374	267	39.0	.3
5411	Legal services .....	19	4 815	1 678	407	76	37.1	—
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 .....	5	1 111	353	121	44	77.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 111	353	121	44	77.7	—
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>AURORA, OH</b>								
54	Professional, scientific, & technical services .....	38	22 949	7 249	1 612	164	45.9	14.4
541	Professional, scientific, & technical services .....	38	22 949	7 249	1 612	164	45.9	14.4
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
54133	Engineering services .....	4	D	D	D	b	D	D
541330	Engineering services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	4 698	1 668	347	35	22.6	67.0
54161	Management consulting services .....	12	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	b	D	D
54189	Other services related to advertising .....	2	D	D	D	b	D	D
541890	Other services related to advertising .....	2	D	D	D	b	D	D
<b>AVON, OH</b>								
54	Professional, scientific, & technical services .....	12	1 913	840	159	32	68.5	3.3
541	Professional, scientific, & technical services .....	12	1 913	840	159	32	68.5	3.3

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>AVON LAKE, OH</b>								
54	Professional, scientific, & technical services .....	32	6 357	2 680	619	80	63.6	.7
541	Professional, scientific, & technical services .....	32	6 357	2 680	619	80	63.6	.7
<b>BALTIMORE, OH</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	b	D	D
<b>BARBERTON, OH</b>								
54	Professional, scientific, & technical services .....	27	7 340	2 498	573	112	45.3	8.0
541	Professional, scientific, & technical services .....	27	7 340	2 498	573	112	45.3	8.0
5413	Architectural, engineering, & related services .....	4	2 121	827	173	23	64.0	24.7
<b>BARNESVILLE, OH</b>								
54	Professional, scientific, & technical services .....	5	636	129	35	8	87.7	12.3
<b>BAY VILLAGE, OH</b>								
54	Professional, scientific, & technical services .....	42	7 231	2 385	569	68	62.8	21.0
541	Professional, scientific, & technical services .....	42	7 231	2 385	569	68	62.8	21.0
<b>BEACHWOOD, OH</b>								
54	Professional, scientific, & technical services .....	234	233 901	115 438	25 387	2 360	30.8	6.8
541	Professional, scientific, & technical services .....	234	233 901	115 438	25 387	2 360	30.8	6.8
5411	Legal services .....	47	17 669	6 513	1 367	152	30.4	6.0
54111	Offices of lawyers .....	46	D	D	D	c	D	D
541110	Offices of lawyers .....	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	55	36 313	20 522	4 680	507	22.1	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	55	36 313	20 522	4 680	507	22.1	11.9
541211	Offices of certified public accountants .....	35	30 028	16 646	3 746	353	21.1	10.0
541219	Other accounting services .....	15	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	19	15 846	7 202	1 459	134	1.5	4.1
54131	Architectural services .....	7	13 573	5 952	1 172	106	—	1.0
541310	Architectural services .....	7	13 573	5 952	1 172	106	—	1.0
5414	Specialized design services .....	8	2 694	398	86	18	88.2	2.6
5415	Computer systems design & related services .....	29	97 513	54 412	12 155	861	37.0	6.4
54151	Computer systems design & related services .....	29	97 513	54 412	12 155	861	37.0	6.4
541511	Custom computer programming services .....	15	46 826	27 644	6 396	560	1.6	9.9
541512	Computer systems design services .....	11	47 995	25 854	5 501	286	73.1	3.4
5415122	Computer systems consultants (except systems integrators) .....	7	39 889	24 415	5 152	260	88.0	—
5416	Management, scientific, & technical consulting services .....	44	37 354	15 106	2 876	391	24.3	6.0
54161	Management consulting services .....	40	36 039	14 630	2 756	368	24.3	4.8
541611	Administrative management & general management consulting service .....	11	9 745	4 737	890	69	25.1	—
541612	Human resources & executive search consulting services .....	18	17 153	5 435	1 033	155	32.6	6.0
5416122	Executive placement services .....	11	14 961	4 551	839	131	29.3	6.9
541613	Marketing consulting services .....	10	D	D	D	c	D	D
5418	Advertising & related services .....	22	20 107	8 431	2 132	222	40.4	5.2
54181	Advertising agencies .....	12	16 735	7 457	1 953	191	32.5	6.3
541810	Advertising agencies .....	12	16 735	7 457	1 953	191	32.5	6.3
5419	Other professional, scientific, & technical services .....	6	1 801	820	151	41	63.0	10.9

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BEAVERCREEK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>141</b>	<b>231 229</b>	<b>92 363</b>	<b>22 072</b>	<b>2 040</b>	<b>10.8</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	141	231 229	92 363	22 072	2 040	10.8	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 622	1 349	279	43	57.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 622	1 349	279	43	57.3	—
5413	Architectural, engineering, & related services .....	24	47 789	16 875	4 037	357	25.1	3.9
54133	Engineering services .....	22	D	D	D	e	D	D
541330	Engineering services .....	22	D	D	D	e	D	D
5414	Specialized design services .....	3	D	D	D	b	D	D
54143	Graphic design services .....	3	D	D	D	b	D	D
541430	Graphic design services .....	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	b	D	D
5415	Computer systems design & related services .....	41	112 170	42 113	10 423	941	5.0	3.6
54151	Computer systems design & related services .....	41	112 170	42 113	10 423	941	5.0	3.6
541511	Custom computer programming services .....	8	D	D	D	c	D	D
541512	Computer systems design services .....	30	96 480	35 779	8 631	769	5.0	.3
5415121	Computer systems integrators .....	14	82 077	29 533	7 019	587	2.3	.4
5415122	Computer systems consultants (except systems integrators) .....	16	14 403	6 246	1 612	182	20.3	—
5416	Management, scientific, & technical consulting services .....	25	13 291	7 649	1 651	116	16.9	.7
54161	Management consulting services .....	15	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	10	6 939	5 039	1 228	64	7.8	1.4
54169	Other scientific & technical consulting services .....	6	3 572	1 508	201	27	23.6	—
541690	Other scientific & technical consulting services .....	6	3 572	1 508	201	27	23.6	—
5417	Scientific research & development services .....	17	44 210	20 445	4 733	440	.9	4.3
54171	R&D in the physical, engineering, & life sciences .....	17	44 210	20 445	4 733	440	.9	4.3
541710	R&D in the physical, engineering, & life sciences .....	17	44 210	20 445	4 733	440	.9	4.3
5417101	R&D in the physical & engineering sciences .....	16	D	D	D	e	D	D
5418	Advertising & related services .....	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D
<b>BEDFORD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>4 555</b>	<b>1 608</b>	<b>332</b>	<b>59</b>	<b>59.3</b>	<b>30.3</b>
541	Professional, scientific, & technical services .....	19	4 555	1 608	332	59	59.3	30.3
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
<b>BEDFORD HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>11 617</b>	<b>3 939</b>	<b>671</b>	<b>110</b>	<b>47.7</b>	<b>19.0</b>
541	Professional, scientific, & technical services .....	24	11 617	3 939	671	110	47.7	19.0
5413	Architectural, engineering, & related services .....	7	3 408	1 091	270	43	99.6	.4
5414	Specialized design services .....	4	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
5414302	Commercial art .....	1	D	D	D	b	D	D
<b>BELLAIRE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>2 523</b>	<b>835</b>	<b>184</b>	<b>36</b>	<b>60.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	2 523	835	184	36	60.0	—
<b>BELLBROOK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 723</b>	<b>609</b>	<b>72</b>	<b>17</b>	<b>35.3</b>	<b>39.9</b>
541	Professional, scientific, & technical services .....	9	1 723	609	72	17	35.3	39.9
<b>BELLEFONTAINE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>6 009</b>	<b>1 376</b>	<b>343</b>	<b>81</b>	<b>51.1</b>	<b>15.9</b>
541	Professional, scientific, & technical services .....	22	6 009	1 376	343	81	51.1	15.9
<b>BELLEVUE, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>9 833</b>	<b>4 289</b>	<b>909</b>	<b>173</b>	<b>20.7</b>	<b>57.7</b>
541	Professional, scientific, & technical services .....	21	9 833	4 289	909	173	20.7	57.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 936	710	145	36	55.2	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 936	710	145	36	55.2	.9
5416	Management, scientific, & technical consulting services .....	2	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	1	D	D	D	b	D	D
<b>BELLEVUE, OH (HURON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 660</b>	<b>949</b>	<b>242</b>	<b>55</b>	<b>39.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	1 660	949	242	55	39.3	—

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BELLEVUE, OH (SANDUSKY COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	12	8 173	3 340	667	118	16.9	69.4
541	Professional, scientific, & technical services .....	12	8 173	3 340	667	118	16.9	69.4
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
5416	Management, scientific, & technical consulting services .....	1	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	1	D	D	D	b	D	D
<b>BELPRE, OH</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BEREA, OH</b>								
54	Professional, scientific, & technical services .....	52	26 623	10 896	2 097	394	24.1	1.8
541	Professional, scientific, & technical services .....	52	26 623	10 896	2 097	394	24.1	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 712	1 017	220	29	35.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 712	1 017	220	29	35.2	—
5413	Architectural, engineering, & related services .....	10	3 367	1 340	324	38	57.5	5.0
5418	Advertising & related services .....	7	10 357	5 379	890	179	7.5	—
5419	Other professional, scientific, & technical services .....	3	D	D	D	b	D	D
54192	Photographic services .....	3	D	D	D	b	D	D
541921	Photographic studios, portrait .....	3	D	D	D	b	D	D
<b>BETHEL, OH</b>								
54	Professional, scientific, & technical services .....	5	579	138	30	9	69.1	—
<b>BEXLEY, OH</b>								
54	Professional, scientific, & technical services .....	28	6 734	2 600	493	65	39.4	.7
541	Professional, scientific, & technical services .....	28	6 734	2 600	493	65	39.4	.7
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
<b>BLANCHESTER, OH *</b>								
54	Professional, scientific, & technical services .....	6	1 480	438	109	28	27.0	12.9
541	Professional, scientific, & technical services .....	6	1 480	438	109	28	27.0	12.9
<b>BLANCHESTER, OH (CLINTON COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	6	1 480	438	109	28	27.0	12.9
541	Professional, scientific, & technical services .....	6	1 480	438	109	28	27.0	12.9

