

Kentucky

1997

Issued November 1999

EC97S54A-KY

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Professional, Scientific, and Technical Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KENTUCKY								
54	Professional, scientific, & technical services	6 189	3 820 337	1 260 117	298 580	41 991	22.9	5.9
541	Professional, scientific, & technical services	6 189	3 820 337	1 260 117	298 580	41 991	22.9	5.9
5411	Legal services	2 159	974 468	303 047	65 171	10 036	32.4	6.6
54111	Offices of lawyers	2 112	959 534	297 102	63 980	9 843	32.7	6.5
541110	Offices of lawyers	2 112	959 534	297 102	63 980	9 843	32.7	6.5
5411101	Offices of lawyers (except legal aid societies)	2 112	959 534	297 102	63 980	9 843	32.7	6.5
54119	Other legal services	47	14 934	5 945	1 191	193	14.3	13.2
541191	Title abstract & settlement offices	34	11 988	5 158	1 030	155	11.4	15.4
541199	All other legal services	13	2 946	787	161	38	25.9	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 175	432 417	176 780	39 712	8 445	26.1	9.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 175	432 417	176 780	39 712	8 445	26.1	9.1
541211	Offices of certified public accountants	565	273 763	113 055	25 695	3 650	26.5	8.6
541213	Tax return preparation services	259	33 060	10 116	4 310	2 438	36.5	8.6
541214	Payroll services	30	72 317	32 371	4 414	1 072	3.3	8.2
541219	Other accounting services	321	53 277	21 238	5 293	1 285	48.4	12.9
5413	Architectural, engineering, & related services	966	704 134	306 556	66 980	8 708	27.1	4.3
54131	Architectural services	161	115 140	42 390	9 062	1 098	20.5	1.5
541310	Architectural services	161	115 140	42 390	9 062	1 098	20.5	1.5
54133	Engineering services	542	505 356	232 837	50 975	6 155	28.9	4.8
541330	Engineering services	542	505 356	232 837	50 975	6 155	28.9	4.8
54134	Drafting services	9	D	D	D	b	D	D
541340	Drafting services	9	D	D	D	b	D	D
54135	Building inspection services	27	2 950	900	218	50	21.0	3.3
541350	Building inspection services	27	2 950	900	218	50	21.0	3.3
54136	Geophysical surveying & mapping services	2	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	148	32 931	13 141	2 845	678	36.1	8.9
541370	Surveying & mapping (except geophysical) services	148	32 931	13 141	2 845	678	36.1	8.9
54138	Testing laboratories	77	45 028	16 541	3 718	693	16.5	3.0
541380	Testing laboratories	77	45 028	16 541	3 718	693	16.5	3.0
5414	Specialized design services	197	89 985	22 325	5 274	823	31.7	2.5
54141	Interior design services	90	28 226	4 951	1 042	259	48.3	3.3
541410	Interior design services	90	28 226	4 951	1 042	259	48.3	3.3
54142	Industrial design services	6	1 048	290	82	12	74.3	—
541420	Industrial design services	6	1 048	290	82	12	74.3	—
54143	Graphic design services	101	60 711	17 084	4 150	552	23.3	2.2
541430	Graphic design services	101	60 711	17 084	4 150	552	23.3	2.2
5414301	Graphic design services (except commercial art & medical artists) ..	87	58 635	16 630	4 053	528	21.9	2.2
5414302	Commercial art	13	D	D	D	b	D	D
5414303	Medical artists	1	D	D	D	a	D	D
5415	Computer systems design & related services	411	815 674	186 535	59 637	4 604	6.4	2.4
54151	Computer systems design & related services	411	815 674	186 535	59 637	4 604	6.4	2.4
541511	Custom computer programming services	167	D	D	D	g	D	D
541512	Computer systems design services	192	169 761	49 725	11 855	1 275	16.9	8.0
5415121	Computer systems integrators	87	121 331	31 038	7 713	766	12.0	4.1
5415122	Computer systems consultants (except systems integrators)	105	48 430	18 687	4 142	509	29.2	17.8
541513	Computer facilities management services	11	D	D	D	g	D	D
541519	Other computer related services	41	9 187	3 982	660	151	81.0	4.2
5416	Management, scientific, & technical consulting services	610	278 444	104 848	24 025	2 489	32.2	17.4
54161	Management consulting services	452	230 676	88 788	20 774	1 982	29.9	17.4
541611	Administrative management & general management consulting service	198	66 418	31 216	7 432	688	38.5	7.3
541612	Human resources & executive search consulting services	97	59 263	31 188	7 258	733	20.0	54.5
5416121	Actuarial consulting	8	6 477	3 477	668	73	4.6	—
5416122	Executive placement services	36	9 018	3 658	707	102	62.8	9.3
5416123	Human resources & personnel management consulting	53	43 768	24 053	5 883	558	13.4	71.8
541613	Marketing consulting services	90	36 204	7 914	1 662	223	45.4	5.9
541614	Process, physical distribution, & logistics consulting services	35	57 941	12 721	3 090	190	20.3	1.4
541618	Other management consulting services	32	10 850	5 749	1 332	148	30.7	—
54162	Environmental consulting services	61	28 182	8 730	1 850	277	44.0	24.0
541620	Environmental consulting services	61	28 182	8 730	1 850	277	44.0	24.0
54169	Other scientific & technical consulting services	97	19 586	7 330	1 401	230	43.1	7.5
541690	Other scientific & technical consulting services	97	19 586	7 330	1 401	230	43.1	7.5
5417	Scientific research & development services	37	41 561	17 564	4 473	568	32.1	13.7
54171	R&D in the physical, engineering, & life sciences	32	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	32	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	12	D	D	D	b	D	D
5417102	Research & development in the life sciences	20	35 460	15 928	4 079	403	36.3	11.2
54172	Research & development in the social sciences & humanities	5	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KENTUCKY—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	351	365 498	100 372	23 670	3 668	12.9	2.8
54181	Advertising agencies	128	105 554	46 093	10 832	1 245	3.7	3.6
541810	Advertising agencies	128	105 554	46 093	10 832	1 245	3.7	3.6
54182	Public relations agencies	26	9 376	4 058	943	124	26.4	9.0
541820	Public relations agencies	26	9 376	4 058	943	124	26.4	9.0
54183	Media buying services	3	D	D	D	a	D	D
541830	Media buying services	3	D	D	D	a	D	D
54184	Media representatives	28	24 039	10 157	2 303	284	9.2	4.8
541840	Media representatives	28	24 039	10 157	2 303	284	9.2	4.8
5418401	Radio & television advertising representatives	14	6 873	2 718	612	119	5.0	4.0
5418402	Publishers' advertising representatives	14	17 166	7 439	1 691	165	10.9	5.1
54185	Display advertising	23	48 060	5 675	1 393	501	3.5	.5
541850	Display advertising	23	48 060	5 675	1 393	501	3.5	.5
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	20	D	D	D	c	D	D
54186	Direct mail advertising	17	103 858	20 129	4 878	869	7.1	—
541860	Direct mail advertising	17	103 858	20 129	4 878	869	7.1	—
54187	Advertising material distribution services	5	D	D	D	b	D	D
541870	Advertising material distribution services	5	D	D	D	b	D	D
54189	Other services related to advertising	121	70 959	13 181	3 106	602	39.6	3.3
541890	Other services related to advertising	121	70 959	13 181	3 106	602	39.6	3.3
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	60	49 641	6 646	1 437	272	40.1	1.8
5418903	Sign painting & lettering shop	49	D	D	D	c	D	D
5418909	All other advertising	10	7 149	2 122	592	124	16.5	15.5
5419	Other professional, scientific, & technical services	283	118 156	42 090	9 638	2 650	22.3	4.5
54191	Marketing research & public opinion polling	33	55 103	23 078	5 446	1 263	10.3	3.4
541910	Marketing research & public opinion polling	33	55 103	23 078	5 446	1 263	10.3	3.4
54192	Photographic services	216	46 297	11 090	2 375	865	40.0	5.4
541921	Photographic studios, portrait	193	42 865	10 038	2 114	808	39.4	4.6
541922	Commercial photography	23	3 432	1 052	261	57	46.8	15.3
