

Sources of Receipts or Revenue

1997

Issued August 2000

EC97S81S-LS

1997 Economic Census

Other Services (Except Public Administration)

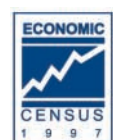
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-- Not applicable for this report.

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Other Services (Except Public Administration)

SCOPE

The Other Services (Except Public Administration) sector (sector 81) of the 1997 Economic Census covers establishments with payroll engaged in providing services not specifically provided for elsewhere in the North American Industry Classification System (NAICS). Establishments in this sector are primarily engaged in activities such as repair and maintenance of equipment and machinery, personal and laundry services, and religious, grantmaking, civic, professional, and similar organizations. Establishments providing death care services, pet care services, photofinishing services, temporary parking services, and dating services are also included.

Private households that employ workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector, but are not included in the scope of the census.

Excluded from this sector are establishments primarily engaged in selling (at retail locations) new equipment and also performing repairs and general maintenance on new equipment. These establishments are classified in Sector 44-45, Retail Trade.

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 81 follows.

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81	Other services (except public administration)	420 950	163 033 330	100.0	X
811	Repair & maintenance	235 466	105 153 886	100.0	68.0
6600	Motor vehicle mechanical and electrical repair and maintenance	104 878	26 329 381	25.0	X
6650	Motor vehicle body, paint and interior repair	50 027	19 505 007	18.5	X
6800	Other motor vehicle care and maintenance	81 663	10 761 185	10.2	X
6850	Commercial and industrial machinery and equipment repair	27 960	16 003 786	15.2	X
6900	Electronic and precision equipment repair	26 271	12 507 572	11.9	X
6950	Personal and household goods repair	27 143	6 312 193	6.0	X
7000	Other repair and maintenance	16 932	2 868 532	2.7	X
8550	Rental and leasing of goods and equipment	2 735	273 376	.3	X
8600	Merchandise sales	37 471	7 838 331	7.5	X
8940	All other receipts	22 775	2 754 521	2.6	X
8111	Automotive repair & maintenance	164 360	62 200 597	100.0	69.1
6600	Motor vehicle mechanical and electrical repair and maintenance	103 559	26 205 971	42.1	61.4
6601	Exhaust systems (e.g., mufflers)	54 682	3 785 858	6.1	X
6602	Transmissions	47 590	3 648 734	5.9	X
6603	Diesel engines	21 210	2 321 674	3.7	X
6604	Gasoline engines	63 046	8 313 390	13.4	X
6605	Radiator	44 708	1 502 535	2.4	X
6606	Other	48 107	6 633 775	10.7	X
6650	Motor vehicle body, paint and interior repair	49 405	19 472 323	31.3	64.8
6651	Body work	38 096	10 522 031	16.9	X
6652	Painting	32 401	5 068 051	8.1	X
6653	Upholstery and interior repair	6 777	650 983	1.0	X
6654	Glass replacement and repair	18 793	3 231 244	5.2	X
6800	Other motor vehicle care and maintenance	81 050	10 725 810	17.2	67.7
6801	Carwash	18 158	3 479 464	5.6	X
6802	Oil change and lube	54 286	4 220 306	6.8	X
6803	Tire repair services, except retreading	22 807	782 495	1.3	X
6804	Towing or storage	23 787	781 527	1.3	X
6805	Other motor vehicle care services	16 184	1 462 010	2.4	X
6850	Commercial and industrial machinery and equipment repair	2 779	181 698	.3	X
6900	Electronic and precision equipment repair	5 869	212 175	.3	X
6950	Personal and household goods repair	878	17 669	Z	X
7000	Other repair and maintenance	9 555	932 104	1.5	X
8600	Merchandise sales	21 195	3 181 038	5.1	67.7
8637	Parts, equipment, and merchandise sales	21 195	3 181 038	5.1	X
8940	All other receipts	14 987	1 271 810	2.0	67.6
8981	All other receipts	14 987	1 271 810	2.0	X
81111	Automotive mechanical & electrical repair & maintenance	99 444	33 510 059	100.0	65.2
6600	Motor vehicle mechanical and electrical repair and maintenance	99 444	25 884 391	77.2	57.6
6601	Exhaust systems (e.g., mufflers)	53 447	3 746 369	11.2	X
6602	Transmissions	46 117	3 615 888	10.8	X
6603	Diesel engines	20 896	2 308 765	6.9	X
6604	Gasoline engines	61 631	8 222 658	24.5	X
6605	Radiator	42 578	1 461 748	4.4	X
6606	Other	46 775	6 528 963	19.5	X
6650	Motor vehicle body, paint and interior repair	7 927	635 109	1.9	60.3
6651	Body work	4 961	388 317	1.2	X
6652	Painting	3 653	165 175	.5	X
6653	Upholstery and interior repair	1 442	20 872	.1	X
6654	Glass replacement and repair	4 180	60 741	.2	X
6800	Other motor vehicle care and maintenance	50 436	3 259 998	9.7	64.5
6801	Carwash	2 626	40 144	.1	X
6802	Oil change and lube	44 849	1 563 383	4.7	X
6803	Tire repair services, except retreading	20 674	555 060	1.7	X
6804	Towing or storage	17 537	482 201	1.4	X
6805	Other motor vehicle care services	10 810	619 202	1.8	X
6850	Commercial and industrial machinery and equipment repair	2 331	161 150	.5	X
6900	Electronic and precision equipment repair	5 576	201 792	.6	X
6950	Personal and household goods repair	602	6 129	Z	X
7000	Other repair and maintenance	7 038	700 904	2.1	X
8600	Merchandise sales	14 946	1 986 882	5.9	63.7
8637	Parts, equipment, and merchandise sales	14 946	1 986 882	5.9	X
8940	All other receipts	8 584	673 705	2.0	63.5
8981	All other receipts	8 584	673 705	2.0	X
811111	General automotive repair	77 751	25 598 455	100.0	61.4
6600	Motor vehicle mechanical and electrical repair and maintenance	77 751	18 859 673	73.7	53.6
6601	Exhaust systems (e.g., mufflers)	45 960	2 259 705	8.8	X
6602	Transmissions	38 404	1 287 581	5.0	X
6603	Diesel engines	20 540	2 266 133	8.9	X
6604	Gasoline engines	59 441	8 008 220	31.3	X
6605	Radiator	38 481	851 095	3.3	X
6606	Other	35 707	4 186 939	16.4	X
6650	Motor vehicle body, paint and interior repair	7 645	606 908	2.4	57.2
6651	Body work	4 779	372 277	1.5	X
6652	Painting	3 593	162 219	.6	X
6653	Upholstery and interior repair	1 407	19 581	.1	X
6654	Glass replacement and repair	4 057	52 831	.2	X
6800	Other motor vehicle care and maintenance	46 079	3 015 718	11.8	60.7
6801	Carwash	2 585	38 723	.2	X
6802	Oil change and lube	41 222	1 454 274	5.7	X
6803	Tire repair services, except retreading	19 377	517 117	2.0	X
6804	Towing or storage	16 990	470 872	1.8	X
6805	Other motor vehicle care services	9 563	534 732	2.1	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811111	General automotive repair—Con.				
6850	Commercial and industrial machinery and equipment repair	2 119	134 002	.5	X
6900	Electronic and precision equipment repair	5 201	174 472	.7	X
6950	Personal and household goods repair	5 585	5 969	Z	X
7000	Other repair and maintenance	5 635	503 606	2.0	X
8600	Merchandise sales	12 613	1 694 010	6.0	60.0
8637	Parts, equipment, and merchandise sales	12 613	1 694 010	6.6	X
8940	All other receipts	7 522	604 097	2.4	59.8
8981	All other receipts	7 522	604 097	2.4	X
811112	Automotive exhaust system repair	5 251	1 985 377	100.0	84.0
6600	Motor vehicle mechanical and electrical repair and maintenance	5 251	1 777 370	89.5	83.4
6601	Exhaust systems (e.g., mufflers)	5 251	1 243 704	62.6	X
6602	Transmissions	364	37 391	1.9	X
6603	Diesel engines	37	1 685	.1	X
6604	Gasoline engines	237	12 678	.6	X
6605	Radiator	595	12 121	.6	X
6606	Other	2 542	469 791	23.7	X
6650	Motor vehicle body, paint and interior repair	28	2 909	.1	74.0
6651	Body work	24	1 298	.1	X
6652	Painting	12	810	Z	X
6653	Upholstery and interior repair	15	503	Z	X
6654	Glass replacement and repair	18	298	Z	X
6800	Other motor vehicle care and maintenance	1 603	97 468	4.9	83.8
6801	Carwash	6	397	Z	X
6802	Oil change and lube	1 463	41 441	2.1	X
6803	Tire repair services, except retreading	670	14 090	.7	X
6804	Towing or storage	38	2 355	.1	X
6805	Other motor vehicle care services	607	39 185	2.0	X
6850	Commercial and industrial machinery and equipment repair	10	280	Z	X
6900	Electronic and precision equipment repair	27	1 119	.1	X
6950	Personal and household goods repair	8	13	Z	X
7000	Other repair and maintenance	586	74 225	3.7	X
8600	Merchandise sales	299	18 426	.9	84.0
8637	Parts, equipment, and merchandise sales	299	18 426	.9	X
8940	All other receipts	200	13 567	.7	83.3
8981	All other receipts	200	13 567	.7	X
811113	Automotive transmission repair	6 768	2 431 584	100.0	76.8
6600	Motor vehicle mechanical and electrical repair and maintenance	6 768	2 362 604	97.2	75.3
6601	Exhaust systems (e.g., mufflers)	329	5 666	.2	X
6602	Transmissions	6 768	2 274 839	93.6	X
6603	Diesel engines	41	1 489	.1	X
6604	Gasoline engines	495	23 450	1.0	X
6605	Radiator	344	5 824	.2	X
6606	Other	1 146	51 336	2.1	X
6650	Motor vehicle body, paint and interior repair	58	6 565	.3	38.6
6651	Body work	45	6 175	.3	X
6653	Upholstery and interior repair	10	337	Z	X
6654	Glass replacement and repair	8	53	Z	X
6800	Other motor vehicle care and maintenance	472	17 113	.7	76.8
6801	Carwash	7	169	Z	X
6802	Oil change and lube	302	5 664	.2	X
6803	Tire repair services, except retreading	33	509	Z	X
6804	Towing or storage	268	3 852	.2	X
6805	Other motor vehicle care services	89	6 916	.3	X
6850	Commercial and industrial machinery and equipment repair	15	681	Z	X
6900	Electronic and precision equipment repair	21	1 037	Z	X
7000	Other repair and maintenance	84	3 790	.2	X
8600	Merchandise sales	358	31 792	1.3	76.1
8637	Parts, equipment, and merchandise sales	358	31 792	1.3	X
8940	All other receipts	130	8 002	.3	75.6
8981	All other receipts	130	8 002	.3	X
811118	Other automotive mechanical & electrical repair & maintenance	9 674	3 494 643	100.0	73.8
6600	Motor vehicle mechanical and electrical repair and maintenance	9 674	2 884 744	82.5	59.8
6601	Exhaust systems (e.g., mufflers)	1 907	237 294	6.8	X
6602	Transmissions	581	16 077	.5	X
6603	Diesel engines	278	39 458	1.1	X
6604	Gasoline engines	1 458	178 310	5.1	X
6605	Radiator	3 158	592 708	17.0	X
6606	Other	7 380	1 820 897	52.1	X
6650	Motor vehicle body, paint and interior repair	196	18 727	.5	59.0
6651	Body work	113	8 567	.2	X
6652	Painting	48	2 146	.1	X
6653	Upholstery and interior repair	10	451	Z	X
6654	Glass replacement and repair	96	7 559	.2	X
6800	Other motor vehicle care and maintenance	2 282	129 699	3.7	72.9
6801	Carwash	28	855	Z	X
6802	Oil change and lube	1 862	62 004	1.8	X
6803	Tire repair services, except retreading	594	23 344	.7	X
6804	Towing or storage	241	5 122	.1	X
6805	Other motor vehicle care services	551	38 369	1.1	X
6850	Commercial and industrial machinery and equipment repair	187	26 187	.7	X
6900	Electronic and precision equipment repair	327	25 164	.7	X
6950	Personal and household goods repair	9	147	Z	X
7000	Other repair and maintenance	733	119 283	3.4	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811118	Other automotive mechanical & electrical repair & maintenance—Con.				
8600	Merchandise sales	1 676	242 654	6.9	72.5
8637	Parts, equipment, and merchandise sales	1 676	242 654	6.9	X
8940	All other receipts	732	48 039	1.4	72.2
8981	All other receipts	732	48 039	1.4	X
8111181	Carburetor repair shops	1 091	363 763	100.0	69.5
6600	Motor vehicle mechanical and electrical repair and maintenance	1 091	264 029	72.6	60.0
6601	Exhaust systems (e.g., mufflers)	138	4 031	1.1	X
6602	Transmissions	305	3 671	1.0	X
6603	Diesel engines	102	33 499	9.2	X
6604	Gasoline engines	680	116 162	31.9	X
6605	Radiator	209	3 021	.8	X
6606	Other	562	103 645	28.5	X
6650	Motor vehicle body, paint and interior repair	13	716	.2	32.3
6653	Upholstery and interior repair	10	451	.1	X
6654	Glass replacement and repair	13	265	.1	X
6800	Other motor vehicle care and maintenance	563	44 113	12.1	67.7
6802	Oil change and lube	520	30 815	8.5	X
6803	Tire repair services, except retreading	41	767	.2	X
6804	Towing or storage	45	554	.2	X
6805	Other motor vehicle care services	138	11 977	3.3	X
6850	Commercial and industrial machinery and equipment repair	13	1 993	.5	X
6900	Electronic and precision equipment repair	43	1 258	.3	X
7000	Other repair and maintenance	87	13 670	3.8	X
8600	Merchandise sales	303	27 894	7.7	68.4
8637	Parts, equipment, and merchandise sales	303	27 894	7.7	X
8940	All other receipts	218	10 091	2.8	68.9
8981	All other receipts	218	10 091	2.8	X
8111182	Brake, front end, & wheel alignment	3 741	1 553 732	100.0	75.9
6600	Motor vehicle mechanical and electrical repair and maintenance	3 741	1 271 851	81.9	62.0
6601	Exhaust systems (e.g., mufflers)	1 472	212 755	13.7	X
6602	Transmissions	172	4 118	.3	X
6603	Diesel engines	38	1 407	.1	X
6604	Gasoline engines	283	12 105	.8	X
6605	Radiator	237	5 869	.4	X
6606	Other	3 741	1 035 597	66.7	X
6650	Motor vehicle body, paint and interior repair	106	8 946	.6	68.1
6651	Body work	90	7 008	.5	X
6652	Painting	26	1 499	.1	X
6654	Glass replacement and repair	29	438	.3	X
6800	Other motor vehicle care and maintenance	1 388	69 954	4.5	75.5
6801	Carwash	28	855	.1	X
6802	Oil change and lube	1 119	25 038	1.6	X
6803	Tire repair services, except retreading	457	18 520	1.2	X
6804	Towing or storage	134	3 441	.2	X
6805	Other motor vehicle care services	332	22 100	1.4	X
6850	Commercial and industrial machinery and equipment repair	31	5 968	.4	X
6900	Electronic and precision equipment repair	44	2 811	.2	X
7000	Other repair and maintenance	382	76 651	4.9	X
8600	Merchandise sales	652	97 551	6.3	75.9
8637	Parts, equipment, and merchandise sales	652	97 551	6.3	X
8940	All other receipts	178	20 000	1.3	73.9
8981	All other receipts	178	20 000	1.3	X
8111183	Electrical repair shops, motor vehicle	1 679	494 744	100.0	71.6
6600	Motor vehicle mechanical and electrical repair and maintenance	1 679	409 334	82.7	46.1
6601	Exhaust systems (e.g., mufflers)	41	2 360	.5	X
6602	Transmissions	45	1 439	.3	X
6603	Diesel engines	72	2 439	.5	X
6604	Gasoline engines	157	12 534	2.5	X
6605	Radiator	78	1 894	.4	X
6606	Other	1 679	388 668	78.6	X
6800	Other motor vehicle care and maintenance	84	3 158	.6	70.8
6802	Oil change and lube	63	1 294	.3	X
6804	Towing or storage	25	255	.1	X
6805	Other motor vehicle care services	18	1 527	.3	X
6850	Commercial and industrial machinery and equipment repair	92	7 391	1.5	X
6900	Electronic and precision equipment repair	207	18 261	3.7	X
6950	Personal and household goods repair	7	131	.2	X
7000	Other repair and maintenance	82	6 415	1.3	X
8600	Merchandise sales	312	46 130	9.3	68.2
8637	Parts, equipment, and merchandise sales	312	46 130	9.3	X
8940	All other receipts	86	3 921	.8	71.6
8981	All other receipts	86	3 921	.8	X
8111184	Radiator repair	2 295	728 297	100.0	79.2
6600	Motor vehicle mechanical and electrical repair and maintenance	2 295	642 519	88.2	77.2
6601	Exhaust systems (e.g., mufflers)	189	12 747	1.8	X
6602	Transmissions	20	787	.1	X
6603	Diesel engines	16	405	.1	X
6604	Gasoline engines	67	5 463	.8	X
6605	Radiator	2 295	551 796	75.8	X
6606	Other	674	71 321	9.8	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
8111184	Radiator repair—Con.				
6650	Motor vehicle body, paint and interior repair	63	8 210	1.1	61.0
6651	Body work	10	1 198	.2	X
6652	Painting	9	156	Z	X
6654	Glass replacement and repair	54	6 856	.9	X
6800	Other motor vehicle care and maintenance	193	9 518	1.3	78.6
6802	Oil change and lube	123	3 340	.5	X
6803	Tire repair services, except retreading	85	3 398	.5	X
6804	Towing or storage	17	749	.1	X
6805	Other motor vehicle care services	55	2 030	.3	X
6850	Commercial and industrial machinery and equipment repair	40	10 140	1.4	X
6900	Electronic and precision equipment repair	21	2 389	.3	X
7000	Other repair and maintenance	140	14 762	2.0	X
8600	Merchandise sales	263	34 477	4.7	78.6
8637	Parts, equipment, and merchandise sales	263	34 477	4.7	X
8940	All other receipts	88	6 266	.9	75.4
8981	All other receipts	88	6 266	.9	X
8111189	All other motor vehicle repair shops	868	354 107	100.0	60.3
6600	Motor vehicle mechanical and electrical repair and maintenance	868	297 011	83.9	33.0
6601	Exhaust systems (e.g., mufflers)	67	5 401	1.5	X
6602	Transmissions	38	6 062	1.7	X
6603	Diesel engines	50	1 708	.5	X
6604	Gasoline engines	272	32 046	9.1	X
6605	Radiator	339	30 128	8.5	X
6606	Other	724	221 666	62.6	X
6650	Motor vehicle body, paint and interior repair	13	852	.2	19.2
6651	Body work	13	361	.1	X
6652	Painting	13	491	.1	X
6800	Other motor vehicle care and maintenance	54	2 956	.8	58.0
6802	Oil change and lube	37	1 517	.4	X
6803	Tire repair services, except retreading	7	578	.2	X
6804	Towing or storage	20	123	Z	X
6805	Other motor vehicle care services	8	735	.2	X
6850	Commercial and industrial machinery and equipment repair	11	695	.2	X
6900	Electronic and precision equipment repair	12	445	.1	X
7000	Other repair and maintenance	42	7 785	2.2	X
8600	Merchandise sales	146	36 602	10.3	57.8
8637	Parts, equipment, and merchandise sales	146	36 602	10.3	X
8940	All other receipts	162	7 761	2.2	60.3
8981	All other receipts	162	7 761	2.2	X
81112	Automotive body, paint, interior, & glass repair	41 168	20 905 280	100.0	76.0
6600	Motor vehicle mechanical and electrical repair and maintenance	2 351	200 015	1.0	70.5
6601	Exhaust systems (e.g., mufflers)	913	26 175	.1	X
6602	Transmissions	474	8 594	Z	X
6603	Diesel engines	133	6 775	Z	X
6604	Gasoline engines	815	59 800	.3	X
6605	Radiator	1 278	27 361	.1	X
6606	Other	925	71 304	.3	X
6650	Motor vehicle body, paint and interior repair	41 168	18 810 889	90.0	71.3
6651	Body work	32 992	10 117 160	48.4	X
6652	Painting	28 665	4 898 256	23.4	X
6653	Upholstery and interior repair	5 207	627 199	3.0	X
6654	Glass replacement and repair	14 484	3 168 271	15.2	X
6800	Other motor vehicle care and maintenance	6 866	337 456	1.6	74.8
6801	Carwash	1 253	18 807	.1	X
6802	Oil change and lube	910	16 012	.1	X
6803	Tire repair services, except retreading	827	11 058	.1	X
6804	Towing or storage	6 071	244 590	1.2	X
6805	Other motor vehicle care services	1 330	46 989	.2	X
6850	Commercial and industrial machinery and equipment repair	345	11 002	.1	X
6900	Electronic and precision equipment repair	195	4 772	Z	X
6950	Personal and household goods repair	268	11 091	.1	X
7000	Other repair and maintenance	1 347	138 232	.7	X
8600	Merchandise sales	4 419	1 027 247	4.9	74.5
8637	Parts, equipment, and merchandise sales	4 419	1 027 247	4.9	X
8940	All other receipts	3 793	364 576	1.7	74.6
8981	All other receipts	3 793	364 576	1.7	X
811121	Automotive body, paint, & interior repair & maintenance	35 569	17 755 296	100.0	77.3
6600	Motor vehicle mechanical and electrical repair and maintenance	2 270	192 364	1.1	71.6
6601	Exhaust systems (e.g., mufflers)	883	24 512	.1	X
6602	Transmissions	468	8 528	X	X
6603	Diesel engines	133	6 775	Z	X
6604	Gasoline engines	804	59 535	.3	X
6605	Radiator	1 255	25 176	.1	X
6606	Other	883	67 832	.4	X
6650	Motor vehicle body, paint and interior repair	35 569	15 885 184	89.5	72.1
6651	Body work	32 945	10 108 779	56.9	X
6652	Painting	28 636	4 895 937	27.6	X
6653	Upholstery and interior repair	5 083	606 270	3.4	X
6654	Glass replacement and repair	8 885	274 195	1.5	X
6800	Other motor vehicle care and maintenance	6 776	330 471	1.9	76.2
6801	Carwash	1 235	16 943	.1	X
6802	Oil change and lube	899	15 298	.1	X
6803	Tire repair services, except retreading	827	11 058	.1	X
6804	Towing or storage	6 064	244 358	1.4	X
6805	Other motor vehicle care services	1 270	42 814	.2	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811121	Automotive body, paint, & interior repair & maintenance— Con.				
6850	Commercial and industrial machinery and equipment repair	329	9 594	.1	X
6900	Electronic and precision equipment repair	195	4 772	Z	X
6950	Personal and household goods repair	207	1 964	Z	X
7000	Other repair and maintenance	1 181	100 466	.6	X
8600	Merchandise sales	4 203	1 001 213	5.6	75.9
8637	Parts, equipment, and merchandise sales	4 203	1 001 213	5.6	X
8940	All other receipts	3 276	229 268	1.3	75.8
8981	All other receipts	3 276	229 268	1.3	X
8111211	Paint or body repair shops	33 144	16 645 229	100.0	77.8
6600	Motor vehicle mechanical and electrical repair and maintenance	2 251	190 544	1.1	72.2
6601	Exhaust systems (e.g., mufflers)	876	24 114	.1	X
6602	Transmissions	468	8 528	.1	X