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BLUE ASH, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>160</b>	<b>263 232</b>	<b>117 408</b>	<b>28 499</b>	<b>3 068</b>	<b>8.5</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	160	263 232	117 408	28 499	3 068	8.5	2.1
5411	Legal services .....	17	6 677	3 017	537	61	35.6	.6
54111	Offices of lawyers .....	17	6 677	3 017	537	61	35.6	.6
541110	Offices of lawyers .....	17	6 677	3 017	537	61	35.6	.6
5411101	Offices of lawyers (except legal aid societies) .....	17	6 677	3 017	537	61	35.6	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	11 607	5 145	1 126	146	28.6	31.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	11 607	5 145	1 126	146	28.6	31.3
541211	Offices of certified public accountants .....	15	6 879	3 498	748	87	40.3	—
5413	Architectural, engineering, & related services .....	35	35 768	17 252	3 877	390	18.4	.3
54131	Architectural services .....	10	D	D	D	b	D	D
541310	Architectural services .....	10	D	D	D	b	D	D
54133	Engineering services .....	20	27 913	13 679	3 009	291	13.4	—
541330	Engineering services .....	20	27 913	13 679	3 009	291	13.4	—
5414	Specialized design services .....	6	2 119	689	170	28	65.6	—
54143	Graphic design services .....	5	D	D	D	b	D	D
541430	Graphic design services .....	5	D	D	D	b	D	D
5415	Computer systems design & related services .....	33	142 523	71 584	18 267	1 402	1.5	.3
54151	Computer systems design & related services .....	33	142 523	71 584	18 267	1 402	1.5	.3
541511	Custom computer programming services .....	16	108 412	55 049	13 210	936	.1	.3
541512	Computer systems design services .....	16	D	D	D	e	D	D
5415121	Computer systems integrators .....	8	19 732	8 805	2 810	300	7.4	—
5415122	Computer systems consultants (except systems integrators) .....	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	21	15 237	8 008	1 727	156	12.1	8.2
54161	Management consulting services .....	18	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	8	7 979	4 145	910	80	5.7	—
541612	Human resources & executive search consulting services .....	4	4 015	2 270	478	38	10.9	—
5418	Advertising & related services .....	10	14 009	2 438	529	65	16.4	—
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	17	35 292	9 275	2 266	820	7.4	.4
54191	Marketing research & public opinion polling .....	10	34 124	8 946	2 175	803	5.7	—
541910	Marketing research & public opinion polling .....	10	34 124	8 946	2 175	803	5.7	—
<b>BLUFFTON, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 300</b>	<b>474</b>	<b>148</b>	<b>28</b>	<b>75.0</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	10	1 300	474	148	28	75.0	3.2
<b>BLUFFTON, OH (ALLEN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 300</b>	<b>474</b>	<b>148</b>	<b>28</b>	<b>75.0</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	10	1 300	474	148	28	75.0	3.2
<b>BOWLING GREEN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>48</b>	<b>33 957</b>	<b>8 826</b>	<b>1 861</b>	<b>331</b>	<b>21.8</b>	<b>1.8</b>
541	Professional, scientific, & technical services .....	48	33 957	8 826	1 861	331	21.8	1.8
5411	Legal services .....	19	5 073	1 014	231	67	40.6	—
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	c	D	D
54133	Engineering services .....	3	D	D	D	c	D	D
541330	Engineering services .....	3	D	D	D	c	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BRECKSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>77</b>	<b>133 304</b>	<b>34 947</b>	<b>6 771</b>	<b>1 501</b>	<b>14.7</b>	<b>1.9</b>
541	Professional, scientific, & technical services .....	77	133 304	34 947	6 771	1 501	14.7	1.9
5411	Legal services .....	13	D	D	D	b	D	D
54111	Offices of lawyers .....	12	4 438	1 558	311	48	53.9	—
541110	Offices of lawyers .....	12	4 438	1 558	311	48	53.9	—
5411101	Offices of lawyers (except legal aid societies) .....	12	4 438	1 558	311	48	53.9	—
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
541219	Other accounting services .....	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	11 158	4 387	815	100	66.8	—
54133	Engineering services .....	8	9 452	3 590	704	84	68.2	—
541330	Engineering services .....	8	9 452	3 590	704	84	68.2	—
5415	Computer systems design & related services .....	23	32 930	17 560	3 284	287	10.7	7.0
54151	Computer systems design & related services .....	23	32 930	17 560	3 284	287	10.7	7.0
541511	Custom computer programming services .....	7	10 706	6 039	1 463	95	10.5	21.3
541512	Computer systems design services .....	12	20 981	11 201	1 750	184	8.5	.1
5415121	Computer systems integrators .....	6	20 045	10 622	1 618	172	6.3	—
5416	Management, scientific, & technical consulting services .....	15	D	D	D	b	D	D
54161	Management consulting services .....	13	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	f	D	D
54185	Display advertising .....	2	D	D	D	f	D	D
541850	Display advertising .....	2	D	D	D	f	D	D
5418501	Display advertising (except outdoor) .....	2	D	D	D	f	D	D
<b>BROADVIEW HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>33 654</b>	<b>15 512</b>	<b>3 637</b>	<b>333</b>	<b>14.8</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	42	33 654	15 512	3 637	333	14.8	4.3
5411	Legal services .....	5	D	D	D	b	D	D
54111	Offices of lawyers .....	4	D	D	D	b	D	D
541110	Offices of lawyers .....	4	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	10	4 453	1 950	335	50	55.8	—
5415	Computer systems design & related services .....	7	5 193	2 944	732	65	8.3	21.9
54151	Computer systems design & related services .....	7	5 193	2 944	732	65	8.3	21.9
<b>BROOKLYN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 326</b>	<b>1 190</b>	<b>458</b>	<b>84</b>	<b>59.0</b>	<b>31.6</b>
541	Professional, scientific, & technical services .....	5	2 326	1 190	458	84	59.0	31.6
5419	Other professional, scientific, & technical services .....	2	D	D	D	b	D	D
<b>BROOK PARK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>81 086</b>	<b>38 443</b>	<b>8 978</b>	<b>870</b>	<b>2.4</b>	<b>1.0</b>
541	Professional, scientific, & technical services .....	24	81 086	38 443	8 978	870	2.4	1.0
5413	Architectural, engineering, & related services .....	3	D	D	D	c	D	D
54133	Engineering services .....	2	D	D	D	c	D	D
541330	Engineering services .....	2	D	D	D	c	D	D
5417	Scientific research & development services .....	4	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences .....	4	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	4	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	4	D	D	D	f	D	D
<b>BROOKVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 196</b>	<b>1 277</b>	<b>315</b>	<b>32</b>	<b>7.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	2 196	1 277	315	32	7.4	—
5413	Architectural, engineering, & related services .....	1	D	D	D	b	D	D
<b>BRUNSWICK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>18 232</b>	<b>5 905</b>	<b>1 388</b>	<b>228</b>	<b>55.9</b>	<b>23.5</b>
541	Professional, scientific, & technical services .....	41	18 232	5 905	1 388	228	55.9	23.5
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>BRYAN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>7 519</b>	<b>1 959</b>	<b>447</b>	<b>96</b>	<b>41.7</b>	<b>.3</b>
541	Professional, scientific, & technical services .....	16	7 519	1 959	447	96	41.7	.3
5411	Legal services .....	5	4 419	719	133	34	42.0	.5
54111	Offices of lawyers .....	5	4 419	719	133	34	42.0	.5
541110	Offices of lawyers .....	5	4 419	719	133	34	42.0	.5
5411101	Offices of lawyers (except legal aid societies) .....	5	4 419	719	133	34	42.0	.5
5413	Architectural, engineering, & related services .....	3	1 388	620	132	21	D	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BUCYRUS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>3 825</b>	<b>1 000</b>	<b>251</b>	<b>63</b>	<b>67.0</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	15	3 825	1 000	251	63	67.0	4.8
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
<b>BYESVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CADIZ, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 153</b>	<b>395</b>	<b>83</b>	<b>21</b>	<b>34.3</b>	<b>51.9</b>
541	Professional, scientific, & technical services .....	12	1 153	395	83	21	34.3	51.9
<b>CAMBRIDGE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	39	D	D	D	c	D	D
5411	Legal services .....	17	3 232	691	165	41	26.4	13.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
<b>CAMPBELL, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>451</b>	<b>263</b>	<b>62</b>	<b>11</b>	<b>100.0</b>	<b>—</b>
<b>CANAL FULTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>4 296</b>	<b>1 940</b>	<b>435</b>	<b>57</b>	<b>73.5</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	10	4 296	1 940	435	57	73.5	2.8
5416	Management, scientific, & technical consulting services .....	5	3 703	1 834	413	51	72.5	3.3
<b>CANAL WINCHESTER, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>2 293</b>	<b>649</b>	<b>138</b>	<b>25</b>	<b>79.7</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	13	2 293	649	138	25	79.7	1.1
<b>CANAL WINCHESTER, OH (FRANKLIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>2 293</b>	<b>649</b>	<b>138</b>	<b>25</b>	<b>79.7</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	13	2 293	649	138	25	79.7	1.1
<b>CANFIELD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>33</b>	<b>11 609</b>	<b>4 918</b>	<b>1 084</b>	<b>161</b>	<b>49.2</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	33	11 609	4 918	1 084	161	49.2	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	3 477	1 948	404	55	31.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	3 477	1 948	404	55	31.1	2.6
5413	Architectural, engineering, & related services .....	4	1 600	760	198	26	84.6	—
5418	Advertising & related services .....	3	D	D	D	b	D	D
<b>CANTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>198</b>	<b>105 784</b>	<b>42 346</b>	<b>9 384</b>	<b>1 160</b>	<b>22.6</b>	<b>18.0</b>
541	Professional, scientific, & technical services .....	198	105 784	42 346	9 384	1 160	22.6	18.0
5411	Legal services .....	97	51 256	22 254	4 572	479	19.5	23.8
54111	Offices of lawyers .....	94	51 073	22 186	4 555	475	19.4	23.9
541110	Offices of lawyers .....	94	51 073	22 186	4 555	475	19.4	23.9
5411101	Offices of lawyers (except legal aid societies) .....	94	51 073	22 186	4 555	475	19.4	23.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	30	20 619	6 651	1 624	229	8.8	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	30	20 619	6 651	1 624	229	8.8	4.9
541211	Offices of certified public accountants .....	23	19 123	5 936	1 434	183	8.1	.8
5413	Architectural, engineering, & related services .....	24	13 869	5 430	1 353	211	36.7	28.6
54137	Surveying & mapping (except geophysical) services .....	4	2 628	1 124	258	51	10.4	—
541370	Surveying & mapping (except geophysical) services .....	4	2 628	1 124	258	51	10.4	—
5415	Computer systems design & related services .....	12	10 612	4 832	1 176	110	22.0	4.9
54151	Computer systems design & related services .....	12	10 612	4 832	1 176	110	22.0	4.9
541512	Computer systems design services .....	7	5 755	2 366	596	63	2.3	6.6
5416	Management, scientific, & technical consulting services .....	10	2 786	1 024	198	21	39.4	—
5418	Advertising & related services .....	8	4 067	1 455	291	53	48.1	22.5
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CAREY, OH</b>								
54	Professional, scientific, & technical services .....	4	422	66	18	7	57.8	—
<b>CARLISLE, OH *</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>CARLISLE, OH (WARREN COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>CARROLLTON, OH</b>								
54	Professional, scientific, & technical services .....	10	2 282	732	151	36	40.8	4.2
541	Professional, scientific, & technical services .....	10	2 282	732	151	36	40.8	4.2
<b>CEDARVILLE, OH</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>CELINA, OH</b>								
54	Professional, scientific, & technical services .....	21	13 926	4 362	1 098	152	17.4	.9
541	Professional, scientific, & technical services .....	21	13 926	4 362	1 098	152	17.4	.9
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
54131	Architectural services .....	1	D	D	D	b	D	D
541310	Architectural services .....	1	D	D	D	b	D	D
<b>CENTERVILLE, OH</b>								
54	Professional, scientific, & technical services .....	112	62 297	22 357	4 746	646	32.6	2.1
541	Professional, scientific, & technical services .....	112	62 297	22 357	4 746	646	32.6	2.1
5411	Legal services .....	14	2 912	950	192	31	24.2	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 964	1 698	425	80	54.6	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 964	1 698	425	80	54.6	9.8
541219	Other accounting services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	20	23 825	8 212	1 809	216	30.1	.2
54133	Engineering services .....	14	21 885	7 378	1 647	200	26.2	.2
541330	Engineering services .....	14	21 885	7 378	1 647	200	26.2	.2
5414	Specialized design services .....	10	4 633	964	177	37	47.6	—
54143	Graphic design services .....	6	3 271	859	154	28	28.0	—
541430	Graphic design services .....	6	3 271	859	154	28	28.0	—
5414301	Graphic design services (except commercial art & medical artists) ..	6	3 271	859	154	28	28.0	—
5415	Computer systems design & related services .....	25	12 386	4 694	1 009	111	11.6	6.4
54151	Computer systems design & related services .....	25	12 386	4 694	1 009	111	11.6	6.4
541512	Computer systems design services .....	10	6 763	1 568	355	45	4.6	6.9
5416	Management, scientific, & technical consulting services .....	18	6 713	2 955	547	93	25.9	.8
54161	Management consulting services .....	17	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	11	5 429	2 334	411	83	25.1	.9
5418	Advertising & related services .....	8	D	D	D	b	D	D
<b>CHAGRIN FALLS, OH</b>								
54	Professional, scientific, & technical services .....	59	22 587	8 522	1 674	171	43.0	19.2
541	Professional, scientific, & technical services .....	59	22 587	8 522	1 674	171	43.0	19.2
5411	Legal services .....	10	4 308	639	124	17	73.5	3.3
54111	Offices of lawyers .....	10	4 308	639	124	17	73.5	3.3
541110	Offices of lawyers .....	10	4 308	639	124	17	73.5	3.3
5411101	Offices of lawyers (except legal aid societies) .....	10	4 308	639	124	17	73.5	3.3
5413	Architectural, engineering, & related services .....	10	5 227	3 021	561	53	18.0	—
5415	Computer systems design & related services .....	3	D	D	D	b	D	D
54151	Computer systems design & related services .....	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	14	4 815	2 023	369	44	70.2	.7
54161	Management consulting services .....	12	D	D	D	b	D	D
5418	Advertising & related services .....	10	3 224	614	145	15	49.1	—
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHARDON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>13 702</b>	<b>6 588</b>	<b>1 286</b>	<b>184</b>	<b>39.7</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	40	13 702	6 588	1 286	184	39.7	3.1
5411	Legal services .....	21	9 217	4 841	922	119	21.9	1.6
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 621	563	129	30	82.9	17.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 621	563	129	30	82.9	17.1
5413	Architectural, engineering, & related services .....	7	1 974	955	191	25	69.7	—
<b>CHEVIOT, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>4 839</b>	<b>1 543</b>	<b>373</b>	<b>78</b>	<b>67.5</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	27	4 839	1 543	373	78	67.5	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 981	653	157	42	95.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 981	653	157	42	95.4	—
<b>CHILLICOTHE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>53</b>	<b>20 617</b>	<b>6 321</b>	<b>1 504</b>	<b>242</b>	<b>22.8</b>	<b>9.0</b>
541	Professional, scientific, & technical services .....	53	20 617	6 321	1 504	242	22.8	9.0
5411	Legal services .....	26	D	D	D	b	D	D
54111	Offices of lawyers .....	25	D	D	D	b	D	D
541110	Offices of lawyers .....	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	9 137	3 893	939	113	11.8	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	9 137	3 893	939	113	11.8	4.6
541213	Tax return preparation services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5414	Specialized design services .....	2	D	D	D	a	D	D
<b>CINCINNATI, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 282</b>	<b>2 136 954</b>	<b>830 461</b>	<b>193 159</b>	<b>18 517</b>	<b>10.6</b>	<b>4.5</b>
541	Professional, scientific, & technical services .....	1 282	2 136 954	830 461	193 159	18 517	10.6	4.5
5411	Legal services .....	397	490 925	176 247	35 664	3 975	10.9	3.0
54111	Offices of lawyers .....	380	469 561	170 496	34 694	3 807	11.0	3.1
541110	Offices of lawyers .....	380	469 561	170 496	34 694	3 807	11.0	3.1
5411101	Offices of lawyers (except legal aid societies) .....	380	469 561	170 496	34 694	3 807	11.0	3.1
54119	Other legal services .....	17	21 364	5 751	970	168	9.4	.4
541191	Title abstract & settlement offices .....	15	D	D	D	c	D	D
541199	All other legal services .....	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	132	224 778	85 767	19 037	2 167	5.9	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	132	224 778	85 767	19 037	2 167	5.9	1.8
541211	Offices of certified public accountants .....	97	178 009	67 099	14 747	1 622	6.1	.6
541213	Tax return preparation services .....	9	D	D	D	b	D	D
541214	Payroll services .....	4	D	D	D	e	D	D
541219	Other accounting services .....	22	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	164	373 011	162 935	37 224	3 445	10.9	1.2
54131	Architectural services .....	58	53 103	24 195	4 364	497	19.8	.2
541310	Architectural services .....	58	53 103	24 195	4 364	497	19.8	.2
54133	Engineering services .....	88	301 191	130 876	31 177	2 741	8.4	1.5
541330	Engineering services .....	88	301 191	130 876	31 177	2 741	8.4	1.5
54135	Building inspection services .....	3	D	D	D	b	D	D
541350	Building inspection services .....	3	D	D	D	b	D	D
54138	Testing laboratories .....	8	16 331	6 755	1 436	168	24.5	—
541380	Testing laboratories .....	8	16 331	6 755	1 436	168	24.5	—
5414	Specialized design services .....	119	136 417	48 678	10 610	1 172	16.5	1.2
54141	Interior design services .....	32	D	D	D	e	D	D
541410	Interior design services .....	32	D	D	D	e	D	D
54142	Industrial design services .....	10	33 293	10 786	2 706	278	1.9	.5
541420	Industrial design services .....	10	33 293	10 786	2 706	278	1.9	.5
54143	Graphic design services .....	76	74 142	29 885	6 213	604	20.3	1.6
541430	Graphic design services .....	76	74 142	29 885	6 213	604	20.3	1.6
5414301	Graphic design services (except commercial art & medical artists) ..	61	D	D	D	f	D	D
5414302	Commercial art .....	15	D	D	D	b	D	D
5415	Computer systems design & related services .....	102	271 337	135 994	39 742	2 244	5.7	1.7
54151	Computer systems design & related services .....	102	271 337	135 994	39 742	2 244	5.7	1.7
541511	Custom computer programming services .....	43	138 695	93 850	28 957	1 464	2.7	2.2
541512	Computer systems design services .....	43	D	D	D	f	D	D
5415121	Computer systems integrators .....	22	59 830	22 096	5 426	322	7.7	1.3
5415122	Computer systems consultants (except systems integrators) .....	21	D	D	D	c	D	D
541519	Other computer related services .....	10	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CINCINNATI, OH—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services .....	146	243 335	86 435	19 471	1 678	10.3	3.6
54161	Management consulting services .....	122	226 018	78 075	17 760	1 447	9.1	3.7
541611	Administrative management & general management consulting service .....	48	155 488	55 921	12 007	1 000	3.0	1.2
541612	Human resources & executive search consulting services .....	34	32 332	12 848	3 636	222	18.7	19.6
5416122	Executive placement services .....	13	D	D	D	b	D	D
5416123	Human resources & personnel management consulting .....	20	24 690	9 374	2 846	136	9.1	25.7
541613	Marketing consulting services .....	28	18 002	6 205	1 362	156	44.3	1.4
541614	Process, physical distribution, & logistics consulting services .....	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	17	14 540	6 947	1 340	197	16.8	2.3
541690	Other scientific & technical consulting services .....	17	14 540	6 947	1 340	197	16.8	2.3
5417	Scientific research & development services .....	15	49 343	16 735	3 546	421	3.0	1.1
54171	R&D in the physical, engineering, & life sciences .....	14	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences .....	14	D	D	D	e	D	D
5417102	Research & development in the life sciences .....	10	D	D	D	e	D	D
5418	Advertising & related services .....	121	178 045	55 098	12 939	1 483	12.7	4.3
54181	Advertising agencies .....	54	51 318	23 598	5 508	596	9.0	9.3
541810	Advertising agencies .....	54	51 318	23 598	5 508	596	9.0	9.3
54182	Public relations agencies .....	10	7 543	2 742	561	79	23.8	8.2
541820	Public relations agencies .....	10	7 543	2 742	561	79	23.8	8.2
54185	Display advertising .....	7	D	D	D	b	D	D
541850	Display advertising .....	7	D	D	D	b	D	D
5418502	Outdoor advertising services .....	3	D	D	D	b	D	D
54186	Direct mail advertising .....	15	63 279	14 249	3 931	391	10.3	.2
541860	Direct mail advertising .....	15	63 279	14 249	3 931	391	10.3	.2
54189	Other services related to advertising .....	26	D	D	D	c	D	D
541890	Other services related to advertising .....	26	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	16	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	86	169 763	62 572	14 926	1 932	19.2	29.4
54191	Marketing research & public opinion polling .....	26	144 363	54 106	13 049	1 610	16.1	32.9
541910	Marketing research & public opinion polling .....	26	144 363	54 106	13 049	1 610	16.1	32.9
54192	Photographic services .....	50	21 814	6 911	1 484	241	40.6	2.2
541921	Photographic studios, portrait .....	23	5 963	1 285	214	69	66.9	6.7
541922	Commercial photography .....	27	15 851	5 626	1 270	172	30.7	.5
54199	All other professional, scientific, & technical services .....	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	9	D	D	D	b	D	D
	<b>CIRCLEVILLE, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>7 837</b>	<b>3 026</b>	<b>612</b>	<b>112</b>	<b>22.8</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	32	7 837	3 026	612	112	22.8	3.2
5411	Legal services .....	15	D	D	D	b	D	D
54111	Offices of lawyers .....	15	D	D	D	b	D	D
541110	Offices of lawyers .....	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 969	1 107	320	39	24.4	12.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 969	1 107	320	39	24.4	12.7
	<b>CLEVELAND, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 284</b>	<b>2 502 546</b>	<b>987 176</b>	<b>222 677</b>	<b>19 671</b>	<b>7.4</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	1 284	2 502 546	987 176	222 677	19 671	7.4	7.0
5411	Legal services .....	644	975 842	386 329	83 924	7 751	9.2	10.7
54111	Offices of lawyers .....	612	919 031	367 112	79 304	7 179	9.5	11.0
541110	Offices of lawyers .....	612	919 031	367 112	79 304	7 179	9.5	11.0
5411101	Offices of lawyers (except legal aid societies) .....	612	919 031	367 112	79 304	7 179	9.5	11.0
54119	Other legal services .....	32	56 811	19 217	4 620	572	3.4	5.8
541191	Title abstract & settlement offices .....	23	D	D	D	e	D	D
541199	All other legal services .....	9	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	97	338 423	107 893	23 829	2 726	2.4	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	97	338 423	107 893	23 829	2 726	2.4	2.2
541211	Offices of certified public accountants .....	69	323 165	97 425	21 753	2 098	2.1	.4
541219	Other accounting services .....	18	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	107	237 512	104 515	23 693	2 237	6.7	5.5
54131	Architectural services .....	37	69 865	26 298	5 308	579	4.6	1.1
541310	Architectural services .....	37	69 865	26 298	5 308	579	4.6	1.1
54133	Engineering services .....	51	155 479	71 719	16 952	1 437	7.1	7.8
541330	Engineering services .....	51	155 479	71 719	16 952	1 437	7.1	7.8
54137	Surveying & mapping (except geophysical) services .....	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	7	D	D	D	b	D	D
54138	Testing laboratories .....	7	7 576	3 874	919	135	18.4	—
541380	Testing laboratories .....	7	7 576	3 874	919	135	18.4	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>CLEVELAND, OH—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services .....	82	49 541	16 647	3 675	456	21.7	7.3
54141	Interior design services .....	24	13 184	3 326	691	98	23.7	1.0
541410	Interior design services .....	24	13 184	3 326	691	98	23.7	1.0
54142	Industrial design services .....	5	D	D	D	b	D	D
541420	Industrial design services .....	5	D	D	D	b	D	D
54143	Graphic design services .....	52	26 008	10 423	2 397	287	21.9	7.0
541430	Graphic design services .....	52	26 008	10 423	2 397	287	21.9	7.0
5414301	Graphic design services (except commercial art & medical artists) ..	40	18 087	6 718	1 522	197	27.6	7.2
5414302	Commercial art .....	11	D	D	D	b	D	D
5415	Computer systems design & related services .....	67	90 841	33 415	8 037	748	21.3	19.6
54151	Computer systems design & related services .....	67	90 841	33 415	8 037	748	21.3	19.6
541511	Custom computer programming services .....	30	32 849	17 776	3 468	405	17.5	47.9
541512	Computer systems design services .....	23	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	14	D	D	D	b	D	D
541519	Other computer related services .....	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	106	597 035	243 668	56 397	3 137	2.0	1.3
54161	Management consulting services .....	90	592 528	242 341	56 133	3 090	1.7	1.2
541611	Administrative management & general management consulting service .....	41	517 352	207 730	48 541	2 609	1.1	.4
541612	Human resources & executive search consulting services .....	32	68 223	32 284	7 215	443	5.3	5.6
5416121	Actuarial consulting .....	2	D	D	D	c	D	D
5416122	Executive placement services .....	15	29 872	14 521	2 570	221	8.8	.7
5416123	Human resources & personnel management consulting .....	15	D	D	D	b	D	D
541613	Marketing consulting services .....	10	4 684	1 274	185	20	18.9	14.9
54169	Other scientific & technical consulting services .....	11	3 244	852	170	32	50.7	13.8
541690	Other scientific & technical consulting services .....	11	3 244	852	170	32	50.7	13.8
5417	Scientific research & development services .....	12	28 412	9 408	1 973	215	15.1	4.3
54171	R&D in the physical, engineering, & life sciences .....	11	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	11	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences .....	8	24 407	7 517	1 728	183	16.8	1.4
5418	Advertising & related services .....	108	145 444	66 400	17 179	1 665	12.5	12.1
54181	Advertising agencies .....	53	96 130	49 002	13 259	1 147	6.4	15.2
541810	Advertising agencies .....	53	96 130	49 002	13 259	1 147	6.4	15.2
54182	Public relations agencies .....	17	21 400	9 565	2 065	167	14.7	1.4
541820	Public relations agencies .....	17	21 400	9 565	2 065	167	14.7	1.4
54189	Other services related to advertising .....	22	15 356	2 180	439	102	49.3	11.1
541890	Other services related to advertising .....	22	15 356	2 180	439	102	49.3	11.1
5418902	Advertising specialties goods distributor .....	15	14 316	1 931	392	86	47.5	11.9
5419	Other professional, scientific, & technical services .....	61	39 496	18 901	3 970	736	18.8	5.8
54192	Photographic services .....	53	34 196	16 584	3 495	615	15.4	5.1
541921	Photographic studios, portrait .....	21	20 504	11 922	2 517	476	10.1	2.2
541922	Commercial photography .....	32	13 692	4 662	978	139	23.3	9.5
	<b>CLEVELAND HEIGHTS, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>109</b>	<b>19 905</b>	<b>7 076</b>	<b>1 313</b>	<b>235</b>	<b>52.0</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	109	19 905	7 076	1 313	235	52.0	8.6
5413	Architectural, engineering, & related services .....	18	4 451	1 537	284	48	78.0	3.4
5414	Specialized design services .....	11	4 069	679	142	32	30.3	—
54141	Interior design services .....	7	3 166	396	83	22	29.3	—
541410	Interior design services .....	7	3 166	396	83	22	29.3	—
5416	Management, scientific, & technical consulting services .....	28	6 865	3 105	414	55	32.7	16.1
54161	Management consulting services .....	20	6 069	2 892	393	51	26.2	18.2
	<b>CLYDE, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 364</b>	<b>202</b>	<b>61</b>	<b>27</b>	<b>75.2</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	8	1 364	202	61	27	75.2	2.8
	<b>COLDWATER, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>861</b>	<b>417</b>	<b>125</b>	<b>24</b>	<b>D</b>	<b>—</b>
	<b>COLUMBIANA, OH *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>4 421</b>	<b>1 523</b>	<b>315</b>	<b>68</b>	<b>73.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	14	4 421	1 523	315	68	73.8	—
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
	<b>COLUMBIANA, OH (COLUMBIANA COUNTY PART) *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>4 421</b>	<b>1 523</b>	<b>315</b>	<b>68</b>	<b>73.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	14	4 421	1 523	315	68	73.8	—
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>COLUMBUS, OH *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1 825</b>	<b>2 377 376</b>	<b>875 091</b>	<b>199 517</b>	<b>20 837</b>	<b>14.7</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	1 825	2 377 376	875 091	199 517	20 837	14.7	6.2
5411	Legal services .....	579	604 575	206 801	46 265	4 853	13.7	10.4
54111	Offices of lawyers .....	548	584 540	198 321	44 375	4 570	13.9	10.3
541110	Offices of lawyers .....	548	584 540	198 321	44 375	4 570	13.9	10.3
5411101	Offices of lawyers (except legal aid societies) .....	548	584 540	198 321	44 375	4 570	13.9	10.3
54119	Other legal services .....	31	20 035	8 480	1 890	283	9.8	13.6
541191	Title abstract & settlement offices .....	27	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	222	272 785	93 583	23 200	2 934	11.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	222	272 785	93 583	23 200	2 934	11.1	4.7
541211	Offices of certified public accountants .....	129	227 141	73 906	18 307	1 889	7.9	4.1
541213	Tax return preparation services .....	28	5 406	1 861	710	500	32.0	2.6
541214	Payroll services .....	5	D	D	D	c	D	D
541219	Other accounting services .....	60	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	266	374 556	158 385	35 526	3 785	17.1	2.7
54131	Architectural services .....	99	144 945	62 412	14 259	1 477	12.1	1.0
541310	Architectural services .....	99	144 945	62 412	14 259	1 477	12.1	1.0
54133	Engineering services .....	124	205 427	84 351	18 855	1 900	19.9	3.9
541330	Engineering services .....	124	205 427	84 351	18 855	1 900	19.9	3.9
54134	Drafting services .....	3	D	D	D	b	D	D
541340	Drafting services .....	3	D	D	D	b	D	D
54135	Building inspection services .....	15	D	D	D	b	D	D
541350	Building inspection services .....	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	12	10 226	5 619	1 016	204	8.9	—
541370	Surveying & mapping (except geophysical) services .....	12	10 226	5 619	1 016	204	8.9	—
54138	Testing laboratories .....	13	6 347	2 367	627	80	41.6	9.3
541380	Testing laboratories .....	13	6 347	2 367	627	80	41.6	9.3
5414	Specialized design services .....	87	55 911	15 436	3 503	424	28.9	6.6
54141	Interior design services .....	24	32 225	8 110	1 841	159	15.8	7.2
541410	Interior design services .....	24	32 225	8 110	1 841	159	15.8	7.2
54143	Graphic design services .....	56	18 014	5 556	1 325	201	54.5	4.3
541430	Graphic design services .....	56	18 014	5 556	1 325	201	54.5	4.3
5414301	Graphic design services (except commercial art & medical artists) ..	46	14 892	4 955	1 178	143	61.4	5.2
5414302	Commercial art .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	203	447 862	162 561	37 170	3 225	6.7	4.8
54151	Computer systems design & related services .....	203	447 862	162 561	37 170	3 225	6.7	4.8
541511	Custom computer programming services .....	89	D	D	D	g	D	D
541512	Computer systems design services .....	87	171 627	59 249	12 619	1 170	8.3	8.7
5415121	Computer systems integrators .....	36	108 307	33 584	7 044	643	4.4	12.0
5415122	Computer systems consultants (except systems integrators) .....	51	63 320	25 665	5 575	527	15.0	3.1
541513	Computer facilities management services .....	4	D	D	D	e	D	D
541519	Other computer related services .....	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	239	217 019	80 470	17 794	1 863	37.2	12.6
54161	Management consulting services .....	195	161 897	73 467	16 188	1 674	20.0	16.1
541611	Administrative management & general management consulting service .....	83	84 415	37 338	8 378	687	11.1	11.3
541612	Human resources & executive search consulting services .....	57	56 515	27 101	5 961	751	28.4	22.4
5416122	Executive placement services .....	26	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	28	30 075	13 183	3 220	479	28.0	40.9
541613	Marketing consulting services .....	31	10 694	3 922	805	79	34.4	25.4
541618	Other management consulting services .....	16	D	D	D	b	D	D
54162	Environmental consulting services .....	18	D	D	D	b	D	D
541620	Environmental consulting services .....	18	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	26	D	D	D	c	D	D
541690	Other scientific & technical consulting services .....	26	D	D	D	c	D	D
5417	Scientific research & development services .....	16	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences .....	14	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	14	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	8	D	D	D	g	D	D
5418	Advertising & related services .....	150	170 515	50 103	10 469	1 269	21.3	2.2
54181	Advertising agencies .....	50	47 463	21 813	4 198	445	16.8	.5
541810	Advertising agencies .....	50	47 463	21 813	4 198	445	16.8	.5
54182	Public relations agencies .....	41	20 281	8 239	1 865	155	39.5	8.1
541820	Public relations agencies .....	41	20 281	8 239	1 865	155	39.5	8.1
54185	Display advertising .....	5	D	D	D	b	D	D
541850	Display advertising .....	5	D	D	D	b	D	D
5418502	Outdoor advertising services .....	4	D	D	D	b	D	D
54186	Direct mail advertising .....	9	14 395	4 018	924	160	85.5	—
541860	Direct mail advertising .....	9	14 395	4 018	924	160	85.5	—
54189	Other services related to advertising .....	34	D	D	D	e	D	D
541890	Other services related to advertising .....	34	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	20	63 194	11 308	2 386	309	5.5	.3
5418903	Sign painting & lettering shop .....	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	63	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	13	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	13	D	D	D	e	D	D
54192	Photographic services .....	45	D	D	D	c	D	D
541921	Photographic studios, portrait .....	33	D	D	D	c	D	D
541922	Commercial photography .....	12	4 599	1 739	445	60	31.6	40.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COLUMBUS, OH (DELAWARE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	c	D	D
5415	Computer systems design & related services .....	1	D	D	D	b	D	D
54151	Computer systems design & related services .....	1	D	D	D	b	D	D
541512	Computer systems design services .....	1	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators) .....	1	D	D	D	b	D	D
<b>COLUMBUS, OH (FAIRFIELD COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>COLUMBUS, OH (FRANKLIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 821</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>j</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	1 821	D	D	D	j	D	D
5411	Legal services .....	579	604 575	206 801	46 265	4 853	13.7	10.4
54111	Offices of lawyers .....	548	584 540	198 321	44 375	4 570	13.9	10.3
541110	Offices of lawyers .....	548	584 540	198 321	44 375	4 570	13.9	10.3
5411101	Offices of lawyers (except legal aid societies) .....	548	584 540	198 321	44 375	4 570	13.9	10.3
54119	Other legal services .....	31	20 035	8 480	1 890	283	9.8	13.6
541191	Title abstract & settlement offices .....	27	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	222	272 785	93 583	23 200	2 934	11.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	222	272 785	93 583	23 200	2 934	11.1	4.7
541211	Offices of certified public accountants .....	129	227 141	73 906	18 307	1 889	7.9	4.1
541213	Tax return preparation services .....	28	5 406	1 861	710	500	32.0	2.6
541214	Payroll services .....	5	D	D	D	c	D	D
541219	Other accounting services .....	60	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	266	374 556	158 385	35 526	3 785	17.1	2.7
54131	Architectural services .....	99	144 945	62 412	14 259	1 477	12.1	1.0
541310	Architectural services .....	99	144 945	62 412	14 259	1 477	12.1	1.0
54133	Engineering services .....	124	205 427	84 351	18 855	1 900	19.9	3.9
541330	Engineering services .....	124	205 427	84 351	18 855	1 900	19.9	3.9
54134	Drafting services .....	3	D	D	D	b	D	D
541340	Drafting services .....	3	D	D	D	b	D	D
54135	Building inspection services .....	15	D	D	D	b	D	D
541350	Building inspection services .....	15	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	12	10 226	5 619	1 016	204	8.9	—
541370	Surveying & mapping (except geophysical) services .....	12	10 226	5 619	1 016	204	8.9	—
54138	Testing laboratories .....	13	6 347	2 367	627	80	41.6	9.3
541380	Testing laboratories .....	13	6 347	2 367	627	80	41.6	9.3
5414	Specialized design services .....	87	55 911	15 436	3 503	424	28.9	6.6
54141	Interior design services .....	24	32 225	8 110	1 841	159	15.8	7.2
541410	Interior design services .....	24	32 225	8 110	1 841	159	15.8	7.2
54143	Graphic design services .....	56	18 014	5 556	1 325	201	54.5	4.3
541430	Graphic design services .....	56	18 014	5 556	1 325	201	54.5	4.3
5414301	Graphic design services (except commercial art & medical artists) ..	46	14 892	4 955	1 178	143	61.4	5.2
5414302	Commercial art .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	201	D	D	D	h	D	D
54151	Computer systems design & related services .....	201	D	D	D	h	D	D
541511	Custom computer programming services .....	89	D	D	D	g	D	D
541512	Computer systems design services .....	85	D	D	D	g	D	D
5415121	Computer systems integrators .....	36	108 307	33 584	7 044	643	4.4	12.0
5415122	Computer systems consultants (except systems integrators) .....	49	D	D	D	e	D	D
541513	Computer facilities management services .....	4	D	D	D	e	D	D
541519	Other computer related services .....	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	237	D	D	D	g	D	D
54161	Management consulting services .....	194	D	D	D	g	D	D
541611	Administrative management & general management consulting service .....	83	84 415	37 338	8 378	687	11.1	11.3
541612	Human resources & executive search consulting services .....	56	D	D	D	f	D	D
5416122	Executive placement services .....	25	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	28	30 075	13 183	3 220	479	28.0	40.9
541613	Marketing consulting services .....	31	10 694	3 922	805	79	34.4	25.4
541618	Other management consulting services .....	16	D	D	D	b	D	D
54162	Environmental consulting services .....	18	D	D	D	b	D	D
541620	Environmental consulting services .....	18	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	25	D	D	D	c	D	D
541690	Other scientific & technical consulting services .....	25	D	D	D	c	D	D
5417	Scientific research & development services .....	16	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences .....	14	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences .....	14	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences .....	8	D	D	D	g	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>COLUMBUS, OH (FRANKLIN COUNTY PART) *—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	150	170 515	50 103	10 469	1 269	21.3	2.2
54181	Advertising agencies .....	50	47 463	21 813	4 198	445	16.8	.5
541810	Advertising agencies .....	50	47 463	21 813	4 198	445	16.8	.5
54182	Public relations agencies .....	41	20 281	8 239	1 865	155	39.5	8.1
541820	Public relations agencies .....	41	20 281	8 239	1 865	155	39.5	8.1
54185	Display advertising .....	5	D	D	D	b	D	D
541850	Display advertising .....	5	D	D	D	b	D	D
5418502	Outdoor advertising services .....	4	D	D	D	b	D	D
54186	Direct mail advertising .....	9	14 395	4 018	924	160	85.5	—
541860	Direct mail advertising .....	9	14 395	4 018	924	160	85.5	—
54189	Other services related to advertising .....	34	D	D	D	e	D	D
541890	Other services related to advertising .....	34	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	20	63 194	11 308	2 386	309	5.5	.3
5418903	Sign painting & lettering shop .....	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	63	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	13	D	D	D	e	D	D
541910	Marketing research & public opinion polling .....	13	D	D	D	e	D	D
54192	Photographic services .....	45	D	D	D	c	D	D
541921	Photographic studios, portrait .....	33	D	D	D	c	D	D
541922	Commercial photography .....	12	4 599	1 739	445	60	31.6	40.5
	<b>CONNEAUT, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>1 661</b>	<b>590</b>	<b>101</b>	<b>30</b>	<b>68.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	11	1 661	590	101	30	68.4	—
	<b>CORTLAND, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 037</b>	<b>603</b>	<b>96</b>	<b>34</b>	<b>45.1</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	9	1 037	603	96	34	45.1	6.5
	<b>COSHOCTON, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>25 571</b>	<b>6 212</b>	<b>1 634</b>	<b>309</b>	<b>10.3</b>	<b>77.8</b>
541	Professional, scientific, & technical services .....	25	25 571	6 212	1 634	309	10.3	77.8
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 .....	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	a	D	D
5418	Advertising & related services .....	2	D	D	D	c	D	D
54184	Media representatives .....	1	D	D	D	c	D	D
541840	Media representatives .....	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives .....	1	D	D	D	c	D	D
	<b>COVINGTON, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>626</b>	<b>140</b>	<b>27</b>	<b>8</b>	<b>60.2</b>	<b>—</b>
	<b>CRESTLINE, OH *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>CRESTLINE, OH (CRAWFORD COUNTY PART) *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CUYAHOGA FALLS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>109</b>	<b>44 718</b>	<b>20 541</b>	<b>4 596</b>	<b>964</b>	<b>31.5</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	109	44 718	20 541	4 596	964	31.5	4.4
5411	Legal services .....	22	3 518	1 524	195	47	60.1	1.6
54111	Offices of lawyers .....	20	D	D	D	b	D	D
541110	Offices of lawyers .....	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	6 353	3 492	980	388	37.7	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	6 353	3 492	980	388	37.7	4.1
541213	Tax return preparation services .....	4	D	D	D	e	D	D
541219	Other accounting services .....	6	1 292	722	139	24	97.8	2.2
5413	Architectural, engineering, & related services .....	19	11 783	5 102	1 004	170	28.5	—
54137	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	17	7 250	2 763	730	76	34.1	—
54151	Computer systems design & related services .....	17	7 250	2 763	730	76	34.1	—
541512	Computer systems design services .....	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	11	10 522	6 253	1 373	225	14.0	15.2
54161	Management consulting services .....	7	D	D	D	b	D	D
54162	Environmental consulting services .....	2	D	D	D	c	D	D
541620	Environmental consulting services .....	2	D	D	D	c	D	D
5418	Advertising & related services .....	10	4 636	1 252	288	49	37.5	—
54189	Other services related to advertising .....	1	D	D	D	b	D	D
541890	Other services related to advertising .....	1	D	D	D	b	D	D
<b>DAYTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>407</b>	<b>550 623</b>	<b>181 849</b>	<b>41 889</b>	<b>4 535</b>	<b>12.4</b>	<b>7.9</b>
541	Professional, scientific, & technical services .....	407	550 623	181 849	41 889	4 535	12.4	7.9
5411	Legal services .....	192	146 355	64 124	12 800	1 450	23.5	3.7
54111	Offices of lawyers .....	182	141 521	61 828	12 344	1 368	24.2	3.7
541110	Offices of lawyers .....	182	141 521	61 828	12 344	1 368	24.2	3.7
5411101	Offices of lawyers (except legal aid societies) .....	182	141 521	61 828	12 344	1 368	24.2	3.7
54119	Other legal services .....	10	4 834	2 296	456	82	4.3	2.4
541191	Title abstract & settlement offices .....	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	39	37 224	13 204	3 123	375	6.6	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	39	37 224	13 204	3 123	375	6.6	9.4
541211	Offices of certified public accountants .....	29	35 969	12 575	2 988	336	6.2	9.2
5413	Architectural, engineering, & related services .....	45	84 606	36 484	8 546	922	8.0	10.3
54131	Architectural services .....	20	16 617	6 807	1 362	164	14.3	—
541310	Architectural services .....	20	16 617	6 807	1 362	164	14.3	—
54133	Engineering services .....	21	64 383	28 197	6 783	679	5.9	13.6
541330	Engineering services .....	21	64 383	28 197	6 783	679	5.9	13.6
5414	Specialized design services .....	21	21 522	13 513	3 832	426	12.7	68.6
54142	Industrial design services .....	2	D	D	D	e	D	D
541420	Industrial design services .....	2	D	D	D	e	D	D
54143	Graphic design services .....	13	D	D	D	b	D	D
541430	Graphic design services .....	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	13	D	D	D	b	D	D
5415	Computer systems design & related services .....	32	191 704	34 140	8 910	783	2.2	2.7
54151	Computer systems design & related services .....	32	191 704	34 140	8 910	783	2.2	2.7
541511	Custom computer programming services .....	12	D	D	D	c	D	D
541512	Computer systems design services .....	16	D	D	D	f	D	D
5415121	Computer systems integrators .....	6	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators) .....	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	29	23 169	6 905	1 547	155	24.0	23.6
54161	Management consulting services .....	26	D	D	D	c	D	D
541613	Marketing consulting services .....	6	15 962	3 633	699	78	9.1	22.6
5418	Advertising & related services .....	31	35 278	10 066	2 359	302	23.0	.8
54189	Other services related to advertising .....	10	D	D	D	c	D	D
541890	Other services related to advertising .....	10	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	6	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	14	9 424	3 062	698	112	28.4	1.7
54192	Photographic services .....	10	7 944	2 571	559	96	17.0	—
541921	Photographic studios, portrait .....	5	D	D	D	b	D	D
541922	Commercial photography .....	5	D	D	D	b	D	D
<b>DEER PARK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>7 575</b>	<b>2 144</b>	<b>507</b>	<b>73</b>	<b>78.8</b>	<b>1.9</b>
541	Professional, scientific, & technical services .....	10	7 575	2 144	507	73	78.8	1.9
5415	Computer systems design & related services .....	3	D	D	D	b	D	D
54151	Computer systems design & related services .....	3	D	D	D	b	D	D
541512	Computer systems design services .....	2	D	D	D	b	D	D

See footnotes at end of table.