54193	Translation & interpretation services	4	465	151	34	19	90.3	9.7
541930	Translation & interpretation services	4	465	151	34	19	90.3	9.7
54199	All other professional, scientific, & technical services	30	16 291	7 771	1 783	503	10.7	5.8
541990	All other professional, scientific, & technical services	30	16 291	7 771	1 783	503	10.7	5.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
KENTUCKY									
54	Professional, scientific, & technical services ..	43	32 952	31 390	15 230	3 929	490	11.4	27.1
541	Professional, scientific, & technical services	43	32 952	31 390	15 230	3 929	490	11.4	27.1
5411	Legal services	32	13 927	13 776	8 479	2 012	271	2.4	.2
54111	Offices of lawyers	32	13 927	13 776	8 479	2 012	271	2.4	.2
541110	Offices of lawyers	32	13 927	13 776	8 479	2 012	271	2.4	.2
5411102	Legal aid societies & similar legal services	32	13 927	13 776	8 479	2 012	271	2.4	.2
5417	Scientific research & development services	11	19 025	17 614	6 751	1 917	219	18.0	46.8
54171	R&D in the physical, engineering, & life sciences	7	15 351	14 736	5 722	1 690	191	14.0	58.0
541710	R&D in the physical, engineering, & life sciences	7	15 351	14 736	5 722	1 690	191	14.0	58.0
5417102	Research & development in the life sciences	7	15 351	14 736	5 722	1 690	191	14.0	58.0
54172	Research & development in the social sciences & humanities	4	3 674	2 878	1 029	227	28	34.8	—
541720	R&D in the social sciences & humanities	4	3 674	2 878	1 029	227	28	34.8	—

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI-HAMILTON, OH-KY-IN CMSA								
54	Professional, scientific, & technical services	4 039	4 145 833	1 571 660	362 067	40 006	15.9	5.4
541	Professional, scientific, & technical services	4 039	4 145 833	1 571 660	362 067	40 006	15.9	5.4
5411	Legal services	970	671 448	246 592	50 115	6 134	17.3	3.4
54111	Offices of lawyers	922	D	D	D	i	D	D
541110	Offices of lawyers	922	D	D	D	i	D	D
5411101	Offices of lawyers (except legal aid societies)	922	D	D	D	i	D	D
54119	Other legal services	48	D	D	D	e	D	D
541191	Title abstract & settlement offices	43	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	597	379 836	159 088	36 670	5 946	16.7	5.0
541211	Offices of certified public accountants	351	252 714	105 335	23 195	2 827	17.3	2.0
541213	Tax return preparation services	76	22 728	7 894	2 802	1 565	26.4	1.3
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	151	37 961	18 472	4 983	805	33.2	21.0
5413	Architectural, engineering, & related services	673	786 548	353 578	78 167	7 817	20.6	2.5
54131	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
541310	Architectural services	136	91 487	39 384	7 619	877	26.6	.9
54133	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
541330	Engineering services	420	614 047	281 234	63 280	5 955	19.3	2.9
54134	Drafting services	7	4 970	1 882	423	46	83.7	2.5
541340	Drafting services	7	4 970	1 882	423	46	83.7	2.5
54135	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
541350	Building inspection services	26	3 823	1 387	269	54	26.0	2.3
54137	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
541370	Surveying & mapping (except geophysical) services	43	11 986	5 604	1 142	219	40.0	3.0
54138	Testing laboratories	39	D	D	D	f	D	D
541380	Testing laboratories	39	D	D	D	f	D	D
5414	Specialized design services	227	D	D	D	g	D	D
54141	Interior design services	77	D	D	D	e	D	D
541410	Interior design services	77	D	D	D	e	D	D
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	130	D	D	D	f	D	D
541430	Graphic design services	130	D	D	D	f	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	109	D	D	D	f	D	D
5414302	Commercial art	21	11 568	4 264	952	113	29.3	1.7
5415	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
54151	Computer systems design & related services	446	833 053	337 958	88 030	6 178	8.4	7.5
541511	Custom computer programming services	206	D	D	D	h	D	D
541512	Computer systems design services	186	D	D	D	g	D	D
5415121	Computer systems integrators	79	D	D	D	g	D	D
5415122	Computer systems consultants (except systems integrators)	107	D	D	D	f	D	D
541513	Computer facilities management services	14	D	D	D	f	D	D
541519	Other computer related services	40	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	557	471 559	177 642	40 134	3 675	21.7	4.2
54161	Management consulting services	448	D	D	D	h	D	D
541611	Administrative management & general management consulting service	169	D	D	D	g	D	D
541612	Human resources & executive search consulting services	121	74 458	32 736	7 374	637	27.8	9.2
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	69	47 395	19 370	4 607	322	19.6	13.9
541613	Marketing consulting services	97	55 976	17 891	3 627	418	46.8	4.1
541614	Process, physical distribution, & logistics consulting services	35	37 471	10 417	2 496	177	38.4	5.9
541618	Other management consulting services	26	5 963	2 470	629	91	44.6	.9
54162	Environmental consulting services	42	D	D	D	e	D	D
541620	Environmental consulting services	42	D	D	D	e	D	D
54169	Other scientific & technical consulting services	67	D	D	D	e	D	D
541690	Other scientific & technical consulting services	67	D	D	D	e	D	D
5417	Scientific research & development services	27	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	25	D	D	D	e	D	D
5417102	Research & development in the life sciences	16	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	279	453 239	104 602	24 531	3 471	11.2	2.5
54181	Advertising agencies	110	D	D	D	f	D	D
541810	Advertising agencies	110	D	D	D	f	D	D
54182	Public relations agencies	24	D	D	D	c	D	D
541820	Public relations agencies	24	D	D	D	c	D	D
54183	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
541830	Media buying services	8	18 138	7 622	1 683	146	10.3	2.5
54185	Display advertising	15	D	D	D	f	D	D
541850	Display advertising	15	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	7	D	D	D	f	D	D
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	30	D	D	D	f	D	D
541860	Direct mail advertising	30	D	D	D	f	D	D
54189	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
541890	Other services related to advertising	76	132 072	19 573	4 363	688	8.6	1.6
5418902	Advertising specialties goods distributor	45	114 584	12 502	2 682	466	7.9	1.1
5418903	Sign painting & lettering shop	24	8 254	2 873	723	104	14.1	5.2
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	263	D	D	D	h	D	D
54191	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
541910	Marketing research & public opinion polling	74	252 011	91 933	22 065	3 812	12.7	22.9
54192	Photographic services	159	D	D	D	f	D	D
541921	Photographic studios, portrait	119	D	D	D	f	D	D
541922	Commercial photography	40	18 366	6 228	1 363	191	30.9	1.3
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
Cincinnati, OH—KY—IN PMSA								
54	Professional, scientific, & technical services	3 595	3 853 922	1 482 488	339 405	36 858	15.3	5.4
541	Professional, scientific, & technical services	3 595	3 853 922	1 482 488	339 405	36 858	15.3	5.4
5411	Legal services	857	642 229	235 261	47 836	5 742	16.4	3.3
54111	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
541110	Offices of lawyers	811	602 885	220 479	44 850	5 310	16.8	3.4
5411101	Offices of lawyers (except legal aid societies)	811	602 885	220 479	44 850	5 310	16.8	3.4
54119	Other legal services	46	39 344	14 782	2 986	432	9.6	.7
541191	Title abstract & settlement offices	41	D	D	D	e	D	D
541199	All other legal services	5	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	525	353 974	145 526	32 584	5 269	16.1	3.7