6603	Diesel engines	126	6 002	Z	X
6604	Gasoline engines	804	59 535	.4	X
6605	Radiator	1 255	25 176	.2	X
6606	Other	871	67 187	.4	X
6650	Motor vehicle body, paint and interior repair	33 144	14 845 273	89.2	74.3
6651	Body work	32 477	9 653 987	58.0	X
6652	Painting	28 463	4 836 591	29.1	X
6653	Upholstery and interior repair	3 066	104 301	.6	X
6654	Glass replacement and repair	8 594	250 394	1.5	X
6800	Other motor vehicle care and maintenance	6 725	324 692	2.0	76.7
6801	Carwash	1 221	15 398	.1	X
6802	Oil change and lube	899	15 298	.1	X
6803	Tire repair services, except retreading	827	11 058	.1	X
6804	Towing or storage	6 064	244 358	1.5	X
6805	Other motor vehicle care services	1 232	38 580	.2	X
6850	Commercial and industrial machinery and equipment repair	329	9 594	.1	X
6900	Electronic and precision equipment repair	175	4 406	Z	X
6950	Personal and household goods repair	166	913	Z	X
7000	Other repair and maintenance	1 033	87 772	.5	X
8600	Merchandise sales	4 029	973 361	5.8	76.4
8637	Parts, equipment, and merchandise sales	4 029	973 361	5.8	X
8940	All other receipts	3 151	208 674	1.3	76.3
8981	All other receipts	3 151	208 674	1.3	X
8111212	Van conversion services	639	723 189	100.0	72.0
6600	Motor vehicle mechanical and electrical repair and maintenance	19	1 820	.3	56.5
6601	Exhaust systems (e.g., mufflers)	7	398	.1	X
6603	Diesel engines	7	773	.1	X
6606	Other	12	645	.1	X
6650	Motor vehicle body, paint and interior repair	639	677 743	93.7	27.0
6651	Body work	460	453 757	62.7	X
6652	Painting	139	57 406	7.9	X
6653	Upholstery and interior repair	231	154 184	21.3	X
6654	Glass replacement and repair	108	12 393	1.7	X
6800	Other motor vehicle care and maintenance	15	3 654	.5	60.3
6805	Other motor vehicle care services	15	3 654	.5	X
6900	Electronic and precision equipment repair	6	283	Z	X
7000	Other repair and maintenance	50	5 135	.7	X
8600	Merchandise sales	111	20 640	2.9	70.1
8637	Parts, equipment, and merchandise sales	111	20 640	2.9	X
8940	All other receipts	51	13 914	1.9	72.0
8981	All other receipts	51	13 914	1.9	X
8111213	Upholstery & interior repair shops	1 786	386 878	100.0	63.1
6650	Motor vehicle body, paint and interior repair	1 786	362 168	93.6	58.8
6651	Body work	8	1 035	.3	X
6652	Painting	34	1 940	.5	X
6653	Upholstery and interior repair	1 786	347 785	89.9	X
6654	Glass replacement and repair	183	11 408	2.9	X
6800	Other motor vehicle care and maintenance	36	2 125	.5	63.1
6801	Carwash	14	1 545	.4	X
6805	Other motor vehicle care services	23	580	.2	X
6900	Electronic and precision equipment repair	14	83	Z	X
6950	Personal and household goods repair	41	1 051	.3	X
7000	Other repair and maintenance	98	7 559	2.0	X
8600	Merchandise sales	63	7 212	1.9	63.1
8637	Parts, equipment, and merchandise sales	63	7 212	1.9	X
8940	All other receipts	74	6 680	1.7	61.0
8981	All other receipts	74	6 680	1.7	X
811122	Automotive glass replacement shops	5 599	3 149 984	100.0	69.0
6600	Motor vehicle mechanical and electrical repair and maintenance	81	7 651	.2	66.3
6601	Exhaust systems (e.g., mufflers)	30	1 663	.1	X
6602	Transmissions	6	66	Z	X
6604	Gasoline engines	11	265	Z	X
6605	Radiator	23	2 185	.1	X
6606	Other	42	3 472	.1	X
6650	Motor vehicle body, paint and interior repair	5 599	2 925 705	92.9	67.2
6651	Body work	47	8 381	.3	X
6652	Painting	29	2 319	.1	X
6653	Upholstery and interior repair	124	20 929	.7	X
6654	Glass replacement and repair	5 599	2 894 076	91.9	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811122	Automotive glass replacement shops—Con.				
6800	Other motor vehicle care and maintenance	90	6 985	.2	55.3
6801	Carwash	18	1 864	.1	X
6802	Oil change and lube	11	714	Z	X
6804	Towing or storage	7	232	Z	X
6805	Other motor vehicle care services	60	4 175	.1	X
6850	Commercial and industrial machinery and equipment repair	16	1 408	Z	X
6950	Personal and household goods repair	61	9 127	.3	X
7000	Other repair and maintenance	166	37 766	1.2	X
8600	Merchandise sales	216	26 034	.8	64.3
8637	Parts, equipment, and merchandise sales	216	26 034	.8	X
8940	All other receipts	517	135 308	4.3	68.1
8981	All other receipts	517	135 308	4.3	X
81119	Other automotive repair & maintenance	23 748	7 785 258	100.0	67.8
6600	Motor vehicle mechanical and electrical repair and maintenance	1 764	121 565	1.6	66.5
6601	Exhaust systems (e.g., mufflers)	322	13 314	.2	X
6602	Transmissions	999	24 252	.3	X
6603	Diesel engines	181	6 134	.1	X
6604	Gasoline engines	600	30 932	.4	X
6605	Radiator	852	13 426	.2	X
6606	Other	407	33 508	.4	X
6650	Motor vehicle body, paint and interior repair	310	26 325	.3	65.1
6651	Body work	143	16 554	.2	X
6652	Painting	83	4 620	.1	X
6653	Upholstery and interior repair	128	2 912	Z	X
6654	Glass replacement and repair	129	2 232	Z	X
6800	Other motor vehicle care and maintenance	23 748	7 128 356	91.6	64.6
6801	Carwash	14 280	3 420 513	43.9	X
6802	Oil change and lube	8 528	2 640 911	33.9	X
6803	Tire repair services, except retreading	1 305	216 377	2.8	X
6804	Towing or storage	179	54 736	.7	X
6805	Other motor vehicle care services	4 043	795 819	10.2	X
6850	Commercial and industrial machinery and equipment repair	103	9 546	.1	X
6900	Electronic and precision equipment repair	98	5 611	.1	X
6950	Personal and household goods repair	8	449	Z	X
7000	Other repair and maintenance	1 170	92 968	1.2	X
8600	Merchandise sales	1 830	166 909	2.1	66.3
8637	Parts, equipment, and merchandise sales	1 830	166 909	2.1	X
8940	All other receipts	2 610	233 529	3.0	66.4
8981	All other receipts	2 610	233 529	3.0	X
811191	Automotive oil change & lubrication shops	7 413	2 787 318	100.0	79.0
6600	Motor vehicle mechanical and electrical repair and maintenance	1 256	85 998	3.1	78.3
6601	Exhaust systems (e.g., mufflers)	154	6 384	.2	X
6602	Transmissions	937	22 418	.8	X
6603	Diesel engines	127	3 798	.1	X
6604	Gasoline engines	291	20 603	.7	X
6605	Radiator	798	12 698	.5	X
6606	Other	298	20 096	.7	X
6650	Motor vehicle body, paint and interior repair	79	2 805	.1	73.0
6651	Body work	7	174	Z	X
6653	Upholstery and interior repair	49	1 076	Z	X
6654	Glass replacement and repair	72	1 554	.1	X
6800	Other motor vehicle care and maintenance	7 413	2 629 517	94.3	78.0
6801	Carwash	413	31 771	1.1	X
6802	Oil change and lube	7 413	2 495 319	89.5	X
6803	Tire repair services, except retreading	272	12 171	.4	X
6804	Towing or storage	72	3 518	.1	X
6805	Other motor vehicle care services	1 586	86 738	3.1	X
6850	Commercial and industrial machinery and equipment repair	55	333	Z	X
6900	Electronic and precision equipment repair	52	2 609	.1	X
6950	Personal and household goods repair	8	449	Z	X
7000	Other repair and maintenance	320	19 998	.7	X
8600	Merchandise sales	387	25 172	.9	79.0
8637	Parts, equipment, and merchandise sales	387	25 172	.9	X
8940	All other receipts	375	20 437	.7	78.8
8981	All other receipts	375	20 437	.7	X
811192	Carwashes	13 683	3 911 344	100.0	60.6
6600	Motor vehicle mechanical and electrical repair and maintenance	233	7 870	.2	55.1
6601	Exhaust systems (e.g., mufflers)	21	198	Z	X
6602	Transmissions	12	1 338	Z	X
6603	Diesel engines	20	1 892	Z	X
6604	Gasoline engines	184	2 567	.1	X
6606	Other	25	1 875	Z	X
6650	Motor vehicle body, paint and interior repair	94	5 327	.1	59.0
6651	Body work	17	990	Z	X
6652	Painting	23	2 261	.1	X
6653	Upholstery and interior repair	48	1 471	Z	X
6654	Glass replacement and repair	31	605	Z	X
6800	Other motor vehicle care and maintenance	13 683	3 588 854	91.8	57.6
6801	Carwash	13 683	3 376 626	86.3	X
6802	Oil change and lube	957	138 995	3.6	X
6803	Tire repair services, except retreading	22	1 754	.1	X
6804	Towing or storage	55	3 807	.1	X
6805	Other motor vehicle care services	651	67 672	1.7	X
6850	Commercial and industrial machinery and equipment repair	23	5 370	.1	X
6900	Electronic and precision equipment repair	13	222	Z	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811192	Carwashes—Con.				
7000	Other repair and maintenance	646	39 670	1.0	X
8600	Merchandise sales	1 070	71 229	1.8	58.4
8637	Parts, equipment, and merchandise sales	1 070	71 229	1.8	X
8940	All other receipts	1 964	192 802	4.9	59.0
8981	All other receipts	1 964	192 802	4.9	X
811198	All other automotive repair & maintenance	2 652	1 086 596	100.0	65.2
6600	Motor vehicle mechanical and electrical repair and maintenance	275	27 697	2.5	62.3
6601	Exhaust systems (e.g., mufflers)	147	6 732	.6	X
6602	Transmissions	50	496	Z	X
6603	Diesel engines	34	444	Z	X
6604	Gasoline engines	125	7 762	.7	X
6605	Radiator	54	728	.1	X
6606	Other	84	11 537	1.1	X
6650	Motor vehicle body, paint and interior repair	137	18 193	1.7	63.0
6651	Body work	119	15 390	1.4	X
6652	Painting	60	2 359	.2	X
6653	Upholstery and interior repair	31	365	Z	X
6654	Glass replacement and repair	26	73	Z	X
6800	Other motor vehicle care and maintenance	2 652	909 985	83.7	55.8
6801	Carwash	184	12 116	1.1	X
6802	Oil change and lube	158	6 597	.6	X
6803	Tire repair services, except retreading	1 011	202 452	18.6	X
6804	Towing or storage	52	47 411	4.4	X
6805	Other motor vehicle care services	1 806	641 409	59.0	X
6850	Commercial and industrial machinery and equipment repair	25	3 843	.4	X
6900	Electronic and precision equipment repair	33	2 780	.3	X
7000	Other repair and maintenance	204	33 300	3.1	X
8600	Merchandise sales	373	70 508	6.5	65.2
8637	Parts, equipment, and merchandise sales	373	70 508	6.5	X
8940	All other receipts	271	20 290	1.9	64.3
8981	All other receipts	271	20 290	1.9	X
8112	Electronic & precision equipment repair & maintenance	17 634	14 557 959	100.0	62.5
6600	Motor vehicle mechanical and electrical repair and maintenance	18	411	Z	X
6850	Commercial and industrial machinery and equipment repair	403	141 993	1.0	X
6900	Electronic and precision equipment repair	17 634	11 844 572	81.4	50.3
6901	Computer and data processing equipment repair	6 592	6 219 331	42.7	X
6902	Communications equipment repair	2 329	1 172 392	8.1	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	5 410	1 275 853	8.8	X
6904	Other electronic and precision repair	5 364	3 176 995	21.8	X
6950	Personal and household goods repair	158	12 029	.1	61.5
6951	Home and garden equipment repair	7	1 208	Z	X
6952	Appliance repair	151	10 821	.1	X
7000	Other repair and maintenance	472	124 638	.9	X
8550	Rental and leasing of goods and equipment	1 075	73 177	.5	X
8600	Merchandise sales	5 359	1 861 874	12.8	58.6
8638	Equipment and merchandise sales	5 359	1 861 874	12.8	X
8940	All other receipts	2 152	499 265	3.4	60.6
8982	All other receipts	2 152	499 265	3.4	X
81121	Electronic & precision equipment repair & maintenance	17 634	14 557 959	100.0	62.5
6600	Motor vehicle mechanical and electrical repair and maintenance	18	411	Z	X
6850	Commercial and industrial machinery and equipment repair	403	141 993	1.0	X
6900	Electronic and precision equipment repair	17 634	11 844 572	81.4	50.3
6901	Computer and data processing equipment repair	6 592	6 219 331	42.7	X
6902	Communications equipment repair	2 329	1 172 392	8.1	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	5 410	1 275 853	8.8	X
6904	Other electronic and precision repair	5 364	3 176 995	21.8	X
6950	Personal and household goods repair	158	12 029	.1	61.5
6951	Home and garden equipment repair	7	1 208	Z	X
6952	Appliance repair	151	10 821	.1	X
7000	Other repair and maintenance	472	124 638	.9	X
8550	Rental and leasing of goods and equipment	1 075	73 177	.5	X
8600	Merchandise sales	5 359	1 861 874	12.8	58.6
8638	Equipment and merchandise sales	5 359	1 861 874	12.8	X
8940	All other receipts	2 152	499 265	3.4	60.6
8982	All other receipts	2 152	499 265	3.4	X
811211	Consumer electronics repair & maintenance	5 144	1 533 616	100.0	62.1
6600	Motor vehicle mechanical and electrical repair and maintenance	10	195	Z	X
6850	Commercial and industrial machinery and equipment repair	36	1 732	.1	X
6900	Electronic and precision equipment repair	5 144	1 307 509	85.3	53.5
6901	Computer and data processing equipment repair	268	12 780	.8	X
6902	Communications equipment repair	136	11 949	.8	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	5 144	1 255 585	81.9	X
6904	Other electronic and precision repair	327	27 195	1.8	X
6950	Personal and household goods repair	134	11 782	.8	61.1
6951	Home and garden equipment repair	7	1 208	.1	X
6952	Appliance repair	127	10 574	.7	X
7000	Other repair and maintenance	240	26 232	1.7	X
8550	Rental and leasing of goods and equipment	204	7 013	.5	X
8600	Merchandise sales	1 080	143 965	9.4	56.0
8638	Equipment and merchandise sales	1 080	143 965	9.4	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811211	Consumer electronics repair & maintenance—Con.				
8940	All other receipts	489	35 188	2.3	54.2
8982	All other receipts	489	35 188	2.3	X
811212	Computer & office machine repair & maintenance	7 729	8 502 271	100.0	61.1
6850	Commercial and industrial machinery and equipment repair	102	45 477	.5	X
6900	Electronic and precision equipment repair	7 729	6 928 836	81.5	50.0
6901	Computer and data processing equipment repair	6 209	6 174 804	72.6	X
6902	Communications equipment repair	286	31 412	.4	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	244	15 202	.2	X
6904	Other electronic and precision repair	2 095	707 418	8.3	X
6950	Personal and household goods repair	24	247	Z	60.3
6952	Appliance repair	24	247	Z	X
7000	Other repair and maintenance	70	36 300	.4	X
8550	Rental and leasing of goods and equipment	291	20 969	.2	X
8600	Merchandise sales	2 580	1 175 483	13.8	58.0
8638	Equipment and merchandise sales	2 580	1 175 483	13.8	X
8940	All other receipts	995	294 959	3.5	59.1
8982	All other receipts	995	294 959	3.5	X
811213	Communication equipment repair & maintenance	1 890	1 607 993	100.0	70.8
6850	Commercial and industrial machinery and equipment repair	9	7 437	.5	X
6900	Electronic and precision equipment repair	1 890	1 173 370	73.0	52.9
6901	Computer and data processing equipment repair	54	21 408	1.3	X
6902	Communications equipment repair	1 890	1 128 404	70.2	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	22	5 066	.3	X
6904	Other electronic and precision repair	71	18 491	1.2	X
7000	Other repair and maintenance	79	14 949	.9	X
8550	Rental and leasing of goods and equipment	349	32 860	2.0	X
8600	Merchandise sales	882	299 802	18.6	65.7
8638	Equipment and merchandise sales	882	299 802	18.6	X
8940	All other receipts	388	79 575	4.9	69.9
8982	All other receipts	388	79 575	4.9	X
811219	Other electronic & precision equipment repair & maintenance	2 871	2 914 079	100.0	62.2
6600	Motor vehicle mechanical and electrical repair and maintenance	8	216	Z	X
6850	Commercial and industrial machinery and equipment repair	256	87 347	3.0	X
6900	Electronic and precision equipment repair	2 871	2 434 857	83.6	47.8
6901	Computer and data processing equipment repair	61	10 339	.4	X
6902	Communications equipment repair	17	627	Z	X
6904	Other electronic and precision repair	2 871	2 423 891	83.2	X
7000	Other repair and maintenance	83	47 157	1.6	X
8550	Rental and leasing of goods and equipment	231	12 335	.4	X
8600	Merchandise sales	817	242 624	8.3	58.0
8638	Equipment and merchandise sales	817	242 624	8.3	X
8940	All other receipts	280	89 543	3.1	62.1
8982	All other receipts	280	89 543	3.1	X
8113	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	100.0	70.9
6600	Motor vehicle mechanical and electrical repair and maintenance	659	55 456	.3	X
6650	Motor vehicle body, paint and interior repair	49	4 128	Z	X
6800	Other motor vehicle care and maintenance	314	19 192	.1	X
6850	Commercial and industrial machinery and equipment repair	20 290	14 502 364	82.8	X
6900	Electronic and precision equipment repair	609	90 705	.5	68.0
6901	Computer and data processing equipment repair	374	14 741	.1	X
6902	Communications equipment repair	59	1 990	Z	X
6904	Other electronic and precision repair	206	73 974	.4	X
6950	Personal and household goods repair	1 429	101 296	.6	65.9
6951	Home and garden equipment repair	594	29 345	.2	X
6952	Appliance repair	560	44 001	.3	X
6955	Other personal and household goods repair	330	27 949	.2	X
7000	Other repair and maintenance	1 058	207 949	1.2	X
8550	Rental and leasing of goods and equipment	1 105	164 218	.9	X
8600	Merchandise sales	5 032	2 022 884	11.6	68.5
8638	Equipment and merchandise sales	5 032	2 022 884	11.6	X
8940	All other receipts	1 537	337 986	1.9	63.8
8982	All other receipts	1 537	337 986	1.9	X
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	100.0	70.9
6600	Motor vehicle mechanical and electrical repair and maintenance	659	55 456	.3	X
6650	Motor vehicle body, paint and interior repair	49	4 128	Z	X
6800	Other motor vehicle care and maintenance	314	19 192	.1	X
6850	Commercial and industrial machinery and equipment repair	20 290	14 502 364	82.8	X
6900	Electronic and precision equipment repair	609	90 705	.5	68.0
6901	Computer and data processing equipment repair	374	14 741	.1	X
6902	Communications equipment repair	59	1 990	Z	X
6904	Other electronic and precision repair	206	73 974	.4	X
6950	Personal and household goods repair	1 429	101 296	.6	65.9
6951	Home and garden equipment repair	594	29 345	.2	X
6952	Appliance repair	560	44 001	.3	X
6955	Other personal and household goods repair	330	27 949	.2	X
7000	Other repair and maintenance	1 058	207 949	1.2	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81131	Commercial & industrial machinery & equip (exc auto & electr) R&M—Con.				
8550	Rental and leasing of goods and equipment	1 105	164 218	.9	X
8600	Merchandise sales	5 032	2 022 884	11.6	68.5
8638	Equipment and merchandise sales	5 032	2 022 884	11.6	X
8940	All other receipts	1 537	337 986	1.9	63.8
8982	All other receipts	1 537	337 986	1.9	X
811310	Commercial & industrial machinery & equip (exc auto & electr) R&M	20 290	17 506 178	100.0	70.9
6600	Motor vehicle mechanical and electrical repair and maintenance	659	55 456	.3	X
6650	Motor vehicle body, paint and interior repair	49	4 128	Z	X
6800	Other motor vehicle care and maintenance	314	19 192	.1	X
6850	Commercial and industrial machinery and equipment repair	20 290	14 502 364	82.8	X
6900	Electronic and precision equipment repair	609	90 705	.5	68.0
6901	Computer and data processing equipment repair	374	14 741	.1	X
6902	Communications equipment repair	59	1 990	Z	X
6904	Other electronic and precision repair	206	73 974	.4	X
6950	Personal and household goods repair	1 429	101 296	.6	65.9
6951	Home and garden equipment repair	594	29 345	.2	X
6952	Appliance repair	560	44 001	.3	X
6955	Other personal and household goods repair	330	27 949	.2	X
7000	Other repair and maintenance	1 058	207 949	1.2	X
8550	Rental and leasing of goods and equipment	1 105	164 218	.9	X
8600	Merchandise sales	5 032	2 022 884	11.6	68.5
8638	Equipment and merchandise sales	5 032	2 022 884	11.6	X
8940	All other receipts	1 537	337 986	1.9	63.8
8982	All other receipts	1 537	337 986	1.9	X
8114	Personal & household goods repair & maintenance	33 182	10 889 152	100.0	63.8
6600	Motor vehicle mechanical and electrical repair and maintenance	642	67 543	.6	X
6650	Motor vehicle body, paint and interior repair	573	28 556	.3	X
6800	Other motor vehicle care and maintenance	299	16 183	.1	X
6850	Commercial and industrial machinery and equipment repair	4 488	1 177 731	10.8	X
6900	Electronic and precision equipment repair	2 159	360 120	3.3	63.2
6901	Computer and data processing equipment repair	1 666	47 206	.4	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	1 769	239 930	2.2	X
6904	Other electronic and precision repair	376	72 115	.7	X
6950	Personal and household goods repair	24 678	6 181 199	56.8	56.3
6951	Home and garden equipment repair	6 026	1 237 753	11.4	X
6952	Appliance repair	6 275	2 515 007	23.1	X
6953	Garment alterations and repair	2 481	278 004	2.6	X
6954	Shoe and leather goods repair	2 289	233 694	2.1	X
6955	Other personal and household goods repair	11 885	1 916 739	17.6	X
7000	Other repair and maintenance	5 847	1 603 841	14.7	X
8550	Rental and leasing of goods and equipment	555	35 981	.3	X
8600	Merchandise sales	5 885	772 535	7.1	61.6
8638	Equipment and merchandise sales	5 885	772 535	7.1	X
8940	All other receipts	4 099	645 460	5.9	60.3
8982	All other receipts	4 099	645 460	5.9	X