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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DEFIANCE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>35</b>	<b>18 234</b>	<b>5 606</b>	<b>1 134</b>	<b>182</b>	<b>23.1</b>	<b>42.4</b>
541	Professional, scientific, & technical services .....	35	18 234	5 606	1 134	182	23.1	42.4
5411	Legal services .....	14	4 417	1 405	334	64	67.6	—
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 .....	7	3 130	2 007	430	56	6.4	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	3 130	2 007	430	56	6.4	3.9
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>DELAWARE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>50</b>	<b>15 709</b>	<b>6 508</b>	<b>1 475</b>	<b>225</b>	<b>34.1</b>	<b>4.6</b>
541	Professional, scientific, & technical services .....	50	15 709	6 508	1 475	225	34.1	4.6
5411	Legal services .....	16	4 173	1 636	379	60	21.4	—
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 .....	7	2 208	1 060	205	38	27.5	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	2 208	1 060	205	38	27.5	5.1
5413	Architectural, engineering, & related services .....	6	3 061	1 526	340	49	20.4	—
<b>DELPHOS, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>2 305</b>	<b>580</b>	<b>125</b>	<b>37</b>	<b>75.4</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	16	2 305	580	125	37	75.4	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 183	328	81	23	76.5	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 183	328	81	23	76.5	.8
<b>DELPHOS, OH (ALLEN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>1 724</b>	<b>436</b>	<b>105</b>	<b>32</b>	<b>80.4</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	11	1 724	436	105	32	80.4	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 183	328	81	23	76.5	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 183	328	81	23	76.5	.8
<b>DELPHOS, OH (VAN WERT COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>581</b>	<b>144</b>	<b>20</b>	<b>5</b>	<b>60.4</b>	<b>24.1</b>
<b>DELTA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	1	D	D	D	a	D	D
54169	Other scientific & technical consulting services .....	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services .....	1	D	D	D	a	D	D
<b>DOVER, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>33</b>	<b>19 713</b>	<b>15 040</b>	<b>3 502</b>	<b>792</b>	<b>13.7</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	33	19 713	15 040	3 502	792	13.7	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 785	1 654	348	66	6.8	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 785	1 654	348	66	6.8	5.4
5416	Management, scientific, & technical consulting services .....	4	D	D	D	f	D	D
54161	Management consulting services .....	3	D	D	D	f	D	D
541612	Human resources & executive search consulting services .....	1	D	D	D	f	D	D
5416123	Human resources & personnel management consulting .....	1	D	D	D	f	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>DOYLESTOWN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>790</b>	<b>357</b>	<b>82</b>	<b>28</b>	<b>100.0</b>	<b>—</b>

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DUBLIN, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>185</b>	<b>422 649</b>	<b>115 721</b>	<b>24 679</b>	<b>2 204</b>	<b>55.7</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	185	422 649	115 721	24 679	2 204	55.7	2.3
5411	Legal services .....	20	13 515	6 172	1 198	115	17.0	9.1
54111	Offices of lawyers .....	17	11 968	5 830	1 115	103	16.3	10.2
541110	Offices of lawyers .....	17	11 968	5 830	1 115	103	16.3	10.2
5411101	Offices of lawyers (except legal aid societies) .....	17	11 968	5 830	1 115	103	16.3	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	13 451	4 727	990	139	18.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	13 451	4 727	990	139	18.0	1.3
541211	Offices of certified public accountants .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	40	55 410	21 232	4 457	486	13.0	9.1
54131	Architectural services .....	12	17 191	7 575	1 746	177	7.1	.8
541310	Architectural services .....	12	17 191	7 575	1 746	177	7.1	.8
54133	Engineering services .....	24	34 897	12 027	2 325	273	14.5	9.5
541330	Engineering services .....	24	34 897	12 027	2 325	273	14.5	9.5
5414	Specialized design services .....	12	9 252	2 335	558	69	13.7	9.4
54141	Interior design services .....	6	3 518	760	186	26	28.4	7.7
541410	Interior design services .....	6	3 518	760	186	26	28.4	7.7
54143	Graphic design services .....	6	5 734	1 575	372	43	4.7	10.5
541430	Graphic design services .....	6	5 734	1 575	372	43	4.7	10.5
5414301	Graphic design services (except commercial art & medical artists) ..	6	5 734	1 575	372	43	4.7	10.5
5415	Computer systems design & related services .....	43	292 915	66 279	14 131	1 033	73.0	.6
54151	Computer systems design & related services .....	43	292 915	66 279	14 131	1 033	73.0	.6
541511	Custom computer programming services .....	16	31 181	17 554	3 610	318	3.1	—
541512	Computer systems design services .....	22	D	D	D	f	D	D
5415121	Computer systems integrators .....	9	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	13	D	D	D	c	D	D
541519	Other computer related services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	28	14 436	4 823	1 027	145	38.4	1.0
54161	Management consulting services .....	19	9 501	3 301	651	83	20.1	1.5
541612	Human resources & executive search consulting services .....	7	4 481	1 411	269	33	10.3	—
54169	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	7	D	D	D	b	D	D
5417	Scientific research & development services .....	6	10 992	4 653	1 031	81	6.6	1.8
5418	Advertising & related services .....	15	11 854	5 420	1 273	126	15.2	.7
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
<b>DUBLIN, OH (DELAWARE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	21	D	D	D	e	D	D
5415	Computer systems design & related services .....	6	D	D	D	e	D	D
54151	Computer systems design & related services .....	6	D	D	D	e	D	D
541512	Computer systems design services .....	5	D	D	D	e	D	D
5415121	Computer systems integrators .....	1	D	D	D	e	D	D
<b>DUBLIN, OH (FRANKLIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>163</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	163	D	D	D	g	D	D
5411	Legal services .....	17	D	D	D	c	D	D
54111	Offices of lawyers .....	16	D	D	D	c	D	D
541110	Offices of lawyers .....	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	13 451	4 727	990	139	18.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	13 451	4 727	990	139	18.0	1.3
541211	Offices of certified public accountants .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	37	55 099	21 110	4 428	482	12.6	9.1
54131	Architectural services .....	12	17 191	7 575	1 746	177	7.1	.8
541310	Architectural services .....	12	17 191	7 575	1 746	177	7.1	.8
54133	Engineering services .....	21	34 586	11 905	2 296	269	13.8	9.5
541330	Engineering services .....	21	34 586	11 905	2 296	269	13.8	9.5
5414	Specialized design services .....	11	D	D	D	b	D	D
54141	Interior design services .....	5	D	D	D	b	D	D
541410	Interior design services .....	5	D	D	D	b	D	D
54143	Graphic design services .....	6	5 734	1 575	372	43	4.7	10.5
541430	Graphic design services .....	6	5 734	1 575	372	43	4.7	10.5
5414301	Graphic design services (except commercial art & medical artists) ..	6	5 734	1 575	372	43	4.7	10.5
5415	Computer systems design & related services .....	37	D	D	D	f	D	D
54151	Computer systems design & related services .....	15	D	D	D	f	D	D
541511	Custom computer programming services .....	15	D	D	D	e	D	D
541512	Computer systems design services .....	17	D	D	D	e	D	D
5415121	Computer systems integrators .....	8	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	9	D	D	D	c	D	D
541519	Other computer related services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	22	D	D	D	c	D	D
54161	Management consulting services .....	15	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>DUBLIN, OH (FRANKLIN COUNTY PART) *—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	14	D	D	D	c	D	D
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
	<b>DUBLIN, OH (UNION COUNTY PART) *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>EAST CLEVELAND, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>683</b>	<b>122</b>	<b>39</b>	<b>10</b>	<b>24.0</b>	<b>13.8</b>
	<b>EASTLAKE, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>8 505</b>	<b>2 759</b>	<b>599</b>	<b>105</b>	<b>45.0</b>	<b>16.4</b>
541	Professional, scientific, & technical services .....	31	8 505	2 759	599	105	45.0	16.4
5413	Architectural, engineering, & related services .....	11	3 846	1 669	363	56	61.1	13.2
	<b>EAST LIVERPOOL, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>4 432</b>	<b>1 802</b>	<b>311</b>	<b>69</b>	<b>19.2</b>	<b>28.8</b>
541	Professional, scientific, & technical services .....	18	4 432	1 802	311	69	19.2	28.8
	<b>EAST PALESTINE, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	1	D	D	D	b	D	D
	<b>EATON, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>29</b>	<b>5 720</b>	<b>1 923</b>	<b>435</b>	<b>135</b>	<b>56.5</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	29	5 720	1 923	435	135	56.5	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 393	582	165	54	27.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 393	582	165	54	27.3	—
	<b>ELMWOOD PLACE, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>ELYRIA, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>97</b>	<b>43 829</b>	<b>18 508</b>	<b>3 514</b>	<b>506</b>	<b>29.2</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	97	43 829	18 508	3 514	506	29.2	1.5
5411	Legal services .....	50	19 894	8 683	1 426	204	28.2	1.9
54111	Offices of lawyers .....	45	D	D	D	c	D	D
541110	Offices of lawyers .....	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	45	D	D	D	c	D	D
54119	Other legal services .....	5	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 599	2 034	552	77	19.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 599	2 034	552	77	19.0	6.1
541211	Offices of certified public accountants .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	10	7 152	3 301	740	91	49.8	—
54137	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	5	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 .....	7	2 651	576	129	20	8.5	—
	<b>ENGLEWOOD, OH</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>14 211</b>	<b>6 322</b>	<b>1 455</b>	<b>188</b>	<b>16.1</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	22	14 211	6 322	1 455	188	16.1	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 985	837	229	39	56.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 985	837	229	39	56.4	—
5413	Architectural, engineering, & related services .....	5	2 582	1 238	271	28	19.8	—
5415	Computer systems design & related services .....	3	D	D	D	b	D	D
54151	Computer systems design & related services .....	3	D	D	D	b	D	D
541512	Computer systems design 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ENON, OH</b>								
54	Professional, scientific, & technical services .....	4	500	188	40	11	94.8	5.2
<b>EUCLID, OH</b>								
54	Professional, scientific, & technical services .....	60	31 271	15 289	3 307	378	38.6	2.3
541	Professional, scientific, & technical services .....	60	31 271	15 289	3 307	378	38.6	2.3
5413	Architectural, engineering, & related services .....	7	4 238	2 400	533	53	90.3	—
5415	Computer systems design & related services .....	9	D	D	D	c	D	D
54151	Computer systems design & related services .....	9	D	D	D	c	D	D
541511	Custom computer programming services .....	5	D	D	D	c	D	D
5418	Advertising & related services .....	3	3 576	285	73	11	D	—
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	4	D	D	D	b	D	D
<b>EVENDALE, OH</b>								
54	Professional, scientific, & technical services .....	13	5 936	2 006	388	37	32.1	19.1
541	Professional, scientific, & technical services .....	13	5 936	2 006	388	37	32.1	19.1
<b>FAIRBORN, OH</b>								
54	Professional, scientific, & technical services .....	65	200 597	84 174	20 918	1 932	8.9	4.4
541	Professional, scientific, & technical services .....	65	200 597	84 174	20 918	1 932	8.9	4.4
5413	Architectural, engineering, & related services .....	10	68 142	27 789	7 274	583	.6	6.6
54133	Engineering services .....	10	68 142	27 789	7 274	583	.6	6.6
541330	Engineering services .....	10	68 142	27 789	7 274	583	.6	6.6
5415	Computer systems design & related services .....	28	118 097	50 023	12 342	1 210	12.7	3.6
54151	Computer systems design & related services .....	28	118 097	50 023	12 342	1 210	12.7	3.6
541511	Custom computer programming services .....	12	65 466	28 021	6 810	653	—	6.4
541512	Computer systems design services .....	12	D	D	D	e	D	D
5415121	Computer systems integrators .....	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	5	D	D	D	b	D	D
54161	Management consulting services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>FAIRFIELD, OH *</b>								
54	Professional, scientific, & technical services .....	69	33 776	13 712	2 760	461	34.6	14.8
541	Professional, scientific, & technical services .....	69	33 776	13 712	2 760	461	34.6	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	2 289	1 165	238	46	97.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	2 289	1 165	238	46	97.1	2.6
5413	Architectural, engineering, & related services .....	13	8 792	4 597	857	133	48.2	.5
5414	Specialized design services .....	2	D	D	D	a	D	D
54143	Graphic design services .....	2	D	D	D	a	D	D
541430	Graphic design services .....	2	D	D	D	a	D	D
5415	Computer systems design & related services .....	7	D	D	D	a	D	D
54151	Computer systems design & related services .....	7	D	D	D	a	D	D
5418	Advertising & related services .....	4	D	D	D	c	D	D
54189	Other services related to advertising .....	2	D	D	D	c	D	D
541890	Other services related to advertising .....	2	D	D	D	c	D	D
<b>FAIRFIELD, OH (BUTLER COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	69	33 776	13 712	2 760	461	34.6	14.8
541	Professional, scientific, & technical services .....	69	33 776	13 712	2 760	461	34.6	14.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	2 289	1 165	238	46	97.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	2 289	1 165	238	46	97.1	2.6
5413	Architectural, engineering, & related services .....	13	8 792	4 597	857	133	48.2	.5
5414	Specialized design services .....	2	D	D	D	a	D	D
54143	Graphic design services .....	2	D	D	D	a	D	D
541430	Graphic design services .....	2	D	D	D	a	D	D
5415	Computer systems design & related services .....	7	D	D	D	a	D	D
54151	Computer systems design & related services .....	7	D	D	D	a	D	D
5418	Advertising & related services .....	4	D	D	D	c	D	D
54189	Other services related to advertising .....	2	D	D	D	c	D	D
541890	Other services related to advertising .....	2	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FAIRLAWN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>75</b>	<b>46 489</b>	<b>22 820</b>	<b>5 323</b>	<b>547</b>	<b>31.1</b>	<b>25.1</b>
541	Professional, scientific, & technical services .....	75	46 489	22 820	5 323	547	31.1	25.1
5411	Legal services .....	16	5 097	1 649	414	56	67.5	6.4
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 .....	16	13 061	7 486	1 797	132	19.9	20.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	13 061	7 486	1 797	132	19.9	20.8
541211	Offices of certified public accountants .....	12	11 724	7 158	1 676	115	12.8	22.4
5413	Architectural, engineering, & related services .....	9	10 533	7 122	1 342	154	19.4	1.1
5416	Management, scientific, & technical consulting services .....	14	4 870	1 402	237	70	90.2	1.6
54161	Management consulting services .....	10	3 101	960	190	34	97.5	2.5
5417	Scientific research & development services .....	3	7 740	3 012	1 085	65	—	100.0
5418	Advertising & related services .....	9	D	D	D	b	D	D
<b>FAIRPORT HARBOR, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	b	D	D
<b>FAIRVIEW PARK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>31</b>	<b>10 374</b>	<b>4 393</b>	<b>1 023</b>	<b>151</b>	<b>40.1</b>	<b>6.9</b>
541	Professional, scientific, & technical services .....	31	10 374	4 393	1 023	151	40.1	6.9
5413	Architectural, engineering, & related services .....	6	4 147	2 667	606	65	6.6	10.1
5419	Other professional, scientific, & technical services .....	2	D	D	D	b	D	D
<b>FINDLAY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>91</b>	<b>31 822</b>	<b>12 690</b>	<b>2 639</b>	<b>445</b>	<b>42.2</b>	<b>1.6</b>
541	Professional, scientific, & technical services .....	91	31 822	12 690	2 639	445	42.2	1.6
5411	Legal services .....	32	8 781	2 903	571	135	31.6	3.5
54111	Offices of lawyers .....	27	8 360	2 687	518	127	31.0	3.6
541110	Offices of lawyers .....	27	8 360	2 687	518	127	31.0	3.6
5411101	Offices of lawyers (except legal aid societies) .....	27	8 360	2 687	518	127	31.0	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	D	D	D	c	D	D
541211	Offices of certified public accountants .....	17	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	7	6 222	3 224	644	78	39.2	—
5416	Management, scientific, & technical consulting services .....	12	3 721	1 392	264	33	21.6	4.5
5418	Advertising & related services .....	7	D	D	D	b	D	D
<b>FOREST PARK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>26</b>	<b>95 361</b>	<b>40 380</b>	<b>9 473</b>	<b>761</b>	<b>4.9</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	26	95 361	40 380	9 473	761	4.9	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 145	1 140	238	32	10.1	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 145	1 140	238	32	10.1	4.3
5413	Architectural, engineering, & related services .....	3	D	D	D	e	D	D
54133	Engineering services .....	2	D	D	D	e	D	D
541330	Engineering services .....	2	D	D	D	e	D	D
5415	Computer systems design & related services .....	6	D	D	D	c	D	D
54151	Computer systems design & related services .....	6	D	D	D	c	D	D
541511	Custom computer programming services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	5	D	D	D	e	D	D
54161	Management consulting services .....	3	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	1	D	D	D	c	D	D
54162	Environmental consulting services .....	2	D	D	D	b	D	D
541620	Environmental consulting services .....	2	D	D	D	b	D	D
<b>FORT SHAWNEE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FOSTORIA, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>18</b>	<b>3 704</b>	<b>1 074</b>	<b>238</b>	<b>60</b>	<b>22.7</b>	<b>33.4</b>
541	Professional, scientific, & technical services .....	18	3 704	1 074	238	60	22.7	33.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 139	392	85	18	27.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 139	392	85	18	27.9	—
<b>FOSTORIA, OH (HANCOCK COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FOSTORIA, OH (SENECA COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	16	D	D	D	b	D	D
<b>FOSTORIA, OH (WOOD COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>FRANKLIN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>9 223</b>	<b>4 353</b>	<b>1 069</b>	<b>104</b>	<b>9.7</b>	<b>15.0</b>
541	Professional, scientific, & technical services .....	16	9 223	4 353	1 069	104	9.7	15.0
5411	Legal services .....	7	3 986	2 173	430	39	8.2	1.6
54111	Offices of lawyers .....	7	3 986	2 173	430	39	8.2	1.6
541110	Offices of lawyers .....	7	3 986	2 173	430	39	8.2	1.6
5411101	Offices of lawyers (except legal aid societies) .....	7	3 986	2 173	430	39	8.2	1.6
5413	Architectural, engineering, & related services .....	3	1 960	471	104	16	D	54.9
5414	Specialized design services .....	1	D	D	D	b	D	D
<b>FREMONT, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>45</b>	<b>11 786</b>	<b>4 809</b>	<b>1 266</b>	<b>190</b>	<b>71.7</b>	<b>1.5</b>
541	Professional, scientific, & technical services .....	45	11 786	4 809	1 266	190	71.7	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 080	787	243	56	75.0	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 080	787	243	56	75.0	8.4
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
<b>GAHANNA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>70</b>	<b>53 006</b>	<b>23 949</b>	<b>4 484</b>	<b>568</b>	<b>16.1</b>	<b>1.0</b>
541	Professional, scientific, & technical services .....	70	53 006	23 949	4 484	568	16.1	1.0
5411	Legal services .....	17	5 125	2 677	257	38	28.2	.8
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	2 045	990	268	43	26.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 045	990	268	43	26.1	1.6
5413	Architectural, engineering, & related services .....	7	D	D	D	c	D	D
54133	Engineering services .....	6	D	D	D	c	D	D
541330	Engineering services .....	6	D	D	D	c	D	D
5414	Specialized design services .....	3	2 817	825	175	26	D	—
5415	Computer systems design & related services .....	15	12 283	6 941	1 399	129	15.5	1.1
54151	Computer systems design & related services .....	15	12 283	6 941	1 399	129	15.5	1.1
541511	Custom computer programming services .....	8	9 408	5 774	1 218	106	6.6	—
5418	Advertising & related services .....	6	7 343	860	174	24	7.8	.9
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
<b>GALION, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>3 931</b>	<b>1 611</b>	<b>306</b>	<b>70</b>	<b>24.0</b>	<b>38.8</b>
541	Professional, scientific, & technical services .....	17	3 931	1 611	306	70	24.0	38.8
<b>GALLIPOLIS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	24	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
<b>GARFIELD HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>42 647</b>	<b>19 416</b>	<b>4 248</b>	<b>435</b>	<b>15.3</b>	<b>2.7</b>
541	Professional, scientific, & technical services .....	42	42 647	19 416	4 248	435	15.3	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 426	1 250	293	51	41.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 426	1 250	293	51	41.2	4.9
5413	Architectural, engineering, & related services .....	10	15 746	6 817	1 498	117	4.5	6.4
54133	Engineering services .....	6	D	D	D	b	D	D
541330	Engineering services .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	4	D	D	D	c	D	D
54151	Computer systems design & related services .....	4	D	D	D	c	D	D
541511	Custom computer programming services .....	4	D	D	D	c	D	D
5418	Advertising & related services .....	3	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GATES MILLS, OH</b>								
54	Professional, scientific, & technical services .....	12	2 437	854	96	25	52.2	13.8
541	Professional, scientific, & technical services .....	12	2 437	854	96	25	52.2	13.8
<b>GENEVA, OH</b>								
54	Professional, scientific, & technical services .....	11	1 273	378	97	30	65.0	11.9
541	Professional, scientific, & technical services .....	11	1 273	378	97	30	65.0	11.9
<b>GEORGETOWN, OH</b>								
54	Professional, scientific, & technical services .....	10	1 379	293	83	27	55.3	—
541	Professional, scientific, & technical services .....	10	1 379	293	83	27	55.3	—
<b>GERMANTOWN, OH</b>								
54	Professional, scientific, & technical services .....	5	559	148	30	8	12.9	13.8
<b>GIRARD, OH</b>								
54	Professional, scientific, & technical services .....	13	2 563	753	128	29	76.8	.3
541	Professional, scientific, & technical services .....	13	2 563	753	128	29	76.8	.3
<b>GRAFTON, OH</b>								
54	Professional, scientific, & technical services .....	7	1 712	692	157	33	62.7	—
541	Professional, scientific, & technical services .....	7	1 712	692	157	33	62.7	—
<b>GRANDVIEW HEIGHTS, OH</b>								
54	Professional, scientific, & technical services .....	34	18 688	9 810	1 801	325	35.7	4.2
541	Professional, scientific, & technical services .....	34	18 688	9 810	1 801	325	35.7	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	4 639	3 504	744	170	30.7	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	4 639	3 504	744	170	30.7	6.7
5413	Architectural, engineering, & related services .....	6	4 251	2 537	308	45	75.0	—
5414	Specialized design services .....	3	3 506	1 127	235	18	D	—
54143	Graphic design services .....	2	D	D	D	a	D	D
541430	Graphic design services .....	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	2	D	D	D	b	D	D
<b>GRANVILLE, OH</b>								
54	Professional, scientific, & technical services .....	10	3 665	1 607	382	44	70.1	—
541	Professional, scientific, & technical services .....	10	3 665	1 607	382	44	70.1	—
<b>GREEN, OH</b>								
54	Professional, scientific, & technical services .....	26	18 898	5 669	1 211	190	17.9	3.0
541	Professional, scientific, & technical services .....	26	18 898	5 669	1 211	190	17.9	3.0
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
5413	Architectural, engineering, & related services .....	8	5 962	3 126	737	79	14.2	—
5415	Computer systems design & related services .....	8	6 476	1 039	185	40	4.3	3.2
54151	Computer systems design & related services .....	8	6 476	1 039	185	40	4.3	3.2
541512	Computer systems design services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>GREENFIELD, OH</b>								
54	Professional, scientific, & technical services .....	9	1 086	235	63	24	24.0	6.0
541	Professional, scientific, & technical services .....	9	1 086	235	63	24	24.0	6.0
<b>GREENHILLS, OH</b>								
54	Professional, scientific, & technical services .....	4	377	243	45	4	84.4	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GREENVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>8 577</b>	<b>3 811</b>	<b>845</b>	<b>119</b>	<b>32.1</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	28	8 577	3 811	845	119	32.1	10.1
5411	Legal services .....	15	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 .....	6	2 665	1 505	360	41	19.9	29.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 665	1 505	360	41	19.9	29.3
<b>GROVE CITY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>10 502</b>	<b>3 506</b>	<b>828</b>	<b>137</b>	<b>45.6</b>	<b>14.3</b>
541	Professional, scientific, & technical services .....	40	10 502	3 506	828	137	45.6	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 089	236	63	15	96.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 089	236	63	15	96.4	3.6
5413	Architectural, engineering, & related services .....	11	3 785	1 974	457	55	9.5	29.3
5418	Advertising & related services .....	2	D	D	D	a	D	D
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
<b>GROVEPORT, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>11 052</b>	<b>5 275</b>	<b>1 174</b>	<b>270</b>	<b>5.0</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	10	11 052	5 275	1 174	270	5.0	1.1
5418	Advertising & related services .....	3	D	D	D	c	D	D
<b>HAMILTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>102</b>	<b>38 897</b>	<b>17 840</b>	<b>4 548</b>	<b>756</b>	<b>24.9</b>	<b>8.1</b>
541	Professional, scientific, & technical services .....	102	38 897	17 840	4 548	756	24.9	8.1
5411	Legal services .....	59	14 889	6 341	1 252	200	38.8	4.0
54111	Offices of lawyers .....	59	14 889	6 341	1 252	200	38.8	4.0
541110	Offices of lawyers .....	59	14 889	6 341	1 252	200	38.8	4.0
5411101	Offices of lawyers (except legal aid societies) .....	59	14 889	6 341	1 252	200	38.8	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	10 869	5 157	2 003	426	14.5	20.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	10 869	5 157	2 003	426	14.5	20.2
541213	Tax return preparation services .....	2	D	D	D	c	D	D
541219	Other accounting services .....	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	9	5 004	1 965	495	48	15.9	2.5
5415	Computer systems design & related services .....	6	4 294	2 379	539	40	7.4	4.3
54151	Computer systems design & related services .....	6	4 294	2 379	539	40	7.4	4.3
5416	Management, scientific, & technical consulting services .....	5	2 948	1 838	227	23	23.6	1.4
54161	Management consulting services .....	5	2 948	1 838	227	23	23.6	1.4
<b>HARRISON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>18 894</b>	<b>8 617</b>	<b>2 215</b>	<b>170</b>	<b>6.9</b>	<b>.1</b>
541	Professional, scientific, & technical services .....	17	18 894	8 617	2 215	170	6.9	.1
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	1	D	D	D	b	D	D
54162	Environmental consulting services .....	1	D	D	D	b	D	D
541620	Environmental consulting services .....	1	D	D	D	b	D	D
<b>HEATH, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>2 373</b>	<b>818</b>	<b>185</b>	<b>51</b>	<b>39.7</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	8	2 373	818	185	51	39.7	4.1
<b>HICKSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HIGHLAND HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>33</b>	<b>16 907</b>	<b>5 979</b>	<b>1 227</b>	<b>194</b>	<b>29.8</b>	<b>.1</b>
541	Professional, scientific, & technical services .....	33	16 907	5 979	1 227	194	29.8	.1
5411	Legal services .....	4	D	D	D	b	D	D
54119	Other legal services .....	2	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 744	551	118	26	66.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 744	551	118	26	66.7	—
5415	Computer systems design & related services .....	7	4 576	2 053	441	60	41.8	—
54151	Computer systems design & related services .....	7	4 576	2 053	441	60	41.8	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HILLIARD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>64</b>	<b>36 228</b>	<b>23 822</b>	<b>5 882</b>	<b>1 286</b>	<b>14.9</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	64	36 228	23 822	5 882	1 286	14.9	6.5
5411	Legal services .....	16	3 986	1 168	366	60	42.7	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 880	1 493	330	45	56.8	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 880	1 493	330	45	56.8	1.5
541219	Other accounting services .....	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	8	2 710	1 292	279	29	16.9	4.5
5416	Management, scientific, & technical consulting services .....	9	D	D	D	g	D	D
54161	Management consulting services .....	7	D	D	D	g	D	D
541612	Human resources & executive search consulting services .....	2	D	D	D	g	D	D
5416121	Actuarial consulting .....	1	D	D	D	g	D	D
5418	Advertising & related services .....	5	4 784	971	243	35	18.6	—
54189	Other services related to advertising .....	3	D	D	D	b	D	D
541890	Other services related to advertising .....	3	D	D	D	b	D	D
<b>HILLSBORO, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>3 613</b>	<b>1 037</b>	<b>246</b>	<b>69</b>	<b>29.6</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	25	3 613	1 037	246	69	29.6	5.6
<b>HUBBARD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 788</b>	<b>726</b>	<b>153</b>	<b>42</b>	<b>89.5</b>	<b>10.5</b>
541	Professional, scientific, & technical services .....	15	2 788	726	153	42	89.5	10.5
<b>HUBER HEIGHTS, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>14 729</b>	<b>7 032</b>	<b>2 140</b>	<b>246</b>	<b>16.8</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	26	14 729	7 032	2 140	246	16.8	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 827	1 044	191	38	20.3	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 827	1 044	191	38	20.3	15.0
5413	Architectural, engineering, & related services .....	5	D	D	D	c	D	D
<b>HUBER HEIGHTS, OH (MONTGOMERY COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>14 729</b>	<b>7 032</b>	<b>2 140</b>	<b>246</b>	<b>16.8</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	26	14 729	7 032	2 140	246	16.8	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 827	1 044	191	38	20.3	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 827	1 044	191	38	20.3	15.0
5413	Architectural, engineering, & related services .....	5	D	D	D	c	D	D
<b>HUDSON VILLAGE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>122</b>	<b>61 420</b>	<b>21 863</b>	<b>4 650</b>	<b>478</b>	<b>27.7</b>	<b>11.3</b>
541	Professional, scientific, & technical services .....	122	61 420	21 863	4 650	478	27.7	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 586	1 147	268	38	68.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 586	1 147	268	38	68.1	—
5413	Architectural, engineering, & related services .....	15	2 541	787	227	27	70.2	22.2
5415	Computer systems design & related services .....	20	21 300	9 677	1 713	154	16.3	1.9
54151	Computer systems design & related services .....	20	21 300	9 677	1 713	154	16.3	1.9
541512	Computer systems design services .....	12	16 492	7 112	1 301	112	9.8	1.2
5416	Management, scientific, & technical consulting services .....	44	21 122	7 603	1 918	183	22.3	2.4
54161	Management consulting services .....	38	20 379	7 380	1 876	172	19.4	2.5
541611	Administrative management & general management consulting service .....	13	14 620	5 174	1 410	57	8.4	2.6
5418	Advertising & related services .....	8	10 936	1 944	421	41	28.6	44.7
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
<b>HURON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>5 774</b>	<b>1 947</b>	<b>365</b>	<b>62</b>	<b>13.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	14	5 774	1 947	365	62	13.1	—
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>INDEPENDENCE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>146</b>	<b>272 066</b>	<b>124 644</b>	<b>28 250</b>	<b>2 640</b>	<b>16.1</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	146	272 066	124 644	28 250	2 640	16.1	7.6
5411	Legal services .....	36	14 276	5 340	1 151	162	44.4	12.4
541111	Offices of lawyers .....	26	8 851	3 057	629	84	63.8	3.7
541110	Offices of lawyers .....	26	8 851	3 057	629	84	63.8	3.7
5411101	Offices of lawyers (except legal aid societies) .....	26	8 851	3 057	629	84	63.8	3.7
54119	Other legal services .....	10	5 425	2 283	522	78	12.8	26.5
541191	Title abstract & settlement offices .....	10	5 425	2 283	522	78	12.8	26.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	41 539	17 115	4 083	384	5.0	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	41 539	17 115	4 083	384	5.0	1.9
541211	Offices of certified public accountants .....	19	D	D	D	c	D	D
541214	Payroll services .....	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	21	69 283	23 790	6 155	633	5.2	2.4
54133	Engineering services .....	11	21 114	9 711	2 239	242	10.4	7.8
541330	Engineering services .....	11	21 114	9 711	2 239	242	10.4	7.8
54135	Building inspection services .....	1	D	D	D	b	D	D
541350	Building inspection services .....	1	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services .....	2	D	D	D	a	D	D
54138	Testing laboratories .....	4	21 508	10 259	3 167	289	—	—
541380	Testing laboratories .....	4	21 508	10 259	3 167	289	—	—
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 .....	29	111 776	64 699	14 002	1 159	21.5	12.1
54151	Computer systems design & related services .....	29	111 776	64 699	14 002	1 159	21.5	12.1
541511	Custom computer programming services .....	14	87 201	52 306	10 828	868	27.0	13.3
541512	Computer systems design services .....	13	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	24	23 839	9 979	1 986	225	20.4	8.6
54161	Management consulting services .....	23	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	10	10 052	4 109	880	110	32.5	.7
541612	Human resources & executive search consulting services .....	9	11 049	4 917	979	93	12.0	7.1
5418	Advertising & related services .....	5	7 890	2 470	606	47	—	7.1
<b>IRONTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>23</b>	<b>4 985</b>	<b>1 971</b>	<b>298</b>	<b>80</b>	<b>52.4</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	23	4 985	1 971	298	80	52.4	3.8
5411	Legal services .....	14	4 304	1 780	242	61	51.0	4.1
541111	Offices of lawyers .....	14	4 304	1 780	242	61	51.0	4.1
541110	Offices of lawyers .....	14	4 304	1 780	242	61	51.0	4.1
5411101	Offices of lawyers (except legal aid societies) .....	14	4 304	1 780	242	61	51.0	4.1
<b>JACKSON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>19</b>	<b>6 601</b>	<b>1 651</b>	<b>403</b>	<b>90</b>	<b>24.6</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	19	6 601	1 651	403	90	24.6	6.0
5416	Management, scientific, & technical consulting services .....	1	D	D	D	a	D	D
54161	Management consulting services .....	1	D	D	D	a	D	D
<b>JEFFERSON, OH (ASHTABULA COUNTY)</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>14</b>	<b>3 193</b>	<b>1 139</b>	<b>278</b>	<b>60</b>	<b>30.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	14	3 193	1 139	278	60	30.7	—
5411	Legal services .....	9	2 835	1 025	249	48	22.0	—
<b>JEFFERSON, OH (MADISON COUNTY)</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>JOHNSTOWN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>KENT, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>41</b>	<b>8 842</b>	<b>2 592</b>	<b>675</b>	<b>145</b>	<b>60.9</b>	<b>9.5</b>
541	Professional, scientific, & technical services .....	41	8 842	2 592	675	145	60.9	9.5
5411	Legal services .....	12	3 017	759	195	40	66.4	—
5413	Architectural, engineering, & related services .....	11	2 003	705	231	34	52.9	17.6
<b>KENTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>13</b>	<b>2 645</b>	<b>533</b>	<b>113</b>	<b>39</b>	<b>45.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	13	2 645	533	113	39	45.1	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KETTERING, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>142</b>	<b>132 741</b>	<b>53 180</b>	<b>13 112</b>	<b>1 360</b>	<b>26.1</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	142	132 741	53 180	13 112	1 360	26.1	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	13 780	5 377	1 254	172	16.9	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	13 780	5 377	1 254	172	16.9	2.7
541211	Offices of certified public accountants .....	14	12 282	4 722	1 107	130	14.5	—
5413	Architectural, engineering, & related services .....	24	31 979	15 226	3 445	367	23.6	2.1
54131	Architectural services .....	3	D	D	D	b	D	D
541310	Architectural services .....	3	D	D	D	b	D	D
54133	Engineering services .....	17	22 149	11 760	2 523	267	31.1	3.1
541330	Engineering services .....	17	22 149	11 760	2 523	267	31.1	3.1
5414	Specialized design services .....	7	17 617	5 326	1 514	136	74.6	—
54143	Graphic design services .....	6	D	D	D	c	D	D
541430	Graphic design services .....	6	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	4	D	D	D	b	D	D
5414302	Commercial art .....	2	D	D	D	a	D	D
5415	Computer systems design & related services .....	19	43 826	19 197	5 101	378	12.3	1.4
54151	Computer systems design & related services .....	19	43 826	19 197	5 101	378	12.3	1.4
541511	Custom computer programming services .....	7	7 532	5 186	773	85	.4	.2
541512	Computer systems design services .....	7	33 586	12 498	3 968	254	7.8	1.7
5415121	Computer systems integrators .....	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	23	6 286	2 779	616	113	18.0	8.4
54161	Management consulting services .....	18	5 403	2 458	576	108	20.9	.2
5418	Advertising & related services .....	17	13 597	3 798	854	116	18.9	17.1
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	8	2 613	483	98	35	9.8	.3
54192	Photographic services .....	7	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>KETTERING, OH (MONTGOMERY COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>142</b>	<b>132 741</b>	<b>53 180</b>	<b>13 112</b>	<b>1 360</b>	<b>26.1</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	142	132 741	53 180	13 112	1 360	26.1	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	13 780	5 377	1 254	172	16.9	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	13 780	5 377	1 254	172	16.9	2.7
541211	Offices of certified public accountants .....	14	12 282	4 722	1 107	130	14.5	—
5413	Architectural, engineering, & related services .....	24	31 979	15 226	3 445	367	23.6	2.1
54131	Architectural services .....	3	D	D	D	b	D	D
541310	Architectural services .....	3	D	D	D	b	D	D
54133	Engineering services .....	17	22 149	11 760	2 523	267	31.1	3.1
541330	Engineering services .....	17	22 149	11 760	2 523	267	31.1	3.1
5414	Specialized design services .....	7	17 617	5 326	1 514	136	74.6	—
54143	Graphic design services .....	6	D	D	D	c	D	D
541430	Graphic design services .....	6	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	4	D	D	D	b	D	D
5414302	Commercial art .....	2	D	D	D	a	D	D
5415	Computer systems design & related services .....	19	43 826	19 197	5 101	378	12.3	1.4
54151	Computer systems design & related services .....	19	43 826	19 197	5 101	378	12.3	1.4
541511	Custom computer programming services .....	7	7 532	5 186	773	85	.4	.2
541512	Computer systems design services .....	7	33 586	12 498	3 968	254	7.8	1.7
5415121	Computer systems integrators .....	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	23	6 286	2 779	616	113	18.0	8.4
54161	Management consulting services .....	18	5 403	2 458	576	108	20.9	.2
5418	Advertising & related services .....	17	13 597	3 798	854	116	18.9	17.1
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	8	2 613	483	98	35	9.8	.3
54192	Photographic services .....	7	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>KIRTLAND, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>5 898</b>	<b>2 989</b>	<b>715</b>	<b>70</b>	<b>7.0</b>	<b>16.1</b>
541	Professional, scientific, & technical services .....	13	5 898	2 989	715	70	7.0	16.1
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>LAKEMORE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	1	D	D	D	c	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LAKEWOOD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>110</b>	<b>35 964</b>	<b>16 571</b>	<b>3 298</b>	<b>526</b>	<b>40.8</b>	<b>3.0</b>
541	Professional, scientific, & technical services .....	110	35 964	16 571	3 298	526	40.8	3.0
5411	Legal services .....	30	5 112	1 805	368	72	44.2	9.1
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 .....	17	9 517	6 056	1 443	242	15.4	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	9 517	6 056	1 443	242	15.4	2.5
541211	Offices of certified public accountants .....	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	17	8 929	4 994	651	97	39.3	—
54131	Architectural services .....	5	D	D	D	b	D	D
541310	Architectural services .....	5	D	D	D	b	D	D
5415	Computer systems design & related services .....	11	4 483	1 144	254	28	36.0	2.5
54151	Computer systems design & related services .....	11	4 483	1 144	254	28	36.0	2.5
5418	Advertising & related services .....	11	3 818	1 297	301	39	62.1	1.9
54189	Other services related to advertising .....	5	2 360	837	204	27	46.1	3.1
541890	Other services related to advertising .....	5	2 360	837	204	27	46.1	3.1
<b>LANCASTER, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>79</b>	<b>22 906</b>	<b>8 842</b>	<b>2 022</b>	<b>337</b>	<b>33.8</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	79	22 906	8 842	2 022	337	33.8	3.4
5411	Legal services .....	37	9 714	3 091	724	135	23.4	3.6
54111	Offices of lawyers .....	33	D	D	D	c	D	D
541110	Offices of lawyers .....	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	6 548	3 543	827	113	18.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	6 548	3 543	827	113	18.6	3.4
541211	Offices of certified public accountants .....	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	6	1 833	753	143	30	73.6	—
5418	Advertising & related services .....	7	2 660	736	161	30	58.2	8.0
<b>LEBANON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>35</b>	<b>9 046</b>	<b>2 662</b>	<b>556</b>	<b>105</b>	<b>60.4</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	35	9 046	2 662	556	105	60.4	.7
5411	Legal services .....	15	4 812	940	199	46	55.1	—
54111	Offices of lawyers .....	15	4 812	940	199	46	55.1	—
541110	Offices of lawyers .....	15	4 812	940	199	46	55.1	—
5411101	Offices of lawyers (except legal aid societies) .....	15	4 812	940	199	46	55.1	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 486	415	114	28	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 486	415	114	28	100.0	—
5413	Architectural, engineering, & related services .....	3	D	D	D	a	D	D
<b>LEXINGTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 628</b>	<b>705</b>	<b>130</b>	<b>23</b>	<b>29.4</b>	<b>43.9</b>
541	Professional, scientific, & technical services .....	9	1 628	705	130	23	29.4	43.9
<b>LIMA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>98</b>	<b>38 452</b>	<b>14 202</b>	<b>3 231</b>	<b>556</b>	<b>45.5</b>	<b>3.0</b>
541	Professional, scientific, & technical services .....	98	38 452	14 202	3 231	556	45.5	3.0
5411	Legal services .....	59	14 474	5 080	1 043	200	61.0	5.5
54111	Offices of lawyers .....	58	D	D	D	c	D	D
541110	Offices of lawyers .....	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 857	1 888	458	84	41.5	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 857	1 888	458	84	41.5	2.6
5413	Architectural, engineering, & related services .....	12	14 013	5 500	1 304	197	25.4	—
54138	Testing laboratories .....	3	9 761	3 743	954	147	—	—
541380	Testing laboratories .....	3	9 761	3 743	954	147	—	—
5418	Advertising & related services .....	8	D	D	D	b	D	D
<b>LINCOLN HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	1	D	D	D	b	D	D
5414	Specialized design services .....	1	D	D	D	b	D	D
54143	Graphic design services .....	1	D	D	D	b	D	D
541430	Graphic design services .....	1	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	1	D	D	D	b	D	D
<b>LISBON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 834</b>	<b>716</b>	<b>159</b>	<b>26</b>	<b>43.7</b>	<b>19.3</b>
541	Professional, scientific, & technical services .....	9	1 834	716	159	26	43.7	19.3