541211	Offices of certified public accountants	314	240 734	98 748	21 767	2 626	16.3	2.0
541213	Tax return preparation services	63	19 310	6 476	2 214	1 264	27.4	.5
541214	Payroll services	19	66 433	27 387	5 690	749	1.8	8.6
541219	Other accounting services	129	27 497	12 915	2 913	630	40.9	9.8
5413	Architectural, engineering, & related services	592	737 196	329 262	72 737	7 244	18.5	2.6
54131	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
541310	Architectural services	126	86 672	37 391	7 144	828	26.2	.9
54133	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
541330	Engineering services	368	579 121	262 973	59 146	5 558	17.6	3.0
54135	Building inspection services	22	D	D	D	b	D	D
541350	Building inspection services	22	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
541370	Surveying & mapping (except geophysical) services	33	9 051	4 105	843	168	42.6	4.0
54138	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
541380	Testing laboratories	37	57 881	23 058	5 265	625	13.0	.8
5414	Specialized design services	215	183 249	63 157	14 407	1 575	18.5	2.9
54141	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
541410	Interior design services	71	41 396	10 243	2 136	367	31.3	6.5
54142	Industrial design services	18	D	D	D	e	D	D
541420	Industrial design services	18	D	D	D	e	D	D
54143	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
541430	Graphic design services	124	103 013	39 901	8 951	872	19.4	2.1
5414301	Graphic design services (except commercial art & medical artists) ..	104	D	D	D	f	D	D
5414302	Commercial art	20	D	D	D	c	D	D
5415	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
54151	Computer systems design & related services	389	736 984	318 886	81 399	5 782	8.6	7.8
541511	Custom computer programming services	182	374 296	212 125	54 522	3 441	6.6	11.1
541512	Computer systems design services	164	310 001	95 394	23 207	2 028	10.4	4.9
5415121	Computer systems integrators	72	233 958	60 089	15 351	1 292	6.9	2.6
5415122	Computer systems consultants (except systems integrators)	92	76 043	35 305	7 856	736	21.1	12.0
541519	Other computer related services	31	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.							
	Cincinnati, OH—KY—IN PMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	487	450 164	168 685	38 542	3 506	20.4	3.9
54161	Management consulting services	390	370 197	141 395	32 342	2 879	20.5	3.9
541611	Administrative management & general management consulting service	147	206 029	80 798	18 654	1 618	8.6	2.4
541612	Human resources & executive search consulting services	105	69 712	30 842	7 094	595	25.3	9.8
5416122	Executive placement services	45	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	58	43 591	18 011	4 383	295	15.8	15.2
541613	Marketing consulting services	86	D	D	D	e	D	D
541614	Process, physical distribution, & logistics consulting services	28	D	D	D	c	D	D
541618	Other management consulting services	24	D	D	D	b	D	D
54162	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
541620	Environmental consulting services	37	58 514	17 520	4 240	339	18.6	2.4
54169	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
541690	Other scientific & technical consulting services	60	21 453	9 770	1 960	288	24.0	9.4
5417	Scientific research & development services	25	53 100	17 970	3 816	471	7.5	2.3
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	e	D	D
5417102	Research & development in the life sciences	14	D	D	D	e	D	D
5418	Advertising & related services	260	393 197	95 586	22 475	2 659	12.3	2.9
54181	Advertising agencies	106	D	D	D	f	D	D
541810	Advertising agencies	106	D	D	D	f	D	D
54182	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
541820	Public relations agencies	22	13 766	5 304	1 119	107	27.5	5.0
54183	Media buying services	7	D	D	D	c	D	D
541830	Media buying services	7	D	D	D	c	D	D
54185	Display advertising	14	17 267	4 137	869	141	30.0	.7
541850	Display advertising	14	17 267	4 137	869	141	30.0	.7
5418502	Outdoor advertising services	8	D	D	D	b	D	D
54186	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
541860	Direct mail advertising	26	132 667	27 187	6 947	752	10.2	.1
54189	Other services related to advertising	72	D	D	D	f	D	D
541890	Other services related to advertising	72	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	43	D	D	D	e	D	D
5418903	Sign painting & lettering shop	22	D	D	D	c	D	D
5418909	All other advertising	7	9 234	4 198	958	118	12.6	4.4
5419	Other professional, scientific, & technical services	245	303 829	108 155	25 609	4 610	16.3	20.0
54191	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
541910	Marketing research & public opinion polling	70	249 923	91 425	21 931	3 796	12.5	22.6
54192	Photographic services	145	45 745	13 511	2 929	673	36.7	3.6
541921	Photographic studios, portrait	106	D	D	D	e	D	D
541922	Commercial photography	39	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
	Hamilton—Middletown, OH PMSA							
54	Professional, scientific, & technical services	444	291 911	89 172	22 662	3 148	23.0	5.7
541	Professional, scientific, & technical services	444	291 911	89 172	22 662	3 148	23.0	5.7
5411	Legal services	113	29 219	11 331	2 279	392	38.2	6.4
54111	Offices of lawyers	111	D	D	D	e	D	D
541110	Offices of lawyers	111	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	111	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	25 862	13 562	4 086	677	25.0	22.5
541211	Offices of certified public accountants	37	11 980	6 587	1 428	201	36.9	2.6
541213	Tax return preparation services	13	3 418	1 418	588	301	20.5	6.0
541219	Other accounting services	22	10 464	5 557	2 070	175	12.9	50.6
5413	Architectural, engineering, & related services	81	49 352	24 316	5 430	573	51.5	1.7
54131	Architectural services	10	4 815	1 993	475	49	33.9	.4
541310	Architectural services	10	4 815	1 993	475	49	33.9	.4
54133	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
541330	Engineering services	52	34 926	18 261	4 134	397	48.2	2.0
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	—
541370	Surveying & mapping (except geophysical) services	10	2 935	1 499	299	51	32.0	—
5414	Specialized design services	12	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
54151	Computer systems design & related services	57	96 069	19 072	6 631	396	7.3	4.9
541512	Computer systems design services	22	D	D	D	b	D	D
5415121	Computer systems integrators	7	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.							
	Hamilton—Middletown, OH PMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	70	21 395	8 957	1 592	169	48.0	10.1
54161	Management consulting services	58	D	D	D	c	D	D
541612	Human resources & executive search consulting services	16	4 746	1 894	280	42	63.2	—
5416123	Human resources & personnel management consulting	11	3 804	1 359	224	27	62.7	—
54169	Other scientific & technical consulting services	7	D	D	D	b	D	D
541690	Other scientific & technical consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	19	60 042	9 016	2 056	812	4.0	—
54185	Display advertising	1	D	D	D	f	D	D
541850	Display advertising	1	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	c	D	D
541890	Other services related to advertising	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	13	D	D	D	b	D	D
	CLARKSVILLE—HOPKINSVILLE, TN—KY MSA							
54	Professional, scientific, & technical services	199	66 301	19 958	4 795	1 076	50.3	7.7
541	Professional, scientific, & technical services	199	66 301	19 958	4 795	1 076	50.3	7.7
5411	Legal services	79	26 164	5 892	1 248	292	57.8	6.7
54111	Offices of lawyers	77	D	D	D	e	D	D
541110	Offices of lawyers	77	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	9 211	3 740	1 015	333	65.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	9 211	3 740	1 015	333	65.9	2.0
541211	Offices of certified public accountants	13	5 360	2 225	505	82	75.5	—
541213	Tax return preparation services	10	2 195	891	350	205	25.3	—
541219	Other accounting services	15	1 656	624	160	46	88.7	11.3
5413	Architectural, engineering, & related services	27	13 007	4 926	1 186	174	42.2	9.3
5416	Management, scientific, & technical consulting services	14	3 769	1 424	367	66	56.4	30.7
5418	Advertising & related services	12	6 247	1 379	346	91	43.0	—
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	11	1 528	344	75	38	32.9	—
541921	Photographic studios, portrait	11	1 528	344	75	38	32.9	—
	EVANSVILLE—HENDERSON, IN—KY MSA							
54	Professional, scientific, & technical services	579	307 714	118 582	26 136	4 379	28.5	9.2
541	Professional, scientific, & technical services	579	307 714	118 582	26 136	4 379	28.5	9.2
5411	Legal services	158	68 541	21 274	4 647	806	36.1	4.0
54111	Offices of lawyers	146	64 991	19 788	4 312	732	36.9	3.0
541110	Offices of lawyers	146	64 991	19 788	4 312	732	36.9	3.0
5411101	Offices of lawyers (except legal aid societies)	146	64 991	19 788	4 312	732	36.9	3.0
54119	Other legal services	12	3 550	1 486	335	74	21.8	21.2
541191	Title abstract & settlement offices	12	3 550	1 486	335	74	21.8	21.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	46 993	21 273	5 691	1 098	22.8	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	46 993	21 273	5 691	1 098	22.8	16.7
541211	Offices of certified public accountants	50	31 714	13 327	3 217	496	20.8	23.9
541213	Tax return preparation services	17	2 477	931	387	222	24.1	10.9
541219	Other accounting services	25	D	D	D	e	D	D
5413	Architectural, engineering, & related services	110	67 931	35 237	7 277	997	33.3	2.3