81141	Home & garden equipment & appliance repair & maintenance	9 790	4 976 328	100.0	66.4
6600	Motor vehicle mechanical and electrical repair and maintenance	58	2 850	.1	X
6800	Other motor vehicle care and maintenance	28	472	Z	X
6850	Commercial and industrial machinery and equipment repair	1 031	163 358	3.3	X
6900	Electronic and precision equipment repair	1 819	289 049	5.8	66.3
6901	Computer and data processing equipment repair	1 654	46 537	.9	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	1 760	239 018	4.8	X
6904	Other electronic and precision repair	56	2 625	.1	X
6950	Personal and household goods repair	9 790	4 021 460	80.8	58.7
6951	Home and garden equipment repair	5 355	1 214 734	24.4	X
6952	Appliance repair	6 186	2 511 146	50.5	X
6955	Other personal and household goods repair	2 073	295 580	5.9	X
7000	Other repair and maintenance	476	81 058	1.6	X
8550	Rental and leasing of goods and equipment	186	6 063	.1	X
8600	Merchandise sales	2 668	349 700	7.0	64.8
8638	Equipment and merchandise sales	2 668	349 700	7.0	X
8940	All other receipts	684	62 316	1.3	66.0
8982	All other receipts	684	62 316	1.3	X
811411	Home & garden equipment repair & maintenance	3 611	1 001 515	100.0	62.0
6600	Motor vehicle mechanical and electrical repair and maintenance	58	2 850	.3	X
6800	Other motor vehicle care and maintenance	28	472	Z	X
6850	Commercial and industrial machinery and equipment repair	511	56 631	5.7	X
6950	Personal and household goods repair	3 611	688 741	68.8	43.1
6951	Home and garden equipment repair	3 611	659 567	65.9	X
6952	Appliance repair	228	20 857	2.1	X
6955	Other personal and household goods repair	87	8 317	.8	X
7000	Other repair and maintenance	256	23 668	2.4	X
8550	Rental and leasing of goods and equipment	157	4 822	.5	X
8600	Merchandise sales	1 677	189 815	19.0	59.4
8638	Equipment and merchandise sales	1 677	189 815	19.0	X
8940	All other receipts	444	33 647	3.4	62.0
8982	All other receipts	444	33 647	3.4	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
811412	Appliance repair & maintenance	6 179	3 974 813	100.0	67.5
6850	Commercial and industrial machinery and equipment repair	520	106 727	2.7	X
6900	Electronic and precision equipment repair	1 816	288 180	7.3	67.5
6901	Computer and data processing equipment repair	1 654	46 537	1.2	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	1 760	239 018	6.0	X
6904	Other electronic and precision repair	56	2 625	.1	X
6950	Personal and household goods repair	6 179	3 332 719	83.8	62.7
6951	Home and garden equipment repair	1 744	555 167	14.0	X
6952	Appliance repair	5 958	2 490 289	62.7	X
6955	Other personal and household goods repair	1 986	287 263	7.2	X
7000	Other repair and maintenance	220	57 390	1.4	X
8550	Rental and leasing of goods and equipment	29	1 241	Z	X
8600	Merchandise sales	991	159 885	4.0	67.0
8638	Equipment and merchandise sales	991	159 885	4.0	X
8940	All other receipts	240	28 669	.7	66.4
8982	All other receipts	240	28 669	.7	X
81142	Reupholstery & furniture repair	6 598	1 193 414	100.0	63.0
6600	Motor vehicle mechanical and electrical repair and maintenance	24	900	.1	X
6650	Motor vehicle body, paint and interior repair	409	13 974	1.2	X
6800	Other motor vehicle care and maintenance	23	373	Z	X
6850	Commercial and industrial machinery and equipment repair	105	9 831	.8	X
6950	Personal and household goods repair	6 598	1 062 132	89.0	51.4
6951	Home and garden equipment repair	42	3 984	.3	X
6952	Appliance repair	29	613	.1	X
6953	Garment alterations and repair	19	217	Z	X
6954	Shoe and leather goods repair	27	181	Z	X
6955	Other personal and household goods repair	6 598	1 057 137	88.6	X
7000	Other repair and maintenance	238	17 604	1.5	X
8550	Rental and leasing of goods and equipment	20	1 135	.1	X
8600	Merchandise sales	300	27 284	2.3	56.7
8638	Equipment and merchandise sales	300	27 284	2.3	X
8940	All other receipts	988	60 181	5.0	63.0
8982	All other receipts	988	60 181	5.0	X
811420	Reupholstery & furniture repair	6 598	1 193 414	100.0	63.0
6600	Motor vehicle mechanical and electrical repair and maintenance	24	900	.1	X
6650	Motor vehicle body, paint and interior repair	409	13 974	1.2	X
6800	Other motor vehicle care and maintenance	23	373	Z	X
6850	Commercial and industrial machinery and equipment repair	105	9 831	.8	X
6950	Personal and household goods repair	6 598	1 062 132	89.0	51.4
6951	Home and garden equipment repair	42	3 984	.3	X
6952	Appliance repair	29	613	.1	X
6953	Garment alterations and repair	19	217	Z	X
6954	Shoe and leather goods repair	27	181	Z	X
6955	Other personal and household goods repair	6 598	1 057 137	88.6	X
7000	Other repair and maintenance	238	17 604	1.5	X
8550	Rental and leasing of goods and equipment	20	1 135	.1	X
8600	Merchandise sales	300	27 284	2.3	56.7
8638	Equipment and merchandise sales	300	27 284	2.3	X
8940	All other receipts	988	60 181	5.0	63.0
8982	All other receipts	988	60 181	5.0	X
81143	Footwear & leather goods repair	2 153	261 363	100.0	65.6
6950	Personal and household goods repair	2 153	234 079	89.6	62.6
6953	Garment alterations and repair	54	1 575	.6	X
6954	Shoe and leather goods repair	2 153	231 692	88.6	X
6955	Other personal and household goods repair	38	812	.3	X
7000	Other repair and maintenance	50	1 742	.7	X
8550	Rental and leasing of goods and equipment	15	503	.2	X
8600	Merchandise sales	293	15 033	5.8	61.2
8638	Equipment and merchandise sales	293	15 033	5.8	X
8940	All other receipts	316	10 005	3.8	65.1
8982	All other receipts	316	10 005	3.8	X
811430	Footwear & leather goods repair	2 153	261 363	100.0	65.6
6950	Personal and household goods repair	2 153	234 079	89.6	62.6
6953	Garment alterations and repair	54	1 575	.6	X
6954	Shoe and leather goods repair	2 153	231 692	88.6	X
6955	Other personal and household goods repair	38	812	.3	X
7000	Other repair and maintenance	50	1 742	.7	X
8550	Rental and leasing of goods and equipment	15	503	.2	X
8600	Merchandise sales	293	15 033	5.8	61.2
8638	Equipment and merchandise sales	293	15 033	5.8	X
8940	All other receipts	316	10 005	3.8	65.1
8982	All other receipts	316	10 005	3.8	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81149	Other personal & household goods repair & maintenance	14 641	4 458 047	100.0	61.0
6600	Motor vehicle mechanical and electrical repair and maintenance	560	63 793	1.4	X
6650	Motor vehicle body, paint and interior repair	164	14 582	.3	X
6800	Other motor vehicle care and maintenance	248	15 338	.3	X
6850	Commercial and industrial machinery and equipment repair	3 352	1 004 542	22.5	X
6900	Electronic and precision equipment repair	340	71 071	1.6	48.8
6901	Computer and data processing equipment repair	12	669	Z	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	9	912	Z	X
6904	Other electronic and precision repair	320	69 490	1.6	X
6950	Personal and household goods repair	6 137	863 528	19.4	56.2
6951	Home and garden equipment repair	630	19 035	.4	X
6952	Appliance repair	61	3 248	.1	X
6953	Garment alterations and repair	2 407	276 212	6.2	X
6954	Shoe and leather goods repair	109	1 821	Z	X
6955	Other personal and household goods repair	3 176	563 210	12.6	X
7000	Other repair and maintenance	5 083	1 503 437	33.7	X
8550	Rental and leasing of goods and equipment	334	28 280	.6	X
8600	Merchandise sales	2 624	380 518	8.5	58.7
8638	Equipment and merchandise sales	2 624	380 518	8.5	X
8940	All other receipts	2 111	512 958	11.5	56.1
8982	All other receipts	2 111	512 958	11.5	X
811490	Other personal & household goods repair & maintenance	14 641	4 458 047	100.0	61.0
6600	Motor vehicle mechanical and electrical repair and maintenance	560	63 793	1.4	X
6650	Motor vehicle body, paint and interior repair	164	14 582	.3	X
6800	Other motor vehicle care and maintenance	248	15 338	.3	X
6850	Commercial and industrial machinery and equipment repair	3 352	1 004 542	22.5	X
6900	Electronic and precision equipment repair	340	71 071	1.6	48.8
6901	Computer and data processing equipment repair	12	669	Z	X
6903	Consumer electronics repair (e.g., radio, television, VCR)	9	912	Z	X
6904	Other electronic and precision repair	320	69 490	1.6	X
6950	Personal and household goods repair	6 137	863 528	19.4	56.2
6951	Home and garden equipment repair	630	19 035	.4	X
6952	Appliance repair	61	3 248	.1	X
6953	Garment alterations and repair	2 407	276 212	6.2	X
6954	Shoe and leather goods repair	109	1 821	Z	X
6955	Other personal and household goods repair	3 176	563 210	12.6	X
7000	Other repair and maintenance	5 083	1 503 437	33.7	X
8550	Rental and leasing of goods and equipment	334	28 280	.6	X
8600	Merchandise sales	2 624	380 518	8.5	58.7
8638	Equipment and merchandise sales	2 624	380 518	8.5	X
8940	All other receipts	2 111	512 958	11.5	56.1
8982	All other receipts	2 111	512 958	11.5	X
8114901	Watch, clock, & jewelry repair	1 716	345 774	100.0	63.3
6950	Personal and household goods repair	1 716	279 396	80.8	55.6
6955	Other personal and household goods repair	1 716	279 396	80.8	X
7000	Other repair and maintenance	11	2 001	.6	X
8600	Merchandise sales	542	41 203	11.9	63.1
8638	Equipment and merchandise sales	542	41 203	11.9	X
8940	All other receipts	193	23 174	6.7	62.8
8982	All other receipts	193	23 174	6.7	X
8114902	Boat repair	1 739	821 273	100.0	61.1
6600	Motor vehicle mechanical and electrical repair and maintenance	41	12 815	1.6	X
6650	Motor vehicle body, paint and interior repair	15	3 027	.4	X
6800	Other motor vehicle care and maintenance	7	1 926	.2	X
6850	Commercial and industrial machinery and equipment repair	46	20 675	2.5	X
6900	Electronic and precision equipment repair	26	5 774	.7	61.1
6901	Computer and data processing equipment repair	12	669	.1	X
6904	Other electronic and precision repair	14	5 105	.6	X
6950	Personal and household goods repair	453	99 004	12.1	50.4
6951	Home and garden equipment repair	8	14	Z	X
6955	Other personal and household goods repair	453	98 990	12.1	X
7000	Other repair and maintenance	1 149	606 726	73.9	X
8550	Rental and leasing of goods and equipment	37	849	.1	X
8600	Merchandise sales	475	47 640	5.8	58.3
8638	Equipment and merchandise sales	475	47 640	5.8	X
8940	All other receipts	236	22 837	2.8	56.0
8982	All other receipts	236	22 837	2.8	X
8114903	Welding repair	4 840	1 640 808	100.0	61.2
6600	Motor vehicle mechanical and electrical repair and maintenance	255	15 137	.9	X
6650	Motor vehicle body, paint and interior repair	80	4 064	.2	X
6800	Other motor vehicle care and maintenance	156	5 510	.3	X
6850	Commercial and industrial machinery and equipment repair	2 983	835 965	50.9	X
6900	Electronic and precision equipment repair	15	8 841	.5	12.5
6904	Other electronic and precision repair	15	8 841	.5	X
6950	Personal and household goods repair	698	37 525	2.3	58.8
6951	Home and garden equipment repair	591	16 369	1.0	X
6952	Appliance repair	8	128	Z	X
6953	Garment alterations and repair	7	1 481	.1	X
6955	Other personal and household goods repair	219	19 545	1.2	X
7000	Other repair and maintenance	1 902	407 301	24.8	X
8550	Rental and leasing of goods and equipment	158	21 143	1.3	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
8114903	Welding repair—Con.				
8600	Merchandise sales.....	563	137 516	8.4	59.9
8638	Equipment and merchandise sales.....	563	137 516	8.4	X
8940	All other receipts.....	944	167 806	10.2	55.9
8982	All other receipts.....	944	167 806	10.2	X
8114904	Garment repair & alteration services.....	2 400	287 921	100.0	60.8
6950	Personal and household goods repair.....	2 400	276 552	96.1	57.5
6953	Garment alterations and repair.....	2 400	274 731	95.4	X
6954	Shoe and leather goods repair.....	109	1 821	.6	X
8600	Merchandise sales.....	140	2 892	1.0	14.2
8638	Equipment and merchandise sales.....	140	2 892	1.0	X
8940	All other receipts.....	241	8 477	2.9	30.6
8982	All other receipts.....	241	8 477	2.9	X
8114909	All other repair & related services.....	3 946	1 362 271	100.0	60.0
6600	Motor vehicle mechanical and electrical repair and maintenance.....	264	35 841	2.6	X
6650	Motor vehicle body, paint and interior repair.....	69	7 491	.6	X
6800	Other motor vehicle care and maintenance.....	85	7 902	.6	X
6850	Commercial and industrial machinery and equipment repair.....	323	147 902	10.9	X
6900	Electronic and precision equipment repair.....	299	56 456	4.1	55.4
6903	Consumer electronics repair (e.g., radio, television, VCR).....	9	912	.1	X
6904	Other electronic and precision repair.....	291	55 544	4.1	X
6950	Personal and household goods repair.....	870	171 051	12.6	57.6
6951	Home and garden equipment repair.....	32	2 652	.2	X
6952	Appliance repair.....	53	3 120	.2	X
6955	Other personal and household goods repair.....	788	165 279	12.1	X
7000	Other repair and maintenance.....	2 021	487 409	35.8	X
8550	Rental and leasing of goods and equipment.....	139	6 288	.5	X
8600	Merchandise sales.....	904	151 267	11.1	58.7
8638	Equipment and merchandise sales.....	904	151 267	11.1	X
8940	All other receipts.....	497	290 664	21.3	56.7
8982	All other receipts.....	497	290 664	21.3	X
812	Personal & laundry services.....	185 484	57 879 444	100.0	75.4
1450	Photography services.....	7 099	5 380 354	9.3	X
2150	Tax preparation, bookkeeping, billing, and payroll services.....	535	4 059	Z	X
3600	Rug, carpet, and upholstery cleaning.....	644	23 138	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction.....	236	11 853	Z	X
6050	Coin-operated laundry and drycleaning operations receipts.....	14 472	1 630 385	2.8	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations.....	617	984 016	1.7	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug).....	29 085	5 035 901	8.7	X
6200	Laundry work (except coin-operated, industrial and linen supply).....	20 841	2 032 043	3.5	X
6250	Linen supply: Cleaning and rental.....	2 978	2 718 898	4.7	X
6300	Industrial laundry supply: Cleaning and rental.....	2 815	4 578 548	7.9	X
6350	Cleaning and rental of diapers.....	182	33 028	.1	X
6400	Hairdressing and other body and appearance care receipts.....	95 811	13 602 684	23.5	X
6450	Funeral and cemetery services.....	23 015	12 440 169	21.5	X
6500	Automobile parking services.....	10 388	5 151 397	8.9	X
6950	Personal and household goods repair.....	9 843	134 524	.2	X
8550	Rental and leasing of goods and equipment.....	240	5 923	Z	X
8600	Merchandise sales.....	29 383	1 100 696	1.9	X
8940	All other receipts.....	14 540	3 011 826	5.2	X
8121	Personal care services.....	95 708	14 241 112	100.0	73.4
2150	Tax preparation, bookkeeping, billing, and payroll services.....	226	470	Z	71.8
2151	Tax return preparation services.....	226	470	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction.....	135	8 257	.1	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug).....	12	5	Z	X
6200	Laundry work (except coin-operated, industrial and linen supply).....	20	147	Z	X
6400	Hairdressing and other body and appearance care receipts.....	95 708	13 602 136	95.5	70.6
6401	Rents received from leased stations and booths.....	15 343	470 152	3.3	X
6402	Hair service.....	75 889	9 800 718	68.8	X
6403	Nail service.....	22 388	762 260	5.4	X
6404	Fees from diet and weight reducing programs.....	3 419	498 605	3.5	X
6405	Food supplements and other merchandise.....	3 335	567 325	4.0	X
6406	All other.....	25 859	1 503 076	10.6	X
8550	Rental and leasing of goods and equipment.....	33	293	Z	X
8600	Merchandise sales.....	23 571	574 599	4.0	73.0
8636	Sales of merchandise.....	23 571	574 599	4.0	X
8940	All other receipts.....	2 046	55 204	.4	62.1
8979	All other receipts.....	2 046	55 204	.4	X
81211	Hair, nail, & skin care services.....	83 991	12 056 731	100.0	74.2
2150	Tax preparation, bookkeeping, billing, and payroll services.....	199	448	Z	72.5
2151	Tax return preparation services.....	199	448	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction.....	115	7 525	.1	X
6200	Laundry work (except coin-operated, industrial and linen supply).....	20	147	Z	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81211	Hair, nail, & skin care services—Con.				
6400	Hairdressing and other body and appearance care receipts	83 991	11 489 245	95.3	72.6
6401	Rents received from leased stations and booths	14 850	451 832	3.7	X
6402	Hair service	75 550	9 783 848	81.1	X
6403	Nail service	22 121	756 520	6.3	X
6404	Fees from diet and weight reducing programs	56	1 448	Z	X
6405	Food supplements and other merchandise	958	20 688	.2	X
6406	All other	17 442	474 909	3.9	X
8550	Rental and leasing of goods and equipment	21	257	Z	X
8600	Merchandise sales	20 657	515 624	4.3	73.8
8636	Sales of merchandise	20 657	515 624	4.3	X
8940	All other receipts	1 695	43 484	.4	61.5
8979	All other receipts	1 695	43 484	.4	X
812111	Barber shops	4 242	428 045	100.0	69.0
2150	Tax preparation, bookkeeping, billing, and payroll services	12	13	Z	69.0
2151	Tax return preparation services	12	13	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	10	407	.1	X
6200	Laundry work (except coin-operated, industrial and linen supply)	9	62	Z	X
6400	Hairdressing and other body and appearance care receipts	4 242	422 657	98.7	68.1
6401	Rents received from leased stations and booths	749	29 051	6.8	X
6402	Hair service	3 907	386 318	90.3	X
6403	Nail service	104	1 813	.4	X
6404	Fees from diet and weight reducing programs	49	777	.2	X
6405	Food supplements and other merchandise	260	4 698	1.1	X
6406	All other				
8600	Merchandise sales	353	4 173	1.0	69.0
8636	Sales of merchandise	353	4 173	1.0	X
8940	All other receipts	46	733	.2	67.1
8979	All other receipts	46	733	.2	X
812112	Beauty shops	74 493	11 209 313	100.0	74.9
2150	Tax preparation, bookkeeping, billing, and payroll services	156	415	Z	73.1
2151	Tax return preparation services	156	415	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	83	3 405	Z	X
6200	Laundry work (except coin-operated, industrial and linen supply)	11	85	Z	X
6400	Hairdressing and other body and appearance care receipts	74 493	10 657 828	95.1	73.3
6401	Rents received from leased stations and booths	13 731	416 114	3.7	X
6402	Hair service	71 432	9 389 077	83.8	X
6403	Nail service	16 809	373 287	3.3	X
6404	Fees from diet and weight reducing programs	56	1 428	Z	X
6405	Food supplements and other merchandise	898	19 740	.2	X
6406	All other	16 875	458 182	4.1	X
8550	Rental and leasing of goods and equipment	9	213	Z	X
8600	Merchandise sales	19 869	508 024	4.5	74.5
8636	Sales of merchandise	19 869	508 024	4.5	X
8940	All other receipts	1 526	39 343	.4	61.7
8979	All other receipts	1 526	39 343	.4	X
812113	Nail salons	5 256	419 373	100.0	60.3
2150	Tax preparation, bookkeeping, billing, and payroll services	31	20	Z	60.3
2151	Tax return preparation services	31	20	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	22	3 713	.9	X
6400	Hairdressing and other body and appearance care receipts	5 256	408 760	97.5	58.8
6401	Rents received from leased stations and booths	370	6 667	1.6	X
6402	Hair service	211	8 453	2.0	X
6403	Nail service	5 208	381 420	91.0	X
6405	Food supplements and other merchandise	11	171	Z	X
6406	All other	307	12 029	2.9	X
8550	Rental and leasing of goods and equipment	12	44	Z	X
8600	Merchandise sales	435	3 427	.8	60.3
8636	Sales of merchandise	435	3 427	.8	X
8940	All other receipts	123	3 408	.8	60.3
8979	All other receipts	123	3 408	.8	X
81219	Other personal care services	11 717	2 184 381	100.0	69.0
2150	Tax preparation, bookkeeping, billing, and payroll services	27	22	Z	69.0
2151	Tax return preparation services	27	22	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	20	732	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	12	5	Z	X
6400	Hairdressing and other body and appearance care receipts	11 717	2 112 891	96.7	59.4
6401	Rents received from leased stations and booths	493	18 320	.8	X
6402	Hair service	339	16 870	.8	X
6403	Nail service	267	5 740	.3	X
6404	Fees from diet and weight reducing programs	3 363	497 157	22.8	X
6405	Food supplements and other merchandise	2 377	546 637	25.0	X
6406	All other	8 417	1 028 167	47.1	X
8550	Rental and leasing of goods and equipment	12	36	Z	X
8600	Merchandise sales	2 914	58 975	2.7	67.7
8636	Sales of merchandise	2 914	58 975	2.7	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81219	Other personal care services—Con.				