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>LOCKLAND, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>2 176</b>	<b>370</b>	<b>82</b>	<b>19</b>	<b>75.0</b>	<b>13.5</b>
541	Professional, scientific, & technical services .....	10	2 176	370	82	19	75.0	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
541213	Tax return preparation services .....	1	D	D	D	a	D	D
<b>LODI, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LOGAN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 736</b>	<b>941</b>	<b>202</b>	<b>52</b>	<b>68.4</b>	<b>12.8</b>
541	Professional, scientific, & technical services .....	15	2 736	941	202	52	68.4	12.8
<b>LONDON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>3 082</b>	<b>1 033</b>	<b>292</b>	<b>60</b>	<b>35.8</b>	<b>15.7</b>
541	Professional, scientific, & technical services .....	18	3 082	1 033	292	60	35.8	15.7
<b>LORAIN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>39 243</b>	<b>20 784</b>	<b>3 675</b>	<b>782</b>	<b>16.8</b>	<b>28.1</b>
541	Professional, scientific, & technical services .....	66	39 243	20 784	3 675	782	16.8	28.1
5411	Legal services .....	35	16 049	8 187	1 249	172	23.0	1.2
54111	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 .....	11	16 974	9 778	1 788	517	4.3	58.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	16 974	9 778	1 788	517	4.3	58.9
541213	Tax return preparation services .....	1	D	D	D	e	D	D
541219	Other accounting services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	2 197	1 056	255	32	40.1	15.0
<b>LORDSTOWN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	1	D	D	D	b	D	D
54161	Management consulting services .....	1	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services .....	1	D	D	D	b	D	D
<b>LOUDONVILLE, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>374</b>	<b>127</b>	<b>36</b>	<b>12</b>	<b>100.0</b>	<b>-</b>
<b>LOUDONVILLE, OH (ASHLAND COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>374</b>	<b>127</b>	<b>36</b>	<b>12</b>	<b>100.0</b>	<b>-</b>
<b>LOUISVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 284</b>	<b>394</b>	<b>85</b>	<b>22</b>	<b>55.0</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	7	1 284	394	85	22	55.0	3.5
<b>LOVELAND, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>12 402</b>	<b>2 327</b>	<b>550</b>	<b>72</b>	<b>40.8</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	32	12 402	2 327	550	72	40.8	2.1
5413	Architectural, engineering, & related services .....	3	1 475	189	58	5	100.0	-
5416	Management, scientific, & technical consulting services .....	9	6 462	906	247	31	7.2	-
54161	Management consulting services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	3	1 424	180	19	3	D	-
54189	Other services related to advertising .....	3	1 424	180	19	3	D	-
541890	Other services related to advertising .....	3	1 424	180	19	3	D	-
5419	Other professional, scientific, & technical services .....	5	1 656	627	152	19	47.6	4.1
<b>LOVELAND, OH (CLERMONT COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 838</b>	<b>551</b>	<b>152</b>	<b>21</b>	<b>55.4</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	7	1 838	551	152	21	55.4	1.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOVELAND, OH (HAMILTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>9 601</b>	<b>1 643</b>	<b>385</b>	<b>48</b>	<b>39.5</b>	<b>2.5</b>
541	Professional, scientific, & technical services .....	22	9 601	1 643	385	48	39.5	2.5
5416	Management, scientific, & technical consulting services .....	8	D	D	D	b	D	D
54161	Management consulting services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	3	1 424	180	19	3	D	—
54189	Other services related to advertising .....	3	1 424	180	19	3	D	—
541890	Other services related to advertising .....	3	1 424	180	19	3	D	—
<b>LOVELAND, OH (WARREN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>963</b>	<b>133</b>	<b>13</b>	<b>3</b>	<b>D</b>	<b>—</b>
541	Professional, scientific, & technical services .....	3	963	133	13	3	D	—
<b>LYNDHURST, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>58</b>	<b>12 626</b>	<b>4 368</b>	<b>795</b>	<b>162</b>	<b>60.3</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	58	12 626	4 368	795	162	60.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 048	1 831	424	53	40.1	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 048	1 831	424	53	40.1	1.6
541211	Offices of certified public accountants .....	13	3 724	1 711	398	42	35.4	1.3
5413	Architectural, engineering, & related services .....	9	2 679	977	136	33	87.1	.6
<b>MACEDONIA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>28 103</b>	<b>9 237</b>	<b>1 692</b>	<b>211</b>	<b>9.5</b>	<b>59.3</b>
541	Professional, scientific, & technical services .....	17	28 103	9 237	1 692	211	9.5	59.3
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
5415	Computer systems design & related services .....	8	20 101	5 029	901	70	4.0	82.8
54151	Computer systems design & related services .....	8	20 101	5 029	901	70	4.0	82.8
5416	Management, scientific, & technical consulting services .....	3	5 572	2 487	450	114	D	—
54161	Management consulting services .....	3	5 572	2 487	450	114	D	—
<b>MADEIRA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>5 882</b>	<b>1 575</b>	<b>388</b>	<b>50</b>	<b>90.7</b>	<b>9.3</b>
541	Professional, scientific, & technical services .....	25	5 882	1 575	388	50	90.7	9.3
5413	Architectural, engineering, & related services .....	3	1 374	213	47	9	100.0	—
<b>MADISON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MANSFIELD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>111</b>	<b>42 700</b>	<b>17 413</b>	<b>3 910</b>	<b>673</b>	<b>30.8</b>	<b>6.8</b>
541	Professional, scientific, & technical services .....	111	42 700	17 413	3 910	673	30.8	6.8
5411	Legal services .....	46	13 911	5 562	1 296	182	30.6	.9
54111	Offices of lawyers .....	44	D	D	D	c	D	D
541110	Offices of lawyers .....	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	8 654	3 617	961	234	34.1	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	8 654	3 617	961	234	34.1	.8
541211	Offices of certified public accountants .....	16	D	D	D	c	D	D
541213	Tax return preparation services .....	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	16	10 937	5 172	950	147	29.2	—
54131	Architectural services .....	7	4 905	2 080	451	61	37.9	—
541310	Architectural services .....	7	4 905	2 080	451	61	37.9	—
5418	Advertising & related services .....	8	5 715	2 138	460	51	25.9	34.9
<b>MAPLE HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>3 060</b>	<b>1 179</b>	<b>250</b>	<b>47</b>	<b>86.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	3 060	1 179	250	47	86.4	—
5413	Architectural, engineering, & related services .....	3	D	D	D	a	D	D
<b>MARIEMONT, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 079</b>	<b>679</b>	<b>105</b>	<b>26</b>	<b>64.1</b>	<b>14.9</b>
541	Professional, scientific, & technical services .....	15	2 079	679	105	26	64.1	14.9

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARIETTA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>59</b>	<b>24 867</b>	<b>9 363</b>	<b>1 978</b>	<b>319</b>	<b>41.8</b>	<b>35.7</b>
541	Professional, scientific, & technical services .....	59	24 867	9 363	1 978	319	41.8	35.7
5411	Legal services .....	21	D	D	D	b	D	D
54111	Offices of lawyers .....	20	D	D	D	b	D	D
541110	Offices of lawyers .....	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	7	D	D	D	c	D	D
54162	Environmental consulting services .....	2	D	D	D	b	D	D
541620	Environmental consulting services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	b	D	D
<b>MARION, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>56</b>	<b>17 666</b>	<b>6 705</b>	<b>1 639</b>	<b>313</b>	<b>37.9</b>	<b>3.7</b>
541	Professional, scientific, & technical services .....	56	17 666	6 705	1 639	313	37.9	3.7
5411	Legal services .....	21	3 374	1 234	280	50	45.3	14.6
54111	Offices of lawyers .....	21	3 374	1 234	280	50	45.3	14.6
541110	Offices of lawyers .....	21	3 374	1 234	280	50	45.3	14.6
5411101	Offices of lawyers (except legal aid societies) .....	21	3 374	1 234	280	50	45.3	14.6
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 .....	9	D	D	D	c	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
<b>MARTINS FERRY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 870</b>	<b>933</b>	<b>197</b>	<b>39</b>	<b>12.4</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	9	2 870	933	197	39	12.4	.7
<b>MARYSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	22	D	D	D	e	D	D
5411	Legal services .....	11	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
5416	Management, scientific, & technical consulting services .....	1	D	D	D	a	D	D
54161	Management consulting services .....	1	D	D	D	a	D	D
5417	Scientific research & development services .....	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	2	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences .....	1	D	D	D	c	D	D
<b>MASON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>117 707</b>	<b>31 875</b>	<b>7 503</b>	<b>895</b>	<b>3.7</b>	<b>4.6</b>
541	Professional, scientific, & technical services .....	39	117 707	31 875	7 503	895	3.7	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	8	12 076	5 817	1 339	116	2.7	3.4
54133	Engineering services .....	7	D	D	D	b	D	D
541330	Engineering services .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	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 .....	1	D	D	D	c	D	D
5415121	Computer systems integrators .....	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	6	4 356	2 450	376	43	16.3	—
54161	Management consulting services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	5	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	5	D	D	D	c	D	D
54192	Photographic services .....	2	D	D	D	b	D	D
541921	Photographic studios, portrait .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MASSILLON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>14 999</b>	<b>6 632</b>	<b>1 466</b>	<b>253</b>	<b>30.2</b>	<b>14.4</b>
541	Professional, scientific, & technical services .....	42	14 999	6 632	1 466	253	30.2	14.4
5411	Legal services .....	15	3 365	1 378	257	46	33.1	—
54111	Offices of lawyers .....	15	3 365	1 378	257	46	33.1	—
541110	Offices of lawyers .....	15	3 365	1 378	257	46	33.1	—
5411101	Offices of lawyers (except legal aid societies) .....	15	3 365	1 378	257	46	33.1	—
5413	Architectural, engineering, & related services .....	4	D	D	D	a	D	D
5414	Specialized design services .....	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	7	2 503	394	92	59	86.2	4.8
54192	Photographic services .....	7	2 503	394	92	59	86.2	4.8
541921	Photographic studios, portrait .....	7	2 503	394	92	59	86.2	4.8
<b>MAUMEE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>136 487</b>	<b>74 762</b>	<b>17 212</b>	<b>1 674</b>	<b>6.9</b>	<b>8.0</b>
541	Professional, scientific, & technical services .....	66	136 487	74 762	17 212	1 674	6.9	8.0
5411	Legal services .....	8	2 869	815	179	25	68.4	5.3
54111	Offices of lawyers .....	8	2 869	815	179	25	68.4	5.3
541110	Offices of lawyers .....	8	2 869	815	179	25	68.4	5.3
5411101	Offices of lawyers (except legal aid societies) .....	8	2 869	815	179	25	68.4	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	8 691	4 938	1 125	112	11.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	8 691	4 938	1 125	112	11.4	—
541211	Offices of certified public accountants .....	6	D	D	D	b	D	D
541213	Tax return preparation services .....	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	17	57 689	33 166	8 518	727	2.4	1.2
54133	Engineering services .....	11	51 769	30 382	7 960	646	2.4	1.1
541330	Engineering services .....	11	51 769	30 382	7 960	646	2.4	1.1
5415	Computer systems design & related services .....	7	22 408	7 836	1 477	102	.7	44.5
54151	Computer systems design & related services .....	7	22 408	7 836	1 477	102	.7	44.5
541511	Custom computer programming services .....	2	D	D	D	b	D	D
541512	Computer systems design services .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	10	16 287	9 477	1 819	217	10.7	.3
54161	Management consulting services .....	6	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	1	D	D	D	c	D	D
5416122	Executive placement services .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	4	17 108	13 643	2 985	338	4.7	—
54189	Other services related to advertising .....	2	D	D	D	e	D	D
541890	Other services related to advertising .....	2	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	2	D	D	D	e	D	D
5419	Other professional, scientific, & technical services .....	3	D	D	D	c	D	D
<b>MAYFIELD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>35</b>	<b>34 003</b>	<b>16 368</b>	<b>4 347</b>	<b>351</b>	<b>16.9</b>	<b>31.2</b>
541	Professional, scientific, & technical services .....	35	34 003	16 368	4 347	351	16.9	31.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	10 784	8 111	2 474	143	9.2	78.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	10 784	8 111	2 474	143	9.2	78.3
541219	Other accounting services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	6	6 298	2 534	573	66	37.5	26.0
5415	Computer systems design & related services .....	7	6 796	3 102	654	76	20.9	1.0
54151	Computer systems design & related services .....	7	6 796	3 102	654	76	20.9	1.0
541512	Computer systems design services .....	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	5	6 031	2 010	511	44	11.4	7.7
54162	Environmental consulting services .....	1	D	D	D	a	D	D
541620	Environmental consulting services .....	1	D	D	D	a	D	D
5418	Advertising & related services .....	2	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

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MAYFIELD HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>56</b>	<b>74 747</b>	<b>31 407</b>	<b>7 223</b>	<b>1 064</b>	<b>8.7</b>	<b>3.9</b>
541	Professional, scientific, & technical services .....	56	74 747	31 407	7 223	1 064	8.7	3.9
5411	Legal services .....	15	9 792	3 480	691	105	3.3	21.9
54111	Offices of lawyers .....	15	9 792	3 480	691	105	3.3	21.9
541110	Offices of lawyers .....	15	9 792	3 480	691	105	3.3	21.9
5411101	Offices of lawyers (except legal aid societies) .....	15	9 792	3 480	691	105	3.3	21.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	7 389	3 174	942	511	36.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	7 389	3 174	942	511	36.5	—
541213	Tax return preparation services .....	1	D	D	D	e	D	D
541219	Other accounting services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	6 146	2 981	739	66	13.5	2.8
5415	Computer systems design & related services .....	11	22 826	12 849	3 030	161	3.2	.3
54151	Computer systems design & related services .....	11	22 826	12 849	3 030	161	3.2	.3
541512	Computer systems design services .....	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	8	D	D	D	c	D	D
54161	Management consulting services .....	6	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	5	D	D	D	c	D	D
5416122	Executive placement services .....	2	D	D	D	b	D	D
5416123	Human resources & personnel management consulting .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	b	D	D
<b>MEDINA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>90</b>	<b>28 967</b>	<b>11 311</b>	<b>2 274</b>	<b>380</b>	<b>41.9</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	90	28 967	11 311	2 274	380	41.9	3.3
5411	Legal services .....	40	11 660	4 781	924	177	33.2	—
54111	Offices of lawyers .....	29	8 469	3 333	630	120	38.6	—
541110	Offices of lawyers .....	29	8 469	3 333	630	120	38.6	—
5411101	Offices of lawyers (except legal aid societies) .....	29	8 469	3 333	630	120	38.6	—
54119	Other legal services .....	11	3 191	1 448	294	57	19.0	—
541191	Title abstract & settlement offices .....	11	3 191	1 448	294	57	19.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	5 538	2 415	488	75	29.6	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	5 538	2 415	488	75	29.6	2.5
541211	Offices of certified public accountants .....	10	4 884	2 163	429	47	25.7	—
5413	Architectural, engineering, & related services .....	9	5 355	2 455	509	69	64.3	—
<b>MENTOR, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>140</b>	<b>62 782</b>	<b>23 744</b>	<b>5 965</b>	<b>659</b>	<b>33.6</b>	<b>7.4</b>
541	Professional, scientific, & technical services .....	140	62 782	23 744	5 965	659	33.6	7.4
5411	Legal services .....	24	5 537	1 508	268	63	47.8	1.2
54111	Offices of lawyers .....	23	D	D	D	b	D	D
541110	Offices of lawyers .....	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	6 280	2 884	619	92	23.9	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	6 280	2 884	619	92	23.9	20.4
541211	Offices of certified public accountants .....	17	5 604	2 567	535	72	20.1	17.4
5413	Architectural, engineering, & related services .....	33	29 892	12 937	3 117	298	30.4	1.6
54133	Engineering services .....	21	21 194	9 251	2 145	200	38.2	2.2
541330	Engineering services .....	21	21 194	9 251	2 145	200	38.2	2.2
54138	Testing laboratories .....	4	7 059	3 219	845	78	10.5	—
541380	Testing laboratories .....	4	7 059	3 219	845	78	10.5	—
5414	Specialized design services .....	6	2 008	565	125	20	40.6	—
5415	Computer systems design & related services .....	12	9 954	3 073	1 277	65	28.4	19.3
54151	Computer systems design & related services .....	12	9 954	3 073	1 277	65	28.4	19.3
541512	Computer systems design services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	9	3 847	921	185	41	16.1	17.6
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	13	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
<b>MENTOR-ON-THE-LAKE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 129</b>	<b>435</b>	<b>110</b>	<b>20</b>	<b>65.7</b>	<b>14.8</b>
541	Professional, scientific, & technical services .....	8	1 129	435	110	20	65.7	14.8

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>MIAMISBURG, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>47</b>	<b>44 100</b>	<b>14 737</b>	<b>3 177</b>	<b>483</b>	<b>15.2</b>	<b>10.6</b>
541	Professional, scientific, & technical services .....	47	44 100	14 737	3 177	483	15.2	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	2 193	777	271	182	39.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	2 193	777	271	182	39.0	—
541213	Tax return preparation services .....	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	12	18 795	5 824	1 199	149	15.1	24.1
54133	Engineering services .....	6	17 311	5 124	1 031	112	8.5	26.2
541330	Engineering services .....	6	17 311	5 124	1 031	112	8.5	26.2
5414	Specialized design services .....	5	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
5415	Computer systems design & related services .....	5	D	D	D	b	D	D
54151	Computer systems design & related services .....	5	D	D	D	b	D	D
541512	Computer systems design services .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	6	5 131	2 651	569	52	9.9	—
54161	Management consulting services .....	5	D	D	D	b	D	D
<b>MIDDLEBURG HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>79</b>	<b>50 880</b>	<b>21 827</b>	<b>4 374</b>	<b>556</b>	<b>25.2</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	79	50 880	21 827	4 374	556	25.2	8.6
5411	Legal services .....	13	3 241	1 282	320	59	22.6	2.3
54111	Offices of lawyers .....	13	3 241	1 282	320	59	22.6	2.3
541110	Offices of lawyers .....	13	3 241	1 282	320	59	22.6	2.3
5411101	Offices of lawyers (except legal aid societies) .....	13	3 241	1 282	320	59	22.6	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 214	1 952	416	72	64.7	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 214	1 952	416	72	64.7	7.3
541219	Other accounting services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	20	23 655	9 582	1 971	212	21.2	1.0
54133	Engineering services .....	13	12 504	5 818	1 187	118	37.9	2.0
541330	Engineering services .....	13	12 504	5 818	1 187	118	37.9	2.0
54138	Testing laboratories .....	2	D	D	D	b	D	D
541380	Testing laboratories .....	2	D	D	D	b	D	D
5415	Computer systems design & related services .....	9	10 957	5 381	953	87	13.9	23.5
54151	Computer systems design & related services .....	9	10 957	5 381	953	87	13.9	23.5
541511	Custom computer programming services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	10	4 274	2 262	425	82	47.3	6.3
54161	Management consulting services .....	6	2 827	1 710	325	70	56.1	—
5418	Advertising & related services .....	4	2 270	363	80	17	8.4	38.0
<b>MIDDLEPORT, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>MIDDLETOWN, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>73</b>	<b>92 760</b>	<b>20 643</b>	<b>6 863</b>	<b>557</b>	<b>13.5</b>	<b>.3</b>
541	Professional, scientific, & technical services .....	73	92 760	20 643	6 863	557	13.5	.3
5411	Legal services .....	30	9 482	3 347	685	129	31.5	2.0
54111	Offices of lawyers .....	30	9 482	3 347	685	129	31.5	2.0
541110	Offices of lawyers .....	30	9 482	3 347	685	129	31.5	2.0
5411101	Offices of lawyers (except legal aid societies) .....	30	9 482	3 347	685	129	31.5	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
541211	Offices of certified public accountants .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	9	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
541513	Computer facilities management services .....	1	D	D	D	c	D	D
<b>MIDDLETOWN, OH (BUTLER COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>70</b>	<b>90 501</b>	<b>19 491</b>	<b>6 657</b>	<b>534</b>	<b>11.4</b>	<b>.3</b>
541	Professional, scientific, & technical services .....	70	90 501	19 491	6 657	534	11.4	.3
5411	Legal services .....	29	D	D	D	c	D	D
54111	Offices of lawyers .....	29	D	D	D	c	D	D
541110	Offices of lawyers .....	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
541211	Offices of certified public accountants .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	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
541513	Computer facilities management services .....	1	D	D	D	c	D	D