54131	Architectural services	13	9 427	3 952	769	91	23.2	.2
541310	Architectural services	13	9 427	3 952	769	91	23.2	.2
54133	Engineering services	71	47 001	25 242	5 152	644	41.1	3.2
541330	Engineering services	71	47 001	25 242	5 152	644	41.1	3.2
54138	Testing laboratories	14	9 195	4 832	1 169	191	5.4	—
541380	Testing laboratories	14	9 195	4 832	1 169	191	5.4	—
5414	Specialized design services	30	11 925	3 222	817	108	35.3	8.8
54141	Interior design services	13	D	D	D	b	D	D
541410	Interior design services	13	D	D	D	b	D	D
54143	Graphic design services	15	7 327	2 675	653	82	27.9	11.2
541430	Graphic design services	15	7 327	2 675	653	82	27.9	11.2
5414301	Graphic design services (except commercial art & medical artists)	12	D	D	D	b	D	D
5415	Computer systems design & related services	44	29 808	11 747	2 375	369	21.9	17.5
54151	Computer systems design & related services	44	29 808	11 747	2 375	369	21.9	17.5
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	22	15 499	6 095	1 108	226	32.1	27.0
5416	Management, scientific, & technical consulting services	62	21 533	6 922	1 481	203	40.6	6.9
54161	Management consulting services	40	13 580	4 840	994	117	43.1	10.8
541613	Marketing consulting services	10	6 214	1 414	295	42	50.2	7.2
54162	Environmental consulting services	15	7 432	1 819	402	71	30.4	.3
541620	Environmental consulting services	15	7 432	1 819	402	71	30.4	.3
5417	Scientific research & development services	4	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EVANSVILLE—HENDERSON, IN—KY MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	43	23 644	6 583	1 726	227	29.1	4.9
54181	Advertising agencies	18	9 741	3 663	991	105	17.0	11.3
541810	Advertising agencies	18	9 741	3 663	991	105	17.0	11.3
54189	Other services related to advertising	13	4 953	938	159	43	35.8	—
541890	Other services related to advertising	13	4 953	938	159	43	35.8	—
5418903	Sign painting & lettering shop	5	1 373	447	94	18	56.4	—
5419	Other professional, scientific, & technical services	34	D	D	D	e	D	D
54191	Marketing research & public opinion polling	4	D	D	D	e	D	D
541910	Marketing research & public opinion polling	4	D	D	D	e	D	D
54192	Photographic services	27	6 157	1 596	351	99	25.2	11.3
541921	Photographic studios, portrait	23	4 817	1 104	224	78	26.3	14.4
HUNTINGTON—ASHLAND, WV—KY—OH MSA								
54	Professional, scientific, & technical services	392	155 929	63 940	13 415	2 314	32.3	2.7
541	Professional, scientific, & technical services	392	155 929	63 940	13 415	2 314	32.3	2.7
5411	Legal services	164	67 178	20 300	4 392	762	37.9	1.9
54111	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
541110	Offices of lawyers	161	67 018	20 224	4 373	751	37.9	1.8
5411101	Offices of lawyers (except legal aid societies)	161	67 018	20 224	4 373	751	37.9	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	86	28 042	13 804	3 108	643	34.3	2.5
541211	Offices of certified public accountants	44	23 227	11 793	2 501	380	29.5	1.0
541213	Tax return preparation services	22	D	D	D	c	D	D
541219	Other accounting services	18	2 019	946	241	75	76.7	23.3
5413	Architectural, engineering, & related services	58	34 437	20 736	3 799	474	20.2	.7
54133	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
541330	Engineering services	29	25 263	16 613	2 855	278	20.0	.8
54137	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
541370	Surveying & mapping (except geophysical) services	15	2 269	938	237	70	46.5	.5
5414	Specialized design services	8	3 059	666	193	31	44.8	—
5415	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
54151	Computer systems design & related services	11	3 746	1 873	515	48	14.1	.4
5416	Management, scientific, & technical consulting services	26	8 298	3 483	826	135	40.5	4.1
54161	Management consulting services	22	7 527	3 168	796	128	40.4	4.5
5418	Advertising & related services	17	6 435	1 838	317	121	21.6	20.8
5419	Other professional, scientific, & technical services	22	4 734	1 240	265	100	36.9	7.6
54192	Photographic services	20	D	D	D	b	D	D
541921	Photographic studios, portrait	20	D	D	D	b	D	D
LEXINGTON, KY MSA								
54	Professional, scientific, & technical services	1 040	1 150 154	316 944	87 748	9 563	12.1	3.6
541	Professional, scientific, & technical services	1 040	1 150 154	316 944	87 748	9 563	12.1	3.6
5411	Legal services	294	173 379	54 121	11 634	1 735	22.7	7.4
54111	Offices of lawyers	287	172 042	53 628	11 546	1 721	22.6	7.3
541110	Offices of lawyers	287	172 042	53 628	11 546	1 721	22.6	7.3
5411101	Offices of lawyers (except legal aid societies)	287	172 042	53 628	11 546	1 721	22.6	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	180	64 497	29 885	6 716	1 426	23.6	15.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	180	64 497	29 885	6 716	1 426	23.6	15.4
541211	Offices of certified public accountants	99	42 293	19 928	4 186	581	24.5	21.0
541213	Tax return preparation services	30	5 357	1 629	618	434	25.7	6.7
541219	Other accounting services	45	D	D	D	e	D	D
5413	Architectural, engineering, & related services	221	228 879	99 743	22 083	2 723	21.5	4.9
54131	Architectural services	51	37 662	14 567	3 156	376	17.8	.8
541310	Architectural services	51	37 662	14 567	3 156	376	17.8	.8
54133	Engineering services	135	172 969	78 485	17 449	2 098	23.3	6.2
541330	Engineering services	135	172 969	78 485	17 449	2 098	23.3	6.2
54137	Surveying & mapping (except geophysical) services	19	10 155	4 023	879	151	11.6	3.0
541370	Surveying & mapping (except geophysical) services	19	10 155	4 023	879	151	11.6	3.0
54138	Testing laboratories	10	7 372	2 377	534	83	9.9	—
541380	Testing laboratories	10	7 372	2 377	534	83	9.9	—
5414	Specialized design services	42	19 483	3 372	763	175	44.2	2.5
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	20	10 804	1 830	396	83	48.8	.4
541430	Graphic design services	20	10 804	1 830	396	83	48.8	.4
5414301	Graphic design services (except commercial art & medical artists) ..	18	D	D	D	b	D	D
5415	Computer systems design & related services	77	D	D	D	g	D	D
54151	Computer systems design & related services	77	D	D	D	g	D	D
541511	Custom computer programming services	26	D	D	D	e	D	D
541512	Computer systems design services	38	D	D	D	c	D	D
5415121	Computer systems integrators	16	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	22	D	D	D	b	D	D
541513	Computer facilities management services	4	D	D	D	g	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEXINGTON, KY MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	109	70 066	16 519	3 691	457	14.6	7.2
54161	Management consulting services	80	57 758	12 958	2 843	334	15.0	1.0
541611	Administrative management & general management consulting service	41	14 036	6 563	1 534	182	31.8	3.4
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	b	D	D
54162	Environmental consulting services	7	6 648	2 035	552	59	2.4	65.0
541620	Environmental consulting services	7	6 648	2 035	552	59	2.4	65.0
54169	Other scientific & technical consulting services	22	5 660	1 526	296	64	25.0	2.2
541690	Other scientific & technical consulting services	22	5 660	1 526	296	64	25.0	2.2
5417	Scientific research & development services	8	18 641	9 096	2 398	257	13.1	—
54171	R&D in the physical, engineering, & life sciences	8	18 641	9 096	2 398	257	13.1	—
541710	R&D in the physical, engineering, & life sciences	8	18 641	9 096	2 398	257	13.1	—
5417102	Research & development in the life sciences	7	D	D	D	e	D	D
5418	Advertising & related services	62	37 566	11 299	2 565	385	10.4	1.5
54181	Advertising agencies	28	15 965	6 209	1 368	189	3.5	1.8
541810	Advertising agencies	28	15 965	6 209	1 368	189	3.5	1.8
54189	Other services related to advertising	23	D	D	D	b	D	D
541890	Other services related to advertising	23	D	D	D	b	D	D
5418903	Sign painting & lettering shop	13	3 718	1 128	258	51	44.7	—
5419	Other professional, scientific, & technical services	47	D	D	D	c	D	D
54192	Photographic services	39	D	D	D	c	D	D
541921	Photographic studios, portrait	33	D	D	D	c	D	D
LOUISVILLE, KY—IN MSA								
54	Professional, scientific, & technical services	2 262	1 639 825	559 255	125 739	17 402	21.0	7.0
541	Professional, scientific, & technical services	2 262	1 639 825	559 255	125 739	17 402	21.0	7.0
5411	Legal services	657	414 009	128 176	28 078	3 830	22.7	6.1
54111	Offices of lawyers	630	404 294	124 386	27 332	3 697	23.0	5.8
541110	Offices of lawyers	630	404 294	124 386	27 332	3 697	23.0	5.8
5411101	Offices of lawyers (except legal aid societies)	630	404 294	124 386	27 332	3 697	23.0	5.8
54119	Other legal services	27	9 715	3 790	746	133	9.2	16.7
541191	Title abstract & settlement offices	21	7 486	3 248	631	108	6.5	20.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	345	209 812	79 798	16 875	3 222	16.4	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	345	209 812	79 798	16 875	3 222	16.4	7.6
541211	Offices of certified public accountants	162	138 347	52 180	11 626	1 503	15.5	5.4
541213	Tax return preparation services	61	11 923	3 811	1 644	836	26.7	6.6
541214	Payroll services	15	43 348	16 766	1 757	490	2.5	12.7
541219	Other accounting services	107	16 194	7 041	1 848	393	53.3	13.6
5413	Architectural, engineering, & related services	339	270 295	108 968	24 123	2 819	27.0	3.7
54131	Architectural services	70	71 917	22 962	4 631	557	18.4	.9
541310	Architectural services	70	71 917	22 962	4 631	557	18.4	.9
54133	Engineering services	195	177 882	77 868	17 684	1 929	29.0	4.6
541330	Engineering services	195	177 882	77 868	17 684	1 929	29.0	4.6