8940	All other receipts	351	11 720	.5	68.0
8979	All other receipts	351	11 720	.5	X
812191	Diet & weight reducing services	3 378	1 044 819	100.0	77.1
6400	Hairdressing and other body and appearance care receipts	3 378	1 044 047	99.9	75.2
6404	Fees from diet and weight reducing programs	3 351	497 020	47.6	X
6405	Food supplements and other merchandise	2 205	544 342	52.1	X
6406	All other	78	2 685	.3	X
8600	Merchandise sales	25	206	Z	47.8
8636	Sales of merchandise	25	206	Z	X
8940	All other receipts	16	566	.1	72.7
8979	All other receipts	16	566	.1	X
812199	Other personal care services	8 339	1 139 562	100.0	61.6
2150	Tax preparation, bookkeeping, billing, and payroll services	27	22	Z	61.6
2151	Tax return preparation services	27	22	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	20	732	.1	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	12	5	Z	X
6400	Hairdressing and other body and appearance care receipts	8 339	1 068 844	93.8	44.9
6401	Rents received from leased stations and booths	493	18 320	1.6	X
6402	Hair service	339	16 870	1.5	X
6403	Nail service	267	5 740	.5	X
6404	Fees from diet and weight reducing programs	12	137	Z	X
6405	Food supplements and other merchandise	172	2 295	.2	X
6406	All other	8 339	1 025 482	90.0	X
8550	Rental and leasing of goods and equipment	12	36	Z	X
8600	Merchandise sales	2 889	58 769	5.2	60.6
8636	Sales of merchandise	2 889	58 769	5.2	X
8940	All other receipts	335	11 154	1.0	61.6
8979	All other receipts	335	11 154	1.0	X
8122	Death care services	23 015	12 620 644	100.0	74.6
2150	Tax preparation, bookkeeping, billing, and payroll services	271	1 478	Z	73.2
2151	Tax return preparation services	271	1 478	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	67	482	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	6	38	Z	X
6400	Hairdressing and other body and appearance care receipts	84	240	Z	74.6
6402	Hair service	78	185	Z	X
6406	All other	8	55	Z	X
6450	Funeral and cemetery services	23 015	12 440 169	98.6	65.8
6451	Repayments of cash advances	12 100	812 942	6.4	X
6452	Fees from funeral services	19 348	5 652 280	44.8	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	16 154	3 635 648	28.8	X
6454	All other (e.g., sales of burial plots)	10 712	2 339 299	18.5	X
6500	Automobile parking services	30	2 455	Z	X
6950	Personal and household goods repair	18	798	Z	74.6
6953	Garment alterations and repair	18	798	Z	X
8550	Rental and leasing of goods and equipment	144	3 048	Z	X
8600	Merchandise sales	446	59 278	.5	72.7
8636	Sales of merchandise	446	59 278	.5	X
8940	All other receipts	2 355	112 658	.9	74.2
8979	All other receipts	2 355	112 658	.9	X
81221	Funeral homes & funeral services	16 338	9 632 766	100.0	76.3
2150	Tax preparation, bookkeeping, billing, and payroll services	242	1 440	Z	74.9
2151	Tax return preparation services	242	1 440	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	67	482	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	6	38	Z	X
6400	Hairdressing and other body and appearance care receipts	84	240	Z	76.3
6402	Hair service	78	185	Z	X
6406	All other	8	55	Z	X
6450	Funeral and cemetery services	16 338	9 594 081	99.6	65.8
6451	Repayments of cash advances	11 877	800 336	8.3	X
6452	Fees from funeral services	15 854	5 238 362	54.4	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	14 180	3 198 250	33.2	X
6454	All other (e.g., sales of burial plots)	4 151	357 133	3.7	X
6500	Automobile parking services	30	2 455	Z	X
6950	Personal and household goods repair	18	798	Z	76.3
6953	Garment alterations and repair	18	798	Z	X
8550	Rental and leasing of goods and equipment	144	3 048	Z	X
8600	Merchandise sales	71	8 500	.1	68.8
8636	Sales of merchandise	71	8 500	.1	X
8940	All other receipts	427	21 684	.2	75.7
8979	All other receipts	427	21 684	.2	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812210	Funeral homes & funeral services	16 338	9 632 766	100.0	76.3
2150	Tax preparation, bookkeeping, billing, and payroll services	242	1 440	Z	74.9
2151	Tax return preparation services	242	1 440	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	67	482	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	6	38	Z	X
6400	Hairdressing and other body and appearance care receipts	84	240	Z	76.3
6402	Hair service	78	185	Z	X
6406	All other	8	55	Z	X
6450	Funeral and cemetery services	16 338	9 594 081	99.6	65.8
6451	Repayments of cash advances	11 877	800 336	8.3	X
6452	Fees from funeral services	15 854	5 238 362	54.4	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	14 180	3 198 250	33.2	X
6454	All other (e.g., sales of burial plots)	4 151	357 133	3.7	X
6500	Automobile parking services	30	2 455	Z	X
6950	Personal and household goods repair	18	798	Z	76.3
6953	Garment alterations and repair	18	798	Z	X
8550	Rental and leasing of goods and equipment	144	3 048	Z	X
8600	Merchandise sales	71	8 500	.1	68.8
8636	Sales of merchandise	71	8 500	.1	X
8940	All other receipts	427	21 684	.2	75.7
8979	All other receipts	427	21 684	.2	X
8122101	Funeral homes	16 031	9 503 010	100.0	76.3
2150	Tax preparation, bookkeeping, billing, and payroll services	242	1 440	Z	74.9
2151	Tax return preparation services	242	1 440	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	67	482	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	6	38	Z	X
6400	Hairdressing and other body and appearance care receipts	84	240	Z	76.3
6402	Hair service	78	185	Z	X
6406	All other	8	55	Z	X
6450	Funeral and cemetery services	16 031	9 467 186	99.6	65.6
6451	Repayments of cash advances	11 836	796 881	8.4	X
6452	Fees from funeral services	15 730	5 218 106	54.9	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	14 116	3 187 772	33.5	X
6454	All other (e.g., sales of burial plots)	3 957	264 427	2.8	X
6500	Automobile parking services	30	2 455	Z	X
6950	Personal and household goods repair	18	798	Z	76.3
6953	Garment alterations and repair	18	798	Z	X
8550	Rental and leasing of goods and equipment	144	3 048	Z	X
8600	Merchandise sales	60	8 103	.1	67.6
8636	Sales of merchandise	60	8 103	.1	X
8940	All other receipts	391	19 220	.2	75.7
8979	All other receipts	391	19 220	.2	X
8122102	Other funeral services	307	129 756	100.0	78.5
6450	Funeral and cemetery services	307	126 895	97.8	76.9
6451	Repayments of cash advances	41	3 455	2.7	X
6452	Fees from funeral services	124	20 256	15.6	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	64	10 478	8.1	X
6454	All other (e.g., sales of burial plots)	194	92 706	71.4	X
8600	Merchandise sales	11	397	.3	78.5
8636	Sales of merchandise	11	397	.3	X
8940	All other receipts	36	2 464	1.9	78.5
8979	All other receipts	36	2 464	1.9	X
81222	Cemeteries & crematories	6 677	2 987 878	100.0	68.8
2150	Tax preparation, bookkeeping, billing, and payroll services	29	38	Z	68.8
2151	Tax return preparation services	29	38	Z	X
6450	Funeral and cemetery services	6 677	2 846 088	95.3	66.1
6451	Repayments of cash advances	224	12 606	.4	X
6452	Fees from funeral services	3 494	413 918	13.9	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	1 974	437 398	14.6	X
6454	All other (e.g., sales of burial plots)	6 561	1 982 166	66.3	X
8600	Merchandise sales	375	50 778	1.7	68.8
8636	Sales of merchandise	375	50 778	1.7	X
8940	All other receipts	1 928	90 974	3.0	68.7
8979	All other receipts	1 928	90 974	3.0	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812220	Cemeteries & crematories	6 677	2 987 878	100.0	68.8
2150	Tax preparation, bookkeeping, billing, and payroll services	29	38	Z	68.8
2151	Tax return preparation services	29	38	Z	X
6450	Funeral and cemetery services	6 677	2 846 088	95.3	66.1
6451	Repayments of cash advances	224	12 606	.4	X
6452	Fees from funeral services	3 494	413 918	13.9	X
6453	Merchandise sold by this establishment as part of funeral service (e.g., caskets)	1 974	437 398	14.6	X
6454	All other (e.g., sales of burial plots)	6 561	1 982 166	66.3	X
8600	Merchandise sales	375	50 778	1.7	68.8
8636	Sales of merchandise	375	50 778	1.7	X
8940	All other receipts	1 928	90 974	3.0	68.7
8979	All other receipts	1 928	90 974	3.0	X
8123	Drycleaning & laundry services	44 782	17 913 065	100.0	78.6
3600	Rug, carpet, and upholstery cleaning	644	23 138	.1	77.7
3601	In plant	509	13 104	.1	X
3602	On customers' premises	181	10 034	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	14 472	1 630 385	9.1	75.6
6051	Washer receipts	13 122	887 479	5.0	X
6052	Dryer receipts	11 616	459 957	2.6	X
6053	Drycleaning machine receipts	2 568	282 940	1.6	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	617	984 016	5.5	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	28 993	5 033 966	28.1	75.7
6151	For direct consumers (including commercial drycleaning)	28 256	4 836 593	27.0	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 863	197 355	1.1	X
6200	Laundry work (except coin-operated, industrial and linen supply)	20 821	2 031 896	11.3	75.0
6201	For direct consumers (including commercial laundry work)	20 269	1 896 303	10.6	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 086	135 593	.8	X
6250	Linen supply: Cleaning and rental	2 978	2 718 898	15.2	77.5
6251	Linen supply garments (gowns, coats, aprons, etc.)	1 883	586 416	3.3	X
6252	Linen supply flatwork and full dry linens	2 179	2 132 482	11.9	X
6300	Industrial laundry supply: Cleaning and rental	2 815	4 578 548	25.6	76.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	2 243	3 094 354	17.3	X
6302	Industrial clean room garments	253	83 290	.5	X
6303	Industrial wiping cloths	1 515	431 827	2.4	X
6304	Industrial and commercial mats (launderable or unlaunderable)	2 035	731 892	4.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	1 677	237 180	1.3	X
6350	Cleaning and rental of diapers	182	33 028	.2	X
6950	Personal and household goods repair	9 752	133 517	.7	77.8
6953	Garment alterations and repair	9 476	121 611	.7	X
6954	Shoe and leather goods repair	1 527	11 905	.1	X
8600	Merchandise sales	3 446	226 435	1.3	77.9
8635	Sales of disposables and other merchandise	3 446	226 435	1.3	X
8940	All other receipts	5 374	519 236	2.9	77.2
8978	All other receipts	5 374	519 236	2.9	X
81231	Coin-operated laundries & drycleaners	13 883	2 873 362	100.0	79.8
3600	Rug, carpet, and upholstery cleaning	64	1 730	.1	76.9
3601	In plant	44	276	Z	X
3602	On customers' premises	23	1 454	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	13 440	1 557 521	54.2	76.6
6051	Washer receipts	12 153	845 340	29.4	X
6052	Dryer receipts	10 825	439 392	15.3	X
6053	Drycleaning machine receipts	2 433	272 789	9.5	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	588	982 719	34.2	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	2 269	149 684	5.2	78.4
6151	For direct consumers (including commercial drycleaning)	1 899	140 476	4.9	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	424	9 190	.3	X
6200	Laundry work (except coin-operated, industrial and linen supply)	2 640	81 547	2.8	78.4
6201	For direct consumers (including commercial laundry work)	2 538	78 247	2.7	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	156	3 300	.1	X
6250	Linen supply: Cleaning and rental	49	2 788	.1	79.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	33	1 377	Z	X
6252	Linen supply flatwork and full dry linens	27	1 411	Z	X
6300	Industrial laundry supply: Cleaning and rental	78	2 095	.1	70.7
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	33	754	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	15	266	Z	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	40	1 041	Z	X
6350	Cleaning and rental of diapers	7	33	Z	X
6950	Personal and household goods repair	898	7 698	.3	73.3
6953	Garment alterations and repair	789	6 895	.2	X
6954	Shoe and leather goods repair	191	803	Z	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81231	Coin-operated laundries & drycleaners—Con.				
8600	Merchandise sales	2 011	33 671	1.2	79.3
8635	Sales of disposables and other merchandise	2 011	33 671	1.2	X
8940	All other receipts	2 178	53 876	1.9	74.0
8978	All other receipts	2 178	53 876	1.9	X
812310	Coin-operated laundries & drycleaners	13 883	2 873 362	100.0	79.8
3600	Rug, carpet, and upholstery cleaning	64	1 730	.1	76.9
3601	In plant	44	276	Z	X
3602	On customers' premises	23	1 454	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	13 440	1 557 521	54.2	76.6
6051	Washer receipts	12 153	845 340	29.4	X
6052	Dryer receipts	10 825	439 392	15.3	X
6053	Drycleaning machine receipts	2 433	272 789	9.5	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	588	982 719	34.2	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	2 269	149 684	5.2	78.4
6151	For direct consumers (including commercial drycleaning)	1 899	140 476	4.9	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	424	9 190	.3	X
6200	Laundry work (except coin-operated, industrial and linen supply)	2 640	81 547	2.8	78.4
6201	For direct consumers (including commercial laundry work)	2 538	78 247	2.7	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	156	3 300	.1	X
6250	Linen supply: Cleaning and rental	49	2 788	.1	79.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	33	1 377	Z	X
6252	Linen supply flatwork and full dry linens	27	1 411	Z	X
6300	Industrial laundry supply: Cleaning and rental	78	2 095	.1	70.7
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	33	754	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	15	266	Z	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	40	1 041	Z	X
6350	Cleaning and rental of diapers	7	33	Z	X
6950	Personal and household goods repair	898	7 698	.3	73.3
6953	Garment alterations and repair	789	6 895	.2	X
6954	Shoe and leather goods repair	191	803	Z	X
8600	Merchandise sales	2 011	33 671	1.2	79.3
8635	Sales of disposables and other merchandise	2 011	33 671	1.2	X
8940	All other receipts	2 178	53 876	1.9	74.0
8978	All other receipts	2 178	53 876	1.9	X
8123101	Coin-operated laundry routes	479	1 009 716	100.0	90.0
6050	Coin-operated laundry and drycleaning operations receipts	36	2 798	.3	90.0
6051	Washer receipts	31	1 481	.1	X
6052	Dryer receipts	30	1 313	.1	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	479	977 331	96.8	X
6250	Linen supply: Cleaning and rental	8	1 739	.2	90.0
6251	Linen supply garments (gowns, coats, aprons, etc.)	8	748	.1	X
6252	Linen supply flatwork and full dry linens	7	991	.1	X
8600	Merchandise sales	80	14 866	1.5	90.0
8635	Sales of disposables and other merchandise	80	14 866	1.5	X
8940	All other receipts	106	12 964	1.3	78.5
8978	All other receipts	106	12 964	1.3	X
8123102	Coin-operated laundries & drycleaning stores	13 404	1 863 646	100.0	74.3
3600	Rug, carpet, and upholstery cleaning	64	1 730	.1	71.6
3601	In plant	44	276	Z	X
3602	On customers' premises	23	1 454	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	13 404	1 554 723	83.4	71.2
6051	Washer receipts	12 122	843 859	45.3	X
6052	Dryer receipts	10 795	438 079	23.5	X
6053	Drycleaning machine receipts	2 428	272 785	14.6	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	109	5 388	.3	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	2 265	149 666	8.0	73.1
6151	For direct consumers (including commercial drycleaning)	1 899	140 476	7.5	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	424	9 190	.5	X
6200	Laundry work (except coin-operated, industrial and linen supply)	2 640	81 547	4.4	72.9
6201	For direct consumers (including commercial laundry work)	2 538	78 247	4.2	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	156	3 300	.2	X
6250	Linen supply: Cleaning and rental	41	1 049	.1	74.3
6251	Linen supply garments (gowns, coats, aprons, etc.)	25	629	Z	X
6252	Linen supply flatwork and full dry linens	20	420	Z	X
6300	Industrial laundry supply: Cleaning and rental	78	2 095	.1	65.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	33	754	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	15	266	Z	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	40	1 041	.1	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
8123102	Coin-operated laundries & drycleaning stores—Con.				
6350	Cleaning and rental of diapers	7	33	Z	X
6950	Personal and household goods repair	898	7 698	.4	68.2
6953	Garment alterations and repair	789	6 895	.4	X
6954	Shoe and leather goods repair	191	803	Z	X
8600	Merchandise sales	1 931	18 805	1.0	73.5
8635	Sales of disposables and other merchandise	1 931	18 805	1.0	X
8940	All other receipts	2 072	40 912	2.2	72.1
8978	All other receipts	2 072	40 912	2.2	X
81232	Drycleaning & laundry services (except coin-operated)	27 939	7 092 044	100.0	73.0
3600	Rug, carpet, and upholstery cleaning	551	14 426	.2	72.2
3601	In plant	444	7 729	.1	X
3602	On customers' premises	150	6 697	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	971	70 371	1.0	71.2
6051	Washer receipts	908	40 411	.6	X
6052	Dryer receipts	749	19 805	.3	X
6053	Drycleaning machine receipts	135	10 151	.1	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	29	1 297	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	26 587	4 853 885	68.4	70.2
6151	For direct consumers (including commercial drycleaning)	26 222	4 666 393	65.8	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 433	187 492	2.6	X
6200	Laundry work (except coin-operated, industrial and linen supply)	17 802	1 869 349	26.4	69.4
6201	For direct consumers (including commercial laundry work)	17 365	1 739 817	24.5	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	1 907	129 532	1.8	X
6250	Linen supply: Cleaning and rental	558	48 300	.7	72.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	332	12 415	.2	X
6252	Linen supply flatwork and full dry linens	343	35 885	.5	X
6300	Industrial laundry supply: Cleaning and rental	445	36 957	.5	71.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	247	23 021	.3	X
6302	Industrial clean room garments	12	150	Z	X
6303	Industrial wiping cloths	66	1 734	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	199	8 022	.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	165	4 026	.1	X
6350	Cleaning and rental of diapers	52	1 588	Z	X
6950	Personal and household goods repair	8 760	121 913	1.7	72.7
6953	Garment alterations and repair	8 593	110 810	1.6	X
6954	Shoe and leather goods repair	1 336	11 102	.2	X
8600	Merchandise sales	430	11 756	.2	72.2
8635	Sales of disposables and other merchandise	430	11 756	.2	X
8940	All other receipts	1 941	62 200	.9	72.3
8978	All other receipts	1 941	62 200	.9	X
812320	Drycleaning & laundry services (except coin-operated)	27 939	7 092 044	100.0	73.0
3600	Rug, carpet, and upholstery cleaning	551	14 426	.2	72.2
3601	In plant	444	7 729	.1	X
3602	On customers' premises	150	6 697	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	971	70 371	1.0	71.2
6051	Washer receipts	908	40 411	.6	X
6052	Dryer receipts	749	19 805	.3	X
6053	Drycleaning machine receipts	135	10 151	.1	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	29	1 297	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	26 587	4 853 885	68.4	70.2
6151	For direct consumers (including commercial drycleaning)	26 222	4 666 393	65.8	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 433	187 492	2.6	X
6200	Laundry work (except coin-operated, industrial and linen supply)	17 802	1 869 349	26.4	69.4
6201	For direct consumers (including commercial laundry work)	17 365	1 739 817	24.5	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	1 907	129 532	1.8	X
6250	Linen supply: Cleaning and rental	558	48 300	.7	72.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	332	12 415	.2	X
6252	Linen supply flatwork and full dry linens	343	35 885	.5	X
6300	Industrial laundry supply: Cleaning and rental	445	36 957	.5	71.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	247	23 021	.3	X
6302	Industrial clean room garments	12	150	Z	X
6303	Industrial wiping cloths	66	1 734	Z	X
6304	Industrial and commercial mats (launderable or unlaunderable)	199	8 022	.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	165	4 026	.1	X
6350	Cleaning and rental of diapers	52	1 588	Z	X
6950	Personal and household goods repair	8 760	121 913	1.7	72.7
6953	Garment alterations and repair	8 593	110 810	1.6	X