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MIDDLETOWN, OH (WARREN COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	2 259	1 152	206	23	100.0	—
541	Professional, scientific, & technical services .....	3	2 259	1 152	206	23	100.0	—
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>MILFORD, OH *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	45	40 290	15 932	3 285	385	22.2	27.3
541	Professional, scientific, & technical services .....	45	40 290	15 932	3 285	385	22.2	27.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	5 112	2 736	487	56	8.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	5 112	2 736	487	56	8.2	—
541211	Offices of certified public accountants .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	14 376	5 499	1 184	147	17.7	38.8
54133	Engineering services .....	10	D	D	D	b	D	D
541330	Engineering services .....	10	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
5416	Management, scientific, & technical consulting services .....	8	D	D	D	b	D	D
54161	Management consulting services .....	6	D	D	D	b	D	D
541613	Marketing consulting services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>MILFORD, OH (CLERMONT COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	43	D	D	D	e	D	D
541	Professional, scientific, & technical services .....	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	5 112	2 736	487	56	8.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	5 112	2 736	487	56	8.2	—
541211	Offices of certified public accountants .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	12	D	D	D	c	D	D
54133	Engineering services .....	9	D	D	D	b	D	D
541330	Engineering services .....	9	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
5416	Management, scientific, & technical consulting services .....	7	D	D	D	b	D	D
54161	Management consulting services .....	6	D	D	D	b	D	D
541613	Marketing consulting services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>MILFORD, OH (HAMILTON COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	2	D	D	D	a	D	D
<b>MILLERSBURG, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	19	4 646	1 714	398	82	38.9	—
541	Professional, scientific, & technical services .....	19	4 646	1 714	398	82	38.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>MINERVA, OH *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	13	2 415	701	152	48	75.7	1.9
541	Professional, scientific, & technical services .....	13	2 415	701	152	48	75.7	1.9
<b>MINERVA, OH (CARROLL COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	D	D	D	a	D	D
<b>MINERVA, OH (STARK COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	10	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	10	D	D	D	b	D	D
<b>MINSTER, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>MOGADORE, OH *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOGADORE, OH (SUMMIT COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>MONROE, OH *</b>								
54	Professional, scientific, & technical services .....	8	2 580	906	145	30	63.8	13.3
541	Professional, scientific, & technical services .....	8	2 580	906	145	30	63.8	13.3
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>MONROE, OH (BUTLER COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	7	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	7	D	D	D	a	D	D
<b>MONROE, OH (WARREN COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
<b>MONTGOMERY, OH</b>								
54	Professional, scientific, & technical services .....	96	67 119	25 690	5 840	677	25.3	6.6
541	Professional, scientific, & technical services .....	96	67 119	25 690	5 840	677	25.3	6.6
5411	Legal services .....	13	3 930	1 448	263	49	57.4	3.3
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 .....	17	5 706	2 876	689	123	46.2	15.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	5 706	2 876	689	123	46.2	15.5
541219	Other accounting services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	17	13 370	4 697	1 071	105	20.7	2.0
54133	Engineering services .....	12	11 252	4 104	948	88	14.0	2.3
541330	Engineering services .....	12	11 252	4 104	948	88	14.0	2.3
5414	Specialized design services .....	3	D	D	D	a	D	D
5415	Computer systems design & related services .....	16	25 868	9 446	2 030	216	19.9	2.5
54151	Computer systems design & related services .....	16	25 868	9 446	2 030	216	19.9	2.5
541512	Computer systems design services .....	6	D	D	D	c	D	D
5415121	Computer systems integrators .....	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	22	6 472	2 822	513	63	52.5	10.4
54161	Management consulting services .....	18	5 703	2 527	442	52	57.8	—
5418	Advertising & related services .....	4	5 168	1 900	702	32	—	21.7
5419	Other professional, scientific, & technical services .....	2	D	D	D	b	D	D
<b>MONTPELIER, OH</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>MORAINE, OH</b>								
54	Professional, scientific, & technical services .....	39	100 135	32 677	7 989	900	4.0	46.2
541	Professional, scientific, & technical services .....	39	100 135	32 677	7 989	900	4.0	46.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	8 369	3 444	787	131	10.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	8 369	3 444	787	131	10.9	—
541219	Other accounting services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	9	30 722	12 745	3 229	308	3.4	.8
54151	Computer systems design & related services .....	9	30 722	12 745	3 229	308	3.4	.8
541511	Custom computer programming services .....	1	D	D	D	c	D	D
541512	Computer systems design services .....	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	8	9 613	3 086	522	33	9.1	32.1
54161	Management consulting services .....	7	D	D	D	b	D	D
541613	Marketing consulting services .....	1	D	D	D	a	D	D
5418	Advertising & related services .....	6	D	D	D	e	D	D
54184	Media representatives .....	2	D	D	D	c	D	D
541840	Media representatives .....	2	D	D	D	c	D	D
5418402	Publishers' advertising representatives .....	2	D	D	D	c	D	D
<b>MORELAND HILLS, OH</b>								
54	Professional, scientific, & technical services .....	14	2 069	657	57	14	83.4	16.6
541	Professional, scientific, & technical services .....	14	2 069	657	57	14	83.4	16.6

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]

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOUNT GILEAD, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	9	1 588	512	124	39	30.9	25.3
541	Professional, scientific, & technical services .....	9	1 588	512	124	39	30.9	25.3
<b>MOUNT HEALTHY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	11	5 793	2 085	609	87	7.9	4.2
541	Professional, scientific, & technical services .....	11	5 793	2 085	609	87	7.9	4.2
5414	Specialized design services .....	1	D	D	D	a	D	D
5418	Advertising & related services .....	1	D	D	D	b	D	D
54189	Other services related to advertising .....	1	D	D	D	b	D	D
541890	Other services related to advertising .....	1	D	D	D	b	D	D
<b>MOUNT VERNON, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	26	8 498	3 809	861	150	32.4	5.1
541	Professional, scientific, & technical services .....	26	8 498	3 809	861	150	32.4	5.1
5411	Legal services .....	12	2 790	705	167	38	70.5	—
54111	Offices of lawyers .....	12	2 790	705	167	38	70.5	—
541110	Offices of lawyers .....	12	2 790	705	167	38	70.5	—
5411101	Offices of lawyers (except legal aid societies) .....	12	2 790	705	167	38	70.5	—
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
5414	Specialized design services .....	2	D	D	D	b	D	D
<b>MUNROE FALLS, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	14	2 275	663	169	32	58.1	18.3
541	Professional, scientific, & technical services .....	14	2 275	663	169	32	58.1	18.3
<b>NAPOLEON, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	19	4 088	1 302	370	74	57.0	2.3
541	Professional, scientific, & technical services .....	19	4 088	1 302	370	74	57.0	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>NELSONVILLE, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4	834	376	103	14	30.7	—
<b>NEW ALBANY, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	5	3 967	834	156	13	15.3	4.5
541	Professional, scientific, & technical services .....	5	3 967	834	156	13	15.3	4.5
5416	Management, scientific, & technical consulting services .....	3	D	D	D	a	D	D
54161	Management consulting services .....	3	D	D	D	a	D	D
<b>NEWARK, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	88	40 488	16 644	4 036	821	28.1	.8
541	Professional, scientific, & technical services .....	88	40 488	16 644	4 036	821	28.1	.8
5411	Legal services .....	40	9 434	3 430	745	157	52.4	1.8
54111	Offices of lawyers .....	38	D	D	D	c	D	D
541110	Offices of lawyers .....	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	6 857	3 804	994	358	44.9	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	6 857	3 804	994	358	44.9	2.3
541213	Tax return preparation services .....	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	13	18 420	7 781	1 908	227	6.4	—
54138	Testing laboratories .....	1	D	D	D	b	D	D
541380	Testing laboratories .....	1	D	D	D	b	D	D
5414	Specialized design services .....	4	D	D	D	a	D	D
5418	Advertising & related services .....	3	D	D	D	b	D	D
<b>NEW BOSTON, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	2	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1	D	D	D	c	D	D
541213	Tax return preparation services .....	1	D	D	D	c	D	D
<b>NEW BREMEN, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4	337	163	40	9	68.0	—

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW CARLISLE, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	10	2 564	794	74	19	32.5	53.5
541	Professional, scientific, & technical services .....	10	2 564	794	74	19	32.5	53.5
5418	Advertising & related services .....	2	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
5418903	Sign painting & lettering shop .....	2	D	D	D	a	D	D
<b>NEWCOMERSTOWN, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4	966	263	58	21	71.2	—
541	Professional, scientific, & technical services .....	4	966	263	58	21	71.2	—
<b>NEW LEBANON, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	D	D	D	a	D	D
<b>NEW LEXINGTON, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	7	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
<b>NEW LONDON, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>NEW PHILADELPHIA, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	44	16 078	8 802	2 028	279	17.8	8.3
541	Professional, scientific, & technical services .....	44	16 078	8 802	2 028	279	17.8	8.3
5411	Legal services .....	21	6 656	3 252	923	104	12.5	16.7
54111	Offices of lawyers .....	21	6 656	3 252	923	104	12.5	16.7
541110	Offices of lawyers .....	21	6 656	3 252	923	104	12.5	16.7
5411101	Offices of lawyers (except legal aid societies) .....	21	6 656	3 252	923	104	12.5	16.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 122	2 144	453	68	21.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	3 122	2 144	453	68	21.7	—
5413	Architectural, engineering, & related services .....	7	4 729	2 953	547	78	11.0	4.9
<b>NEW RICHMOND, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>NEWTON FALLS, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	7	1 184	879	141	16	76.3	3.0
541	Professional, scientific, & technical services .....	7	1 184	879	141	16	76.3	3.0
<b>NILES, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	27	6 872	2 455	595	134	50.3	7.3
541	Professional, scientific, & technical services .....	27	6 872	2 455	595	134	50.3	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
<b>NORTH BALTIMORE, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4	462	95	22	9	100.0	—
<b>NORTH CANTON, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	44	11 516	4 303	926	147	48.1	2.7
541	Professional, scientific, & technical services .....	44	11 516	4 303	926	147	48.1	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 640	603	136	21	75.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 640	603	136	21	75.3	—
5413	Architectural, engineering, & related services .....	5	1 550	652	132	17	58.3	2.1
5418	Advertising & related services .....	5	3 386	1 310	266	32	1.7	—
<b>NORTH COLLEGE HILL, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	8	769	231	61	15	89.1	—
<b>NORTHFIELD, OH</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NORTH KINGSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
<b>NORTH OLMSTED, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>70</b>	<b>33 443</b>	<b>15 701</b>	<b>3 395</b>	<b>466</b>	<b>25.6</b>	<b>7.9</b>
541	Professional, scientific, & technical services .....	70	33 443	15 701	3 395	466	25.6	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	4 267	2 879	748	124	22.2	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	4 267	2 879	748	124	22.2	.4
5413	Architectural, engineering, & related services .....	15	13 823	6 653	1 359	134	17.8	4.6
54133	Engineering services .....	10	D	D	D	c	D	D
541330	Engineering services .....	10	D	D	D	c	D	D
5415	Computer systems design & related services .....	13	6 752	3 611	734	102	21.7	25.4
54151	Computer systems design & related services .....	13	6 752	3 611	734	102	21.7	25.4
5418	Advertising & related services .....	5	2 481	597	112	30	59.5	—
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
<b>NORTH RIDGEVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>4 645</b>	<b>1 822</b>	<b>325</b>	<b>62</b>	<b>40.6</b>	<b>20.2</b>
541	Professional, scientific, & technical services .....	25	4 645	1 822	325	62	40.6	20.2
<b>NORTH ROYALTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>50</b>	<b>21 568</b>	<b>5 102</b>	<b>1 021</b>	<b>148</b>	<b>91.0</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	50	21 568	5 102	1 021	148	91.0	3.5
5413	Architectural, engineering, & related services .....	13	13 857	3 116	644	82	92.2	.3
54133	Engineering services .....	7	D	D	D	b	D	D
541330	Engineering services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	5	1 589	225	43	5	90.7	—
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
5418903	Sign painting & lettering shop .....	1	D	D	D	a	D	D
<b>NORTHWOOD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>103 445</b>	<b>24 026</b>	<b>5 924</b>	<b>834</b>	<b>2.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	103 445	24 026	5 924	834	2.4	—
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
5417	Scientific research & development services .....	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	2	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	3	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	2	D	D	D	f	D	D
541910	Marketing research & public opinion polling .....	2	D	D	D	f	D	D
<b>NORTON, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>4 112</b>	<b>1 586</b>	<b>349</b>	<b>57</b>	<b>83.4</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	21	4 112	1 586	349	57	83.4	7.0
5413	Architectural, engineering, & related services .....	5	1 909	712	163	20	100.0	—
<b>NORTON, OH (SUMMIT COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>4 112</b>	<b>1 586</b>	<b>349</b>	<b>57</b>	<b>83.4</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	21	4 112	1 586	349	57	83.4	7.0
5413	Architectural, engineering, & related services .....	5	1 909	712	163	20	100.0	—
<b>NORWALK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>37</b>	<b>19 253</b>	<b>7 905</b>	<b>2 403</b>	<b>378</b>	<b>25.0</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	37	19 253	7 905	2 403	378	25.0	.5
5411	Legal services .....	18	3 791	1 280	244	51	41.7	—
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	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 .....	5	9 759	3 504	1 463	225	13.6	—
54136	Geophysical surveying & mapping services .....	1	D	D	D	c	D	D
541360	Geophysical surveying & mapping services .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NORWOOD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>11 039</b>	<b>4 374</b>	<b>988</b>	<b>158</b>	<b>62.3</b>	<b>9.8</b>
541	Professional, scientific, & technical services .....	27	11 039	4 374	988	158	62.3	9.8
5413	Architectural, engineering, & related services .....	6	4 053	1 351	224	39	94.3	2.3
5415	Computer systems design & related services .....	4	3 618	1 603	356	33	57.8	—
54151	Computer systems design & related services .....	4	3 618	1 603	356	33	57.8	—
<b>OAK HARBOR, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 267</b>	<b>319</b>	<b>78</b>	<b>18</b>	<b>67.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 267	319	78	18	67.2	—
<b>OAKWOOD, OH (MONTGOMERY COUNTY)</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>4 075</b>	<b>1 188</b>	<b>293</b>	<b>48</b>	<b>57.3</b>	<b>24.1</b>
541	Professional, scientific, & technical services .....	23	4 075	1 188	293	48	57.3	24.1
<b>OAKWOOD, OH (CUYAHOGA COUNTY)</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>2 667</b>	<b>716</b>	<b>155</b>	<b>15</b>	<b>78.1</b>	<b>21.5</b>
541	Professional, scientific, & technical services .....	8	2 667	716	155	15	78.1	21.5
<b>OBERLIN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 990</b>	<b>844</b>	<b>212</b>	<b>33</b>	<b>45.2</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	12	1 990	844	212	33	45.2	4.9
<b>OLMSTED FALLS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>6 231</b>	<b>1 332</b>	<b>115</b>	<b>26</b>	<b>19.3</b>	<b>7.1</b>
541	Professional, scientific, & technical services .....	12	6 231	1 332	115	26	19.3	7.1
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>ONTARIO, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
54133	Engineering services .....	1	D	D	D	a	D	D
541330	Engineering services .....	1	D	D	D	a	D	D
<b>ORANGE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>12 667</b>	<b>4 566</b>	<b>1 140</b>	<b>101</b>	<b>24.2</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	14	12 667	4 566	1 140	101	24.2	10.1
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 .....	2	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
<b>OREGON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>7 826</b>	<b>1 906</b>	<b>533</b>	<b>91</b>	<b>42.1</b>	<b>35.1</b>
541	Professional, scientific, & technical services .....	18	7 826	1 906	533	91	42.1	35.1
5418	Advertising & related services .....	1	D	D	D	b	D	D
54189	Other services related to advertising .....	1	D	D	D	b	D	D
541890	Other services related to advertising .....	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	3	D	D	D	b	D	D
<b>ORRVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 470</b>	<b>577</b>	<b>115</b>	<b>30</b>	<b>58.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	2 470	577	115	30	58.0	—
<b>OTTAWA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>3 250</b>	<b>946</b>	<b>247</b>	<b>60</b>	<b>48.1</b>	<b>2.5</b>
541	Professional, scientific, & technical services .....	14	3 250	946	247	60	48.1	2.5
<b>OTTAWA HILLS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>691</b>	<b>297</b>	<b>66</b>	<b>11</b>	<b>21.7</b>	<b>24.9</b>

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>OXFORD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>6 088</b>	<b>2 695</b>	<b>658</b>	<b>109</b>	<b>35.5</b>	<b>.6</b>
541	Professional, scientific, & technical services .....	19	6 088	2 695	658	109	35.5	.6
5418	Advertising & related services .....	1	D	D	D	b	D	D
<b>PAINESVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>49</b>	<b>22 693</b>	<b>10 447</b>	<b>2 172</b>	<b>295</b>	<b>18.3</b>	<b>13.6</b>
541	Professional, scientific, & technical services .....	49	22 693	10 447	2 172	295	18.3	13.6
5411	Legal services .....	33	12 471	5 882	1 228	186	14.0	17.6
54111	Offices of lawyers .....	21	D	D	D	c	D	D
541110	Offices of lawyers .....	21	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	21	D	D	D	c	D	D
54119	Other legal services .....	12	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	7	7 993	3 510	758	80	26.9	—
<b>PARMA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>102</b>	<b>42 572</b>	<b>14 840</b>	<b>4 115</b>	<b>1 001</b>	<b>17.7</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	102	42 572	14 840	4 115	1 001	17.7	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	28	5 303	2 369	863	483	32.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	28	5 303	2 369	863	483	32.6	1.4
541213	Tax return preparation services .....	9	3 207	1 456	620	441	17.4	—
5413	Architectural, engineering, & related services .....	18	3 507	1 624	326	57	49.7	.4
5416	Management, scientific, & technical consulting services .....	12	D	D	D	c	D	D
54161	Management consulting services .....	10	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services .....	2	D	D	D	c	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
54185	Display advertising .....	1	D	D	D	b	D	D
541850	Display advertising .....	1	D	D	D	b	D	D
5418502	Outdoor advertising services .....	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	8	1 429	538	130	38	16.2	1.6
541921	Photographic studios, portrait .....	8	1 429	538	130	38	16.2	1.6
<b>PARMA HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>11 770</b>	<b>4 453</b>	<b>1 064</b>	<b>165</b>	<b>32.1</b>	<b>29.1</b>
541	Professional, scientific, & technical services .....	40	11 770	4 453	1 064	165	32.1	29.1
5411	Legal services .....	15	3 767	1 278	331	60	29.6	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 838	1 239	293	44	20.2	79.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 838	1 239	293	44	20.2	79.8
541211	Offices of certified public accountants .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	3 146	1 658	390	42	30.4	—
<b>PATASKALA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>5 751</b>	<b>3 700</b>	<b>975</b>	<b>101</b>	<b>9.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	5 751	3 700	975	101	9.6	—
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>PAULDING, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>3 681</b>	<b>1 451</b>	<b>367</b>	<b>58</b>	<b>13.9</b>	<b>35.0</b>
541	Professional, scientific, & technical services .....	10	3 681	1 451	367	58	13.9	35.0
<b>PEPPER PIKE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>44</b>	<b>21 533</b>	<b>8 044</b>	<b>1 310</b>	<b>145</b>	<b>48.2</b>	<b>17.2</b>
541	Professional, scientific, & technical services .....	44	21 533	8 044	1 310	145	48.2	17.2
5411	Legal services .....	11	9 361	4 684	718	70	35.3	—
54111	Offices of lawyers .....	11	9 361	4 684	718	70	35.3	—
541110	Offices of lawyers .....	11	9 361	4 684	718	70	35.3	—
5411101	Offices of lawyers (except legal aid societies) .....	11	9 361	4 684	718	70	35.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 739	936	188	25	57.9	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 739	936	188	25	57.9	2.2
5416	Management, scientific, & technical consulting services .....	8	5 104	1 163	225	17	28.1	71.9
54161	Management consulting services .....	5	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PERRYSBURG, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>60</b>	<b>29 817</b>	<b>11 040</b>	<b>2 543</b>	<b>247</b>	<b>29.2</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	60	29 817	11 040	2 543	247	29.2	6.0
5411	Legal services .....	15	3 846	906	200	38	38.5	—
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	6 799	2 358	487	52	40.4	16.0
5415	Computer systems design & related services .....	11	13 980	5 713	1 460	81	8.8	.3
54151	Computer systems design & related services .....	11	13 980	5 713	1 460	81	8.8	.3
541511	Custom computer programming services .....	4	D	D	D	b	D	D
<b>PICKERINGTON, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>4 590</b>	<b>1 622</b>	<b>312</b>	<b>46</b>	<b>54.4</b>	<b>—</b>
541	Professional, scientific, & technical services .....	21	4 590	1 622	312	46	54.4	—
<b>PICKERINGTON, OH (FAIRFIELD COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	20	D	D	D	b	D	D
<b>PICKERINGTON, OH (FRANKLIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PIQUA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>8 337</b>	<b>4 048</b>	<b>797</b>	<b>120</b>	<b>17.9</b>	<b>27.9</b>
541	Professional, scientific, & technical services .....	28	8 337	4 048	797	120	17.9	27.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 541	1 442	328	58	24.7	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 541	1 442	328	58	24.7	2.4
5413	Architectural, engineering, & related services .....	4	D	D	D	a	D	D
<b>PLAIN CITY, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>PLAIN CITY, OH (MADISON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>POLAND, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>7 418</b>	<b>1 486</b>	<b>269</b>	<b>49</b>	<b>27.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	11	7 418	1 486	269	49	27.0	—
5413	Architectural, engineering, & related services .....	3	5 417	1 058	195	31	—	—
<b>PORT CLINTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>4 935</b>	<b>1 872</b>	<b>404</b>	<b>71</b>	<b>52.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	23	4 935	1 872	404	71	52.7	—
5411	Legal services .....	15	3 395	1 460	298	41	36.3	—
<b>PORTSMOUTH, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>44</b>	<b>13 363</b>	<b>5 167</b>	<b>1 065</b>	<b>179</b>	<b>44.4</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	44	13 363	5 167	1 065	179	44.4	9.4
5411	Legal services .....	26	7 381	2 500	441	87	60.7	5.3
54111	Offices of lawyers .....	25	D	D	D	b	D	D
541110	Offices of lawyers .....	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 917	1 128	229	36	21.9	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 917	1 128	229	36	21.9	2.5
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>POWELL, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>9 420</b>	<b>4 304</b>	<b>1 034</b>	<b>155</b>	<b>25.4</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	25	9 420	4 304	1 034	155	25.4	3.5
5413	Architectural, engineering, & related services .....	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	11	D	D	D	b	D	D
54161	Management consulting services .....	8	D	D	D	b	D	D
<b>RAVENNA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>37</b>	<b>12 009</b>	<b>4 322</b>	<b>1 013</b>	<b>162</b>	<b>33.3</b>	<b>6.4</b>
541	Professional, scientific, & technical services .....	37	12 009	4 322	1 013	162	33.3	6.4
5411	Legal services .....	28	6 547	1 621	382	86	58.1	4.7
54111	Offices of lawyers .....	24	4 643	952	221	58	75.2	6.6
541110	Offices of lawyers .....	24	4 643	952	221	58	75.2	6.6
5411101	Offices of lawyers (except legal aid societies) .....	24	4 643	952	221	58	75.2	6.6
5413	Architectural, engineering, & related services .....	4	2 790	1 051	242	40	—	16.6
<b>READING, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>15 999</b>	<b>6 152</b>	<b>1 400</b>	<b>184</b>	<b>35.6</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	28	15 999	6 152	1 400	184	35.6	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	11 607	4 398	1 095	120	18.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	11 607	4 398	1 095	120	18.5	—
5413	Architectural, engineering, & related services .....	7	1 783	758	119	20	86.1	—
<b>REYNOLDSBURG, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>80</b>	<b>42 881</b>	<b>21 294</b>	<b>4 510</b>	<b>497</b>	<b>24.3</b>	<b>10.8</b>
541	Professional, scientific, & technical services .....	80	42 881	21 294	4 510	497	24.3	10.8
5411	Legal services .....	15	3 935	960	237	46	27.0	6.0
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 .....	12	3 538	1 759	367	58	27.8	17.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 538	1 759	367	58	27.8	17.6
5413	Architectural, engineering, & related services .....	20	7 557	3 844	895	126	30.2	7.3
54137	Surveying & mapping (except geophysical) services .....	4	4 351	2 269	569	79	7.2	—
541370	Surveying & mapping (except geophysical) services .....	4	4 351	2 269	569	79	7.2	—
5415	Computer systems design & related services .....	21	D	D	D	c	D	D
54151	Computer systems design & related services .....	21	D	D	D	c	D	D
541512	Computer systems design services .....	9	7 761	2 609	547	89	51.5	10.5
5415122	Computer systems consultants (except systems integrators) .....	6	D	D	D	b	D	D
541519	Other computer related services .....	4	D	D	D	c	D	D
<b>REYNOLDSBURG, OH (FRANKLIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>77</b>	<b>42 772</b>	<b>21 256</b>	<b>4 507</b>	<b>494</b>	<b>24.3</b>	<b>10.7</b>
541	Professional, scientific, & technical services .....	77	42 772	21 256	4 507	494	24.3	10.7
5411	Legal services .....	15	3 935	960	237	46	27.0	6.0
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 .....	12	3 538	1 759	367	58	27.8	17.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	3 538	1 759	367	58	27.8	17.6
5413	Architectural, engineering, & related services .....	19	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	4	4 351	2 269	569	79	7.2	—
541370	Surveying & mapping (except geophysical) services .....	4	4 351	2 269	569	79	7.2	—
5415	Computer systems design & related services .....	19	D	D	D	c	D	D
54151	Computer systems design & related services .....	19	D	D	D	c	D	D
541512	Computer systems design services .....	9	7 761	2 609	547	89	51.5	10.5
5415122	Computer systems consultants (except systems integrators) .....	6	D	D	D	b	D	D
541519	Other computer related services .....	4	D	D	D	c	D	D
<b>REYNOLDSBURG, OH (LICKING COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>109</b>	<b>38</b>	<b>3</b>	<b>3</b>	<b>33.0</b>	<b>67.0</b>
<b>RICHFIELD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>9 692</b>	<b>3 091</b>	<b>591</b>	<b>94</b>	<b>78.1</b>	<b>.6</b>
541	Professional, scientific, & technical services .....	17	9 692	3 091	591	94	78.1	.6
5413	Architectural, engineering, & related services .....	6	4 254	1 915	348	51	92.4	—
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.**

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RICHMOND HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>10 727</b>	<b>4 837</b>	<b>986</b>	<b>135</b>	<b>60.9</b>	<b>3.0</b>
541	Professional, scientific, & technical services .....	25	10 727	4 837	986	135	60.9	3.0
5413	Architectural, engineering, & related services .....	5	3 524	1 647	382	34	100.0	—
5415	Computer systems design & related services .....	6	3 731	1 802	369	31	18.4	4.2
54151	Computer systems design & related services .....	6	3 731	1 802	369	31	18.4	4.2
<b>RITTMAN, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 101</b>	<b>261</b>	<b>59</b>	<b>14</b>	<b>71.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	1 101	261	59	14	71.9	—
<b>RITTMAN, OH (WAYNE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 101</b>	<b>261</b>	<b>59</b>	<b>14</b>	<b>71.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	1 101	261	59	14	71.9	—
<b>ROCKY RIVER, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>140</b>	<b>55 979</b>	<b>21 461</b>	<b>4 413</b>	<b>485</b>	<b>56.9</b>	<b>7.3</b>
541	Professional, scientific, & technical services .....	140	55 979	21 461	4 413	485	56.9	7.3
5411	Legal services .....	25	4 106	1 305	259	43	65.2	13.5
54111	Offices of lawyers .....	24	D	D	D	b	D	D
541110	Offices of lawyers .....	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	9 805	4 095	956	133	52.8	18.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	9 805	4 095	956	133	52.8	18.8
541211	Offices of certified public accountants .....	23	7 681	3 406	728	98	57.8	6.8
541219	Other accounting services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	13	3 385	1 087	170	23	43.8	7.1
5415	Computer systems design & related services .....	13	5 530	2 927	673	62	57.8	—
54151	Computer systems design & related services .....	13	5 530	2 927	673	62	57.8	—
5416	Management, scientific, & technical consulting services .....	26	18 510	7 704	1 540	108	43.0	3.4
54161	Management consulting services .....	22	17 089	6 983	1 443	98	38.2	3.7
541611	Administrative management & general management consulting service .....	9	12 063	4 493	846	46	32.4	4.7
5418	Advertising & related services .....	19	7 281	2 051	445	75	60.2	6.6
54189	Other services related to advertising .....	7	2 304	519	126	29	90.2	9.8
541890	Other services related to advertising .....	7	2 304	519	126	29	90.2	9.8
5419	Other professional, scientific, & technical services .....	4	D	D	D	b	D	D
<b>ROSSFORD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>1 536</b>	<b>401</b>	<b>65</b>	<b>30</b>	<b>2.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	4	1 536	401	65	30	2.0	—
<b>SABINA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>370</b>	<b>90</b>	<b>21</b>	<b>6</b>	<b>D</b>	<b>—</b>
<b>ST. BERNARD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 948</b>	<b>622</b>	<b>115</b>	<b>29</b>	<b>58.6</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	9	1 948	622	115	29	58.6	4.9
<b>ST. CLAIRSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>10 761</b>	<b>2 527</b>	<b>628</b>	<b>124</b>	<b>41.6</b>	<b>2.4</b>
541	Professional, scientific, & technical services .....	31	10 761	2 527	628	124	41.6	2.4
5411	Legal services .....	13	3 266	874	187	39	77.7	—
54111	Offices of lawyers .....	13	3 266	874	187	39	77.7	—
541110	Offices of lawyers .....	13	3 266	874	187	39	77.7	—
5411101	Offices of lawyers (except legal aid societies) .....	13	3 266	874	187	39	77.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	1 055	403	124	23	D	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	1 055	403	124	23	D	18.1
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>ST. MARYS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>3 379</b>	<b>968</b>	<b>218</b>	<b>43</b>	<b>27.0</b>	<b>9.9</b>
541	Professional, scientific, & technical services .....	14	3 379	968	218	43	27.0	9.9