54135	Building inspection services	13	1 373	372	87	19	31.0	5.8
541350	Building inspection services	13	1 373	372	87	19	31.0	5.8
54137	Surveying & mapping (except geophysical) services	31	6 839	2 969	616	151	39.6	15.7
541370	Surveying & mapping (except geophysical) services	31	6 839	2 969	616	151	39.6	15.7
54138	Testing laboratories	25	10 763	4 595	1 068	156	37.5	.8
541380	Testing laboratories	25	10 763	4 595	1 068	156	37.5	.8
5414	Specialized design services	102	52 668	13 918	2 903	468	25.7	1.1
54141	Interior design services	36	12 102	2 338	441	99	50.8	3.4
541410	Interior design services	36	12 102	2 338	441	99	50.8	3.4
54143	Graphic design services	61	39 796	11 382	2 403	360	16.6	.4
541430	Graphic design services	61	39 796	11 382	2 403	360	16.6	.4
5414301	Graphic design services (except commercial art & medical artists) ..	52	38 502	11 073	2 335	344	14.3	.4
5415	Computer systems design & related services	222	251 342	78 644	17 821	1 985	16.0	3.2
54151	Computer systems design & related services	222	251 342	78 644	17 821	1 985	16.0	3.2
541511	Custom computer programming services	87	D	D	D	f	D	D
541512	Computer systems design services	109	130 295	36 165	8 787	913	18.2	4.8
5415121	Computer systems integrators	55	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	54	D	D	D	e	D	D
541519	Other computer related services	21	6 649	3 334	536	123	90.6	1.1
5416	Management, scientific, & technical consulting services	297	144 720	63 777	15 218	1 455	28.4	28.1
54161	Management consulting services	236	124 363	55 429	13 554	1 231	25.3	30.3
541611	Administrative management & general management consulting service	97	34 713	16 983	4 403	330	33.0	10.7
541612	Human resources & executive search consulting services	50	47 921	26 216	6 411	623	11.5	67.3
5416123	Human resources & personnel management consulting	34	38 301	21 773	5 514	514	9.5	82.1
541613	Marketing consulting services	60	28 027	5 674	1 213	143	43.2	5.8
541618	Other management consulting services	15	8 205	3 899	855	104	24.7	—
54162	Environmental consulting services	27	10 867	3 916	815	111	52.9	17.3
541620	Environmental consulting services	27	10 867	3 916	815	111	52.9	17.3
54169	Other scientific & technical consulting services	34	9 490	4 432	849	113	41.1	10.9
541690	Other scientific & technical consulting services	34	9 490	4 432	849	113	41.1	10.9
5417	Scientific research & development services	15	8 686	2 976	675	175	27.5	56.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISVILLE, KY—IN MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	179	254 379	71 713	17 134	2 576	14.8	2.3
54181	Advertising agencies	71	83 227	37 265	8 998	947	3.9	2.0
541810	Advertising agencies	71	83 227	37 265	8 998	947	3.9	2.0
54182	Public relations agencies	14	6 883	3 045	670	84	23.4	9.7
541820	Public relations agencies	14	6 883	3 045	670	84	23.4	9.7
54184	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
541840	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
5418402	Publishers' advertising representatives	8	15 263	7 055	1 626	150	.2	5.4
54185	Display advertising	9	D	D	D	e	D	D
541850	Display advertising	9	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	3	D	D	D	e	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	12	59 960	12 552	3 078	698	18.0	—
541860	Direct mail advertising	12	59 960	12 552	3 078	698	18.0	—
54189	Other services related to advertising	56	D	D	D	e	D	D
541890	Other services related to advertising	56	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	35	37 128	4 765	1 035	175	46.2	2.0
5418903	Sign painting & lettering shop	14	4 730	1 281	359	63	36.6	2.9
5419	Other professional, scientific, & technical services	106	33 914	11 285	2 912	872	24.8	12.1
54191	Marketing research & public opinion polling	20	13 507	6 263	1 810	531	23.7	2.7
541910	Marketing research & public opinion polling	20	13 507	6 263	1 810	531	23.7	2.7
54192	Photographic services	70	16 643	3 961	888	296	27.1	17.6
541921	Photographic studios, portrait	55	13 862	3 138	687	255	23.8	18.1
541922	Commercial photography	15	2 781	823	201	41	43.7	14.9
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D
OWENSBORO, KY MSA								
54	Professional, scientific, & technical services	145	56 441	23 277	4 590	857	37.5	5.8
541	Professional, scientific, & technical services	145	56 441	23 277	4 590	857	37.5	5.8
5411	Legal services	53	23 143	10 454	1 442	215	55.7	2.6
54111	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
541110	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
5411101	Offices of lawyers (except legal aid societies)	53	23 143	10 454	1 442	215	55.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	12 366	4 609	1 139	283	23.0	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	12 366	4 609	1 139	283	23.0	1.7
541211	Offices of certified public accountants	12	5 886	3 066	690	93	15.0	.8
541213	Tax return preparation services	6	1 449	438	184	104	18.8	—
541219	Other accounting services	15	5 031	1 105	265	86	33.7	3.2
5413	Architectural, engineering, & related services	17	8 341	4 144	1 139	139	18.5	7.5
5416	Management, scientific, & technical consulting services	13	4 349	1 821	343	46	40.3	2.4
54161	Management consulting services	9	3 938	1 668	343	46	41.3	2.6
5418	Advertising & related services	14	4 861	1 390	344	122	19.2	20.0
54189	Other services related to advertising	9	4 120	1 154	296	111	17.4	20.1
541890	Other services related to advertising	9	4 120	1 154	296	111	17.4	20.1
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS								
54	Professional, scientific, & technical services	2 250	681 689	243 076	55 651	10 656	43.8	7.1
541	Professional, scientific, & technical services	2 250	681 689	243 076	55 651	10 656	43.8	7.1
5411	Legal services	966	283 869	79 220	17 674	3 403	49.5	7.9
54111	Offices of lawyers	956	D	D	D	h	D	D
541110	Offices of lawyers	956	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	956	D	D	D	h	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	511	106 414	43 095	11 183	2 733	46.1	10.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	511	106 414	43 095	11 183	2 733	46.1	10.5
541211	Offices of certified public accountants	233	D	D	D	g	D	D
541213	Tax return preparation services	146	13 415	3 789	1 789	824	47.5	13.0
541219	Other accounting services	128	D	D	D	e	D	D
5413	Architectural, engineering, & related services	325	148 141	64 806	14 338	2 361	37.7	4.2
54131	Architectural services	31	11 446	4 939	1 089	163	37.1	5.2
541310	Architectural services	31	11 446	4 939	1 089	163	37.1	5.2
54133	Engineering services	161	100 945	47 247	10 483	1 491	41.9	3.2
541330	Engineering services	161	100 945	47 247	10 483	1 491	41.9	3.2
54137	Surveying & mapping (except geophysical) services	88	13 115	5 183	1 090	311	53.0	12.2
541370	Surveying & mapping (except geophysical) services	88	13 115	5 183	1 090	311	53.0	12.2
54138	Testing laboratories	35	D	D	D	e	D	D
541380	Testing laboratories	35	D	D	D	e	D	D
5414	Specialized design services	38	6 793	1 071	206	79	74.8	7.3
54141	Interior design services	28	4 908	649	124	51	73.7	1.6
541410	Interior design services	28	4 908	649	124	51	73.7	1.6
54143	Graphic design services	10	1 885	422	82	28	77.6	22.4
541430	Graphic design services	10	1 885	422	82	28	77.6	22.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
54	AREA OUTSIDE KENTUCKY METROPOLITAN AREAS—Con.							
	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	86	D	D	D	e	D	D
54151	Computer systems design & related services	86	D	D	D	e	D	D
541511	Custom computer programming services	35	D	D	D	c	D	D
541512	Computer systems design services	35	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	18	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	139	D	D	D	e	D	D
54161	Management consulting services	83	D	D	D	c	D	D
541611	Administrative management & general management consulting service	39	8 153	4 092	649	75	46.0	2.7
541612	Human resources & executive search consulting services	17	3 823	1 538	263	36	86.7	—
54162	Environmental consulting services	26	9 443	2 703	544	111	58.0	4.0
541620	Environmental consulting services	26	9 443	2 703	544	111	58.0	4.0
54169	Other scientific & technical consulting services	30	3 635	1 205	250	47	61.2	8.4
541690	Other scientific & technical consulting services	30	3 635	1 205	250	47	61.2	8.4
5417	Scientific research & development services	10	12 329	5 264	1 350	131	69.1	—
5418	Advertising & related services	71	D	D	D	e	D	D
54189	Other services related to advertising	30	6 495	1 775	382	107	64.9	9.9
541890	Other services related to advertising	30	6 495	1 775	382	107	64.9	9.9
5418903	Sign painting & lettering shop	19	4 160	1 232	245	71	85.7	1.7
5419	Other professional, scientific, & technical services	104	D	D	D	f	D	D
54192	Photographic services	88	D	D	D	e	D	D
541921	Photographic studios, portrait	83	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	12	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	12	D	D	D	e	D	D

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
54	CINCINNATI—HAMILTON, OH—KY—IN CMSA								
	Professional, scientific, & technical services . .	35	D	D	D	D	e	D	D
541	Professional, scientific, & technical services	35	D	D	D	D	e	D	D
5411	Legal services	8	D	D	D	D	c	D	D
54111	Offices of lawyers	8	D	D	D	D	c	D	D
541110	Offices of lawyers	8	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	8	D	D	D	D	c	D	D
5417	Scientific research & development services	27	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	21	D	D	D	D	e	D	D