6954	Shoe and leather goods repair	1 336	11 102	.2	X
8600	Merchandise sales	430	11 756	.2	72.2
8635	Sales of disposables and other merchandise	430	11 756	.2	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812320	Drycleaning & laundry services (except coin-operated)—Con.				
8940	All other receipts	1 941	62 200	.9	72.3
8978	All other receipts	1 941	62 200	.9	X
8123201	Laundries, family & commercial	1 740	831 369	100.0	77.9
6050	Coin-operated laundry and drycleaning operations receipts	139	9 428	1.1	77.3
6051	Washer receipts	138	6 117	.7	X
6052	Dryer receipts	113	2 330	.3	X
6053	Drycleaning machine receipts	11	981	.1	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	892	92 263	11.1	77.9
6151	For direct consumers (including commercial drycleaning)	873	89 064	10.7	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	95	3 199	.4	X
6200	Laundry work (except coin-operated, industrial and linen supply)	1 740	664 418	79.9	66.0
6201	For direct consumers (including commercial laundry work)	1 640	599 589	72.1	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	331	64 829	7.8	X
6250	Linen supply: Cleaning and rental	268	37 217	4.5	77.9
6251	Linen supply garments (gowns, coats, aprons, etc.)	135	8 404	1.0	X
6252	Linen supply flatwork and full dry linens	204	28 813	3.5	X
6300	Industrial laundry supply: Cleaning and rental	138	13 204	1.6	77.9
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	72	5 873	.7	X
6302	Industrial clean room garments	12	150	Z	X
6303	Industrial wiping cloths	41	778	.1	X
6304	Industrial and commercial mats (launderable or unlaunderable)	101	3 968	.5	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	50	2 432	.3	X
6350	Cleaning and rental of diapers	32	1 385	.2	X
6950	Personal and household goods repair	217	4 222	.5	77.9
6953	Garment alterations and repair	204	3 704	.4	X
6954	Shoe and leather goods repair	29	517	.1	X
8600	Merchandise sales	84	4 433	.5	77.9
8635	Sales of disposables and other merchandise	84	4 433	.5	X
8940	All other receipts	230	4 799	.6	77.9
8978	All other receipts	230	4 799	.6	X
8123202	Drycleaning plants	22 330	5 638 474	100.0	72.3
3600	Rug, carpet, and upholstery cleaning	527	14 139	.3	71.8
3601	In plant	420	7 442	.1	X
3602	On customers' premises	150	6 697	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	757	57 536	1.0	70.3
6051	Washer receipts	696	32 095	.6	X
6052	Dryer receipts	580	16 268	.3	X
6053	Drycleaning machine receipts	124	9 170	.2	X
6100	Coin-operated laundry washing machine route (apartments, etc.) operations	29	1 297	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	22 330	4 373 627	77.6	69.9
6151	For direct consumers (including commercial drycleaning)	22 083	4 202 595	74.5	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	2 185	171 032	3.0	X
6200	Laundry work (except coin-operated, industrial and linen supply)	13 547	1 011 675	17.9	71.5
6201	For direct consumers (including commercial laundry work)	13 260	957 401	17.0	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	1 381	54 274	1.0	X
6250	Linen supply: Cleaning and rental	268	9 753	.2	72.3
6251	Linen supply garments (gowns, coats, aprons, etc.)	186	3 860	.1	X
6252	Linen supply flatwork and full dry linens	125	5 893	.1	X
6300	Industrial laundry supply: Cleaning and rental	290	23 311	.4	70.2
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	158	16 706	.3	X
6302	Industrial wiping cloths	25	956	Z	X
6303	Industrial and commercial mats (launderable or unlaunderable)	98	4 054	.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	115	1 594	Z	X
6350	Cleaning and rental of diapers	20	203	Z	X
6950	Personal and household goods repair	7 224	101 119	1.8	72.0
6953	Garment alterations and repair	7 122	93 644	1.7	X
6954	Shoe and leather goods repair	977	7 475	.1	X
8600	Merchandise sales	289	6 384	.1	71.4
8635	Sales of disposables and other merchandise	289	6 384	.1	X
8940	All other receipts	1 252	39 430	.7	71.3
8978	All other receipts	1 252	39 430	.7	X
8123203	Garment pressing & agents for laundries	3 434	506 567	100.0	61.1
3600	Rug, carpet, and upholstery cleaning	24	287	.1	46.6
3601	In plant	24	287	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	67	2 955	.6	61.1
6051	Washer receipts	66	2 008	.4	X
6052	Dryer receipts	50	946	.2	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	3 250	371 039	73.2	51.2
6151	For direct consumers (including commercial drycleaning)	3 154	360 797	71.2	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	137	10 242	2.0	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
8123203	Garment pressing & agents for laundries—Con.				
6200	Laundry work (except coin-operated, industrial and linen supply)	2 080	110 977	21.9	49.5
6201	For direct consumers (including commercial laundry work)	2 053	106 901	21.1	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	152	4 076	.8	X
6250	Linen supply: Cleaning and rental	14	923	.2	61.1
6251	Linen supply garments (gowns, coats, aprons, etc.)	11	151	Z	X
6252	Linen supply flatwork and full dry linens	6	772	.2	X
6300	Industrial laundry supply: Cleaning and rental	17	442	.1	56.3
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	17	442	.1	X
6950	Personal and household goods repair	1 244	15 214	3.0	60.9
6953	Garment alterations and repair	1 205	12 161	2.4	X
6954	Shoe and leather goods repair	315	3 053	.6	X
8600	Merchandise sales	41	507	.1	58.3
8635	Sales of disposables and other merchandise	41	507	.1	X
8940	All other receipts	344	4 223	.8	60.9
8978	All other receipts	344	4 223	.8	X
8123204	All other laundry & garment services	435	115 634	100.0	100.0
6050	Coin-operated laundry and drycleaning operations receipts	8	452	.4	100.0
6051	Washer receipts	8	191	.2	X
6052	Dryer receipts	6	261	.2	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	115	16 956	14.7	100.0
6151	For direct consumers (including commercial drycleaning)	113	13 937	12.1	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	16	3 019	2.6	X
6200	Laundry work (except coin-operated, industrial and linen supply)	435	82 279	71.2	100.0
6201	For direct consumers (including commercial laundry work)	412	75 926	65.7	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	43	6 353	5.5	X
6250	Linen supply: Cleaning and rental	8	407	.4	97.2
6252	Linen supply flatwork and full dry linens	8	407	.4	X
6950	Personal and household goods repair	75	1 358	1.2	100.0
6953	Garment alterations and repair	62	1 301	1.1	X
6954	Shoe and leather goods repair	15	57	Z	X
8600	Merchandise sales	16	432	.4	100.0
8635	Sales of disposables and other merchandise	16	432	.4	X
8940	All other receipts	115	13 748	11.9	100.0
8978	All other receipts	115	13 748	11.9	X
81233	Linen & uniform supply	2 960	7 947 659	100.0	83.1
3600	Rug, carpet, and upholstery cleaning	29	6 982	.1	83.1
3601	In plant	21	5 099	.1	X
3602	On customers' premises	8	1 883	Z	X
6050	Coin-operated laundry and drycleaning operations receipts	61	2 493	Z	82.2
6051	Washer receipts	61	1 728	Z	X
6052	Dryer receipts	42	760	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	137	30 397	.4	82.4
6151	For direct consumers (including commercial drycleaning)	135	29 724	.4	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	6	673	Z	X
6200	Laundry work (except coin-operated, industrial and linen supply)	379	81 000	1.0	80.5
6201	For direct consumers (including commercial laundry work)	366	76 239	1.0	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	23	2 761	Z	X
6250	Linen supply: Cleaning and rental	2 371	2 667 810	33.6	81.9
6251	Linen supply garments (gowns, coats, aprons, etc.)	1 518	572 624	7.2	X
6252	Linen supply flatwork and full dry linens	1 809	2 095 186	26.4	X
6300	Industrial laundry supply: Cleaning and rental	2 292	4 539 496	57.1	81.2
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	1 963	3 070 579	38.6	X
6302	Industrial clean room garments	239	83 107	1.0	X
6303	Industrial wiping cloths	1 449	430 093	5.4	X
6304	Industrial and commercial mats (launderable or unlaunderable)	1 821	723 604	9.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	1 472	232 113	2.9	X
6350	Cleaning and rental of diapers	123	31 407	.4	X
6950	Personal and household goods repair	94	3 906	Z	83.1
6953	Garment alterations and repair	94	3 906	Z	X
8600	Merchandise sales	1 005	181 008	2.3	82.4
8635	Sales of disposables and other merchandise	1 005	181 008	2.3	X
8940	All other receipts	1 255	403 160	5.1	82.1
8978	All other receipts	1 255	403 160	5.1	X
812331	Linen supply	1 347	2 940 022	100.0	76.8
3600	Rug, carpet, and upholstery cleaning	20	4 025	.1	76.8
3601	In plant	12	2 142	.1	X
3602	On customers' premises	8	1 883	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	44	1 511	.1	76.8
6051	Washer receipts	44	1 012	Z	X
6052	Dryer receipts	29	497	Z	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812331	Linens supply—Con.				
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	43	9 362	.3	74.9
6151	For direct consumers (including commercial drycleaning)	43	9 362	.3	X
6200	Laundry work (except coin-operated, industrial and linen supply)	232	49 066	1.7	76.5
6201	For direct consumers (including commercial laundry work)	222	46 927	1.6	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	17	2 139	.1	X
6250	Linens supply: Cleaning and rental	1 257	2 276 168	77.4	75.2
6251	Linens supply garments (gowns, coats, aprons, etc.)	851	470 107	16.0	X
6252	Linens supply flatwork and full dry linens	1 112	1 806 061	61.4	X
6300	Industrial laundry supply: Cleaning and rental	679	400 568	13.6	76.7
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	469	191 781	6.5	X
6302	Industrial clean room garments	34	3 931	.1	X
6303	Industrial wiping cloths	274	22 196	.8	X
6304	Industrial and commercial mats (launderable or unlaunderable)	544	118 379	4.0	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	354	64 281	2.2	X
6350	Cleaning and rental of diapers	123	31 407	1.1	X
6950	Personal and household goods repair	26	1 253	Z	76.8
6953	Garment alterations and repair	26	1 253	Z	X
8600	Merchandise sales	357	62 960	2.1	76.5
8635	Sales of disposables and other merchandise	357	62 960	2.1	X
8940	All other receipts	409	103 702	3.5	76.4
8978	All other receipts	409	103 702	3.5	X
8123311	Linens supply (except diaper service)	1 247	2 903 457	100.0	76.8
3600	Rug, carpet, and upholstery cleaning	20	4 025	.1	76.8
3601	In plant	12	2 142	.1	X
3602	On customers' premises	8	1 883	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	44	1 511	.1	76.8
6051	Washer receipts	44	1 012	Z	X
6052	Dryer receipts	29	497	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	43	9 362	.3	74.9
6151	For direct consumers (including commercial drycleaning)	43	9 362	.3	X
6200	Laundry work (except coin-operated, industrial and linen supply)	215	48 102	1.7	76.5
6201	For direct consumers (including commercial laundry work)	205	45 963	1.6	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	17	2 139	.1	X
6250	Linens supply: Cleaning and rental	1 247	2 272 892	78.3	75.2
6251	Linens supply garments (gowns, coats, aprons, etc.)	844	468 958	16.2	X
6252	Linens supply flatwork and full dry linens	1 103	1 803 934	62.1	X
6300	Industrial laundry supply: Cleaning and rental	670	397 153	13.7	76.8
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	469	191 781	6.6	X
6302	Industrial clean room garments	34	3 931	.1	X
6303	Industrial wiping cloths	274	22 196	.8	X
6304	Industrial and commercial mats (launderable or unlaunderable)	535	114 964	4.0	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	354	64 281	2.2	X
6350	Cleaning and rental of diapers	23	4 963	.2	X
6950	Personal and household goods repair	26	1 253	Z	76.8
6953	Garment alterations and repair	26	1 253	Z	X
8600	Merchandise sales	328	61 374	2.1	76.5
8635	Sales of disposables and other merchandise	328	61 374	2.1	X
8940	All other receipts	394	102 822	3.5	76.4
8978	All other receipts	394	102 822	3.5	X
8123312	Diaper service	100	36 565	100.0	77.9
6200	Laundry work (except coin-operated, industrial and linen supply)	17	964	2.6	77.9
6201	For direct consumers (including commercial laundry work)	17	964	2.6	X
6250	Linens supply: Cleaning and rental	10	3 276	9.0	77.9
6251	Linens supply garments (gowns, coats, aprons, etc.)	7	1 149	3.1	X
6252	Linens supply flatwork and full dry linens	9	2 127	5.8	X
6300	Industrial laundry supply: Cleaning and rental	9	3 415	9.3	66.1
6304	Industrial and commercial mats (launderable or unlaunderable)	9	3 415	9.3	X
6350	Cleaning and rental of diapers	100	26 444	72.3	X
8600	Merchandise sales	29	1 586	4.3	77.9
8635	Sales of disposables and other merchandise	29	1 586	4.3	X
8940	All other receipts	15	880	2.4	77.9
8978	All other receipts	15	880	2.4	X
812332	Industrial launderers	1 613	5 007 637	100.0	86.7
3600	Rug, carpet, and upholstery cleaning	9	2 957	.1	86.7
3601	In plant	9	2 957	.1	X
6050	Coin-operated laundry and drycleaning operations receipts	17	982	Z	84.9
6051	Washer receipts	17	716	Z	X
6052	Dryer receipts	13	263	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	94	21 035	.4	86.7
6151	For direct consumers (including commercial drycleaning)	92	20 362	.4	X
6152	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	6	673	Z	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
812332	Industrial laundriers—Con.				
6200	Laundry work (except coin-operated, industrial and linen supply)	147	31 934	.6	80.7
6201	For direct consumers (including commercial laundry work)	144	31 312	.6	X
6202	For resellers (press shops, other drycleaners and laundries, bobtailers, etc.)	6	622	Z	X
6250	Linen supply: Cleaning and rental	1 114	391 642	7.8	85.8
6251	Linen supply garments (gowns, coats, aprons, etc.)	667	102 517	2.0	X
6252	Linen supply flatwork and full dry linens	698	289 125	5.8	X
6300	Industrial laundry supply: Cleaning and rental	1 613	4 138 928	82.7	84.2
6301	Industrial garments (uniforms, gloves, etc.) except those for clean room operations	1 494	2 878 798	57.5	X
6302	Industrial clean room garments	205	79 176	1.6	X
6303	Industrial wiping cloths	1 175	407 897	X	X
6304	Industrial and commercial mats (launderable or unlaunderable)	1 278	605 225	12.1	X
6305	Industrial and commercial mops, cloths, and miscellaneous dust control items	1 118	167 832	3.4	X
6950	Personal and household goods repair	68	2 653	.1	86.7
6953	Garment alterations and repair	68	2 653	.1	X
8600	Merchandise sales	648	118 048	2.4	85.8
8635	Sales of disposables and other merchandise	648	118 048	2.4	X
8940	All other receipts	846	299 458	6.0	85.5
8978	All other receipts	846	299 458	6.0	X
8129	Other personal services	21 979	13 104 623	100.0	73.9
1450	Photography services	7 099	5 380 354	41.1	X
2150	Tax preparation, bookkeeping, billing, and payroll services	38	2 111	Z	73.9
2151	Tax return preparation services	38	2 111	Z	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	34	3 114	Z	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	74	1 892	Z	X
6400	Hairdressing and other body and appearance care receipts	19	308	Z	73.9
6406	All other	19	308	Z	X
6500	Automobile parking services	10 358	5 148 941	39.3	X
6950	Personal and household goods repair	73	209	Z	73.9
6953	Garment alterations and repair	73	209	Z	X
8550	Rental and leasing of goods and equipment	63	2 582	Z	X
8600	Merchandise sales	1 920	240 384	1.8	70.7
8636	Sales of merchandise	1 920	240 384	1.8	X
8940	All other receipts	4 765	2 324 728	17.7	70.6
8979	All other receipts	4 765	2 324 728	17.7	X
81292	Photofinishing	7 055	5 519 586	100.0	81.8
1450	Photography services	7 055	5 377 496	97.4	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	74	1 892	Z	X
6400	Hairdressing and other body and appearance care receipts	19	308	Z	81.8
6406	All other	19	308	Z	X
6950	Personal and household goods repair	73	209	Z	81.8
6953	Garment alterations and repair	73	209	Z	X
8550	Rental and leasing of goods and equipment	37	118	Z	X
8600	Merchandise sales	1 399	112 285	2.0	80.4
8636	Sales of merchandise	1 399	112 285	2.0	X
8940	All other receipts	272	27 278	.5	78.8
8979	All other receipts	272	27 278	.5	X
812921	Photofinishing laboratories (except one-hour)	3 662	4 479 731	100.0	81.5
1450	Photography services	3 662	4 403 915	98.3	X
6400	Hairdressing and other body and appearance care receipts	19	308	Z	81.5
6406	All other	19	308	Z	X
8550	Rental and leasing of goods and equipment	29	44	Z	X
8600	Merchandise sales	438	56 368	1.3	80.1
8636	Sales of merchandise	438	56 368	1.3	X
8940	All other receipts	134	19 096	.4	77.8
8979	All other receipts	134	19 096	.4	X
812922	One-hour photofinishing	3 393	1 039 855	100.0	83.3
1450	Photography services	3 393	973 581	93.6	X
6150	Drycleaning work (except coin-operated, industrial, linen supply, and rug)	74	1 892	.2	X
6950	Personal and household goods repair	73	209	Z	83.3
6953	Garment alterations and repair	73	209	Z	X
8550	Rental and leasing of goods and equipment	8	74	Z	X
8600	Merchandise sales	961	55 917	5.4	81.8
8636	Sales of merchandise	961	55 917	5.4	X
8940	All other receipts	138	8 182	.8	83.3
8979	All other receipts	138	8 182	.8	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
81293	Parking lots & garages	10 358	5 174 724	100.0	68.6
6500	Automobile parking services	10 358	5 148 941	99.5	X
8550	Rental and leasing of goods and equipment.....	9	668	Z	X
8600	Merchandise sales	15	5 307	.1	68.6
8636	Sales of merchandise	15	5 307	.1	X
8940	All other receipts	163	19 808	.4	68.5
8979	All other receipts	163	19 808	.4	X
812930	Parking lots & garages	10 358	5 174 724	100.0	68.6
6500	Automobile parking services	10 358	5 148 941	99.5	X
8550	Rental and leasing of goods and equipment.....	9	668	Z	X
8600	Merchandise sales	15	5 307	.1	68.6
8636	Sales of merchandise	15	5 307	.1	X
8940	All other receipts	163	19 808	.4	68.5
8979	All other receipts	163	19 808	.4	X
81299	All other personal services	4 566	2 410 313	100.0	67.3
1450	Photography services	44	2 858	.1	X
2150	Tax preparation, bookkeeping, billing, and payroll services	38	2 111	.1	67.3
2151	Tax return preparation services	38	2 111	.1	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	34	3 114	.1	X
8550	Rental and leasing of goods and equipment.....	17	1 796	.1	X
8600	Merchandise sales	506	122 792	5.1	54.7
8636	Sales of merchandise	506	122 792	5.1	X
8940	All other receipts	4 330	2 277 642	94.5	64.0
8979	All other receipts	4 330	2 277 642	94.5	X
812990	All other personal services	4 566	2 410 313	100.0	67.3
1450	Photography services	44	2 858	.1	X
2150	Tax preparation, bookkeeping, billing, and payroll services	38	2 111	.1	67.3
2151	Tax return preparation services	38	2 111	.1	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	34	3 114	.1	X
8550	Rental and leasing of goods and equipment.....	17	1 796	.1	X
8600	Merchandise sales	506	122 792	5.1	54.7
8636	Sales of merchandise	506	122 792	5.1	X
8940	All other receipts	4 330	2 277 642	94.5	64.0
8979	All other receipts	4 330	2 277 642	94.5	X
8129901	Bail bonding	1 092	408 268	100.0	62.8
8600	Merchandise sales	57	26 718	6.5	52.0
8636	Sales of merchandise	57	26 718	6.5	X
8940	All other receipts	1 044	381 495	93.4	60.9
8979	All other receipts	1 044	381 495	93.4	X
8129902	Dating services	321	204 455	100.0	64.6
8600	Merchandise sales	49	11 345	5.5	55.7
8636	Sales of merchandise	49	11 345	5.5	X
8940	All other receipts	272	193 110	94.5	64.6
8979	All other receipts	272	193 110	94.5	X
8129903	Pay telephone operators	483	570 598	100.0	70.7
8600	Merchandise sales	35	13 025	2.3	44.1
8636	Sales of merchandise	35	13 025	2.3	X
8940	All other receipts	480	557 573	97.7	64.1
8979	All other receipts	480	557 573	97.7	X
8129909	All other miscellaneous personal services	2 670	1 226 992	100.0	67.6
1450	Photography services	44	2 858	.2	X
2150	Tax preparation, bookkeeping, billing, and payroll services	34	2 056	.2	67.6
2151	Tax return preparation services	34	2 056	.2	X
4900	Tuition, fees, and other payments from providing academic or technical instruction	34	3 114	.3	X
8550	Rental and leasing of goods and equipment.....	17	1 796	.1	X
8600	Merchandise sales	365	71 704	5.8	60.9
8636	Sales of merchandise	365	71 704	5.8	X
8940	All other receipts	2 534	1 145 464	93.4	65.0
8979	All other receipts	2 534	1 145 464	93.4	X