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SALEM, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>9 220</b>	<b>3 500</b>	<b>775</b>	<b>144</b>	<b>65.4</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	34	9 220	3 500	775	144	65.4	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 109	814	218	34	10.4	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 109	814	218	34	10.4	4.3
5413	Architectural, engineering, & related services .....	6	3 682	1 660	298	44	99.8	—
<b>SANDUSKY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>62</b>	<b>26 879</b>	<b>13 641</b>	<b>3 094</b>	<b>336</b>	<b>39.4</b>	<b>27.2</b>
541	Professional, scientific, & technical services .....	62	26 879	13 641	3 094	336	39.4	27.2
5411	Legal services .....	30	17 078	9 256	2 243	175	22.8	38.6
54111	Offices of lawyers .....	27	16 372	8 966	2 173	159	22.1	40.3
541110	Offices of lawyers .....	27	16 372	8 966	2 173	159	22.1	40.3
5411101	Offices of lawyers (except legal aid societies) .....	27	16 372	8 966	2 173	159	22.1	40.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	3 054	1 599	360	62	54.3	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	3 054	1 599	360	62	54.3	10.7
5413	Architectural, engineering, & related services .....	5	1 614	580	142	20	100.0	—
5418	Advertising & related services .....	6	3 085	1 547	202	48	76.9	8.1
<b>SEBRING, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>968</b>	<b>480</b>	<b>103</b>	<b>20</b>	<b>72.8</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	7	968	480	103	20	72.8	6.2
<b>SEVEN HILLS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>43</b>	<b>54 841</b>	<b>29 178</b>	<b>6 106</b>	<b>520</b>	<b>9.9</b>	<b>2.5</b>
541	Professional, scientific, & technical services .....	43	54 841	29 178	6 106	520	9.9	2.5
5411	Legal services .....	10	14 756	8 979	1 697	128	5.4	—
54111	Offices of lawyers .....	9	D	D	D	b	D	D
541110	Offices of lawyers .....	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 092	1 170	233	41	14.1	25.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	2 092	1 170	233	41	14.1	25.7
5413	Architectural, engineering, & related services .....	7	10 353	6 153	1 151	111	28.2	7.3
54133	Engineering services .....	6	D	D	D	c	D	D
541330	Engineering services .....	6	D	D	D	c	D	D
5415	Computer systems design & related services .....	6	26 323	12 340	2 893	211	1.0	—
54151	Computer systems design & related services .....	6	26 323	12 340	2 893	211	1.0	—
541511	Custom computer programming services .....	3	D	D	D	c	D	D
541512	Computer systems design services .....	3	D	D	D	b	D	D
<b>SHADYSIDE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SHAKER HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>97</b>	<b>56 520</b>	<b>18 834</b>	<b>4 139</b>	<b>489</b>	<b>23.8</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	97	56 520	18 834	4 139	489	23.8	5.2
5411	Legal services .....	19	4 118	1 041	192	35	69.3	5.2
54111	Offices of lawyers .....	18	D	D	D	b	D	D
541110	Offices of lawyers .....	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	18	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	4 088	2 034	414	62	26.4	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	4 088	2 034	414	62	26.4	12.0
541211	Offices of certified public accountants .....	7	3 950	1 987	408	59	23.8	12.5
5413	Architectural, engineering, & related services .....	9	D	D	D	a	D	D
5414	Specialized design services .....	7	D	D	D	a	D	D
5415	Computer systems design & related services .....	11	11 404	3 921	958	100	8.5	9.1
54151	Computer systems design & related services .....	11	11 404	3 921	958	100	8.5	9.1
541512	Computer systems design services .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	27	7 113	3 821	737	74	47.9	1.8
54161	Management consulting services .....	21	6 472	3 513	675	66	47.2	2.0
541612	Human resources & executive search consulting services .....	5	4 963	2 759	572	47	37.7	—
5417	Scientific research & development services .....	3	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences .....	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	3	D	D	D	b	D	D
5417102	Research & development in the life sciences .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	7	4 647	2 295	431	38	24.7	8.0
5419	Other professional, scientific, & technical services .....	4	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SHARONVILLE, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>82</b>	<b>107 914</b>	<b>45 663</b>	<b>9 559</b>	<b>984</b>	<b>11.9</b>	<b>4.7</b>
541	Professional, scientific, & technical services .....	82	107 914	45 663	9 559	984	11.9	4.7
5411	Legal services .....	9	5 663	2 884	632	94	4.2	4.5
54119	Other legal services .....	4	5 107	2 681	591	84	—	—
541191	Title abstract & settlement offices .....	4	5 107	2 681	591	84	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	1 937	622	129	28	92.5	6.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	1 937	622	129	28	92.5	6.0
5413	Architectural, engineering, & related services .....	23	32 266	17 725	3 696	393	22.2	—
54133	Engineering services .....	21	D	D	D	e	D	D
541330	Engineering services .....	21	D	D	D	e	D	D
5415	Computer systems design & related services .....	14	52 447	18 240	3 942	324	.6	6.0
54151	Computer systems design & related services .....	14	52 447	18 240	3 942	324	.6	6.0
541511	Custom computer programming services .....	8	22 547	11 443	2 361	193	.5	10.8
541512	Computer systems design services .....	6	29 900	6 797	1 581	131	.6	2.3
5415121	Computer systems integrators .....	6	29 900	6 797	1 581	131	.6	2.3
5416	Management, scientific, & technical consulting services .....	17	12 556	5 204	953	106	23.3	12.2
54161	Management consulting services .....	13	10 029	4 152	691	92	19.1	15.3
541612	Human resources & executive search consulting services .....	8	7 537	3 504	548	75	12.7	—
5416123	Human resources & personnel management consulting .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	b	D	D
<b>SHARONVILLE, OH (BUTLER COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>304</b>	<b>175</b>	<b>20</b>	<b>3</b>	<b>68.8</b>	<b>31.3</b>
<b>SHARONVILLE, OH (HAMILTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>78</b>	<b>107 610</b>	<b>45 488</b>	<b>9 539</b>	<b>981</b>	<b>11.7</b>	<b>4.6</b>
541	Professional, scientific, & technical services .....	78	107 610	45 488	9 539	981	11.7	4.6
5411	Legal services .....	9	5 663	2 884	632	94	4.2	4.5
54119	Other legal services .....	4	5 107	2 681	591	84	—	—
541191	Title abstract & settlement offices .....	4	5 107	2 681	591	84	—	—
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 .....	23	32 266	17 725	3 696	393	22.2	—
54133	Engineering services .....	21	D	D	D	e	D	D
541330	Engineering services .....	21	D	D	D	e	D	D
5415	Computer systems design & related services .....	12	D	D	D	e	D	D
54151	Computer systems design & related services .....	12	D	D	D	e	D	D
541511	Custom computer programming services .....	6	D	D	D	c	D	D
541512	Computer systems design services .....	6	29 900	6 797	1 581	131	.6	2.3
5415121	Computer systems integrators .....	6	29 900	6 797	1 581	131	.6	2.3
5416	Management, scientific, & technical consulting services .....	16	D	D	D	c	D	D
54161	Management consulting services .....	12	D	D	D	b	D	D
541612	Human resources & executive search consulting services .....	8	7 537	3 504	548	75	12.7	—
5416123	Human resources & personnel management consulting .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	b	D	D
<b>SHEFFIELD LAKE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>472</b>	<b>254</b>	<b>59</b>	<b>9</b>	<b>25.4</b>	<b>—</b>
<b>SHELBY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 497</b>	<b>1 066</b>	<b>240</b>	<b>40</b>	<b>68.5</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	2 497	1 066	240	40	68.5	—
<b>SIDNEY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>16 171</b>	<b>8 641</b>	<b>1 918</b>	<b>239</b>	<b>27.4</b>	<b>.1</b>
541	Professional, scientific, & technical services .....	36	16 171	8 641	1 918	239	27.4	.1
5411	Legal services .....	15	6 730	4 039	785	83	19.5	.3
54111	Offices of lawyers .....	15	6 730	4 039	785	83	19.5	.3
541110	Offices of lawyers .....	15	6 730	4 039	785	83	19.5	.3
5411101	Offices of lawyers (except legal aid societies) .....	15	6 730	4 039	785	83	19.5	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	3 359	2 022	468	61	20.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	3 359	2 022	468	61	20.5	—
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>SILVER LAKE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>697</b>	<b>352</b>	<b>25</b>	<b>4</b>	<b>98.6</b>	<b>—</b>
<b>SILVERTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 978</b>	<b>1 028</b>	<b>192</b>	<b>32</b>	<b>48.3</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	10	1 978	1 028	192	32	48.3	8.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SOLON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>120</b>	<b>122 844</b>	<b>44 108</b>	<b>10 319</b>	<b>1 046</b>	<b>20.6</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	120	122 844	44 108	10 319	1 046	20.6	2.8
5411	Legal services .....	12	4 802	2 577	569	55	22.7	—
54111	Offices of lawyers .....	12	4 802	2 577	569	55	22.7	—
541110	Offices of lawyers .....	12	4 802	2 577	569	55	22.7	—
5411101	Offices of lawyers (except legal aid societies) .....	12	4 802	2 577	569	55	22.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	19 579	9 336	2 217	242	12.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	19 579	9 336	2 217	242	12.3	—
541211	Offices of certified public accountants .....	11	11 635	6 973	1 685	157	11.9	—
541219	Other accounting services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	35	31 938	14 393	3 466	318	26.4	.6
54133	Engineering services .....	24	29 205	13 465	3 213	273	25.0	.4
541330	Engineering services .....	24	29 205	13 465	3 213	273	25.0	.4
5415	Computer systems design & related services .....	24	22 295	8 472	1 855	222	9.2	.4
54151	Computer systems design & related services .....	24	22 295	8 472	1 855	222	9.2	.4
541512	Computer systems design services .....	13	19 717	6 959	1 611	206	5.3	.2
5415121	Computer systems integrators .....	5	16 536	5 237	1 277	171	2.3	—
5416	Management, scientific, & technical consulting services .....	16	9 687	4 011	861	70	24.5	20.9
54161	Management consulting services .....	11	2 867	1 591	274	24	66.9	1.6
54169	Other scientific & technical consulting services .....	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	10	32 908	5 021	1 308	126	23.2	3.5
54182	Public relations agencies .....	3	D	D	D	b	D	D
541820	Public relations agencies .....	3	D	D	D	b	D	D
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 .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
<b>SOUTH EUCLID, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>52</b>	<b>12 614</b>	<b>3 981</b>	<b>843</b>	<b>152</b>	<b>37.3</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	52	12 614	3 981	843	152	37.3	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	1 772	628	108	30	80.0	19.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	1 772	628	108	30	80.0	19.8
5415	Computer systems design & related services .....	7	6 594	1 505	320	41	8.6	—
54151	Computer systems design & related services .....	7	6 594	1 505	320	41	8.6	—
<b>SOUTH POINT, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SOUTH RUSSELL, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>2 890</b>	<b>1 360</b>	<b>274</b>	<b>34</b>	<b>83.2</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	18	2 890	1 360	274	34	83.2	5.4
<b>SPRINGBORO, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>9 563</b>	<b>3 947</b>	<b>855</b>	<b>120</b>	<b>42.9</b>	<b>.2</b>
541	Professional, scientific, & technical services .....	26	9 563	3 947	855	120	42.9	.2
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>SPRINGBORO, OH (WARREN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>9 563</b>	<b>3 947</b>	<b>855</b>	<b>120</b>	<b>42.9</b>	<b>.2</b>
541	Professional, scientific, & technical services .....	26	9 563	3 947	855	120	42.9	.2
5418	Advertising & related services .....	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SPRINGDALE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>81</b>	<b>103 267</b>	<b>43 318</b>	<b>9 860</b>	<b>1 262</b>	<b>16.8</b>	<b>12.6</b>
541	Professional, scientific, & technical services .....	81	103 267	43 318	9 860	1 262	16.8	12.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 863	791	193	30	38.2	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 863	791	193	30	38.2	15.0
5413	Architectural, engineering, & related services .....	24	42 099	19 447	4 228	396	16.9	2.0
54133	Engineering services .....	21	D	D	D	e	D	D
541330	Engineering services .....	21	D	D	D	e	D	D
5415	Computer systems design & related services .....	12	15 454	5 474	1 124	144	13.1	52.9
54151	Computer systems design & related services .....	12	15 454	5 474	1 124	144	13.1	52.9
541512	Computer systems design services .....	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	15	18 592	10 196	2 574	260	29.6	—
54161	Management consulting services .....	14	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	5	10 198	6 234	1 623	172	13.7	—
541612	Human resources & executive search consulting services .....	4	5 296	2 732	678	49	41.6	—
5418	Advertising & related services .....	6	D	D	D	b	D	D
54181	Advertising agencies .....	5	D	D	D	b	D	D
541810	Advertising agencies .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	7	D	D	D	e	D	D
54191	Marketing research & public opinion polling .....	4	12 283	3 798	1 001	339	—	24.0
541910	Marketing research & public opinion polling .....	4	12 283	3 798	1 001	339	—	24.0
<b>SPRINGFIELD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>91</b>	<b>27 420</b>	<b>11 150</b>	<b>2 513</b>	<b>532</b>	<b>29.7</b>	<b>9.7</b>
541	Professional, scientific, & technical services .....	91	27 420	11 150	2 513	532	29.7	9.7
5411	Legal services .....	54	13 728	4 534	1 036	217	27.7	4.0
54111	Offices of lawyers .....	54	13 728	4 534	1 036	217	27.7	4.0
541110	Offices of lawyers .....	54	13 728	4 534	1 036	217	27.7	4.0
5411101	Offices of lawyers (except legal aid societies) .....	54	13 728	4 534	1 036	217	27.7	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	8 165	4 710	1 049	208	3.7	25.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	8 165	4 710	1 049	208	3.7	25.4
541211	Offices of certified public accountants .....	8	D	D	D	b	D	D
541213	Tax return preparation services .....	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>STEUBENVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>65</b>	<b>13 315</b>	<b>4 254</b>	<b>1 134</b>	<b>290</b>	<b>60.8</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	65	13 315	4 254	1 134	290	60.8	4.1
5411	Legal services .....	35	6 016	1 112	243	73	91.8	2.7
54111	Offices of lawyers .....	34	D	D	D	b	D	D
541110	Offices of lawyers .....	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	4 252	2 070	537	152	27.1	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	4 252	2 070	537	152	27.1	6.2
5419	Other professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>STOW, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>64</b>	<b>14 479</b>	<b>4 869</b>	<b>1 068</b>	<b>229</b>	<b>44.3</b>	<b>30.8</b>
541	Professional, scientific, & technical services .....	64	14 479	4 869	1 068	229	44.3	30.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	933	291	78	21	79.5	20.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	933	291	78	21	79.5	20.5
5413	Architectural, engineering, & related services .....	14	1 969	795	165	34	55.5	19.2
5415	Computer systems design & related services .....	10	4 107	1 608	381	35	50.3	41.8
54151	Computer systems design & related services .....	10	4 107	1 608	381	35	50.3	41.8
5416	Management, scientific, & technical consulting services .....	14	3 105	1 072	224	46	48.0	52.0
5418	Advertising & related services .....	3	D	D	D	b	D	D
54189	Other services related to advertising .....	3	D	D	D	b	D	D
541890	Other services related to advertising .....	3	D	D	D	b	D	D
<b>STREETSBORO, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>545</b>	<b>211</b>	<b>54</b>	<b>11</b>	<b>29.0</b>	<b>—</b>

See footnotes at end of table.



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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>STRONGSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>117</b>	<b>35 420</b>	<b>16 180</b>	<b>4 291</b>	<b>447</b>	<b>37.3</b>	<b>3.9</b>
541	Professional, scientific, & technical services .....	117	35 420	16 180	4 291	447	37.3	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	4 951	1 965	428	87	44.9	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	4 951	1 965	428	87	44.9	3.6
541219	Other accounting services .....	6	1 329	602	134	30	10.5	2.3
5413	Architectural, engineering, & related services .....	19	10 068	4 860	1 726	115	28.8	5.7
5415	Computer systems design & related services .....	26	13 274	7 124	1 682	152	27.1	.7
54151	Computer systems design & related services .....	26	13 274	7 124	1 682	152	27.1	.7
541511	Custom computer programming services .....	15	9 676	5 962	1 396	105	21.5	.9
5418	Advertising & related services .....	7	1 494	392	69	13	95.5	—
<b>STRUTHERS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>2 006</b>	<b>626</b>	<b>122</b>	<b>33</b>	<b>96.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	2 006	626	122	33	96.3	—
<b>SWANTON, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 881</b>	<b>1 671</b>	<b>401</b>	<b>64</b>	<b>39.7</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	11	2 881	1 671	401	64	39.7	3.6
<b>SWANTON, OH (FULTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 881</b>	<b>1 671</b>	<b>401</b>	<b>64</b>	<b>39.7</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	11	2 881	1 671	401	64	39.7	3.6
<b>SYLVANIA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>64</b>	<b>31 512</b>	<b>12 685</b>	<b>2 607</b>	<b>367</b>	<b>21.5</b>	<b>8.3</b>
541	Professional, scientific, & technical services .....	64	31 512	12 685	2 607	367	21.5	8.3
5411	Legal services .....	13	6 889	2 818	529	80	13.6	18.5
54111	Offices of lawyers .....	13	6 889	2 818	529	80	13.6	18.5
541110	Offices of lawyers .....	13	6 889	2 818	529	80	13.6	18.5
5411101	Offices of lawyers (except legal aid societies) .....	13	6 889	2 818	529	80	13.6	18.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	4 345	1 986	496	60	8.3	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	4 345	1 986	496	60	8.3	4.3
541211	Offices of certified public accountants .....	8	4 345	1 986	496	60	8.3	4.3
5413	Architectural, engineering, & related services .....	19	11 244	5 718	1 114	130	30.6	1.1
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D
<b>TALLMADGE, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>7 398</b>	<b>1 684</b>	<b>317</b>	<b>64</b>	<b>92.5</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	26	7 398	1 684	317	64	92.5	3.4
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>TALLMADGE, OH (SUMMIT COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>7 398</b>	<b>1 684</b>	<b>317</b>	<b>64</b>	<b>92.5</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	26	7 398	1 684	317	64	92.5	3.4
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>THE VILLAGE OF INDIAN HILL, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>2 808</b>	<b>655</b>	<b>137</b>	<b>15</b>	<b>74.9</b>	<b>15.1</b>
541	Professional, scientific, & technical services .....	13	2 808	655	137	15	74.9	15.1
<b>TIFFIN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>33</b>	<b>6 647</b>	<b>2 052</b>	<b>473</b>	<b>136</b>	<b>49.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	33	6 647	2 052	473	136	49.8	—
5411	Legal services .....	16	3 000	676	160	44	40.8	—
54111	Offices of lawyers .....	16	3 000	676	160	44	40.8	—
541110	Offices of lawyers .....	16	3 000	676	160	44	40.8	—
5411101	Offices of lawyers (except legal aid societies) .....	16	3 000	676	160	44	40.8	—
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
<b>TIPP CITY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>1 892</b>	<b>958</b>	<b>238</b>	<b>55</b>	<b>50.8</b>	<b>1.0</b>
541	Professional, scientific, & technical services .....	15	1 892	958	238	55	50.8	1.0

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TOLEDO, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>584</b>	<b>569 478</b>	<b>183 315</b>	<b>41 206</b>	<b>5 500</b>	<b>13.8</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	584	569 478	183 315	41 206	5 500	13.8	5.7
5411	Legal services .....	239	154 107	50 485	10 702	1 440	13.4	3.9
54111	Offices of lawyers .....	231	148 800	48 206	10 178	1 370	13.9	3.8
541110	Offices of lawyers .....	231	148 800	48 206	10 178	1 370	13.9	3.8
5411101	Offices of lawyers (except legal aid societies) .....	231	148 800	48 206	10 178	1 370	13.9	3.8
54119	Other legal services .....	8	5 307	2 279	524	70	—	5.1
541191	Title abstract & settlement offices .....	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	73	60 197	21 791	5 285	1 031	10.3	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	73	60 197	21 791	5 285	1 031	10.3	6.8
541211	Offices of certified public accountants .....	46	49 545	16 729	3 923	441	9.0	1.9
541213	Tax return preparation services .....	7	D	D	D	e	D	D
541219	Other accounting services .....	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	77	193 394	58 320	13 548	1 537	9.9	2.6
54131	Architectural services .....	15	13 525	5 096	958	129	17.8	—
541310	Architectural services .....	15	13 525	5 096	958	129	17.8	—
54133	Engineering services .....	50	172 344	49 860	11 876	1 296	9.3	2.9
541330	Engineering services .....	50	172 344	49 860	11 876	1 296	9.3	2.9
5414	Specialized design services .....	28	20 333	6 620	1 351	203	16.6	2.9
54143	Graphic design services .....	22	18 470	6 092	1 217	175	14.6	3.2
541430	Graphic design services .....	22	18 470	6 092	1 217	175	14.6	3.2
5414301	Graphic design services (except commercial art & medical artists) ..	20	D	D	D	c	D	D
5415	Computer systems design & related services .....	27	22 381	10 127	2 069	192	12.5	17.5
54151	Computer systems design & related services .....	27	22 381	10 127	2 069	192	12.5	17.5
541511	Custom computer programming services .....	11	16 227	7 252	1 432	111	2.2	18.7
541512	Computer systems design services .....	13	5 987	2 832	629	78	38.2	14.4
5416	Management, scientific, & technical consulting services .....	49	38 597	14 150	3 394	289	11.6	7.4
54161	Management consulting services .....	43	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	21	13 267	4 412	1 014	96	14.5	1.4
541612	Human resources & executive search consulting services .....	10	12 008	7 389	1 818	119	8.2	13.4
5416123	Human resources & personnel management consulting .....	5	D	D	D	b	D	D
54162	Environmental consulting services .....	5	D	D	D	b	D	D
541620	Environmental consulting services .....	5	D	D	D	b	D	D
5417	Scientific research & development services .....	5	7 598	2 275	602	52	69.1	—
5418	Advertising & related services .....	55	53 866	14 160	3 296	427	24.2	8.9
54181	Advertising agencies .....	18	11 112	4 405	1 080	110	12.8	7.2
541810	Advertising agencies .....	18	11 112	4 405	1 080	110	12.8	7.2
54182	Public relations agencies .....	5	4 098	902	168	29	7.5	—
541820	Public relations agencies .....	5	4 098	902	168	29	7.5	—
54189	Other services related to advertising .....	17	D	D	D	b	D	D
541890	Other services related to advertising .....	17	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	31	19 005	5 387	959	329	20.2	28.4
54192	Photographic services .....	24	14 607	3 167	554	174	16.4	34.4
541921	Photographic studios, portrait .....	20	D	D	D	c	D	D
<b>TORONTO, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>150</b>	<b>40</b>	<b>15</b>	<b>9</b>	<b>100.0</b>	<b>—</b>
<b>TRENTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>TROTWOOD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>6 252</b>	<b>1 657</b>	<b>463</b>	<b>84</b>	<b>38.5</b>	<b>44.4</b>
541	Professional, scientific, & technical services .....	22	6 252	1 657	463	84	38.5	44.4
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
5414	Specialized design services .....	2	D	D	D	a	D	D
<b>TROY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>51</b>	<b>17 965</b>	<b>7 850</b>	<b>1 697</b>	<b>224</b>	<b>28.2</b>	<b>27.8</b>
541	Professional, scientific, & technical services .....	51	17 965	7 850	1 697	224	28.2	27.8
5411	Legal services .....	16	7 711	4 116	867	95	13.6	6.5
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 .....	9	2 005	1 155	301	58	58.4	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	2 005	1 155	301	58	58.4	.9