	Cincinnati, OH—KY—IN PMSA								
54	Professional, scientific, & technical services . .	31	27 791	26 503	11 785	3 096	408	20.9	34.0
541	Professional, scientific, & technical services	31	27 791	26 503	11 785	3 096	408	20.9	34.0
5411	Legal services	6	6 878	6 745	3 828	947	115	4.0	—
54111	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	—
541110	Offices of lawyers	6	6 878	6 745	3 828	947	115	4.0	—
5411102	Legal aid societies & similar legal services	6	6 878	6 745	3 828	947	115	4.0	—
5417	Scientific research & development services	25	20 913	19 758	7 957	2 149	293	26.5	45.2
54171	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	21	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	19	D	D	D	D	e	D	D
	Hamilton—Middletown, OH PMSA								
54	Professional, scientific, & technical services . .	4	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CLARKSVILLE–HOPKINSVILLE, TN–KY MSA									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
EVANSVILLE–HENDERSON, IN–KY MSA									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
HUNTINGTON–ASHLAND, WV–KY–OH MSA									
54	Professional, scientific, & technical services ..	2	D	D	D	D	c	D	D
541	Professional, scientific, & technical services	2	D	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences ...	1	D	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	D	c	D	D
LEXINGTON, KY MSA									
54	Professional, scientific, & technical services ..	8	3 193	3 076	1 619	410	55	5.7	25.1
541	Professional, scientific, & technical services	8	3 193	3 076	1 619	410	55	5.7	25.1
LOUISVILLE, KY–IN MSA									
54	Professional, scientific, & technical services ..	9	7 777	7 628	3 872	897	131	12.9	3.5
541	Professional, scientific, & technical services	9	7 777	7 628	3 872	897	131	12.9	3.5
5411	Legal services	6	3 563	3 667	2 286	530	68	9.4	7.6
54111	Offices of lawyers	6	3 563	3 667	2 286	530	68	9.4	7.6
541110	Offices of lawyers	6	3 563	3 667	2 286	530	68	9.4	7.6
5411102	Legal aid societies & similar legal services	6	3 563	3 667	2 286	530	68	9.4	7.6
OWENSBORO, KY MSA									
54	Professional, scientific, & technical services ..	3	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	3	D	D	D	D	b	D	D
AREA OUTSIDE KENTUCKY METROPOLITAN AREAS									
54	Professional, scientific, & technical services ..	19	10 038	9 454	4 944	1 155	149	5.8	.3
541	Professional, scientific, & technical services	19	10 038	9 454	4 944	1 155	149	5.8	.3
5411	Legal services	17	D	D	D	D	c	D	D
54111	Offices of lawyers	17	D	D	D	D	c	D	D
541110	Offices of lawyers	17	D	D	D	D	c	D	D
5411102	Legal aid societies & similar legal services	17	D	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAIR COUNTY, KY								
54	Professional, scientific, & technical services	16	1 948	630	143	28	47.6	9.8
541	Professional, scientific, & technical services	16	1 948	630	143	28	47.6	9.8
ALLEN COUNTY, KY								
54	Professional, scientific, & technical services	8	1 473	543	123	38	17.0	16.2
541	Professional, scientific, & technical services	8	1 473	543	123	38	17.0	16.2
ANDERSON COUNTY, KY								
54	Professional, scientific, & technical services	16	2 999	1 079	165	44	88.8	-
541	Professional, scientific, & technical services	16	2 999	1 079	165	44	88.8	-
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
BALLARD COUNTY, KY								
54	Professional, scientific, & technical services	7	1 984	1 085	238	54	19.2	.3
541	Professional, scientific, & technical services	7	1 984	1 085	238	54	19.2	.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
BARREN COUNTY, KY								
54	Professional, scientific, & technical services	44	13 546	4 487	954	204	51.1	14.4
541	Professional, scientific, & technical services	44	13 546	4 487	954	204	51.1	14.4
5411	Legal services	19	5 071	1 105	261	63	75.3	5.4
54111	Offices of lawyers	19	5 071	1 105	261	63	75.3	5.4
541110	Offices of lawyers	19	5 071	1 105	261	63	75.3	5.4
5411101	Offices of lawyers (except legal aid societies)	19	5 071	1 105	261	63	75.3	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 296	933	225	47	60.8	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 296	933	225	47	60.8	.5
5413	Architectural, engineering, & related services	6	3 599	1 612	348	67	15.9	9.4
5418	Advertising & related services	2	D	D	D	a	D	D
BATH COUNTY, KY								
54	Professional, scientific, & technical services	12	1 054	322	72	25	90.2	9.8
541	Professional, scientific, & technical services	12	1 054	322	72	25	90.2	9.8
BELL COUNTY, KY								
54	Professional, scientific, & technical services	36	9 388	4 082	825	157	29.8	2.4
541	Professional, scientific, & technical services	36	9 388	4 082	825	157	29.8	2.4
5411	Legal services	14	2 980	1 092	228	41	31.0	7.6
54111	Offices of lawyers	14	2 980	1 092	228	41	31.0	7.6
541110	Offices of lawyers	14	2 980	1 092	228	41	31.0	7.6
5411101	Offices of lawyers (except legal aid societies)	14	2 980	1 092	228	41	31.0	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 282	378	104	30	87.9	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 282	378	104	30	87.9	-
5413	Architectural, engineering, & related services	8	4 626	2 349	441	67	11.0	-
BOONE COUNTY, KY								
54	Professional, scientific, & technical services	125	117 081	35 900	7 337	857	22.1	9.0
541	Professional, scientific, & technical services	125	117 081	35 900	7 337	857	22.1	9.0
5411	Legal services	36	12 386	5 812	1 023	134	35.7	3.0
54111	Offices of lawyers	36	12 386	5 812	1 023	134	35.7	3.0
541110	Offices of lawyers	36	12 386	5 812	1 023	134	35.7	3.0
5411101	Offices of lawyers (except legal aid societies)	36	12 386	5 812	1 023	134	35.7	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	19 544	7 731	1 042	189	6.6	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	19 544	7 731	1 042	189	6.6	2.3
5413	Architectural, engineering, & related services	17	D	D	D	c	D	D
5415	Computer systems design & related services	14	10 958	3 697	841	77	26.5	57.5
54151	Computer systems design & related services	14	10 958	3 697	841	77	26.5	57.5
541512	Computer systems design services	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	15 380	6 154	1 534	66	74.6	3.7
54161	Management consulting services	10	D	D	D	b	D	D
541613	Marketing consulting services	3	D	D	D	a	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOURBON COUNTY, KY								
54	Professional, scientific, & technical services	23	2 569	770	189	58	57.1	19.7
541	Professional, scientific, & technical services	23	2 569	770	189	58	57.1	19.7
BOYD COUNTY, KY								
54	Professional, scientific, & technical services	97	52 956	26 619	4 809	624	27.7	1.4
541	Professional, scientific, & technical services	97	52 956	26 619	4 809	624	27.7	1.4
5411	Legal services	38	12 646	3 450	766	139	41.6	4.8
54111	Offices of lawyers	38	12 646	3 450	766	139	41.6	4.8
541110	Offices of lawyers	38	12 646	3 450	766	139	41.6	4.8
5411101	Offices of lawyers (except legal aid societies)	38	12 646	3 450	766	139	41.6	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	8 230	5 280	992	136	16.7	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	8 230	5 280	992	136	16.7	1.4
541211	Offices of certified public accountants	13	D	D	D	c	D	D
5413	Architectural, engineering, & related services	16	25 265	16 396	2 712	270	11.7	.1
54133	Engineering services	9	D	D	D	c	D	D
541330	Engineering services	9	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
BOYLE COUNTY, KY								
54	Professional, scientific, & technical services	46	16 931	5 918	1 485	208	53.2	3.2
541	Professional, scientific, & technical services	46	16 931	5 918	1 485	208	53.2	3.2
5411	Legal services	14	3 252	1 013	234	39	29.6	9.1
54111	Offices of lawyers	14	3 252	1 013	234	39	29.6	9.1
541110	Offices of lawyers	14	3 252	1 013	234	39	29.6	9.1
5411101	Offices of lawyers (except legal aid societies)	14	3 252	1 013	234	39	29.6	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 111	1 607	619	87	34.2	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 111	1 607	619	87	34.2	4.5
5413	Architectural, engineering, & related services	7	6 705	2 241	486	54	69.6	1.7
BRACKEN COUNTY, KY								
54	Professional, scientific, & technical services	7	573	229	62	9	37.0	3.7
BREATHITT COUNTY, KY								
54	Professional, scientific, & technical services	13	3 919	837	163	34	72.5	11.1
541	Professional, scientific, & technical services	13	3 919	837	163	34	72.5	11.1
5411	Legal services	10	3 330	677	125	27	79.7	2.8
54111	Offices of lawyers	10	3 330	677	125	27	79.7	2.8
541110	Offices of lawyers	10	3 330	677	125	27	79.7	2.8
5411101	Offices of lawyers (except legal aid societies)	10	3 330	677	125	27	79.7	2.8
BRECKINRIDGE COUNTY, KY								
54	Professional, scientific, & technical services	11	1 350	366	104	41	64.2	—
541	Professional, scientific, & technical services	11	1 350	366	104	41	64.2	—
BULLITT COUNTY, KY								
54	Professional, scientific, & technical services	45	8 546	2 623	609	143	57.8	10.5
541	Professional, scientific, & technical services	45	8 546	2 623	609	143	57.8	10.5
5411	Legal services	17	4 665	1 504	336	75	51.7	17.6
54111	Offices of lawyers	17	4 665	1 504	336	75	51.7	17.6
541110	Offices of lawyers	17	4 665	1 504	336	75	51.7	17.6
5411101	Offices of lawyers (except legal aid societies)	17	4 665	1 504	336	75	51.7	17.6
5413	Architectural, engineering, & related services	9	1 919	625	149	27	45.3	—
BUTLER COUNTY, KY								
54	Professional, scientific, & technical services	6	651	186	48	21	69.6	27.3
CALDWELL COUNTY, KY								