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

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

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
81	Other services (except public administration)	98 765	102 864 355	100.0	X
813	Religious/grantmaking/civic/professional & similar org	98 765	102 864 355	100.0	76.2
3450	Membership dues and fees	57 411	14 713 348	14.3	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	1 012	623 505	.6	X
7150	Fees from seminars, conventions, conferences, etc.	16 322	3 912 092	3.8	X
7170	Condominium and home owners association fees and assessments	20 217	8 853 295	8.6	X
7200	Sales of publications and related materials (not included in membership dues and fees)	8 668	1 566 368	1.5	X
7250	Sales of advertising	10 105	782 551	.8	X
8500	Food and beverage sales	18 104	2 105 636	2.0	X
8600	Merchandise sales	19 522	1 173 886	1.1	X
8940	All other receipts	36 561	7 330 831	7.1	X
9000	Contributions, gifts, and grants—Government	17 481	6 460 534	6.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	37 454	23 690 878	23.0	X
9100	Investment income, including interest, dividends, and royalties	41 164	26 053 657	25.3	X
9500	All other revenue	28 235	5 597 774	5.4	X
8132	Grantmaking & giving services	11 906	48 956 675	100.0	77.5
3450	Membership dues and fees	1 204	327 379	.7	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	479	502 407	1.0	70.2
5451	Governmental payers	324	147 214	.3	X
5452	Private payers	366	355 193	.7	X
8500	Food and beverage sales	126	6 984	Z	X
8600	Merchandise sales	963	104 918	.2	70.5
8639	Sales of other merchandise	963	104 918	.2	X
8940	All other receipts	771	318 183	.7	68.0
8983	All other operating receipts	771	318 183	.7	X
9000	Contributions, gifts, and grants—Government	2 710	3 362 757	6.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	9 056	17 964 966	36.7	X
9100	Investment income, including interest, dividends, and royalties	9 395	23 583 767	48.2	X
9500	All other revenue	4 729	2 785 314	5.7	71.8
9511	All other revenue	4 729	2 785 314	5.7	X
81321	Grantmaking & giving services	11 906	48 956 675	100.0	77.5
3450	Membership dues and fees	1 204	327 379	.7	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	479	502 407	1.0	70.2
5451	Governmental payers	324	147 214	.3	X
5452	Private payers	366	355 193	.7	X
8500	Food and beverage sales	126	6 984	Z	X
8600	Merchandise sales	963	104 918	.2	70.5
8639	Sales of other merchandise	963	104 918	.2	X
8940	All other receipts	771	318 183	.7	68.0
8983	All other operating receipts	771	318 183	.7	X
9000	Contributions, gifts, and grants—Government	2 710	3 362 757	6.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	9 056	17 964 966	36.7	X
9100	Investment income, including interest, dividends, and royalties	9 395	23 583 767	48.2	X
9500	All other revenue	4 729	2 785 314	5.7	71.8
9511	All other revenue	4 729	2 785 314	5.7	X
813211	Grantmaking foundations	5 656	32 237 885	100.0	74.1
3450	Membership dues and fees	367	157 862	.5	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	79	80 795	.3	30.8
5451	Governmental payers	66	47 649	.1	X
5452	Private payers	62	33 146	.1	X
8500	Food and beverage sales	23	3 634	Z	X
8600	Merchandise sales	216	26 335	.1	65.5
8639	Sales of other merchandise	216	26 335	.1	X
8940	All other receipts	396	185 804	.6	68.5
8983	All other operating receipts	396	185 804	.6	X
9000	Contributions, gifts, and grants—Government	1 107	1 496 549	4.6	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 289	6 104 841	18.9	X
9100	Investment income, including interest, dividends, and royalties	5 077	22 299 537	69.2	X
9500	All other revenue	2 122	1 882 528	5.8	69.7
9511	All other revenue	2 122	1 882 528	5.8	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
813212	Voluntary health organizations	3 351	6 080 023	100.0	83.3
3450	Membership dues and fees	431	62 743	1.0	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	246	118 574	2.0	83.3
5451	Governmental payers	160	93 104	1.5	X
5452	Private payers	175	25 470	.4	X
8500	Food and beverage sales	15	738	Z	X
8600	Merchandise sales	464	60 184	1.0	79.0
8639	Sales of other merchandise	464	60 184	1.0	X
8940	All other receipts	173	36 334	.6	79.7
8983	All other operating receipts	173	36 334	.6	X
9000	Contributions, gifts, and grants—Government	863	476 237	7.8	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 115	4 116 759	67.7	X
9100	Investment income, including interest, dividends, and royalties	1 974	632 825	10.4	X
9500	All other revenue	1 325	575 629	9.5	73.8
9511	All other revenue	1 325	575 629	9.5	X
813219	Other grantmaking & giving services	2 899	10 638 767	100.0	84.7
3450	Membership dues and fees	406	106 774	1.0	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	154	303 038	2.8	84.7
5451	Governmental payers	98	6 461	.1	X
5452	Private payers	129	296 577	2.8	X
8500	Food and beverage sales	88	2 612	Z	X
8600	Merchandise sales	283	18 399	.2	75.1
8639	Sales of other merchandise	283	18 399	.2	X
8940	All other receipts	202	96 045	.9	60.0
8983	All other operating receipts	202	96 045	.9	X
9000	Contributions, gifts, and grants—Government	740	1 389 971	13.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 652	7 743 366	72.8	X
9100	Investment income, including interest, dividends, and royalties	2 344	651 405	6.1	X
9500	All other revenue	1 282	327 157	3.1	78.6
9511	All other revenue	1 282	327 157	3.1	X
8133	Social advocacy organizations	10 120	7 524 552	100.0	72.0
3450	Membership dues and fees	4 228	821 477	10.9	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	533	121 098	1.6	71.2
5451	Governmental payers	300	76 763	1.0	X
5452	Private payers	417	44 335	.6	X
8500	Food and beverage sales	488	8 945	.1	X
8600	Merchandise sales	2 054	203 507	2.7	48.9
8639	Sales of other merchandise	2 054	203 507	2.7	X
8940	All other receipts	2 192	641 453	8.5	59.5
8983	All other operating receipts	2 192	641 453	8.5	X
9000	Contributions, gifts, and grants—Government	4 337	1 765 281	23.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	8 758	3 053 677	40.6	X
9100	Investment income, including interest, dividends, and royalties	5 269	517 740	6.9	X
9500	All other revenue	4 103	391 374	5.2	48.8
9511	All other revenue	4 103	391 374	5.2	X
81331	Social advocacy organizations	10 120	7 524 552	100.0	72.0
3450	Membership dues and fees	4 228	821 477	10.9	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	533	121 098	1.6	71.2
5451	Governmental payers	300	76 763	1.0	X
5452	Private payers	417	44 335	.6	X
8500	Food and beverage sales	488	8 945	.1	X
8600	Merchandise sales	2 054	203 507	2.7	48.9
8639	Sales of other merchandise	2 054	203 507	2.7	X
8940	All other receipts	2 192	641 453	8.5	59.5
8983	All other operating receipts	2 192	641 453	8.5	X
9000	Contributions, gifts, and grants—Government	4 337	1 765 281	23.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	8 758	3 053 677	40.6	X
9100	Investment income, including interest, dividends, and royalties	5 269	517 740	6.9	X
9500	All other revenue	4 103	391 374	5.2	48.8
9511	All other revenue	4 103	391 374	5.2	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
813311	Human rights organizations	1 806	2 094 167	100.0	79.5
3450	Membership dues and fees	861	231 847	11.1	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	165	28 833	1.4	79.5
5451	Governmental payers	126	25 032	1.2	X
5452	Private payers	128	3 801	.2	X
8500	Food and beverage sales	38	78	Z	X
8600	Merchandise sales	245	18 197	.9	75.3
8639	Sales of other merchandise	245	18 197	.9	X
8940	All other receipts	385	313 345	15.0	72.1
8983	All other operating receipts	385	313 345	15.0	X
9000	Contributions, gifts, and grants—Government	766	626 911	29.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	1 504	645 550	30.8	X
9100	Investment income, including interest, dividends, and royalties	1 124	164 951	7.9	X
9500	All other revenue	684	64 455	3.1	66.6
9511	All other revenue	684	64 455	3.1	X
813312	Environment, conservation, & wildlife organizations	3 569	2 322 700	100.0	66.3
3450	Membership dues and fees	1 872	231 545	10.0	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	81	21 646	.9	63.4
5451	Governmental payers	47	12 545	.5	X
5452	Private payers	62	9 101	.4	X
8500	Food and beverage sales	266	6 068	.3	X
8600	Merchandise sales	1 164	58 828	2.5	47.5
8639	Sales of other merchandise	1 164	58 828	2.5	X
8940	All other receipts	1 042	173 850	7.5	43.8
8983	All other operating receipts	1 042	173 850	7.5	X
9000	Contributions, gifts, and grants—Government	1 456	284 299	12.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 151	1 179 365	50.8	X
9100	Investment income, including interest, dividends, and royalties	1 926	154 710	6.7	X
9500	All other revenue	1 717	212 389	9.1	50.4
9511	All other revenue	1 717	212 389	9.1	X
813319	Other social advocacy organizations	4 745	3 107 685	100.0	71.3
3450	Membership dues and fees	1 495	358 085	11.5	X
5450	Payments for counseling, community food, shelter, vocational rehabilitation, child care, and related social assistance services provided to individuals and families	287	70 619	2.3	71.2
5451	Governmental payers	127	39 186	1.3	X
5452	Private payers	228	31 433	1.0	X
8500	Food and beverage sales	184	2 799	.1	X
8600	Merchandise sales	645	126 482	4.1	38.6
8639	Sales of other merchandise	645	126 482	4.1	X
8940	All other receipts	765	154 258	5.0	62.1
8983	All other operating receipts	765	154 258	5.0	X
9000	Contributions, gifts, and grants—Government	2 115	854 071	27.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	4 103	1 228 762	39.5	X
9100	Investment income, including interest, dividends, and royalties	2 219	198 079	6.4	X
9500	All other revenue	1 702	114 530	3.7	37.1
9511	All other revenue	1 702	114 530	3.7	X
8134	Civic & social organizations	28 364	9 916 495	100.0	69.8
3450	Membership dues and fees	25 137	3 151 219	31.8	X
7150	Fees from seminars, conventions, conferences, etc.	2 410	223 941	2.3	X
7200	Sales of publications and related materials (not included in membership dues and fees)	1 295	95 193	1.0	X
7250	Sales of advertising	1 405	58 694	.6	X
8500	Food and beverage sales	15 152	1 986 864	20.0	61.4
8501	Sales of food and nonalcoholic beverages	11 887	959 128	9.7	X
8502	Sales of alcoholic beverages	11 844	1 027 736	10.4	X
8600	Merchandise sales	10 340	345 763	3.5	59.0
8641	Sales of other merchandise	10 340	345 763	3.5	X
8940	All other receipts	13 236	1 434 618	14.5	58.8
8984	All other receipts	13 236	1 434 618	14.5	X
9000	Contributions, gifts, and grants—Government	4 568	413 059	4.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	10 844	1 113 303	11.2	X
9100	Investment income, including interest, dividends, and royalties	10 085	420 956	4.2	X
9500	All other revenue	9 094	672 885	6.8	57.5
9512	All other revenue	9 094	672 885	6.8	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
81341	Civic & social organizations	28 364	9 916 495	100.0	69.8
3450	Membership dues and fees	25 137	3 151 219	31.8	X
7150	Fees from seminars, conventions, conferences, etc.	2 410	223 941	2.3	X
7200	Sales of publications and related materials (not included in membership dues and fees)	1 295	95 193	1.0	X
7250	Sales of advertising	1 405	58 694	.6	X
8500	Food and beverage sales	15 152	1 986 864	20.0	61.4
8501	Sales of food and nonalcoholic beverages	11 887	959 128	9.7	X
8502	Sales of alcoholic beverages	11 844	1 027 736	10.4	X
8600	Merchandise sales	10 340	345 763	3.5	59.0
8641	Sales of other merchandise	10 340	345 763	3.5	X
8940	All other receipts	13 236	1 434 618	14.5	58.8
8984	All other receipts	13 236	1 434 618	14.5	X
9000	Contributions, gifts, and grants—Government	4 568	413 059	4.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	10 844	1 113 303	11.2	X
9100	Investment income, including interest, dividends, and royalties	10 085	420 956	4.2	X
9500	All other revenue	9 094	672 885	6.8	57.5
9512	All other revenue	9 094	672 885	6.8	X
813410	Civic & social organizations	28 364	9 916 495	100.0	69.8
3450	Membership dues and fees	25 137	3 151 219	31.8	X
7150	Fees from seminars, conventions, conferences, etc.	2 410	223 941	2.3	X
7200	Sales of publications and related materials (not included in membership dues and fees)	1 295	95 193	1.0	X
7250	Sales of advertising	1 405	58 694	.6	X
8500	Food and beverage sales	15 152	1 986 864	20.0	61.4
8501	Sales of food and nonalcoholic beverages	11 887	959 128	9.7	X
8502	Sales of alcoholic beverages	11 844	1 027 736	10.4	X
8600	Merchandise sales	10 340	345 763	3.5	59.0
8641	Sales of other merchandise	10 340	345 763	3.5	X
8940	All other receipts	13 236	1 434 618	14.5	58.8
8984	All other receipts	13 236	1 434 618	14.5	X
9000	Contributions, gifts, and grants—Government	4 568	413 059	4.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	10 844	1 113 303	11.2	X
9100	Investment income, including interest, dividends, and royalties	10 085	420 956	4.2	X
9500	All other revenue	9 094	672 885	6.8	57.5
9512	All other revenue	9 094	672 885	6.8	X
8134101	Civic & social organizations, with restaurants & bars	15 876	4 891 726	100.0	71.8
3450	Membership dues and fees	14 092	1 087 529	22.2	X
7150	Fees from seminars, conventions, conferences, etc.	653	46 428	.9	X
7200	Sales of publications and related materials (not included in membership dues and fees)	350	5 032	.1	X
7250	Sales of advertising	705	16 748	.3	X
8500	Food and beverage sales	13 971	1 930 636	39.5	64.2
8501	Sales of food and nonalcoholic beverages	10 856	940 742	19.2	X
8502	Sales of alcoholic beverages	11 637	989 894	20.2	X
8600	Merchandise sales	8 029	242 740	5.0	65.6
8641	Sales of other merchandise	8 029	242 740	5.0	X
8940	All other receipts	7 962	806 653	16.5	65.0
8984	All other receipts	7 962	806 653	16.5	X
9000	Contributions, gifts, and grants—Government	1 927	111 293	2.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	4 429	235 799	4.8	X
9100	Investment income, including interest, dividends, and royalties	4 459	87 829	1.8	X
9500	All other revenue	4 681	321 039	6.6	66.0
9512	All other revenue	4 681	321 039	6.6	X
8134102	Civic & social organizations, without restaurants & bars	12 488	5 024 769	100.0	67.8
3450	Membership dues and fees	11 045	2 063 690	41.1	X
7150	Fees from seminars, conventions, conferences, etc.	1 757	177 513	3.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)	945	90 161	1.8	X
7250	Sales of advertising	700	41 946	.8	X
8500	Food and beverage sales	1 181	56 228	1.1	45.9
8501	Sales of food and nonalcoholic beverages	1 031	18 386	.4	X
8502	Sales of alcoholic beverages	207	37 842	.8	X
8600	Merchandise sales	2 311	103 023	2.1	51.4
8641	Sales of other merchandise	2 311	103 023	2.1	X
8940	All other receipts	5 274	627 965	12.5	51.9
8984	All other receipts	5 274	627 965	12.5	X
9000	Contributions, gifts, and grants—Government	2 641	301 766	6.0	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	6 415	877 504	17.5	X
9100	Investment income, including interest, dividends, and royalties	5 626	333 127	6.6	X
9500	All other revenue	4 413	351 846	7.0	51.7
9512	All other revenue	4 413	351 846	7.0	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
8139	Business/professional/labor/political/& similar organizations .	48 375	36 466 633	100.0	76.9
3450	Membership dues and fees	26 842	10 413 273	28.6	X
7150	Fees from seminars, conventions, conferences, etc.	13 912	3 688 151	10.1	X
7170	Condominium and home owners association fees and assessments	20 217	8 853 295	24.3	X
7200	Sales of publications and related materials (not included in membership dues and fees)				
7250	Sales of advertising	7 373	1 471 175	4.0	X
		8 700	723 857	2.0	X
8500	Food and beverage sales	2 338	102 843	.3	59.4
8501	Sales of food and nonalcoholic beverages	2 235	84 847	.2	X
8502	Sales of alcoholic beverages	417	17 979	Z	X
8600	Merchandise sales	6 165	519 698	1.4	73.0
8641	Sales of other merchandise	6 165	519 698	1.4	X
8940	All other receipts	20 362	4 936 577	13.5	73.2
8984	All other receipts	20 362	4 936 577	13.5	X
9000	Contributions, gifts, and grants—Government	5 866	919 437	2.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	8 796	1 558 932	4.3	X
9100	Investment income, including interest, dividends, and royalties	16 415	1 531 194	4.2	X
9500	All other revenue	10 309	1 748 201	4.8	74.4
9512	All other revenue	10 309	1 748 201	4.8	X
81391	Business associations	16 928	14 858 701	100.0	83.3
3450	Membership dues and fees	16 290	6 334 279	42.6	X
7150	Fees from seminars, conventions, conferences, etc.	7 884	2 148 265	14.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)				
7250	Sales of advertising	4 211	534 215	3.6	X
		5 033	353 767	2.4	X
8500	Food and beverage sales	1 212	27 168	.2	82.5
8501	Sales of food and nonalcoholic beverages	1 144	21 711	.1	X
8502	Sales of alcoholic beverages	99	5 440	Z	X
8600	Merchandise sales	3 136	277 648	1.9	80.5
8641	Sales of other merchandise	3 136	277 648	1.9	X
8940	All other receipts	9 279	2 695 762	18.1	82.1
8984	All other receipts	9 279	2 695 762	18.1	X
9000	Contributions, gifts, and grants—Government	3 491	435 948	2.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 971	443 740	3.0	X
9100	Investment income, including interest, dividends, and royalties	7 941	823 291	5.5	X
9500	All other revenue	5 168	784 618	5.3	81.8
9512	All other revenue	5 168	784 618	5.3	X
813910	Business associations	16 928	14 858 701	100.0	83.3
3450	Membership dues and fees	16 290	6 334 279	42.6	X
7150	Fees from seminars, conventions, conferences, etc.	7 884	2 148 265	14.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)				
7250	Sales of advertising	4 211	534 215	3.6	X
		5 033	353 767	2.4	X
8500	Food and beverage sales	1 212	27 168	.2	82.5
8501	Sales of food and nonalcoholic beverages	1 144	21 711	.1	X
8502	Sales of alcoholic beverages	99	5 440	Z	X
8600	Merchandise sales	3 136	277 648	1.9	80.5
8641	Sales of other merchandise	3 136	277 648	1.9	X
8940	All other receipts	9 279	2 695 762	18.1	82.1
8984	All other receipts	9 279	2 695 762	18.1	X
9000	Contributions, gifts, and grants—Government	3 491	435 948	2.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	3 971	443 740	3.0	X
9100	Investment income, including interest, dividends, and royalties	7 941	823 291	5.5	X
9500	All other revenue	5 168	784 618	5.3	81.8
9512	All other revenue	5 168	784 618	5.3	X
81392	Professional organizations	7 239	8 292 364	100.0	82.8
3450	Membership dues and fees	6 773	3 000 861	36.2	X
7150	Fees from seminars, conventions, conferences, etc.	4 907	1 455 516	17.6	X
7200	Sales of publications and related materials (not included in membership dues and fees)				
7250	Sales of advertising	2 489	891 994	10.8	X
		2 875	317 453	3.8	X
8500	Food and beverage sales	433	9 122	.1	82.8
8501	Sales of food and nonalcoholic beverages	431	8 680	.1	X
8502	Sales of alcoholic beverages	15	442	Z	X
8600	Merchandise sales	1 336	138 049	1.7	80.7
8641	Sales of other merchandise	1 336	138 049	1.7	X
8940	All other receipts	3 271	806 690	9.7	80.5
8984	All other receipts	3 271	806 690	9.7	X
9000	Contributions, gifts, and grants—Government	768	298 795	3.6	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 033	329 528	4.0	X
9100	Investment income, including interest, dividends, and royalties	4 096	446 337	5.4	X
9500	All other revenue	1 979	598 019	7.2	80.0
9512	All other revenue	1 979	598 019	7.2	X

See footnotes at end of table.