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TWINSBURG, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>70</b>	<b>67 753</b>	<b>38 730</b>	<b>8 004</b>	<b>674</b>	<b>23.0</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	70	67 753	38 730	8 004	674	23.0	7.8
5411	Legal services .....	7	D	D	D	b	D	D
541111	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
5413	Architectural, engineering, & related services .....	20	14 507	6 301	1 461	160	45.7	13.7
54133	Engineering services .....	14	9 164	3 912	894	106	55.6	21.2
541330	Engineering services .....	14	9 164	3 912	894	106	55.6	21.2
5415	Computer systems design & related services .....	9	D	D	D	e	D	D
54151	Computer systems design & related services .....	9	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	18	9 737	4 492	790	91	17.1	13.0
54161	Management consulting services .....	15	8 866	4 095	694	83	13.9	9.4
541612	Human resources & executive search consulting services .....	7	6 344	3 602	578	63	9.1	—
5416123	Human resources & personnel management consulting .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	5	D	D	D	a	D	D
<b>UHRICHSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 063</b>	<b>540</b>	<b>130</b>	<b>27</b>	<b>39.9</b>	<b>13.1</b>
541	Professional, scientific, & technical services .....	7	1 063	540	130	27	39.9	13.1
<b>UNION, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>UNION, OH (MIAMI COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>UNION, OH (MONTGOMERY COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>UNIVERSITY HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>4 131</b>	<b>1 057</b>	<b>194</b>	<b>43</b>	<b>67.7</b>	<b>14.3</b>
541	Professional, scientific, & technical services .....	26	4 131	1 057	194	43	67.7	14.3
<b>UPPER ARLINGTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>128</b>	<b>46 877</b>	<b>18 266</b>	<b>3 753</b>	<b>552</b>	<b>50.5</b>	<b>16.9</b>
541	Professional, scientific, & technical services .....	128	46 877	18 266	3 753	552	50.5	16.9
5411	Legal services .....	20	7 155	2 177	456	82	52.1	—
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
54119	Other legal services .....	2	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	7 064	3 324	745	95	24.9	29.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	7 064	3 324	745	95	24.9	29.0
541219	Offices of certified public accountants .....	17	D	D	D	b	D	D
541219	Other accounting services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	18	4 738	1 716	388	64	40.3	21.0
5414	Specialized design services .....	10	D	D	D	a	D	D
54143	Graphic design services .....	8	D	D	D	a	D	D
541430	Graphic design services .....	8	D	D	D	a	D	D
5415	Computer systems design & related services .....	13	7 000	4 029	862	129	21.1	42.2
54151	Computer systems design & related services .....	13	7 000	4 029	862	129	21.1	42.2
5416	Management, scientific, & technical consulting services .....	28	9 397	4 317	733	95	48.5	12.7
54161	Management consulting services .....	23	7 655	3 414	657	86	36.7	15.6
541612	Human resources & executive search consulting services .....	6	4 306	1 879	423	57	5.9	25.9
5418	Advertising & related services .....	11	4 157	1 161	268	39	80.9	5.8
<b>UPPER SANDUSKY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 407</b>	<b>523</b>	<b>128</b>	<b>42</b>	<b>43.4</b>	<b>4.6</b>
541	Professional, scientific, & technical services .....	15	2 407	523	128	42	43.4	4.6
<b>URBANA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>4 896</b>	<b>1 416</b>	<b>367</b>	<b>84</b>	<b>63.5</b>	<b>9.3</b>
541	Professional, scientific, & technical services .....	18	4 896	1 416	367	84	63.5	9.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>VANDALIA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>46</b>	<b>50 741</b>	<b>13 999</b>	<b>3 318</b>	<b>363</b>	<b>17.6</b>	<b>13.1</b>
541	Professional, scientific, & technical services .....	46	50 741	13 999	3 318	363	17.6	13.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	4 928	1 447	344	55	40.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	4 928	1 447	344	55	40.0	—
541219	Other accounting services .....	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	6	7 582	3 029	663	64	28.4	—
5416	Management, scientific, & technical consulting services .....	11	5 066	2 755	464	54	36.9	.1
54161	Management consulting services .....	8	D	D	D	b	D	D
5417	Scientific research & development services .....	2	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences .....	2	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	2	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences .....	2	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	b	D	D
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
<b>VAN WERT, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>6 384</b>	<b>2 018</b>	<b>498</b>	<b>91</b>	<b>31.9</b>	<b>28.3</b>
541	Professional, scientific, & technical services .....	21	6 384	2 018	498	91	31.9	28.3
5411	Legal services .....	14	D	D	D	b	D	D
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
<b>VERMILION, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 689</b>	<b>929</b>	<b>208</b>	<b>37</b>	<b>66.2</b>	<b>10.5</b>
541	Professional, scientific, & technical services .....	15	2 689	929	208	37	66.2	10.5
<b>VERMILION, OH (ERIE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 991</b>	<b>691</b>	<b>159</b>	<b>23</b>	<b>67.7</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	9	1 991	691	159	23	67.7	5.8
<b>VERMILION, OH (LORAIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>698</b>	<b>238</b>	<b>49</b>	<b>14</b>	<b>61.9</b>	<b>23.9</b>
<b>WADSWORTH, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>13 101</b>	<b>6 815</b>	<b>1 394</b>	<b>212</b>	<b>33.0</b>	<b>1.8</b>
541	Professional, scientific, & technical services .....	39	13 101	6 815	1 394	212	33.0	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 622	841	215	58	68.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 622	841	215	58	68.0	—
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
<b>WALBRIDGE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>394</b>	<b>133</b>	<b>43</b>	<b>6</b>	<b>91.4</b>	<b>8.6</b>
<b>WAPAKONETA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>4 728</b>	<b>1 250</b>	<b>283</b>	<b>77</b>	<b>69.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	15	4 728	1 250	283	77	69.0	—
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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WARREN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>127</b>	<b>50 267</b>	<b>21 098</b>	<b>4 772</b>	<b>715</b>	<b>34.6</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	127	50 267	21 098	4 772	715	34.6	7.5
5411	Legal services .....	75	21 212	7 443	1 556	296	38.9	7.3
54111	Offices of lawyers .....	67	D	D	D	e	D	D
541110	Offices of lawyers .....	67	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	67	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	8 317	4 214	1 016	148	42.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	8 317	4 214	1 016	148	42.2	—
541211	Offices of certified public accountants .....	14	8 026	4 099	977	131	40.1	—
5413	Architectural, engineering, & related services .....	17	7 487	4 242	943	138	45.3	—
5414	Specialized design services .....	3	D	D	D	b	D	D
5415	Computer systems design & related services .....	4	D	D	D	b	D	D
54151	Computer systems design & related services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>WARRENSVILLE HEIGHTS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>26 615</b>	<b>9 772</b>	<b>2 119</b>	<b>267</b>	<b>24.2</b>	<b>2.9</b>
541	Professional, scientific, & technical services .....	30	26 615	9 772	2 119	267	24.2	2.9
5413	Architectural, engineering, & related services .....	3	3 545	1 800	365	37	D	—
5415	Computer systems design & related services .....	10	11 007	3 680	748	83	26.7	.7
54151	Computer systems design & related services .....	10	11 007	3 680	748	83	26.7	.7
541511	Custom computer programming services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	6	3 949	2 007	493	74	11.6	—
<b>WASHINGTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	23	D	D	D	b	D	D
<b>WATERVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 057</b>	<b>619</b>	<b>177</b>	<b>16</b>	<b>54.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 057	619	177	16	54.2	—
<b>WAUSEON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>2 817</b>	<b>721</b>	<b>179</b>	<b>40</b>	<b>41.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	2 817	721	179	40	41.9	—
<b>WAVERLY CITY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>WELLINGTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>3 533</b>	<b>1 465</b>	<b>349</b>	<b>52</b>	<b>46.1</b>	<b>1.3</b>
541	Professional, scientific, & technical services .....	9	3 533	1 465	349	52	46.1	1.3
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>WELLSTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	5	D	D	D	b	D	D
<b>WELLSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WEST CARROLLTON CITY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>11 862</b>	<b>5 328</b>	<b>1 334</b>	<b>147</b>	<b>14.9</b>	<b>.9</b>
541	Professional, scientific, & technical services .....	17	11 862	5 328	1 334	147	14.9	.9
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WESTERVILLE, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>148</b>	<b>68 205</b>	<b>30 335</b>	<b>7 144</b>	<b>864</b>	<b>38.3</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	148	68 205	30 335	7 144	864	38.3	2.6
5411	Legal services .....	22	5 307	1 358	307	62	70.4	4.7
54111	Offices of lawyers .....	19	4 041	917	175	42	71.3	6.1
541110	Offices of lawyers .....	19	4 041	917	175	42	71.3	6.1
5411101	Offices of lawyers (except legal aid societies) .....	19	4 041	917	175	42	71.3	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	4 817	2 122	491	95	50.1	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	4 817	2 122	491	95	50.1	5.3
5413	Architectural, engineering, & related services .....	29	25 019	12 604	3 127	338	31.0	.2
54133	Engineering services .....	18	20 995	10 922	2 754	274	26.2	.2
541330	Engineering services .....	18	20 995	10 922	2 754	274	26.2	.2
5414	Specialized design services .....	7	2 057	253	60	20	56.4	2.9
54143	Graphic design services .....	5	D	D	D	a	D	D
541430	Graphic design services .....	5	D	D	D	a	D	D
5415	Computer systems design & related services .....	21	11 240	4 699	935	88	53.1	.3
54151	Computer systems design & related services .....	21	11 240	4 699	935	88	53.1	.3
541512	Computer systems design services .....	7	6 102	3 287	682	61	59.5	—
5416	Management, scientific, & technical consulting services .....	26	7 087	2 833	644	102	46.0	8.6
54161	Management consulting services .....	19	3 118	1 138	247	44	80.0	6.6
5418	Advertising & related services .....	12	10 042	5 748	1 452	137	4.4	—
54181	Advertising agencies .....	5	8 294	4 975	1 262	114	—	—
541810	Advertising agencies .....	5	8 294	4 975	1 262	114	—	—
54189	Other services related to advertising .....	3	D	D	D	b	D	D
541890	Other services related to advertising .....	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>WESTERVILLE, OH (DELAWARE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 104</b>	<b>743</b>	<b>171</b>	<b>25</b>	<b>51.3</b>	<b>26.2</b>
541	Professional, scientific, & technical services .....	12	2 104	743	171	25	51.3	26.2
<b>WESTERVILLE, OH (FRANKLIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>136</b>	<b>66 101</b>	<b>29 592</b>	<b>6 973</b>	<b>839</b>	<b>37.9</b>	<b>1.8</b>
541	Professional, scientific, & technical services .....	136	66 101	29 592	6 973	839	37.9	1.8
5411	Legal services .....	20	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 .....	23	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	27	D	D	D	e	D	D
54133	Engineering services .....	17	D	D	D	e	D	D
541330	Engineering services .....	17	D	D	D	e	D	D
5414	Specialized design services .....	7	2 057	253	60	20	56.4	2.9
54143	Graphic design services .....	5	D	D	D	a	D	D
541430	Graphic design services .....	5	D	D	D	a	D	D
5415	Computer systems design & related services .....	17	D	D	D	b	D	D
54151	Computer systems design & related services .....	17	D	D	D	b	D	D
541512	Computer systems design services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	26	7 087	2 833	644	102	46.0	8.6
54161	Management consulting services .....	19	3 118	1 138	247	44	80.0	6.6
5418	Advertising & related services .....	11	D	D	D	c	D	D
54181	Advertising agencies .....	5	8 294	4 975	1 262	114	—	—
541810	Advertising agencies .....	5	8 294	4 975	1 262	114	—	—
54189	Other services related to advertising .....	2	D	D	D	b	D	D
541890	Other services related to advertising .....	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	4	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WESTLAKE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>162</b>	<b>85 562</b>	<b>37 530</b>	<b>8 601</b>	<b>1 047</b>	<b>37.9</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	162	85 562	37 530	8 601	1 047	37.9	3.4
5411	Legal services .....	21	5 657	2 484	478	60	51.1	1.8
54111	Offices of lawyers .....	21	5 657	2 484	478	60	51.1	1.8
541110	Offices of lawyers .....	21	5 657	2 484	478	60	51.1	1.8
5411101	Offices of lawyers (except legal aid societies) .....	21	5 657	2 484	478	60	51.1	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	36	21 245	10 987	2 517	360	15.7	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	36	21 245	10 987	2 517	360	15.7	3.9
541211	Offices of certified public accountants .....	28	11 882	6 078	1 502	160	26.8	5.9
541219	Other accounting services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	30	25 403	11 720	2 609	266	32.3	5.7
54133	Engineering services .....	21	20 935	9 557	2 162	210	37.6	6.7
541330	Engineering services .....	21	20 935	9 557	2 162	210	37.6	6.7
5414	Specialized design services .....	7	3 360	733	174	28	88.8	1.1
54143	Graphic design services .....	4	D	D	D	b	D	D
541430	Graphic design services .....	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	20	7 893	2 683	640	54	57.6	2.4
54151	Computer systems design & related services .....	20	7 893	2 683	640	54	57.6	2.4
541512	Computer systems design services .....	12	5 895	1 773	455	37	48.2	3.3
5416	Management, scientific, & technical consulting services .....	24	8 858	4 686	1 320	110	41.7	1.7
54161	Management consulting services .....	18	6 720	4 295	1 231	101	23.2	2.2
541612	Human resources & executive search consulting services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	16	10 763	3 100	641	112	55.7	.7
54189	Other services related to advertising .....	3	D	D	D	a	D	D
541890	Other services related to advertising .....	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	7	D	D	D	b	D	D
<b>WEST MILTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 025</b>	<b>1 024</b>	<b>202</b>	<b>25</b>	<b>45.1</b>	<b>-</b>
541	Professional, scientific, & technical services .....	9	2 025	1 024	202	25	45.1	-
<b>WEST UNION, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>2 519</b>	<b>711</b>	<b>197</b>	<b>49</b>	<b>92.5</b>	<b>-</b>
541	Professional, scientific, & technical services .....	14	2 519	711	197	49	92.5	-
<b>WHITEHALL, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>33</b>	<b>7 907</b>	<b>2 656</b>	<b>560</b>	<b>128</b>	<b>49.0</b>	<b>14.6</b>
541	Professional, scientific, & technical services .....	33	7 907	2 656	560	128	49.0	14.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 589	1 100	311	57	55.8	-
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	2 589	1 100	311	57	55.8	-
<b>WHITEHOUSE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WICKLIFFE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>21 676</b>	<b>19 165</b>	<b>1 856</b>	<b>561</b>	<b>25.0</b>	<b>2.2</b>
541	Professional, scientific, & technical services .....	22	21 676	19 165	1 856	561	25.0	2.2
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	2	D	D	D	e	D	D
54151	Computer systems design & related services .....	2	D	D	D	e	D	D
541511	Custom computer programming services .....	1	D	D	D	e	D	D
<b>WILLARD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>980</b>	<b>342</b>	<b>68</b>	<b>15</b>	<b>74.7</b>	<b>-</b>
541	Professional, scientific, & technical services .....	4	980	342	68	15	74.7	-
<b>WILLIAMSBURG, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WILLOUGHBY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>92</b>	<b>63 623</b>	<b>22 425</b>	<b>4 645</b>	<b>750</b>	<b>21.8</b>	<b>1.4</b>
541	Professional, scientific, & technical services .....	92	63 623	22 425	4 645	750	21.8	1.4
5411	Legal services .....	20	3 434	1 183	276	59	56.6	1.7
54111	Offices of lawyers .....	20	3 434	1 183	276	59	56.6	1.7
541110	Offices of lawyers .....	20	3 434	1 183	276	59	56.6	1.7
5411101	Offices of lawyers (except legal aid societies) .....	20	3 434	1 183	276	59	56.6	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	5 133	2 553	578	89	33.1	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	5 133	2 553	578	89	33.1	3.0
541211	Offices of certified public accountants .....	13	4 669	2 436	542	77	26.5	3.3
5413	Architectural, engineering, & related services .....	24	39 708	13 765	2 832	353	18.8	1.1
54133	Engineering services .....	15	32 147	10 580	2 089	246	21.0	.7
541330	Engineering services .....	15	32 147	10 580	2 089	246	21.0	.7
54137	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	4	2 013	426	106	17	23.8	—
5419	Other professional, scientific, & technical services .....	7	D	D	D	c	D	D
54192	Photographic services .....	6	D	D	D	c	D	D
541922	Commercial photography .....	2	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	b	D	D
<b>WILLOUGHBY HILLS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>36</b>	<b>11 263</b>	<b>5 561</b>	<b>1 063</b>	<b>146</b>	<b>19.8</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	36	11 263	5 561	1 063	146	19.8	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	3 169	1 951	478	55	20.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	3 169	1 951	478	55	20.3	—
5413	Architectural, engineering, & related services .....	6	1 534	600	119	19	13.8	2.8
<b>WILLOWICK, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>12</b>	<b>980</b>	<b>335</b>	<b>82</b>	<b>18</b>	<b>81.7</b>	<b>12.0</b>
541	Professional, scientific, & technical services .....	12	980	335	82	18	81.7	12.0
<b>WILMINGTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>19</b>	<b>5 075</b>	<b>2 405</b>	<b>543</b>	<b>90</b>	<b>27.6</b>	<b>4.5</b>
541	Professional, scientific, & technical services .....	19	5 075	2 405	543	90	27.6	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>WINTERSVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>6</b>	<b>1 200</b>	<b>516</b>	<b>89</b>	<b>20</b>	<b>91.2</b>	<b>8.8</b>
541	Professional, scientific, & technical services .....	6	1 200	516	89	20	91.2	8.8
<b>WOODLAWN, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>11</b>	<b>5 340</b>	<b>1 976</b>	<b>593</b>	<b>97</b>	<b>33.5</b>	<b>15.3</b>
541	Professional, scientific, & technical services .....	11	5 340	1 976	593	97	33.5	15.3
5413	Architectural, engineering, & related services .....	5	2 650	1 254	403	56	12.0	9.1
<b>WOODSFIELD, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>10</b>	<b>1 964</b>	<b>519</b>	<b>90</b>	<b>31</b>	<b>45.5</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	10	1 964	519	90	31	45.5	8.6
<b>WOOSTER, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>62</b>	<b>33 375</b>	<b>12 026</b>	<b>2 676</b>	<b>489</b>	<b>22.7</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	62	33 375	12 026	2 676	489	22.7	4.8
5411	Legal services .....	20	9 228	3 143	669	116	37.4	—
54111	Offices of lawyers .....	17	D	D	D	c	D	D
541110	Offices of lawyers .....	17	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	4 269	2 099	542	96	20.8	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	4 269	2 099	542	96	20.8	1.1
541211	Offices of certified public accountants .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	3 476	1 908	398	61	16.9	—
5418	Advertising & related services .....	2	D	D	D	b	D	D
54185	Display advertising .....	1	D	D	D	b	D	D
541850	Display advertising .....	1	D	D	D	b	D	D
5418502	Outdoor advertising services .....	1	D	D	D	b	D	D

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WORTHINGTON, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>161</b>	<b>207 037</b>	<b>72 331</b>	<b>15 817</b>	<b>1 657</b>	<b>13.4</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	161	207 037	72 331	15 817	1 657	13.4	3.2
5411	Legal services .....	29	10 441	4 199	885	105	23.4	3.9
54111	Offices of lawyers .....	25	8 301	3 495	765	80	29.4	5.0
541110	Offices of lawyers .....	25	8 301	3 495	765	80	29.4	5.0
5411101	Offices of lawyers (except legal aid societies) .....	25	8 301	3 495	765	80	29.4	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	8 087	3 594	947	124	40.2	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	8 087	3 594	947	124	40.2	16.7
541211	Offices of certified public accountants .....	18	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	29	46 323	16 779	3 890	458	26.7	1.1
54131	Architectural services .....	6	D	D	D	b	D	D
541310	Architectural services .....	6	D	D	D	b	D	D
54133	Engineering services .....	18	31 976	12 227	2 945	311	33.1	1.6
541330	Engineering services .....	18	31 976	12 227	2 945	311	33.1	1.6
54138	Testing laboratories .....	4	8 597	2 766	597	77	—	—
541380	Testing laboratories .....	4	8 597	2 766	597	77	—	—
5414	Specialized design services .....	6	3 298	790	159	28	22.7	—
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 .....	26	64 329	31 805	6 622	555	5.7	.5
54151	Computer systems design & related services .....	26	64 329	31 805	6 622	555	5.7	.5
541511	Custom computer programming services .....	13	51 679	27 338	5 486	452	2.7	—
541519	Other computer related services .....	5	9 162	2 554	702	64	7.4	—
5416	Management, scientific, & technical consulting services .....	31	14 533	5 363	1 263	172	20.2	19.5
54161	Management consulting services .....	21	10 859	3 622	901	136	23.4	23.2
5418	Advertising & related services .....	11	56 374	8 238	1 534	150	2.8	2.1
54181	Advertising agencies .....	4	D	D	D	c	D	D
541810	Advertising agencies .....	4	D	D	D	c	D	D
54189	Other services related to advertising .....	3	D	D	D	b	D	D
541890	Other services related to advertising .....	3	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	4	D	D	D	b	D	D
<b>WYOMING, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>6 442</b>	<b>1 632</b>	<b>296</b>	<b>53</b>	<b>66.4</b>	<b>14.2</b>
541	Professional, scientific, & technical services .....	28	6 442	1 632	296	53	66.4	14.2
5413	Architectural, engineering, & related services .....	5	1 983	432	72	11	100.0	—
5418	Advertising & related services .....	5	1 440	269	72	11	12.2	15.1
<b>XENIA, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>7 255</b>	<b>2 635</b>	<b>681</b>	<b>148</b>	<b>51.3</b>	<b>8.2</b>
541	Professional, scientific, & technical services .....	30	7 255	2 635	681	148	51.3	8.2
5411	Legal services .....	15	3 931	996	231	55	51.1	8.6
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 091	372	122	42	49.7	23.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 091	372	122	42	49.7	23.7
<b>YELLOW SPRINGS, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>3 119</b>	<b>1 183</b>	<b>256</b>	<b>41</b>	<b>42.0</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	13	3 119	1 183	256	41	42.0	7.8
<b>YOUNGSTOWN, OH *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>126</b>	<b>80 196</b>	<b>35 454</b>	<b>7 721</b>	<b>906</b>	<b>26.4</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	126	80 196	35 454	7 721	906	26.4	5.5
5411	Legal services .....	72	38 133	18 801	3 727	443	14.4	7.3
54111	Offices of lawyers .....	69	D	D	D	e	D	D
541110	Offices of lawyers .....	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	11 064	5 410	1 454	152	14.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	11 064	5 410	1 454	152	14.3	1.8
541211	Offices of certified public accountants .....	12	10 500	5 131	1 371	133	10.6	1.0
5413	Architectural, engineering, & related services .....	14	17 636	8 262	1 935	241	28.4	.1
54131	Architectural services .....	4	5 141	2 066	476	59	5.8	—
541310	Architectural services .....	4	5 141	2 066	476	59	5.8	—
54133	Engineering services .....	10	12 495	6 196	1 459	182	37.8	.1
541330	Engineering services .....	10	12 495	6 196	1 459	182	37.8	.1
5414	Specialized design services .....	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	9	7 071	1 068	110	17	92.0	8.0
54161	Management consulting services .....	7	D	D	D	a	D	D
5418	Advertising & related services .....	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>YOUNGSTOWN, OH (MAHONING COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>126</b>	<b>80 196</b>	<b>35 454</b>	<b>7 721</b>	<b>906</b>	<b>26.4</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	126	80 196	35 454	7 721	906	26.4	5.5
5411	Legal services .....	72	38 133	18 801	3 727	443	14.4	7.3
54111	Offices of lawyers .....	69	D	D	D	e	D	D
541110	Offices of lawyers .....	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	11 064	5 410	1 454	152	14.3	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	11 064	5 410	1 454	152	14.3	1.8
541211	Offices of certified public accountants .....	12	10 500	5 131	1 371	133	10.6	1.0
5413	Architectural, engineering, & related services .....	14	17 636	8 262	1 935	241	28.4	.1
54131	Architectural services .....	4	5 141	2 066	476	59	5.8	—
541310	Architectural services .....	4	5 141	2 066	476	59	5.8	—
54133	Engineering services .....	10	12 495	6 196	1 459	182	37.8	.1
541330	Engineering services .....	10	12 495	6 196	1 459	182	37.8	.1
5414	Specialized design services .....	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	9	7 071	1 068	110	17	92.0	8.0
54161	Management consulting services .....	7	D	D	D	a	D	D
5418	Advertising & related services .....	5	D	D	D	b	D	D
<b>ZANESVILLE, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>54</b>	<b>27 071</b>	<b>9 995</b>	<b>2 158</b>	<b>344</b>	<b>24.9</b>	<b>1.8</b>
541	Professional, scientific, & technical services .....	54	27 071	9 995	2 158	344	24.9	1.8
5411	Legal services .....	23	D	D	D	c	D	D
54111	Offices of lawyers .....	22	10 402	3 918	846	123	14.0	4.6
541110	Offices of lawyers .....	22	10 402	3 918	846	123	14.0	4.6
5411101	Offices of lawyers (except legal aid societies) .....	22	10 402	3 918	846	123	14.0	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	3 954	1 998	428	77	46.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	3 954	1 998	428	77	46.0	—
5416	Management, scientific, & technical consulting services .....	3	D	D	D	b	D	D
54161	Management consulting services .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	b	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
<b>BALANCE OF ADAMS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 383</b>	<b>424</b>	<b>78</b>	<b>33</b>	<b>80.2</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	9	2 383	424	78	33	80.2	6.0
<b>BALANCE OF ALLEN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>50</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	50	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	D	D	D	c	D	D
541213	Tax return preparation services .....	2	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>BALANCE OF ASHLAND COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	c	D	D
54138	Testing laboratories .....	1	D	D	D	c	D	D
541380	Testing laboratories .....	1	D	D	D	c	D	D
<b>BALANCE OF ASHTABULA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	885	431	114	26	84.7	15.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	885	431	114	26	84.7	15.3
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
<b>BALANCE OF ATHENS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>4 729</b>	<b>1 371</b>	<b>296</b>	<b>52</b>	<b>49.2</b>	<b>38.7</b>
541	Professional, scientific, & technical services .....	15	4 729	1 371	296	52	49.2	38.7

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF AUGLAIZE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>BALANCE OF BELMONT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	26	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	14	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
<b>BALANCE OF BROWN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>3 987</b>	<b>1 444</b>	<b>320</b>	<b>57</b>	<b>59.8</b>	<b>-</b>
541	Professional, scientific, & technical services .....	18	3 987	1 444	320	57	59.8	-
<b>BALANCE OF BUTLER COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>170</b>	<b>120 916</b>	<b>34 800</b>	<b>7 942</b>	<b>1 260</b>	<b>27.1</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	170	120 916	34 800	7 942	1 260	27.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	D	D	D	b	D	D
541219	Other accounting services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	47	D	D	D	e	D	D
54133	Engineering services .....	34	D	D	D	e	D	D
541330	Engineering services .....	34	D	D	D	e	D	D
54134	Drafting services .....	1	D	D	D	b	D	D
541340	Drafting services .....	1	D	D	D	b	D	D
5415	Computer systems design & related services .....	33	D	D	D	b	D	D
54151	Computer systems design & related services .....	33	D	D	D	b	D	D
541512	Computer systems design services .....	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	37	D	D	D	b	D	D
54161	Management consulting services .....	30	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	8	D	D	D	f	D	D
54185	Display advertising .....	1	D	D	D	f	D	D
541850	Display advertising .....	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor) .....	1	D	D	D	f	D	D
5419	Other professional, scientific, & technical services .....	8	3 650	914	172	33	60.2	31.9
54192	Photographic services .....	5	D	D	D	b	D	D
541921	Photographic studios, portrait .....	4	D	D	D	b	D	D
<b>BALANCE OF CARROLL COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	7	D	D	D	a	D	D
<b>BALANCE OF CHAMPAIGN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>535</b>	<b>90</b>	<b>28</b>	<b>9</b>	<b>81.5</b>	<b>18.5</b>
<b>BALANCE OF CLARK COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>12 972</b>	<b>4 591</b>	<b>1 129</b>	<b>176</b>	<b>60.8</b>	<b>4.2</b>
541	Professional, scientific, & technical services .....	41	12 972	4 591	1 129	176	60.8	4.2
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 .....	11	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF CLERMONT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>199</b>	<b>139 423</b>	<b>41 993</b>	<b>8 888</b>	<b>1 111</b>	<b>26.0</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	199	139 423	41 993	8 888	1 111	26.0	3.3
5411	Legal services .....	45	D	D	D	c	D	D
54111	Offices of lawyers .....	42	D	D	D	b	D	D
541110	Offices of lawyers .....	42	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	42	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	31	5 823	2 702	760	158	52.4	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	31	5 823	2 702	760	158	52.4	1.1
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	41	D	D	D	e	D	D
54133	Engineering services .....	23	D	D	D	c	D	D
541330	Engineering services .....	23	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	7	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	7	D	D	D	b	D	D
54138	Testing laboratories .....	4	D	D	D	c	D	D
541380	Testing laboratories .....	4	D	D	D	c	D	D
5414	Specialized design services .....	10	D	D	D	b	D	D
54141	Interior design services .....	4	D	D	D	a	D	D
541410	Interior design services .....	4	D	D	D	a	D	D
5415	Computer systems design & related services .....	19	D	D	D	b	D	D
54151	Computer systems design & related services .....	19	D	D	D	b	D	D
541511	Custom computer programming services .....	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	29	D	D	D	c	D	D
54161	Management consulting services .....	18	D	D	D	b	D	D
541613	Marketing consulting services .....	6	D	D	D	b	D	D
54162	Environmental consulting services .....	5	7 249	2 283	530	63	58.7	—
541620	Environmental consulting services .....	5	7 249	2 283	530	63	58.7	—
5418	Advertising & related services .....	9	D	D	D	c	D	D
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	13	D	D	D	b	D	D
54192	Photographic services .....	9	2 621	753	179	41	4.7	.7
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D
<b>BALANCE OF CLINTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 619</b>	<b>843</b>	<b>197</b>	<b>42</b>	<b>91.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 619	843	197	42	91.9	—
<b>BALANCE OF COLUMBIANA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	39	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	10	D	D	D	e	D	D
54133	Engineering services .....	7	D	D	D	e	D	D
541330	Engineering services .....	7	D	D	D	e	D	D
<b>BALANCE OF COSHOCTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>907</b>	<b>177</b>	<b>41</b>	<b>12</b>	<b>82.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	907	177	41	12	82.6	—
<b>BALANCE OF CRAWFORD COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	6	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF CUYAHOGA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>121</b>	<b>97 298</b>	<b>37 991</b>	<b>7 588</b>	<b>901</b>	<b>24.8</b>	<b>23.1</b>
541	Professional, scientific, & technical services .....	121	97 298	37 991	7 588	901	24.8	23.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	D	D	D	b	D	D
541211	Offices of certified public accountants .....	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	29	D	D	D	e	D	D
54133	Engineering services .....	20	13 182	6 499	1 402	168	40.2	6.7
541330	Engineering services .....	20	13 182	6 499	1 402	168	40.2	6.7
54138	Testing laboratories .....	4	13 939	6 647	1 681	239	—	12.0
541380	Testing laboratories .....	4	13 939	6 647	1 681	239	—	12.0
5414	Specialized design services .....	6	D	D	D	a	D	D
54141	Interior design services .....	5	2 789	238	47	14	89.4	—
541410	Interior design services .....	5	2 789	238	47	14	89.4	—
5415	Computer systems design & related services .....	16	D	D	D	c	D	D
54151	Computer systems design & related services .....	16	D	D	D	c	D	D
541512	Computer systems design services .....	9	D	D	D	b	D	D
5415121	Computer systems integrators .....	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	21	15 365	5 975	1 008	97	41.8	50.5
54161	Management consulting services .....	16	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	6	6 733	3 070	597	52	13.2	86.8
54162	Environmental consulting services .....	3	4 516	1 226	272	29	D	—
541620	Environmental consulting services .....	3	4 516	1 226	272	29	D	—
5418	Advertising & related services .....	8	D	D	D	b	D	D
54181	Advertising agencies .....	3	D	D	D	b	D	D
541810	Advertising agencies .....	3	D	D	D	b	D	D
<b>BALANCE OF DARKE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>3 171</b>	<b>886</b>	<b>224</b>	<b>47</b>	<b>72.2</b>	<b>.9</b>
541	Professional, scientific, & technical services .....	22	3 171	886	224	47	72.2	.9
<b>BALANCE OF DEFIANCE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF DELAWARE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>101</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	101	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	21	D	D	D	c	D	D
5414	Specialized design services .....	5	D	D	D	c	D	D
54149	Other specialized design services .....	1	D	D	D	c	D	D
541490	Other specialized design services .....	1	D	D	D	c	D	D
5415	Computer systems design & related services .....	18	D	D	D	b	D	D
54151	Computer systems design & related services .....	18	D	D	D	b	D	D
541512	Computer systems design services .....	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	29	D	D	D	b	D	D
54161	Management consulting services .....	20	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	a	D	D
<b>BALANCE OF ERIE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>3 779</b>	<b>926</b>	<b>228</b>	<b>49</b>	<b>89.1</b>	<b>9.5</b>
541	Professional, scientific, & technical services .....	22	3 779	926	228	49	89.1	9.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>BALANCE OF FAIRFIELD COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>56</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	56	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	11	D	D	D	b	D	D
5414	Specialized design services .....	6	D	D	D	a	D	D
5415	Computer systems design & related services .....	13	D	D	D	b	D	D
54151	Computer systems design & related services .....	13	D	D	D	b	D	D
541512	Computer systems design services .....	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	12	D	D	D	b	D	D
54161	Management consulting services .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	3	D	D	D	a	D	D
54192	Photographic services .....	3	D	D	D	a	D	D
541921	Photographic studios, portrait .....	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF FAYETTE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
<b>BALANCE OF FRANKLIN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>150</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	150	D	D	D	g	D	D
5411	Legal services .....	15	5 951	2 051	402	74	34.5	25.9
54111	Offices of lawyers .....	11	3 604	1 115	204	34	56.9	7.6
541110	Offices of lawyers .....	11	3 604	1 115	204	34	56.9	7.6
5411101	Offices of lawyers (except legal aid societies) .....	11	3 604	1 115	204	34	56.9	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	6 034	2 694	858	512	37.4	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	6 034	2 694	858	512	37.4	6.2
541213	Tax return preparation services .....	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	32	30 671	14 240	3 304	396	21.6	15.5
54133	Engineering services .....	12	15 938	9 082	2 228	232	12.4	4.1
541330	Engineering services .....	12	15 938	9 082	2 228	232	12.4	4.1
54138	Testing laboratories .....	5	9 599	3 404	758	117	4.2	37.8
541380	Testing laboratories .....	5	9 599	3 404	758	117	4.2	37.8
5414	Specialized design services .....	9	D	D	D	b	D	D
54143	Graphic design services .....	5	D	D	D	b	D	D
541430	Graphic design services .....	5	D	D	D	b	D	D
5415	Computer systems design & related services .....	21	8 184	3 429	735	85	24.5	.7
54151	Computer systems design & related services .....	21	8 184	3 429	735	85	24.5	.7
541512	Computer systems design services .....	8	6 154	2 467	622	67	9.3	.2
5416	Management, scientific, & technical consulting services .....	23	6 979	3 410	859	91	22.4	13.7
54161	Management consulting services .....	20	5 576	2 575	734	65	16.8	3.3
5418	Advertising & related services .....	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	7	2 402	657	176	27	33.4	—
<b>BALANCE OF FULTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	8	D	D	D	a	D	D
<b>BALANCE OF GALLIA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	c	D	D
541219	Other accounting services .....	1	D	D	D	c	D	D
<b>BALANCE OF GEauga COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>178</b>	<b>50 303</b>	<b>16 639</b>	<b>3 649</b>	<b>498</b>	<b>70.2</b>	<b>11.4</b>
541	Professional, scientific, & technical services .....	178	50 303	16 639	3 649	498	70.2	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	29	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	29	D	D	D	c	D	D
541211	Offices of certified public accountants .....	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	37	9 798	2 794	515	83	84.5	5.2
5415	Computer systems design & related services .....	35	D	D	D	c	D	D
54151	Computer systems design & related services .....	35	D	D	D	c	D	D
541512	Computer systems design services .....	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	42	D	D	D	c	D	D
54161	Management consulting services .....	30	D	D	D	b	D	D
5418	Advertising & related services .....	12	D	D	D	b	D	D
54189	Other services related to advertising .....	4	D	D	D	a	D	D
541890	Other services related to advertising .....	4	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF GREENE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>68</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services	68	D	D	D	g	D	D
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
54133	Engineering services	16	24 034	9 384	2 206	205	8.0	20.7
541330	Engineering services	16	24 034	9 384	2 206	205	8.0	20.7
5415	Computer systems design & related services	15	D	D	D	e	D	D
54151	Computer systems design & related services	15	D	D	D	e	D	D
541511	Custom computer programming services	5	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	c	D	D
5415121	Computer systems integrators	5	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	13	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	12	113 813	22 854	6 584	644	.5	1.7
541710	R&D in the physical, engineering, & life sciences	12	113 813	22 854	6 584	644	.5	1.7
5417101	R&D in the physical & engineering sciences	12	113 813	22 854	6 584	644	.5	1.7
<b>BALANCE OF GUERNSEY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
<b>BALANCE OF HAMILTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>503</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>h</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services	503	D	D	D	h	D	D
5411	Legal services	60	20 929	9 132	1 864	264	35.8	2.7
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	25 420	12 426	3 235	1 038	44.3	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	25 420	12 426	3 235	1 038	44.3	4.4
541211	Offices of certified public accountants	62	14 289	7 115	1 654	249	55.1	5.4
541213	Tax return preparation services	14	4 982	2 261	902	648	15.6	1.9
541219	Other accounting services	24	5 864	2 941	658	132	41.6	4.2
5413	Architectural, engineering, & related services	90	D	D	D	f	D	D
54131	Architectural services	14	14 222	5 164	1 189	126	11.5	.6
541310	Architectural services	14	14 222	5 164	1 189	126	11.5	.6
54133	Engineering services	60	33 123	18 551	4 007	450	41.2	2.4
541330	Engineering services	60	33 123	18 551	4 007	450	41.2	2.4
5414	Specialized design services	25	D	D	D	b	D	D
54143	Graphic design services	11	D	D	D	b	D	D
541430	Graphic design services	11	D	D	D	b	D	D
5415	Computer systems design & related services	71	60 955	26 279	4 703	418	22.8	28.6
54151	Computer systems design & related services	71	60 955	26 279	4 703	418	22.8	28.6
541511	Custom computer programming services	32	D	D	D	e	D	D
541512	Computer systems design services	33	27 913	7 630	1 252	112	21.2	7.5
5415121	Computer systems integrators	12	19 220	2 922	414	32	11.0	—
5415122	Computer systems consultants (except systems integrators)	21	8 693	4 708	838	80	43.9	24.2
5416	Management, scientific, & technical consulting services	83	22 119	9 318	1 920	261	45.2	3.6
54161	Management consulting services	64	D	D	D	c	D	D
541612	Human resources & executive search consulting services	14	5 208	2 150	396	58	42.1	.2
541613	Marketing consulting services	16	5 093	1 828	409	46	41.2	—
54169	Other scientific & technical consulting services	14	3 000	1 463	294	44	22.0	5.9
541690	Other scientific & technical consulting services	14	3 000	1 463	294	44	22.0	5.9
5418	Advertising & related services	33	D	D	D	e	D	D
54182	Public relations agencies	2	D	D	D	a	D	D
541820	Public relations agencies	2	D	D	D	a	D	D
54183	Media buying services	2	D	D	D	b	D	D
541830	Media buying services	2	D	D	D	b	D	D
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	37	D	D	D	c	D	D
54192	Photographic services	24	D	D	D	c	D	D
541921	Photographic studios, portrait	22	D	D	D	c	D	D
<b>BALANCE OF HANCOCK COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 136	1 186	252	33	89.9	10.1

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF HARDIN COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	4	187	51	23	14	46.5	53.5
<b>BALANCE OF HARRISON COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	7	859	211	50	51	51.5	48.5
<b>BALANCE OF HENRY COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	7	623	92	21	13	37.7	1.8
<b>BALANCE OF HIGHLAND COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	4	476	124	40	14	96.8	3.2
<b>BALANCE OF HOCKING COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	7	3 407	1 870	428	90	10.9	55.4
541	Professional, scientific, & technical services .....	7	3 407	1 870	428	90	10.9	55.4
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
<b>BALANCE OF HOLMES COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	13	5 422	1 988	477	98	31.2	2.4
541	Professional, scientific, & technical services .....	13	5 422	1 988	477	98	31.2	2.4
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>BALANCE OF HURON COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	10	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	10	D	D	D	b	D	D
<b>BALANCE OF JACKSON COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF JEFFERSON COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	13	2 978	2 099	478	33	20.9	1.4
541	Professional, scientific, & technical services .....	13	2 978	2 099	478	33	20.9	1.4
<b>BALANCE OF KNOX COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	20	5 735	1 270	196	61	50.1	24.8
541	Professional, scientific, & technical services .....	20	5 735	1 270	196	61	50.1	24.8
5413	Architectural, engineering, & related services .....	5	1 449	438	68	12	90.6	9.4
<b>BALANCE OF LAKE COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	92	D	D	D	f	D	D
541	Professional, scientific, & technical services .....	92	D	D	D	f	D	D
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 .....	17	3 523	1 854	531	265	11.3	15.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	3 523	1 854	531	265	11.3	15.2
541213	Tax return preparation services .....	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	14	D	D	D	b	D	D
5414	Specialized design services .....	5	D	D	D	a	D	D
5415	Computer systems design & related services .....	14	D	D	D	b	D	D
54151	Computer systems design & related services .....	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	17	D	D	D	b	D	D
54161	Management consulting services .....	12	D	D	D	b	D	D
5418	Advertising & related services .....	10	D	D	D	b	D	D
<b>BALANCE OF LAWRENCE COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	16	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D

See footnotes at end of table.