54	Professional, scientific, & technical services	16	1 989	540	125	38	35.8	44.3
541	Professional, scientific, & technical services	16	1 989	540	125	38	35.8	44.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CALLOWAY COUNTY, KY								
54	Professional, scientific, & technical services	37	10 879	2 962	709	169	49.0	15.2
541	Professional, scientific, & technical services	37	10 879	2 962	709	169	49.0	15.2
5411	Legal services	17	4 273	851	223	57	69.7	4.4
54111	Offices of lawyers	17	4 273	851	223	57	69.7	4.4
541110	Offices of lawyers	17	4 273	851	223	57	69.7	4.4
5411101	Offices of lawyers (except legal aid societies)	17	4 273	851	223	57	69.7	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 053	585	193	57	58.4	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 053	585	193	57	58.4	2.3
CAMPBELL COUNTY, KY								
54	Professional, scientific, & technical services	101	29 975	9 787	2 189	387	38.6	6.7
541	Professional, scientific, & technical services	101	29 975	9 787	2 189	387	38.6	6.7
5411	Legal services	37	8 675	2 767	617	102	58.1	10.6
54111	Offices of lawyers	35	D	D	D	b	D	D
541110	Offices of lawyers	35	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	7 607	2 295	442	56	4.2	6.8
5416	Management, scientific, & technical consulting services	9	2 992	916	229	28	57.1	—
54161	Management consulting services	9	2 992	916	229	28	57.1	—
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
CARLISLE COUNTY, KY								
54	Professional, scientific, & technical services	4	393	101	30	12	100.0	—
CARROLL COUNTY, KY								
54	Professional, scientific, & technical services	8	1 814	1 173	184	37	15.8	—
541	Professional, scientific, & technical services	8	1 814	1 173	184	37	15.8	—
CARTER COUNTY, KY								
54	Professional, scientific, & technical services	24	3 743	1 105	284	82	85.4	1.7
541	Professional, scientific, & technical services	24	3 743	1 105	284	82	85.4	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 010	368	115	33	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 010	368	115	33	100.0	—
CASEY COUNTY, KY								
54	Professional, scientific, & technical services	11	8 085	6 310	1 242	331	4.1	1.3
541	Professional, scientific, & technical services	11	8 085	6 310	1 242	331	4.1	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
CHRISTIAN COUNTY, KY								
54	Professional, scientific, & technical services	79	25 328	7 644	1 813	320	55.1	7.8
541	Professional, scientific, & technical services	79	25 328	7 644	1 813	320	55.1	7.8
5411	Legal services	31	8 867	1 853	366	86	77.0	9.6
54111	Offices of lawyers	31	8 867	1 853	366	86	77.0	9.6
541110	Offices of lawyers	31	8 867	1 853	366	86	77.0	9.6
5411101	Offices of lawyers (except legal aid societies)	31	8 867	1 853	366	86	77.0	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	3 802	1 722	443	76	76.5	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	3 802	1 722	443	76	76.5	2.4
5413	Architectural, engineering, & related services	10	5 105	1 472	396	62	27.2	4.3
CLARK COUNTY, KY								
54	Professional, scientific, & technical services	46	16 773	8 546	2 069	271	28.1	10.9
541	Professional, scientific, & technical services	46	16 773	8 546	2 069	271	28.1	10.9
5411	Legal services	16	3 076	747	172	47	49.0	5.3
54111	Offices of lawyers	16	3 076	747	172	47	49.0	5.3
541110	Offices of lawyers	16	3 076	747	172	47	49.0	5.3
5411101	Offices of lawyers (except legal aid societies)	16	3 076	747	172	47	49.0	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	8 488	3 943	680	101	22.2	16.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLAY COUNTY, KY								
54	Professional, scientific, & technical services	21	3 393	890	200	64	60.8	3.6
541	Professional, scientific, & technical services	21	3 393	890	200	64	60.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	945	350	74	23	50.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	945	350	74	23	50.3	3.4
CLINTON COUNTY, KY								
54	Professional, scientific, & technical services	12	1 337	203	50	21	62.5	21.8
541	Professional, scientific, & technical services	12	1 337	203	50	21	62.5	21.8
CRITTENDEN COUNTY, KY								
54	Professional, scientific, & technical services	9	1 344	463	92	29	59.3	—
541	Professional, scientific, & technical services	9	1 344	463	92	29	59.3	—
CUMBERLAND COUNTY, KY								
54	Professional, scientific, & technical services	5	760	117	25	8	100.0	—
DAVIESS COUNTY, KY								
54	Professional, scientific, & technical services	145	56 441	23 277	4 590	857	37.5	5.8
541	Professional, scientific, & technical services	145	56 441	23 277	4 590	857	37.5	5.8
5411	Legal services	53	23 143	10 454	1 442	215	55.7	2.6
54111	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
541110	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
5411101	Offices of lawyers (except legal aid societies)	53	23 143	10 454	1 442	215	55.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	12 366	4 609	1 139	283	23.0	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	12 366	4 609	1 139	283	23.0	1.7
541211	Offices of certified public accountants	12	5 886	3 066	690	93	15.0	.8
541213	Tax return preparation services	6	1 449	438	184	104	18.8	—
541219	Other accounting services	15	5 031	1 105	265	86	33.7	3.2
5413	Architectural, engineering, & related services	17	8 341	4 144	1 139	139	18.5	7.5
5416	Management, scientific, & technical consulting services	13	4 349	1 821	343	46	40.3	2.4
54161	Management consulting services	9	3 938	1 668	343	46	41.3	2.6
5418	Advertising & related services	14	4 861	1 390	344	122	19.2	20.0
54189	Other services related to advertising	9	4 120	1 154	296	111	17.4	20.1
541890	Other services related to advertising	9	4 120	1 154	296	111	17.4	20.1
EDMONSON COUNTY, KY								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
ELLIOTT COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
ESTILL COUNTY, KY								
54	Professional, scientific, & technical services	5	312	107	15	11	88.1	11.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FAYETTE COUNTY, KY								
54	Professional, scientific, & technical services	765	1 043 094	292 036	81 976	8 482	10.9	3.5
541	Professional, scientific, & technical services	765	1 043 094	292 036	81 976	8 482	10.9	3.5
5411	Legal services	201	154 382	48 932	10 532	1 488	20.5	7.5
54111	Offices of lawyers	196	D	D	D	g	D	D
541110	Offices of lawyers	196	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	196	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	55 995	26 789	5 878	1 155	18.7	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	55 995	26 789	5 878	1 155	18.7	15.6
541211	Offices of certified public accountants	69	37 180	17 828	3 644	454	20.9	21.6
541213	Tax return preparation services	13	3 495	1 139	453	333	10.5	7.3
541219	Other accounting services	28	D	D	D	e	D	D
5413	Architectural, engineering, & related services	175	200 446	90 952	20 304	2 459	20.5	4.9
54131	Architectural services	45	35 419	13 937	3 007	348	16.9	.6
541310	Architectural services	45	35 419	13 937	3 007	348	16.9	.6
54133	Engineering services	103	148 149	70 915	15 945	1 888	22.6	6.3
541330	Engineering services	103	148 149	70 915	15 945	1 888	22.6	6.3
54137	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	b	D	D
541380	Testing laboratories	7	D	D	D	b	D	D
5414	Specialized design services	38	18 388	3 185	715	157	41.7	2.4
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	16	9 709	1 643	348	65	44.6	—
541430	Graphic design services	16	9 709	1 643	348	65	44.6	—
5414301	Graphic design services (except commercial art & medical artists) ..	14	D	D	D	b	D	D
5415	Computer systems design & related services	63	D	D	D	g	D	D
54151	Computer systems design & related services	63	D	D	D	g	D	D
541511	Custom computer programming services	22	D	D	D	e	D	D
541512	Computer systems design services	29	D	D	D	c	D	D
5415121	Computer systems integrators	13	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
541513	Computer facilities management services	4	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	81	D	D	D	e	D	D
54161	Management consulting services	60	D	D	D	e	D	D
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	15	D	D	D	b	D	D
541690	Other scientific & technical consulting services	15	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
5418	Advertising & related services	54	36 322	10 911	2 492	372	9.5	1.5
54181	Advertising agencies	26	D	D	D	c	D	D
541810	Advertising agencies	26	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	c	D	D
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
FLEMING COUNTY, KY								
54	Professional, scientific, & technical services	7	1 732	478	180	71	17.7	25.3
541	Professional, scientific, & technical services	7	1 732	478	180	71	17.7	25.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
FLOYD COUNTY, KY								
54	Professional, scientific, & technical services	56	21 749	8 512	1 771	300	53.1	6.3
541	Professional, scientific, & technical services	56	21 749	8 512	1 771	300	53.1	6.3
5411	Legal services	25	12 663	4 017	816	131	57.5	6.8
54111	Offices of lawyers	25	12 663	4 017	816	131	57.5	6.8
541110	Offices of lawyers	25	12 663	4 017	816	131	57.5	6.8
5411101	Offices of lawyers (except legal aid societies)	25	12 663	4 017	816	131	57.5	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 587	712	192	46	76.8	23.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 587	712	192	46	76.8	23.2
5413	Architectural, engineering, & related services	13	6 483	3 482	698	108	31.5	2.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FRANKLIN COUNTY, KY								