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

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
813920	Professional organizations	7 239	8 292 364	100.0	82.8
3450	Membership dues and fees	6 773	3 000 861	36.2	X
7150	Fees from seminars, conventions, conferences, etc.	4 907	1 455 516	17.6	X
7200	Sales of publications and related materials (not included in membership dues and fees)	2 489	891 994	10.8	X
7250	Sales of advertising	2 875	317 453	3.8	X
8500	Food and beverage sales	433	9 122	.1	82.8
8501	Sales of food and nonalcoholic beverages	431	8 680	.1	X
8502	Sales of alcoholic beverages	15	442	Z	X
8600	Merchandise sales	1 336	138 049	1.7	80.7
8641	Sales of other merchandise	1 336	138 049	1.7	X
8940	All other receipts	3 271	806 690	9.7	80.5
8984	All other receipts	3 271	806 690	9.7	X
9000	Contributions, gifts, and grants—Government	768	298 795	3.6	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 033	329 528	4.0	X
9100	Investment income, including interest, dividends, and royalties	4 096	446 337	5.4	X
9500	All other revenue	1 979	598 019	7.2	80.0
9512	All other revenue	1 979	598 019	7.2	X
81399	Other similar organizations (exc bus, prof, labor, & political) .	24 208	13 315 568	100.0	66.1
3450	Membership dues and fees	3 779	1 078 133	8.1	X
7150	Fees from seminars, conventions, conferences, etc.	1 121	84 370	.6	X
7170	Condominium and home owners association fees and assessments	20 217	8 853 295	66.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)	673	44 966	.3	X
7250	Sales of advertising	792	52 637	.4	X
8500	Food and beverage sales	693	66 553	.5	36.5
8501	Sales of food and nonalcoholic beverages	660	54 456	.4	X
8502	Sales of alcoholic beverages	303	12 097	.1	X
8600	Merchandise sales	1 693	104 001	.8	57.5
8641	Sales of other merchandise	1 693	104 001	.8	X
8940	All other receipts	7 812	1 434 125	10.8	57.4
8984	All other receipts	7 812	1 434 125	10.8	X
9000	Contributions, gifts, and grants—Government	1 607	184 694	1.4	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 792	785 664	5.9	X
9100	Investment income, including interest, dividends, and royalties	4 378	261 566	2.0	X
9500	All other revenue	3 162	365 564	2.7	61.3
9512	All other revenue	3 162	365 564	2.7	X
813990	Other similar organizations (exc bus, prof, labor, & political) .	24 208	13 315 568	100.0	66.1
3450	Membership dues and fees	3 779	1 078 133	8.1	X
7150	Fees from seminars, conventions, conferences, etc.	1 121	84 370	.6	X
7170	Condominium and home owners association fees and assessments	20 217	8 853 295	66.5	X
7200	Sales of publications and related materials (not included in membership dues and fees)	673	44 966	.3	X
7250	Sales of advertising	792	52 637	.4	X
8500	Food and beverage sales	693	66 553	.5	36.5
8501	Sales of food and nonalcoholic beverages	660	54 456	.4	X
8502	Sales of alcoholic beverages	303	12 097	.1	X
8600	Merchandise sales	1 693	104 001	.8	57.5
8641	Sales of other merchandise	1 693	104 001	.8	X
8940	All other receipts	7 812	1 434 125	10.8	57.4
8984	All other receipts	7 812	1 434 125	10.8	X
9000	Contributions, gifts, and grants—Government	1 607	184 694	1.4	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers)	2 792	785 664	5.9	X
9100	Investment income, including interest, dividends, and royalties	4 378	261 566	2.0	X
9500	All other revenue	3 162	365 564	2.7	61.3
9512	All other revenue	3 162	365 564	2.7	X

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

Appendix A.

Explanation of Terms

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

81 OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)

The Other Services (except Public Administration) sector comprises establishments engaged in providing services not specifically provided for elsewhere in the classification system. Establishments in this sector are primarily engaged in activities, such as equipment and machinery repairing, promoting or administering religious activities, grantmaking, advocacy, and providing drycleaning and laundry services, personal care services, death care services, pet care services, photofinishing services, temporary parking services, and dating services.

Private households that engage in employing workers on or about the premises in activities primarily concerned with the operation of the household are included in this sector.

Excluded from this sector are establishments primarily engaged in retailing new equipment and also performing repairs and general maintenance on equipment. These establishments are classified in Sector 44-45, Retail Trade.

811 Repair and Maintenance

Industries in the Repair and Maintenance subsector restore machinery, equipment, and other products to working order. These establishments also typically provide general or routine maintenance (i.e., servicing) on such products to ensure they work efficiently and to prevent breakdown and unnecessary repairs.

The NAICS structure for this subsector brings together most types of repair and maintenance establishments and categorizes them based on production processes (i.e., on the type of repair and maintenance activity performed, and the necessary skills, expertise, and processes that are found in different repair and maintenance establishments). This NAICS classification does not delineate between repair services provided to businesses versus those that serve households. Although some industries primarily serve either businesses or households, separation by class of customer is limited by the fact that many establishments serve both. Establishments repairing computers and consumer electronics products are two examples of such overlap.

The Repair and Maintenance subsector does not include all establishments that do repair and maintenance. For example, a substantial amount of repair is done by establishments that also manufacture machinery, equipment, and other goods. These establishments are included in the

Manufacturing sector in NAICS. In addition, repair of transportation equipment is often provided by or based at transportation facilities, such as airports, seaports, and these activities are included in the Transportation and Warehousing sector. A particularly unique situation exists with repair of buildings. Plumbing, electrical installation and repair, painting and decorating, and other construction-related establishments are often involved in performing installation or other work on new construction as well as providing repair services on existing structures. While some specialize in repair, it is difficult to distinguish between the two types and all have been included in the Construction sector.

Excluded from this subsector are establishments primarily engaged in rebuilding or remanufacturing machinery and equipment. These are classified in Sector 31-33, Manufacturing. Also excluded are retail establishments that provide after-sale services and repair. These are classified in Sector 44-45, Retail Trade.

8111 Automotive Repair and Maintenance

This industry group comprises establishments involved in providing repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers. Establishments in this industry group employ mechanics with specialized technical skills to diagnose and repair the mechanical and electrical systems for automotive vehicles, repair automotive interiors, and paint or repair automotive exteriors.

81111 Automotive Mechanical and Electrical Repair and Maintenance

This industry comprises establishments primarily engaged in providing mechanical or electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks and vans, and all trailers. These establishments specialize in or may provide a wide range of these services.

811111 General Automotive Repair

This U.S. industry comprises establishments primarily engaged in providing (1) a wide range of mechanical and electrical repair and maintenance services for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers or (2) engine repair and replacement.

The data published with NAICS code 811111 are comprised of the following SIC industry:

7538 General Automotive Repair

811112 Automotive Exhaust System Repair

This U.S. industry comprises establishments primarily engaged in replacing or repairing exhaust systems of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811112 are comprised of the following SIC industry:

7533 Motor Vehicle Exhaust System Repair Shops

811113 Automotive Transmission Repair

This U.S. industry comprises establishments primarily engaged in replacing or repairing transmissions of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811113 are comprised of the following SIC industry:

7537 Automotive Transmission Repair

811118 Other Automotive Mechanical and Electrical Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in providing specialized mechanical or electrical repair and maintenance services (except engine repair and replacement, exhaust systems repair, and transmission repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

The data published with NAICS code 811118 are comprised of the following SIC industry:

7539 Automotive Repair Shops, NEC

8111181 Carburetor Repair Shops

Establishments primarily engaged in repairing carburetors and providing tune-ups.

8111182 Brake, Front End, and Wheel Alignment

Establishments primarily engaged in repairing, replacing, and adjusting brakes; performing front end and wheel alignment work; and installing springs, axles, and shock absorbers.

8111183 Electrical Repair Shops, Motor Vehicle

Establishments primarily engaged in performing electrical repair and maintenance services for motor vehicles.

8111184 Radiator Repair

Establishments primarily engaged in repairing, cleaning, and installing radiators and heater cores.

8111189 All Other Motor Vehicle Repair Shops

Establishments primarily engaged in specialized repair of individual auto components (except radiator repair; brake, front end, and wheel alignment; carburetor repair; and electrical repair, motor vehicle). Included are auto repair shops specializing in air conditioning, clutch, and valve repair.

81112 Automotive Body, Paint, Interior, and Glass Repair

This industry comprises establishments primarily engaged in providing one or more of the following: (1) repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; (2) painting automotive vehicle and trailer bodies; (3) replacing, repairing, and/or tinting automotive vehicle glass; and (4) customizing automobile, truck, and van interiors for the physically disabled or other customers with special requirements.

811121 Automotive Body, Paint, and Interior Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing or customizing automotive vehicles, such as passenger cars, trucks, and vans, and all trailer bodies and interiors; and/or painting automotive vehicles and trailer bodies.

The data published with NAICS code 811121 are comprised of the following SIC industry:

7532 Top, Body, and Upholstery Repair Shops and Paint Shops

8111211 Paint or Body Repair Shops

Establishments primarily engaged in repairing or painting car, truck, and trailer bodies.

8111212 Van Conversion Services

Establishments primarily engaged in customizing automobiles, trucks, and vans. Adapting vehicles for the physically handicapped or other special requirements are also included.

8111213 Upholstery and Interior Repair Shops

Establishments primarily engaged in repairing and replacing motor vehicle upholstery and interiors.

811122 Automotive Glass Replacement Shops

This U.S. industry comprises establishments primarily engaged in replacing, repairing, and/or tinting automotive vehicle, such as passenger car, truck, and van, glass.

The data published with NAICS code 811122 are comprised of the following SIC industry:

7536 Automotive Glass Replacement Shops

81119 Other Automotive Repair and Maintenance

This industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; transmission repair; and body, paint, interior, and glass repair) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

811191 Automotive Oil Change and Lubrication Shops

This U.S. industry comprises establishments primarily engaged in changing motor oil and lubricating the chassis of automotive vehicles, such as passenger cars, trucks, and vans.

The data published with NAICS code 811191 are comprised of this part of the following SIC industry:

7549 (pt) Automotive Oil Change and Lubrication Shops

811192 Carwashes

This U.S. industry comprises establishments primarily engaged in cleaning, washing, and/or waxing automotive vehicles, such as passenger cars, trucks, and vans, and trailers.

The data published with NAICS code 811192 are comprised of the following SIC industry:

7542 Carwashes

811198 All Other Automotive Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in providing automotive repair and maintenance services (except mechanical and electrical repair and maintenance; body, paint, interior, and glass repair; motor oil change and lubrication; and car washing) for automotive vehicles, such as passenger cars, trucks, and vans, and all trailers.

The data published with NAICS code 811198 are comprised of these parts of the following SIC industries:

7534 (pt) Tire Repair Shop

7549 (pt) Motor Vehicle Services, Except Repair and Carwashes (Except Lubrication and Towing)

8111981 Tire Repair Shops

Establishments primarily engaged in repairing motor vehicle tires.

8111982 All Other Motor Vehicle Services (Except Repair and Carwashes)

Establishments primarily engaged in providing motor vehicle services (except repair and maintenance and carwashes). Included are establishments providing rustproofing and undercoating services.

8112 Electronic and Precision Equipment Repair and Maintenance

This industry group comprises establishments primarily engaged in repairing electronic equipment, such as computers and communications equipment, and highly specialized precision instruments. Establishments in this industry group typically have staff skilled in repairing items having complex, electronic components.

81121 Electronic and Precision Equipment Repair and Maintenance

This industry comprises establishments primarily engaged in repairing and maintaining one or more of the following: (1) consumer electronic equipment; (2) computers; (3) office machines; (4) communication equipment; and (5) other electronic and precision equipment and instruments, without retailing these products as new. Establishments in this industry repair items, such as microscopes, radar and sonar equipment, televisions, stereos, video recorders, computers, fax machines, photocopying machines, two-way radios and other communications equipment, scientific instruments, and medical equipment.

811211 Consumer Electronics Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and maintaining consumer electronics, such as televisions, stereos, speakers, video recorders, CD players, radios, and cameras, without retailing new consumer electronics.

The data published with NAICS code 811211 are comprised of this part of the following SIC industry:

7622 (pt) Stereo, Television, VCR, and Other Consumer Electronic Equipment Repair, (Except Computer)

811212 Computer and Office Machine Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and maintaining computers and office machines without retailing new computers and office machines, such as photocopying machines; and computer terminals, storage devices, printers; and CD-ROM drives.

The data published with NAICS code 811212 are comprised of these parts of the following SIC industries:

7378 Computer Maintenance and Repair

7629 (pt) Business and Office Machine Repair, Electrical (Except Computers)

7699 (pt) Typewriter Repair

8112121 Business and Office Machine Repair, Electrical (Except Computers)

Establishments primarily engaged in repairing and maintaining office machines (except facsimile machines, computers and computer peripheral equipment, and typewriters).

8112122 Typewriter Repair

Establishments primarily engaged in repairing typewriters.

8112123 Computer Maintenance and Repair

Establishments primarily engaged in the repair and maintenance of computer equipment and computer peripheral equipment.

811213 Communication Equipment Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and maintaining communications equipment without retailing new communication equipment, such as telephones, fax machines, communications transmission equipment, and two-way radios.

The data published with NAICS code 811213 are comprised of these parts of the following SIC industries:

- 7622 (pt) Telecommunication Equipment Repair
- 7629 (pt) Telephone Set Repair

8112131 Telephone Set Repair

Establishments primarily engaged in the repair and maintenance of telephone sets.

8112132 Telecommunication Equipment Repair

Establishments primarily engaged in repairing and maintaining telecommunication equipment (except telephone set repair), such as fax machines and two-way radios.

811219 Other Electronic and Precision Equipment Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and maintaining (without retailing) electronic and precision equipment (except consumer electronics, computers and office machines, and communications equipment). Establishments in this industry repair and maintain equipment, such as medical diagnostic imaging equipment, measuring and surveying instruments, laboratory instruments, and radar and sonar equipment.

The data published with NAICS code 811219 are comprised of these parts of the following SIC industries:

- 7629 (pt) Electrical Equipment Repair and Maintenance, Including Medical Equipment

- 7699 (pt) Dental and Lab Instrument and Other Precision Equipment Repair (Except Typewriters)

8112191 Electrical Equipment Repair and Maintenance, Including Medical Equipment

Establishments primarily engaged in repairing and maintaining electrical medical precision equipment, such as medical diagnostic imaging equipment and measuring and surveying instruments.

8112199 Dental and Lab Instrument and Other Precision Equipment Repair (Except Typewriters)

Establishments primarily engaged in repair and maintenance of dental and laboratory instruments and nonelectrical medical and precision equipment.

8113 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

81131 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment (e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

811310 Commercial and Industrial Machinery and Equipment (Except Automotive and Electronic) Repair and Maintenance

This industry comprises establishments primarily engaged in the repair and maintenance of commercial and industrial machinery and equipment. Establishments in this industry either sharpen/install commercial and industrial machinery blades and saws or provide welding (e.g., automotive, general) repair services; or repair agricultural and other heavy and industrial machinery and equipment

(e.g., forklifts and other materials handling equipment, machine tools, commercial refrigeration equipment, construction equipment, and mining machinery).

The data published with NAICS code 811310 are comprised of these parts of the following SIC industries:

7623 (pt) Commercial Refrigeration Equipment Repair

7694 (pt) Armature Rewinding and Repair Shops

7699 (pt) Industrial and Farm Machinery and Equipment Repair

8113101 Industrial Machines and Equipment Repair

Establishments primarily engaged in repairing and maintaining industrial machinery and equipment. Establishments repairing farm machinery and equipment are also classified here.

8113102 Armature Rewinding and Repair Shops

Establishments primarily engaged in rewinding armature and repairing electric motors (except on a factory basis).

8113103 Commercial Refrigeration Equipment Repair

Establishments primarily engaged in repairing and maintaining commercial refrigeration equipment.

8114 Personal and Household Goods Repair and Maintenance

This NAICS industry group includes establishments classified in the following NAICS industries: 81141, Home and Garden Equipment and Appliance Repair and Maintenance; 81142, Reupholstery and Furniture Repair; 81143, Footwear and Leather Goods Repair; and 81149, Other Personal and Household Goods Repair and Maintenance.

81141 Home and Garden Equipment and Appliance Repair and Maintenance

This industry comprises establishments primarily engaged in repairing and servicing home and garden equipment and/or household-type appliances without retailing new equipment or appliances. Establishments in this industry repair and maintain items, such as lawnmowers, edgers, snow- and leaf-blowers, washing machines, clothes dryers, and refrigerators.

811411 Home and Garden Equipment Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and servicing home and garden equipment without retailing new home and garden equipment, such as lawnmowers, handheld power tools, edgers, snow- and leaf-blowers, and trimmers.

The data published with NAICS code 811411 are comprised of these parts of the following SIC industries:

7629 (pt) Electric Tools and Other Household Equipment Repair

7699 (pt) Home and Garden Equipment Repair and Maintenance

8114111 Home and Garden Equipment Repair and Maintenance (Except Consumer Equipment Repair)

Establishments primarily engaged in the repair and maintenance of lawnmowers, saws, and other tools; and knife and tool sharpening.

8114112 Consumer Equipment Repair (Except Computer, Television, VCR, and Stereo)

Establishments primarily engaged in repairing and maintaining consumer equipment (except appliance repair and home and garden repair).

811412 Appliance Repair and Maintenance

This U.S. industry comprises establishments primarily engaged in repairing and servicing household appliances without retailing new appliances, such as refrigerators, stoves, washing machines, clothes dryers, and room air-conditioners.

The data published with NAICS code 811412 are comprised of these parts of the following SIC industries:

7623 (pt) Refrigeration and Air-Conditioning Service and Repair Shops, (Except Commercial)

7629 (pt) Electric Appliance and Washing Machine Repair

7699 (pt) Nonelectrical Appliances and Other Nonelectrical Equipment Repair

8114121 Electric Appliance and Washing Machine Repair

Establishments primarily engaged in repairing and maintaining household appliances, washing machines, and electric razors.

8114122 Refrigeration and Air-Conditioning Service and Repair Shops (Except Commercial)

Establishments primarily engaged in repairing and maintaining household refrigeration and air-conditioning equipment. Establishments repairing equipment in which the gas is compressed by means of electric motors are also included here.

8114129 Nonelectrical Appliances and Other Nonelectronic Equipment Repair

Establishments primarily engaged in repairing and maintaining gas appliances, sewing machines, and other nonelectronic equipment.

81142 Reupholstery and Furniture Repair

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

811420 Reupholstery and Furniture Repair

This industry comprises establishments primarily engaged in one or more of the following: (1) reupholstering furniture; (2) refinishing furniture; (3) repairing furniture; and (4) repairing and restoring furniture.

The data published with NAICS code 811420 are comprised of the following SIC industry:

7641 Reupholstery and Furniture Repair

81143 Footwear and Leather Goods Repair

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

811430 Footwear and Leather Goods Repair

This industry comprises establishments primarily engaged in repairing footwear and/or repairing other leather or leather-like goods without retailing new footwear and leather or leather-like goods, such as handbags and briefcases.

The data published with NAICS code 811430 are comprised of these parts of the following SIC industries:

7251 Shoe Repair Shops and Shoeshine Parlors

7699 (pt) Leather Goods, Luggage, and Pocketbook Repair

8114301 Leather Goods, Luggage, and Pocketbook Repair

Establishments primarily engaged in repairing luggage, handbags, briefcases, and other leather goods (except footwear). Establishments in this industry may repair similar items made of materials, such as plastics or other synthetics.