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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF LICKING COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	39	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	a	D	D
5418	Advertising & related services .....	2	D	D	D	e	D	D
<b>BALANCE OF LOGAN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>32</b>	<b>32 624</b>	<b>12 536</b>	<b>2 997</b>	<b>577</b>	<b>10.3</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	32	32 624	12 536	2 997	577	10.3	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 923	559	142	43	49.4	50.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 923	559	142	43	49.4	50.6
5413	Architectural, engineering, & related services .....	6	D	D	D	e	D	D
54138	Testing laboratories .....	3	D	D	D	e	D	D
541380	Testing laboratories .....	3	D	D	D	e	D	D
<b>BALANCE OF LORAIN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>41</b>	<b>11 429</b>	<b>3 770</b>	<b>770</b>	<b>112</b>	<b>53.4</b>	<b>9.9</b>
541	Professional, scientific, & technical services .....	41	11 429	3 770	770	112	53.4	9.9
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 .....	5	2 010	353	85	10	97.5	2.5
<b>BALANCE OF LUCAS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>186</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	186	D	D	D	g	D	D
5411	Legal services .....	39	20 752	9 174	1 713	233	18.5	11.8
54111	Offices of lawyers .....	39	20 752	9 174	1 713	233	18.5	11.8
541110	Offices of lawyers .....	39	20 752	9 174	1 713	233	18.5	11.8
5411101	Offices of lawyers (except legal aid societies) .....	39	20 752	9 174	1 713	233	18.5	11.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	32	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	32	D	D	D	c	D	D
541211	Offices of certified public accountants .....	17	5 694	1 861	470	76	54.3	—
541219	Other accounting services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	33	D	D	D	e	D	D
54133	Engineering services .....	25	D	D	D	e	D	D
541330	Engineering services .....	25	D	D	D	e	D	D
5414	Specialized design services .....	6	D	D	D	a	D	D
5415	Computer systems design & related services .....	22	D	D	D	c	D	D
54151	Computer systems design & related services .....	22	D	D	D	c	D	D
541511	Custom computer programming services .....	9	D	D	D	b	D	D
541512	Computer systems design services .....	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	27	D	D	D	c	D	D
54161	Management consulting services .....	24	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	11	D	D	D	c	D	D
5418	Advertising & related services .....	12	D	D	D	b	D	D
54189	Other services related to advertising .....	4	D	D	D	b	D	D
541890	Other services related to advertising .....	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	13	D	D	D	e	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
<b>BALANCE OF MADISON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	14	D	D	D	c	D	D
5417	Scientific research & development services .....	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MAHONING COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>237</b>	<b>86 742</b>	<b>33 273</b>	<b>8 584</b>	<b>1 305</b>	<b>41.0</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	237	86 742	33 273	8 584	1 305	41.0	6.7
5411	Legal services .....	61	D	D	D	c	D	D
541111	Offices of lawyers .....	57	16 301	6 040	1 489	212	32.1	4.0
541110	Offices of lawyers .....	57	16 301	6 040	1 489	212	32.1	4.0
5411101	Offices of lawyers (except legal aid societies) .....	57	16 301	6 040	1 489	212	32.1	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	60	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	60	D	D	D	e	D	D
541211	Offices of certified public accountants .....	40	8 557	3 667	946	140	42.5	8.0
541213	Tax return preparation services .....	5	D	D	D	c	D	D
541219	Other accounting services .....	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	34	D	D	D	c	D	D
54133	Engineering services .....	21	D	D	D	c	D	D
541330	Engineering services .....	21	D	D	D	c	D	D
5414	Specialized design services .....	11	D	D	D	b	D	D
5415	Computer systems design & related services .....	15	D	D	D	b	D	D
54151	Computer systems design & related services .....	15	D	D	D	b	D	D
541512	Computer systems design services .....	6	6 076	1 692	306	36	71.7	.9
5416	Management, scientific, & technical consulting services .....	28	D	D	D	c	D	D
54161	Management consulting services .....	23	D	D	D	c	D	D
5418	Advertising & related services .....	11	D	D	D	c	D	D
54181	Advertising agencies .....	4	D	D	D	b	D	D
541810	Advertising agencies .....	4	D	D	D	b	D	D
54189	Other services related to advertising .....	4	D	D	D	a	D	D
541890	Other services related to advertising .....	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	16	D	D	D	c	D	D
54192	Photographic services .....	15	D	D	D	c	D	D
541921	Photographic studios, portrait .....	15	D	D	D	c	D	D
<b>BALANCE OF MARION COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>5 333</b>	<b>1 499</b>	<b>377</b>	<b>86</b>	<b>55.7</b>	<b>.9</b>
541	Professional, scientific, & technical services .....	25	5 333	1 499	377	86	55.7	.9
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	4	1 379	253	58	22	—	—
54192	Photographic services .....	4	1 379	253	58	22	—	—
<b>BALANCE OF MEDINA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>104</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	104	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	20	2 853	1 369	323	58	60.6	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	20	2 853	1 369	323	58	60.6	2.3
5413	Architectural, engineering, & related services .....	25	D	D	D	b	D	D
5414	Specialized design services .....	10	2 653	568	106	33	33.3	9.0
5415	Computer systems design & related services .....	18	11 716	2 295	327	41	8.4	77.3
54151	Computer systems design & related services .....	18	11 716	2 295	327	41	8.4	77.3
541512	Computer systems design services .....	8	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators) .....	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	3	D	D	D	b	D	D
<b>BALANCE OF MEIGS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	20	D	D	D	b	D	D
<b>BALANCE OF MERCER COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>113</b>	<b>47</b>	<b>11</b>	<b>3</b>	<b>100.0</b>	<b>—</b>
<b>BALANCE OF MIAMI COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	27	D	D	D	c	D	D
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
5413	Architectural, engineering, & related services .....	8	D	D	D	b	D	D
<b>BALANCE OF MONROE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>627</b>	<b>225</b>	<b>51</b>	<b>23</b>	<b>41.8</b>	<b>—</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MONTGOMERY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>289</b>	<b>236 894</b>	<b>100 534</b>	<b>23 688</b>	<b>3 355</b>	<b>21.6</b>	<b>4.5</b>
541	Professional, scientific, & technical services .....	289	236 894	100 534	23 688	3 355	21.6	4.5
5411	Legal services .....	47	D	D	D	c	D	D
54111	Offices of lawyers .....	40	D	D	D	b	D	D
541110	Offices of lawyers .....	40	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	40	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	47	18 724	9 104	2 179	693	37.0	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	47	18 724	9 104	2 179	693	37.0	11.4
541211	Offices of certified public accountants .....	26	7 400	3 815	751	107	59.9	4.4
541213	Tax return preparation services .....	4	D	D	D	e	D	D
541219	Other accounting services .....	14	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	60	D	D	D	g	D	D
54133	Engineering services .....	47	104 146	51 247	12 229	1 455	14.7	.5
541330	Engineering services .....	47	104 146	51 247	12 229	1 455	14.7	.5
5414	Specialized design services .....	10	D	D	D	b	D	D
54143	Graphic design services .....	8	1 632	491	106	26	90.0	10.0
541430	Graphic design services .....	8	1 632	491	106	26	90.0	10.0
5415	Computer systems design & related services .....	47	D	D	D	e	D	D
54151	Computer systems design & related services .....	47	D	D	D	e	D	D
541511	Custom computer programming services .....	22	D	D	D	c	D	D
541512	Computer systems design services .....	18	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	9	4 979	1 457	405	36	62.5	.5
5416	Management, scientific, & technical consulting services .....	42	13 715	5 846	1 263	210	31.7	5.3
54161	Management consulting services .....	35	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	8	4 918	2 378	529	91	9.4	12.5
541613	Marketing consulting services .....	9	D	D	D	b	D	D
5417	Scientific research & development services .....	8	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences .....	7	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	7	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences .....	5	D	D	D	c	D	D
5418	Advertising & related services .....	13	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	15	D	D	D	c	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	9	D	D	D	b	D	D
541922	Commercial photography .....	2	D	D	D	b	D	D
<b>BALANCE OF MORGAN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>3 540</b>	<b>605</b>	<b>151</b>	<b>53</b>	<b>25.3</b>	<b>18.8</b>
541	Professional, scientific, & technical services .....	13	3 540	605	151	53	25.3	18.8
5413	Architectural, engineering, & related services .....	2	D	D	D	a	D	D
<b>BALANCE OF MORROW COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>230</b>	<b>79</b>	<b>22</b>	<b>7</b>	<b>30.9</b>	<b>27.4</b>
<b>BALANCE OF MUSKINGUM COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>4 297</b>	<b>1 020</b>	<b>216</b>	<b>53</b>	<b>52.5</b>	<b>3.2</b>
541	Professional, scientific, & technical services .....	25	4 297	1 020	216	53	52.5	3.2
5413	Architectural, engineering, & related services .....	7	D	D	D	a	D	D
<b>BALANCE OF NOBLE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 092</b>	<b>446</b>	<b>109</b>	<b>22</b>	<b>42.9</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	6	1 092	446	109	22	42.9	5.6
<b>BALANCE OF OTTAWA COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>5 464</b>	<b>1 881</b>	<b>386</b>	<b>67</b>	<b>84.4</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	22	5 464	1 881	386	67	84.4	7.5
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF PAULDING COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>243</b>	<b>51</b>	<b>9</b>	<b>4</b>	<b>D</b>	<b>—</b>
<b>BALANCE OF PERRY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	2 643	1 023	222	55	29.1	47.2
<b>BALANCE OF PICKAWAY COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>2 398</b>	<b>850</b>	<b>172</b>	<b>46</b>	<b>69.2</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	16	2 398	850	172	46	69.2	6.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF PIKE COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF PORTAGE COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	73	11 097	4 521	999	153	63.2	2.5
541	Professional, scientific, & technical services .....	73	11 097	4 521	999	153	63.2	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	3 044	1 085	273	55	48.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	3 044	1 085	273	55	48.4	—
541219	Other accounting services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	20	D	D	D	b	D	D
5414	Specialized design services .....	4	D	D	D	a	D	D
<b>BALANCE OF PREBLE COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	13	1 937	365	92	23	65.3	13.7
541	Professional, scientific, & technical services .....	13	1 937	365	92	23	65.3	13.7
<b>BALANCE OF PUTNAM COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	11	1 956	522	114	29	73.7	6.0
541	Professional, scientific, & technical services .....	11	1 956	522	114	29	73.7	6.0
<b>BALANCE OF RICHLAND COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	27	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	27	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	4	D	D	D	b	D	D
<b>BALANCE OF ROSS COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	13	2 223	743	98	21	65.0	1.3
541	Professional, scientific, & technical services .....	13	2 223	743	98	21	65.0	1.3
<b>BALANCE OF SANDUSKY COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	15	2 516	574	146	48	40.3	2.3
541	Professional, scientific, & technical services .....	15	2 516	574	146	48	40.3	2.3
<b>BALANCE OF SCIOTO COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	22	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
<b>BALANCE OF SENECA COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	14	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF SHELBY COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	19	6 681	4 710	1 016	124	28.9	2.0
541	Professional, scientific, & technical services .....	19	6 681	4 710	1 016	124	28.9	2.0
5416	Management, scientific, & technical consulting services .....	2	D	D	D	b	D	D
54161	Management consulting services .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF STARK COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>295</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	295	D	D	D	g	D	D
5411	Legal services .....	49	19 491	6 781	1 344	225	30.7	1.4
54111	Offices of lawyers .....	45	D	D	D	c	D	D
541110	Offices of lawyers .....	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	45	D	D	D	c	D	D
54119	Other legal services .....	4	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	63	20 032	8 525	2 219	474	27.6	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	63	20 032	8 525	2 219	474	27.6	23.2
541211	Offices of certified public accountants .....	36	D	D	D	c	D	D
541213	Tax return preparation services .....	9	2 219	832	323	192	10.6	18.4
541219	Other accounting services .....	15	5 915	2 508	518	84	15.2	28.8
5413	Architectural, engineering, & related services .....	55	D	D	D	e	D	D
54133	Engineering services .....	36	D	D	D	c	D	D
541330	Engineering services .....	36	D	D	D	c	D	D
54138	Testing laboratories .....	6	D	D	D	c	D	D
541380	Testing laboratories .....	6	D	D	D	c	D	D
5414	Specialized design services .....	15	D	D	D	b	D	D
54141	Interior design services .....	6	3 702	358	84	17	64.3	—
541410	Interior design services .....	6	3 702	358	84	17	64.3	—
5415	Computer systems design & related services .....	29	D	D	D	c	D	D
54151	Computer systems design & related services .....	29	D	D	D	c	D	D
541512	Computer systems design services .....	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	45	D	D	D	c	D	D
54161	Management consulting services .....	32	8 105	3 306	689	91	46.5	6.5
54162	Environmental consulting services .....	9	5 759	844	190	23	88.0	12.0
541620	Environmental consulting services .....	9	5 759	844	190	23	88.0	12.0
5417	Scientific research & development services .....	3	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences .....	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	3	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	25	D	D	D	c	D	D
54189	Other services related to advertising .....	7	D	D	D	b	D	D
541890	Other services related to advertising .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>BALANCE OF SUMMIT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>224</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	224	D	D	D	g	D	D
5411	Legal services .....	29	D	D	D	c	D	D
54111	Offices of lawyers .....	26	D	D	D	b	D	D
541110	Offices of lawyers .....	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	D	D	D	b	D	D
541211	Offices of certified public accountants .....	19	3 590	1 294	276	54	82.5	—
5413	Architectural, engineering, & related services .....	50	39 342	15 166	2 917	362	44.5	2.1
54133	Engineering services .....	35	34 782	13 497	2 570	317	44.5	.3
541330	Engineering services .....	35	34 782	13 497	2 570	317	44.5	.3
5414	Specialized design services .....	14	D	D	D	b	D	D
54141	Interior design services .....	6	D	D	D	b	D	D
541410	Interior design services .....	6	D	D	D	b	D	D
54143	Graphic design services .....	7	D	D	D	b	D	D
541430	Graphic design services .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	37	D	D	D	c	D	D
54151	Computer systems design & related services .....	37	D	D	D	c	D	D
541512	Computer systems design services .....	19	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	43	17 348	5 774	1 141	149	25.3	10.4
54161	Management consulting services .....	35	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	7	7 829	1 595	227	16	11.9	—
5416123	Human resources & personnel management consulting .....	5	D	D	D	a	D	D
5418	Advertising & related services .....	20	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF TRUMBULL COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>79</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	79	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	12	D	D	D	c	D	D
54134	Drafting services .....	1	D	D	D	b	D	D
541340	Drafting services .....	1	D	D	D	b	D	D
5414	Specialized design services .....	5	D	D	D	f	D	D
54142	Industrial design services .....	2	D	D	D	f	D	D
541420	Industrial design services .....	2	D	D	D	f	D	D
5415	Computer systems design & related services .....	7	D	D	D	b	D	D
54151	Computer systems design & related services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	8	D	D	D	b	D	D
<b>BALANCE OF TUSCARAWAS COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>8 204</b>	<b>2 441</b>	<b>511</b>	<b>93</b>	<b>61.5</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	25	8 204	2 441	511	93	61.5	3.6
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	a	D	D
<b>BALANCE OF UNION COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	22	D	D	D	f	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	4	D	D	D	c	D	D
54161	Management consulting services .....	2	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	1	D	D	D	c	D	D
5416121	Actuarial consulting .....	1	D	D	D	c	D	D
5417	Scientific research & development services .....	1	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences .....	1	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	1	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	1	D	D	D	f	D	D
<b>BALANCE OF VAN WERT COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>501</b>	<b>323</b>	<b>30</b>	<b>6</b>	<b>86.0</b>	<b>-</b>
<b>BALANCE OF VINTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 060</b>	<b>307</b>	<b>74</b>	<b>21</b>	<b>91.2</b>	<b>-</b>
541	Professional, scientific, & technical services .....	6	1 060	307	74	21	91.2	-
<b>BALANCE OF WARREN COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>91</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	91	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	23	D	D	D	b	D	D
5415	Computer systems design & related services .....	20	D	D	D	c	D	D
54151	Computer systems design & related services .....	20	D	D	D	c	D	D
541512	Computer systems design services .....	7	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	7	D	D	D	b	D	D
54192	Photographic services .....	5	D	D	D	b	D	D
<b>BALANCE OF WASHINGTON COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	a	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>BALANCE OF WAYNE COUNTY, OH</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>6 183</b>	<b>1 501</b>	<b>359</b>	<b>110</b>	<b>60.7</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	40	6 183	1 501	359	110	60.7	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	12	1 702	436	91	26	82.0	-

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WILLIAMS COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>BALANCE OF WOOD COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	48	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	48	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	12	D	D	D	b	D	D
5414	Specialized design services .....	5	D	D	D	b	D	D
54143	Graphic design services .....	3	1 788	423	81	21	D	—
541430	Graphic design services .....	3	1 788	423	81	21	D	—
<b>BALANCE OF WYANDOT COUNTY, OH</b>								
54	Professional, scientific, & technical services .....	6	1 439	535	131	32	72.2	—
541	Professional, scientific, & technical services .....	6	1 439	535	131	32	72.2	—

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

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

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

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

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

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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

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

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

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

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

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

### **5411 Legal Services**

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

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

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

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

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

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

8111 Legal Services

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

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

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

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

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

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

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

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

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

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

6541 Title and Settlement Offices

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

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

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

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

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

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

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

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

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

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

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

8721 (pt) Offices of Certified Public Accountants

### **541213 Tax Preparation Services**

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

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

7291 Tax Preparation Services

### **541214 Payroll Services**

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

### **5412141 Talent Payment Services**

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

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

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

### **541219 Other Accounting Services**

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

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

8721 (pt) Other Accounting Services

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

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

### **54131 Architectural Services**

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

### **541310 Architectural Services**

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

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

8712 Architectural Services

### **54133 Engineering Services**

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

### **541330 Engineering Services**

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

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

8711 Engineering Services

### **54134 Drafting Services**

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

### **541340 Drafting Services**

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

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

7389 (pt) Drafting Services

### **54135 Building Inspection Services**

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

### **541350 Building Inspection Services**

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

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

7389 (pt) Building Inspection Services

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

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

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

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

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

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

#### **5413601 Geophysical Surveying**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **5413701 Surveying Services**

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

#### **5413702 Map Making Services**

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

### **54138 Testing Laboratories**

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

#### **541380 Testing Laboratories**

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

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

- 8734 (pt) Testing Laboratories

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## 5414 Specialized Design Services

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

### 54141 Interior Design Services

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

#### 541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

### 54142 Industrial Design Services

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

#### 541420 Industrial Design Services

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

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

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

7389 (pt) Industrial Design Services

### 54143 Graphic Design Services

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

#### 541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

#### 5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

#### 5414303 Medical Artists

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

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

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

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

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

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

7389 (pt) Other Design Services

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

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

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

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

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

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

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

7371 Custom Computer Programming Services

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

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

### **5415121 Computer Systems Integrators**

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

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

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

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

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

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

7376 Computer Facilities Management Services

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

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

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

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

7379 (pt) All Other Computer Related Services

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

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

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

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

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

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

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

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

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

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

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

8742 (pt) Administrative Management and General Management Consulting Services

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

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

#### **5416121 Actuarial Consulting**

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

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

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

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

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

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

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

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

8742 (pt) Marketing Consulting Services

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

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



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

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

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

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

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

### **5416181 Tariff Consulting**

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

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

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

### **54162 Environmental Consulting Services**

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

### **541620 Environmental Consulting Services**

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

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

8999 (pt) Environmental Consulting Services

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

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

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

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 8732 (pt) Social Science and Humanities Research

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8733 (pt) Noncommercial Research in Social Sciences and Humanities

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

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

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

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

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

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

#### **54181 Advertising Agencies**

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

#### **541810 Advertising Agencies**

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

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

7311 Advertising Agencies

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

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

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

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

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

8743 Public Relations Services

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

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

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

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

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

7319 (pt) Media Buying Services

#### **54184 Media Representatives**

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

#### **541840 Media Representatives**

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

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

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

## **5418402 Publishers' Advertising Representatives**

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

## **54185 Display Advertising**

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

## **541850 Display Advertising**

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

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

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

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

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

## **5418502 Outdoor Advertising Services**

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

## **54186 Direct Mail Advertising**

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

## **541860 Direct Mail Advertising**

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

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

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

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

## **54187 Advertising Material Distribution Services**

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

## **541870 Advertising Material Distribution Services**

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

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

- 7319 (pt) Advertising Materials Distribution Services

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

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

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

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

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

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

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7389 (pt) Welcoming Services

### **5418901 Welcoming Services**

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

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

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

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

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

### **5418909 All Other Advertising**

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

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

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

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

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

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

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

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

8732 (pt) Marketing Research and Public Opinion Polling

### **54192 Photographic Services**

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

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

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

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

7221 Photographic Studios, Portrait

### **541922 Commercial Photography**

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

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

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

### **5419222 Medical Photography**

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

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

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

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

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

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

7389 (pt) Translation and Interpretation Services

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

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

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

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

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

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

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

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

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

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

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

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

## TREATMENT OF NONRESPONSE

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

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

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



# Appendix D.

## Geographic Notes

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### OHIO

**Alliance** is in Mahoning and Stark Counties.

**Bellevue** is in Huron and Sandusky Counties.

**Blanchester** is in Clinton and Warren Counties.

**Bluffton** is in Allen and Hancock Counties.

**Buckeye Lake** is in Fairfield and Licking Counties; it annexed into Fairfield County in October 1995.

**Canal Winchester** is in Fairfield and Franklin Counties.

**Carlisle** is in Montgomery and Warren Counties.

**Columbiana** is in Columbiana and Mahoning Counties.

**Columbus** is in Delaware, Fairfield, and Franklin Counties.

**Crestline** is in Crawford and Richland Counties.

**Delphos** is in Allen and Van Wert Counties.

**Dublin** is in Delaware, Franklin, and Union Counties.

**Fairfield** is in Butler and Hamilton Counties.

**Fostoria** is in Hancock, Seneca, and Wood Counties.

**Huber Heights** is in Miami and Montgomery Counties.

**Kettering** is in Greene and Montgomery Counties.

**Loudonville** is in Ashland and Holmes Counties.

**Loveland** is in Clermont, Hamilton, and Warren Counties.

**Middletown** is in Butler and Warren Counties.

**Milford** is in Clermont and Hamilton Counties.

**Minerva** is in Carroll, Columbiana, and Stark Counties.

**Mogadore** is in Portage and Summit Counties.

**Monroe** is in Butler and Warren Counties.

**Norton** is in Summit and Wayne Counties.

**Pickerington** is in Fairfield and Franklin Counties.

**Plain City** is in Madison and Union Counties.

**Reynoldsburg** is in Fairfield, Franklin, and Licking Counties.

**Rittman** is in Medina and Wayne Counties.

**Sharonville** is in Butler and Hamilton Counties.

**Springboro** is in Montgomery and Warren Counties.

**Swanton** is in Fulton and Lucas Counties.

**Tallmadge** is in Portage and Summit Counties.

**Union** is in Miami and Montgomery Counties; it annexed into Miami County in March 1996.

**Vermilion** is in Erie and Lorain Counties.

**Westerville** is in Delaware and Franklin Counties.

**Youngstown** is in Mahoning and Trumbull Counties.

# Appendix E. Metropolitan Areas

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## **OHIO**

### **Akron, OH PMSA**

Portage County, OH  
Summit County, OH

### **Canton—Massillon, OH MSA**

Carroll County, OH  
Stark County, OH

### **Cincinnati, OH—KY—IN PMSA**

Dearborn County, IN  
Ohio County, IN  
Boone County, KY  
Campbell County, KY  
Gallatin County, KY  
Grant County, KY  
Kenton County, KY  
Pendleton County, KY  
Brown County, OH  
Clermont County, OH  
Hamilton County, OH  
Warren County, OH

### **Cincinnati—Hamilton, OH—KY—IN CMSA**

Cincinnati, OH—KY—IN PMSA  
Dearborn County, IN  
Ohio County, IN  
Boone County, KY  
Campbell County, KY  
Gallatin County, KY  
Grant County, KY  
Kenton County, KY  
Pendleton County, KY  
Brown County, OH  
Clermont County, OH

### **Cincinnati—Hamilton, OH—KY—IN CMSA—Con.**

Cincinnati, OH—KY—IN PMSA—Con.  
Hamilton County, OH  
Warren County, OH  
Hamilton—Middletown, OH PMSA  
Butler County, OH

### **Cleveland—Lorain—Elyria, OH PMSA**

Ashtabula County, OH  
Cuyahoga County, OH  
Geauga County, OH  
Lake County, OH  
Lorain County, OH  
Medina County, OH

### **Cleveland—Akron, OH CMSA**

Akron, OH PMSA  
Portage County, OH  
Summit County, OH  
Cleveland—Lorain—Elyria, OH PMSA  
Ashtabula County, OH  
Cuyahoga County, OH  
Geauga County, OH  
Lake County, OH  
Lorain County, OH  
Medina County, OH

### **Columbus, OH MSA**

Delaware County, OH  
Fairfield County, OH  
Franklin County, OH  
Licking County, OH  
Madison County, OH  
Pickaway County, OH

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**Dayton—Springfield, OH MSA**

Clark County, OH  
Greene County, OH  
Miami County, OH  
Montgomery County, OH

**Hamilton—Middletown, OH PMSA**

Butler County, OH

**Huntington—Ashland, WV—KY—OH MSA**

Boyd County, KY  
Carter County, KY  
Greenup County, KY  
Lawrence County, OH  
Cabell County, WV  
Wayne County, WV

**Lima, OH MSA**

Allen County, OH  
Auglaize County, OH

**Mansfield, OH MSA**

Crawford County, OH  
Richland County, OH

**Parkersburg—Marietta, WV—OH MSA**

Washington County, OH  
Wood County, WV

**Steubenville—Weirton, OH—WV MSA**

Jefferson County, OH  
Brooke County, WV  
Hancock County, WV

**Toledo, OH MSA**

Fulton County, OH  
Lucas County, OH  
Wood County, OH

**Wheeling, WV—OH MSA**

Belmont County, OH  
Marshall County, WV  
Ohio County, WV

**Youngstown—Warren, OH MSA**

Columbiana County, OH  
Mahoning County, OH  
Trumbull County, OH