8114302 Shoe Repair Shops and Shoeshine Parlors

Establishments primarily engaged in repairing footwear.

81149 Other Personal and Household Goods Repair and Maintenance

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods).

Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

811490 Other Personal and Household Goods Repair and Maintenance

This industry comprises establishments primarily engaged in repairing and servicing personal or household-type goods without retailing new personal and household-type goods (except home and garden equipment, appliances, furniture, and footwear and leather goods). Establishments in this industry repair items, such as garments; watches; jewelry; musical instruments; bicycles and motorcycles; motorboats, canoes, sailboats, and other recreational boats.

The data published with NAICS code 811490 are comprised of these parts of the following SIC industries:

3732 (pt) Boat Repair

7219 (pt) Garment Repair and Alteration Services

7631 Watch, Clock, and Jewelry Repair

7692 Welding Repair

7699 (pt) All Other Repair and Related Services

8114901 Watch, Clock, and Jewelry Repair

Establishments primarily engaged in repairing watches, clocks, and jewelry.

8114902 Boat Repair

Establishments primarily engaged in the repair of boats.

8114903 Welding Repair

Establishments primarily engaged in repair work by welding, including automotive welding.

8114904 Garment Repair and Alteration Services

Establishments primarily engaged in altering and repairing garments.

8114909 All Other Repair and Related Services

Establishments primarily engaged in repairing and maintaining personal or household goods (except home and garden equipment and appliances, furniture, and footwear and leather goods).

812 Personal and Laundry Services

Industries in the Personal and Laundry Services subsector group establishments that provide personal and laundry services to individuals, households, and businesses. Services performed include: personal care services; death care services; laundry and drycleaning services; and a

wide range of other personal services, such as pet care (except veterinary) services, photofinishing services, temporary parking services, and dating services.

The Personal and Laundry Services subsector is by no means all-inclusive of the services that could be termed personal services (i.e., those provided to individuals rather than businesses). There are many other subsectors, as well as sectors, that provide services to persons. Establishments providing legal, accounting, tax preparation, architectural, portrait photography, and similar professional services are classified in Sector 54, Professional, Scientific, and Technical Services; those providing job placement, travel arrangement, home security, interior and exterior house cleaning, exterminating, lawn and garden care, and similar support services are classified in Sector 56, Administrative and Support, Waste Management and Remediation Services; those providing health and social services are classified in Sector 62, Health Care and Social Assistance; those providing amusement and recreation services are classified in Sector 71, Arts, Entertainment and Recreation; those providing educational instruction are classified in Sector 61, Educational Services; those providing repair services are classified in Subsector 811, Repair and Maintenance; and those providing spiritual, civic, and advocacy services are classified in Subsector 813, Religious, Grantmaking, Civic, Professional, and Similar Organizations.

8121 Personal Care Services

This industry group comprises establishments, such as barber and beauty shops, that provide appearance care services to individual consumers.

81211 Hair, Nail, and Skin Care Services

This industry comprises establishments primarily engaged in one or more of the following: (1) providing hair care services; (2) providing nail care services; and (3) providing facials or applying makeup (except permanent makeup).

812111 Barber Shops

This U.S. industry comprises establishments known as barber shops or men's hair stylist shops primarily engaged in cutting, trimming, and styling boys' and men's hair; and/or shaving and trimming men's beards.

The data published with NAICS code 812111 are comprised of this part of the following SIC industry:

7241 (pt) Barber Shops

812112 Beauty Salons

This U.S. industry comprises establishments (except those known as barber shops or men's hair stylist shops) primarily engaged in one or more of the following: (1) cutting, trimming, shampooing, weaving, coloring, waving, or styling hair; (2) providing facials; and (3) applying makeup (except permanent makeup).

The data published with NAICS code 812112 are comprised of this part of the following SIC industry:

7231 (pt) Beauty Shops

812113 Nail Salons

This U.S. industry comprises establishments primarily engaged in providing nail care services, such as manicures, pedicures, and nail extensions.

The data published with NAICS code 812113 are comprised of this part of the following SIC industry:

7231 (pt) Nail Salons

81219 Other Personal Care Services

This industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, or nonpermanent makeup services).

812191 Diet and Weight Reducing Centers

This U.S. industry comprises establishments primarily engaged in providing nonmedical services to assist clients in attaining or maintaining a desired weight. The sale of weight reduction products, such as food supplements, may be an integral component of the program. These services typically include individual or group counseling, menu and exercise planning, and weight and body measurement monitoring.

The data published with NAICS code 812191 are comprised of this part of the following SIC industry:

7299 (pt) Diet and Weight Reducing Services

812199 Other Personal Care Services

This U.S. industry comprises establishments primarily engaged in providing personal care services (except hair, nail, facial, nonpermanent makeup, or nonmedical diet and weight reducing services).

The data published with NAICS code 812199 are comprised of this part of the following SIC industry:

7299 (pt) Other Personal Care Services

8122 Death Care Services

This NAICS industry group includes establishments classified in the following NAICS industries: 81221, Funeral Homes and Funeral Services; and 81222, Cemeteries and Crematories.

81221 Funeral Homes and Funeral Services

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

812210 Funeral Homes and Funeral Services

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals (i.e., providing facilities for wakes, arranging transportation for the dead, selling caskets and related merchandise). Funeral homes combined with crematories are included in this industry.

The data published with NAICS code 812210 are comprised of these parts of the following SIC industries:

7261 (pt) Funeral Homes

7261 (pt) Other Funeral Services (Except Funeral Homes and Crematories)

8122101 Funeral Homes

Establishments primarily engaged in providing services, such as preparing the dead for burial, providing facilities for wakes, arranging transportation for the dead, and conducting funerals. The sale of caskets and related merchandise is often an integral part of the service provided by establishments in this industry. Independent funeral directors and embalmers are included in this industry.

8122102 Other Funeral Services

Establishments primarily engaged in providing funeral services (except funeral homes and crematories).

81222 Cemeteries and Crematories

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

812220 Cemeteries and Crematories

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains and/or cremating the dead.

The data published with NAICS code 812220 are comprised of these parts of the following SIC industries:

6531 (pt) Cemetery Management

6553 Cemetery Subdividers and Developers

7261 (pt) Crematories

8122201 Crematories

Establishments primarily engaged in cremating bodies and presenting the ashes to a family member or other appropriate person.

8122202 Cemetery and Mausoleum Operators

Establishments primarily engaged in operating cemeteries and mausoleums and/or primarily engaged in subdividing real property into cemetery lots and in developing it for resale on their own account.

8122203 Animal Cemetery Operators

Establishments primarily engaged in subdividing real property into lots to be used for animal burial.

8122204 Cemetery Management

Establishments primarily engaged in the management of a cemetery (or cemeteries) on a fee or contract basis.

8123 Drycleaning and Laundry Services

This NAICS industry group includes establishments classified in the following NAICS industries: 81231, Coin-Operated Laundries and Drycleaners; and 81232, Drycleaning and Laundry Services (except Coin-Operated); and 81233, Linen and Uniform Supply.

81231 Coin-Operated Laundries and Drycleaners

This industry comprises (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

812310 Coin-Operated Laundries and Drycleaners

This industry comprises (1) establishments primarily engaged in operating facilities with coin-operated or similar self-service laundry and drycleaning equipment for customer use on the premises and (2) establishments primarily engaged in supplying and servicing coin-operated or similar self-service laundry and drycleaning equipment for customer use in places of business operated by others, such as apartments and dormitories.

The data published with NAICS code 812310 are comprised of the following SIC industry:

7215 Coin-Operated Laundries and Drycleaning

8123101 Coin-Operated Laundry Routes

Establishments primarily engaged in installing and operating coin-operated laundry equipment in apartments, dormitories, and similar locations.

8123102 Coin-Operated Laundries and Drycleaning Stores

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and drycleaning equipment for use on the premises. Laundry in these establishments is always done in individual machines, usually by the customer.

81232 Drycleaning and Laundry Services (Except Coin-Operated)

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); (3) providing dropoff and pickup sites for laundries and/or drycleaners; and (4) providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

812320 Drycleaning and Laundry Services (Except Coin-Operated)

This industry comprises establishments primarily engaged in one or more of the following: (1) providing drycleaning services (except coin-operated); (2) providing laundering services (except linen and uniform supply or coin-operated); (3) providing dropoff and pickup sites for laundries and/or drycleaners; and (4) providing specialty cleaning services for specific types of garments and other textile items (except carpets and upholstery), such as fur, leather, or suede garments; wedding gowns; hats; draperies; and pillows. These establishments may provide all, a combination of, or none of the cleaning services on the premises.

The data published with NAICS code 812320 are comprised of these parts of the following SIC industries:

- 7211 Laundries, Family and Commercial
- 7212 Garment Pressing and Agents for Laundries and Drycleaners
- 7216 Drycleaning Plants
- 7219 (pt) All Other Laundry and Garment Services

8123201 Laundries, Family and Commercial

Establishments primarily engaged in operating mechanical laundries, except coin-operated or self-service laundries.

8123202 Drycleaning Plants

Establishments primarily engaged in operating drycleaning plants, except rug cleaning.

8123203 Garment Pressing and Agents for Laundries

Establishments primarily engaged in providing dropoff and pickup sites for laundries and drycleaners. Establishments in this industry act as intermediaries between customers who dropoff their garments and the drycleaning plants who do the cleaning work. Establishments in this industry may provide pressing and finishing work.

8123204 All Other Laundry and Garment Services

Establishments primarily engaged in providing laundry and garment services (except laundries, drycleaning plants, garment pressing and agents for laundries).

81233 Linen and Uniform Supply

This industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as uniforms, gowns and coats, table linens, bed linens, towels, clean room apparel, and treated mops or shop towels.

812331 Linen Supply

This U.S. industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as table and bed linens; towels; diapers; and uniforms, gowns, or coats of the type used by doctors, nurses, barbers, beauticians, and waitresses.

The data published with NAICS code 812331 are comprised of these parts of the following SIC industries:

- 7213 Linen Supply
- 7219 (pt) Diaper Service

8123311 Linen Supply

Establishments primarily engaged in supplying, on a rental or contract basis, laundered items, such as table and bed linens; towels; uniforms; or gowns and coats used by doctors, nurses, barbers, beauticians, and waitresses.

8123312 Diaper Service

Establishments primarily engaged in furnishing diaper services. These establishments may deliver, pickup, and clean the diapers.

812332 Industrial Launderers

This U.S. industry comprises establishments primarily engaged in supplying, on a rental or contract basis, laundered industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; dust control items, such as treated mops, rugs, mats, dust tool covers, cloths, and shop or wiping towels.

The data published with NAICS code 812332 are comprised of the following SIC industry:

- 7218 Industrial Launderers

8129 Other Personal Services

This industry group comprises establishments primarily engaged in providing personal services (except personal care services, death care services, or drycleaning and laundry services).

81292 Photofinishing

This industry comprises establishments primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

812921 Photofinishing Laboratories (Except One-Hour)

This U.S. industry comprises establishments (except those known as “one-hour” photofinishing labs) primarily engaged in developing film and/or making photographic slides, prints, and enlargements.

The data published with NAICS code 812921 are comprised of this part of the following SIC industry:

7384 (pt) Photofinishing Laboratories, (Except One-Hour)

812922 One-Hour Photofinishing

This U.S. industry comprises establishments known as “one-hour” photofinishing labs primarily engaged in developing film and/or making photographic slides, prints, and enlargements on a short turnaround or while-you-wait basis.

The data published with NAICS code 812922 are comprised of this part of the following SIC industry:

7384 (pt) One-Hour Photofinishing

81293 Parking Lots and Garages

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

812930 Parking Lots and Garages

This industry comprises establishments primarily engaged in providing parking space for motor vehicles, usually on an hourly, daily, or monthly basis and/or valet parking services.

The data published with NAICS code 812930 are comprised of the following SIC industry:

7521 Parking Lots and Garages

81299 All Other Personal Services

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

812990 All Other Personal Services

This industry comprises establishments primarily engaged in providing personal services (except personal care services, death care services, drycleaning and laundry services, pet care services, photofinishing services, or parking space and/or valet parking services).

The data published with NAICS code 812990 are comprised of these parts of the following SIC industries:

4899 (pt) Pay Telephone Operators

7299 (pt) Dating Services

7299 (pt) All Other Miscellaneous Personal Services

7389 (pt) Bail Bonding Services

8129901 Bail Bonding Services

Establishments primarily engaged in providing bail bonding services.

8129902 Dating Services

Establishments primarily engaged in providing dating services for their clients.

8129903 Pay Telephone Operators

Establishments primarily engaged in installing and operating pay phones.

8129909 All Other Miscellaneous Personal Services

Establishments primarily engaged in providing miscellaneous personal services, such as buyers clubs and shopping services.

813 Religious, Grantmaking, Civic, Professional, and Similar Organizations

Industries in the Religious, Grantmaking, Civic, Professional, and Similar Organizations subsector group establishments that organize and promote religious activities; support various causes through grantmaking; advocate various social and political causes; and promote and defend the interests of their members.

The industry groups within the subsector are defined in terms of their activities, such as establishments that provide funding for specific causes or for a variety of charitable causes; establishments that advocate and actively promote causes and beliefs for the public good; and establishments that have an active membership structure to promote causes and represent the interests of their members. Establishments in this subsector may publish newsletters, books, and periodicals, for distribution to their members.

8132 Grantmaking and Giving Services

This industry comprises (1) establishments known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

81321 Grantmaking and Giving Services

This industry comprises (1) establishments known as grantmaking foundations or charitable trusts and (2) establishments primarily engaged in raising funds for a wide range of social welfare activities, such as health, educational, scientific, and cultural activities.

813211 Grantmaking Foundations

This U.S. industry comprises establishments known as grantmaking foundations or charitable trusts. Establishments in this industry award grants from trust funds based on a competitive selection process or the preferences of the foundation managers and grantors; or fund a single entity, such as a museum or university.

The data published with NAICS code 813211 are comprised of the following SIC industry:

6732 Grantmaking Foundations

813212 Voluntary Health Organizations

This U.S. industry comprises establishments primarily engaged in raising funds for health related research, such as disease (e.g., heart, cancer, diabetes) prevention, health education, and patient services.

The data published with NAICS code 813212 are comprised of this part of the following SIC industry:

8399 (pt) Voluntary Health Organizations

813219 Other Grantmaking and Giving Services

This U.S. industry comprises establishments (except voluntary health organizations) primarily engaged in raising funds for a wide range of social welfare activities, such as educational, scientific, cultural, and health.

The data published with NAICS code 813219 are comprised of this part of the following SIC industry:

8399 (pt) Other Grantmaking and Giving Services,
(Except Foundations)

8133 Social Advocacy Organizations

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

81331 Social Advocacy Organizations

This industry comprises establishments primarily engaged in promoting a particular cause or working for the realization of a specific social or political goal to benefit a broad or specific constituency. These organizations may solicit contributions and offer memberships to support these goals.

813311 Human Rights Organizations

This U.S. industry comprises establishments primarily engaged in promoting causes associated with human rights either for a broad or specific constituency. Establishments in this industry address issues, such as protecting and promoting the broad constitutional rights and civil liberties of individuals and those suffering from neglect, abuse, or exploitation; promoting the interests of specific groups, such as children, women, senior citizens, or persons with disabilities; improving relations between racial, ethnic, and cultural groups; and promoting voter education and registration. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813311 are comprised of this part of the following SIC industry:

8399 (pt) Human Right Organizations

813312 Environment, Conservation, and Wildlife Organizations

This U.S. industry comprises establishments primarily engaged in promoting the preservation and protection of the environment and wildlife. Establishments in this industry address issues, such as clean air and water; global warming; conserving and developing natural resources, including land, plant, water, and energy resources; and protecting and preserving wildlife and endangered species. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813312 are comprised of these parts of the following SIC industries:

8399 (pt) Environment, Conservation, and Wildlife
Organizations

8699 (pt) Humane Societies

8133121 Humane Societies

Establishments primarily engaged in promoting the protection and proper care of animals. These establishments may solicit contributions and offer memberships to support their activities.

8133122 Other Environment, Conservation, and Wildlife Organizations

Establishments primarily engaged in promoting the preservation and protection of the environment and wildlife. These establishments are concerned with issues, such as clean air and water; reducing and preventing exposure to radiation, hazardous wastes, and toxic substances; global warming; conserving and developing natural resources, including land, plant, water, and energy resources; and protecting and preserving wildlife and endangered species. These organizations may solicit contributions and offer memberships to support their activities but the primary focus is the advocacy of beliefs and causes intended to benefit a broad constituency.

813319 Other Social Advocacy Organizations

This U.S. industry comprises establishments primarily engaged in social advocacy (except human rights and environmental protection, conservation, and wildlife preservation). Establishments in this industry address issues, such as peace and international understanding; community action (excluding civic organizations); or advancing social causes, such as firearms safety, drunk driving prevention, drug abuse awareness. These organizations may solicit contributions and offer memberships to support these causes.

The data published with NAICS code 813319 are comprised of this part of the following SIC industry:

8399 (pt) Other Social Advocacy Organizations

8134 Civic and Social Organizations

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

81341 Civic and Social Organizations

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

813410 Civic and Social Organizations

This industry comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments in this industry may operate bars and restaurants for their members.

The data published with NAICS code 813410 are comprised of these parts of the following SIC industries:

8641 (pt) Civic and Social Organizations With Restaurants and Bars

8641 (pt) Civic and Social Organizations Without Restaurants and Bars

8699 (pt) Farm Granges With Restaurants and Bars

8699 (pt) Farm Granges Without Restaurants and Bars

For the 1997 Economic Census, scouting and related youth development organizations are classified in 624110.

8134101 Civic and Social Organizations With Restaurants and Bars

Establishments primarily engaged in promoting the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

81341011 Farm Granges With Restaurants and Bars

Establishments known as Farm Granges primarily operating on a membership basis for the promotion of the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

81341012 Other Civic and Social Organizations (Except Farm Granges) With Restaurants and Bars

Establishments primarily engaged in promoting the civic and social interests of their members and offering bar and restaurant facilities for their members and their guests.

8134102 Civic and Social Organizations Without Restaurants and Bars

Establishments primarily engaged in promoting the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

81341021 Farm Granges Without Restaurants and Bars

Establishments known as Farm Granges primarily operating on a membership basis for the promotion of the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

81341022 Other Civic and Social Organizations (Except Farm Granges) Without Restaurants and Bars

Establishments primarily engaged in promoting the civic and social interests of their members. Bar and restaurant facilities are not available at these establishments.

8139 Business, Professional, Labor, Political, and Similar Organizations

This industry group comprises establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations, and civic and social organizations). Examples of establishments in this industry are business associations, professional organizations, labor unions, and political organizations.

81391 Business Associations

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new products and services; develop market statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals for distribution to their members.

813910 Business Associations

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new products and services; develop market statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals for distribution to their members.

The data published with NAICS code 813910 are comprised of these parts of the following SIC industries:

- 8611 Business Associations
- 8699 (pt) Farm Bureaus

8139101 Farm Bureaus

Establishments of membership organizations, known as Farm Bureaus, primarily engaged in promoting the business interests of their members.

8139102 Business Associations (Except Farm Bureaus)

Establishments of membership organizations primarily engaged in promoting the business interests of their members (except Farm Bureaus). These establishments may conduct research on new products and services, develop market statistics, sponsor quality and certification standards, lobby public officials, or publish newsletters, books, or periodicals, for distribution to their members.

81392 Professional Organizations

This industry comprises establishments primarily engaged in promoting the professional interests of their members and the profession as a whole. These establishments may conduct research; develop statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals, for distribution to their members.

813920 Professional Organizations

This industry comprises establishments primarily engaged in promoting the professional interests of their members and the profession as a whole. These establishments may conduct research; develop statistics; sponsor quality and certification standards; lobby public officials; or publish newsletters, books, or periodicals, for distribution to their members.

The data published with NAICS code 813920 are comprised of the following SIC industry:

- 8621 Professional Organizations

81399 Other Similar Organizations (Except Business, Professional, Labor, and Political Organizations)

This industry comprises establishments (except religious organizations, social advocacy organizations, civic

and social organizations, business associations, professional organizations, labor unions, and political organizations) primarily engaged in promoting the interest of their members.

813990 Other Similar Organizations (Except Business, Professional, Labor, and Political Organizations)

This industry comprises establishments (except religious organizations, social advocacy organizations, civic and social organizations, business associations, professional organizations, labor unions, and political organizations) primarily engaged in promoting the interest of their members.

The data published with NAICS code 813990 are comprised of these parts of the following SIC industries:

- 6531 (pt) Condominium, Cooperative Housing, and Home Owner's Associations
- 8641 (pt) Home Owner's and Condominium Associations (Not Providing Property Management)
- 8699 (pt) Other Similar Organizations

8139901 Other Similar Membership Organizations

Establishments primarily engaged in promoting the interests of their members (except religious organizations, social advocacy organizations; labor unions; political organizations; and condominium, cooperative housing and home owners associations).

8139902 Home Owner's and Condominium Associations (Not Providing Property Management)

Establishments formed on the behalf of individual real estate owners or tenants which arrange and organize civic and social functions.

8139903 Condominium or Cooperative Owners Associations (Engaged in Property Management)

Establishments formed, on behalf of individual real estate owners, to make collective decisions based on the wishes of individual owners. The establishments in this industry may conduct activities, such as provide overall management, publish a telephone directory of the owners, sponsor seasonal events for the owners, establish and collect funds to operate the project, enforce rules and regulations, and settle differences of opinion among residents.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. 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 of reported data to account for nonrespondents.

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

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