54	Professional, scientific, & technical services	104	61 071	24 982	5 659	669	17.5	5.4
541	Professional, scientific, & technical services	104	61 071	24 982	5 659	669	17.5	5.4
5411	Legal services	36	12 395	2 915	645	113	36.5	7.5
54111	Offices of lawyers	36	12 395	2 915	645	113	36.5	7.5
541110	Offices of lawyers	36	12 395	2 915	645	113	36.5	7.5
5411101	Offices of lawyers (except legal aid societies)	36	12 395	2 915	645	113	36.5	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 521	1 090	276	58	30.4	43.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 521	1 090	276	58	30.4	43.6
5413	Architectural, engineering, & related services	20	21 163	8 689	1 941	247	11.1	3.0
54133	Engineering services	11	17 453	7 588	1 709	206	5.3	—
541330	Engineering services	11	17 453	7 588	1 709	206	5.3	—
5415	Computer systems design & related services	17	20 104	11 072	2 545	200	6.4	.2
54151	Computer systems design & related services	17	20 104	11 072	2 545	200	6.4	.2
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	9	D	D	D	b	D	D
FULTON COUNTY, KY								
54	Professional, scientific, & technical services	9	942	201	48	15	38.0	8.5
541	Professional, scientific, & technical services	9	942	201	48	15	38.0	8.5
GALLATIN COUNTY, KY								
54	Professional, scientific, & technical services	3	446	115	24	6	100.0	—
GARRARD COUNTY, KY								
54	Professional, scientific, & technical services	8	1 250	285	63	21	23.6	27.2
541	Professional, scientific, & technical services	8	1 250	285	63	21	23.6	27.2
GRANT COUNTY, KY								
54	Professional, scientific, & technical services	18	2 534	1 009	248	51	58.5	1.3
541	Professional, scientific, & technical services	18	2 534	1 009	248	51	58.5	1.3
GRAVES COUNTY, KY								
54	Professional, scientific, & technical services	38	7 925	2 885	649	142	72.0	.5
541	Professional, scientific, & technical services	38	7 925	2 885	649	142	72.0	.5
5411	Legal services	14	3 294	947	167	38	64.9	—
54111	Offices of lawyers	14	3 294	947	167	38	64.9	—
541110	Offices of lawyers	14	3 294	947	167	38	64.9	—
5411101	Offices of lawyers (except legal aid societies)	14	3 294	947	167	38	64.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 724	1 333	337	68	72.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 724	1 333	337	68	72.7	—
GRAYSON COUNTY, KY								
54	Professional, scientific, & technical services	19	2 740	941	215	57	59.8	3.7
541	Professional, scientific, & technical services	19	2 740	941	215	57	59.8	3.7
GREEN COUNTY, KY								
54	Professional, scientific, & technical services	5	897	267	68	19	100.0	—
541	Professional, scientific, & technical services	5	897	267	68	19	100.0	—
GREENUP COUNTY, KY								
54	Professional, scientific, & technical services	29	6 483	2 011	451	130	51.6	—
541	Professional, scientific, & technical services	29	6 483	2 011	451	130	51.6	—
5411	Legal services	13	3 367	726	173	44	31.4	—
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
HANCOCK COUNTY, KY								
54	Professional, scientific, & technical services	8	826	143	41	17	66.5	21.2

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARDIN COUNTY, KY								
54	Professional, scientific, & technical services	109	34 171	13 017	3 124	509	27.8	11.7
541	Professional, scientific, & technical services	109	34 171	13 017	3 124	509	27.8	11.7
5411	Legal services	41	12 849	4 002	940	153	41.0	14.8
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	4 811	2 063	573	128	31.1	22.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 811	2 063	573	128	31.1	22.6
541219	Other accounting services	9	1 802	622	116	38	46.7	15.4
5413	Architectural, engineering, & related services	14	3 285	1 346	326	67	43.0	30.5
5415	Computer systems design & related services	8	6 953	3 779	975	80	.8	.3
54151	Computer systems design & related services	8	6 953	3 779	975	80	.8	.3
5418	Advertising & related services	4	1 338	446	107	20	15.1	—
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
HARLAN COUNTY, KY								
54	Professional, scientific, & technical services	34	11 195	4 784	1 081	184	83.3	2.3
541	Professional, scientific, & technical services	34	11 195	4 784	1 081	184	83.3	2.3
5411	Legal services	19	6 711	2 773	639	83	80.1	2.0
54111	Offices of lawyers	19	6 711	2 773	639	83	80.1	2.0
541110	Offices of lawyers	19	6 711	2 773	639	83	80.1	2.0
5411101	Offices of lawyers (except legal aid societies)	19	6 711	2 773	639	83	80.1	2.0
5413	Architectural, engineering, & related services	6	2 894	1 441	310	66	86.1	—
HARRISON COUNTY, KY								
54	Professional, scientific, & technical services	13	1 730	613	138	36	22.3	21.4
541	Professional, scientific, & technical services	13	1 730	613	138	36	22.3	21.4
HART COUNTY, KY								
54	Professional, scientific, & technical services	13	2 383	564	108	38	35.5	29.4
541	Professional, scientific, & technical services	13	2 383	564	108	38	35.5	29.4
HENDERSON COUNTY, KY								
54	Professional, scientific, & technical services	73	18 827	5 665	1 288	284	48.8	2.9
541	Professional, scientific, & technical services	73	18 827	5 665	1 288	284	48.8	2.9
5411	Legal services	26	8 714	2 638	557	109	59.7	3.5
54111	Offices of lawyers	26	8 714	2 638	557	109	59.7	3.5
541110	Offices of lawyers	26	8 714	2 638	557	109	59.7	3.5
5411101	Offices of lawyers (except legal aid societies)	26	8 714	2 638	557	109	59.7	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 854	727	227	61	39.6	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 854	727	227	61	39.6	1.6
5413	Architectural, engineering, & related services	11	3 952	1 595	369	69	27.8	—
5418	Advertising & related services	6	1 386	231	51	14	21.1	—
HENRY COUNTY, KY								
54	Professional, scientific, & technical services	12	1 339	633	140	31	52.5	14.0
541	Professional, scientific, & technical services	12	1 339	633	140	31	52.5	14.0
HICKMAN COUNTY, KY								
54	Professional, scientific, & technical services	4	858	377	96	14	24.1	53.4
HOPKINS COUNTY, KY								
54	Professional, scientific, & technical services	69	23 259	7 723	1 660	334	48.5	4.4
541	Professional, scientific, & technical services	69	23 259	7 723	1 660	334	48.5	4.4
5411	Legal services	30	8 514	2 208	458	92	57.7	2.6
54111	Offices of lawyers	30	8 514	2 208	458	92	57.7	2.6
541110	Offices of lawyers	30	8 514	2 208	458	92	57.7	2.6
5411101	Offices of lawyers (except legal aid societies)	30	8 514	2 208	458	92	57.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	4 031	1 626	341	72	17.4	13.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	4 031	1 626	341	72	17.4	13.2
5413	Architectural, engineering, & related services	14	9 246	3 459	790	152	56.7	.6
JACKSON COUNTY, KY								
54	Professional, scientific, & technical services	4	280	130	34	7	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, KY								
54	Professional, scientific, & technical services	1 811	1 479 930	503 717	113 654	15 317	19.1	7.2
541	Professional, scientific, & technical services	1 811	1 479 930	503 717	113 654	15 317	19.1	7.2
5411	Legal services	512	374 933	117 397	25 660	3 310	20.7	5.7
54111	Offices of lawyers	492	D	D	D	h	D	D
541110	Offices of lawyers	492	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	492	D	D	D	h	D	D
54119	Other legal services	20	D	D	D	b	D	D
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	274	191 883	71 827	15 037	2 714	15.5	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	274	191 883	71 827	15 037	2 714	15.5	7.6
541211	Offices of certified public accountants	138	126 461	46 186	10 512	1 336	15.4	5.5
541213	Tax return preparation services	41	8 253	2 758	1 149	566	25.3	8.2
541214	Payroll services	15	43 348	16 766	1 757	490	2.5	12.7
541219	Other accounting services	80	13 821	6 117	1 619	322	50.5	10.7
5413	Architectural, engineering, & related services	261	230 877	96 333	21 450	2 422	25.0	3.7
54131	Architectural services	58	D	D	D	e	D	D
541310	Architectural services	58	D	D	D	e	D	D
54133	Engineering services	151	161 415	71 977	16 468	1 748	27.1	4.3
541330	Engineering services	151	161 415	71 977	16 468	1 748	27.1	4.3
54137	Surveying & mapping (except geophysical) services	20	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	20	D	D	D	c	D	D
54138	Testing laboratories	19	D	D	D	c	D	D
541380	Testing laboratories	19	D	D	D	c	D	D
5414	Specialized design services	94	50 201	13 622	2 847	456	24.6	1.1
54141	Interior design services	32	D	D	D	b	D	D
541410	Interior design services	32	D	D	D	b	D	D
54143	Graphic design services	58	D	D	D	e	D	D
541430	Graphic design services	58	D	D	D	e	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	49	D	D	D	e	D	D
5415	Computer systems design & related services	168	215 849	64 293	14 695	1 653	13.8	3.5
54151	Computer systems design & related services	168	215 849	64 293	14 695	1 653	13.8	3.5
541511	Custom computer programming services	67	D	D	D	f	D	D
541512	Computer systems design services	83	D	D	D	f	D	D
5415121	Computer systems integrators	42	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	41	D	D	D	c	D	D
541519	Other computer related services	14	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	255	D	D	D	g	D	D
54161	Management consulting services	208	116 062	51 141	12 750	1 163	23.8	32.4
541611	Administrative management & general management consulting service	83	32 175	15 631	4 176	301	31.0	11.2
541612	Human resources & executive search consulting services	43	46 981	25 723	6 287	608	10.2	68.6
5416123	Human resources & personnel management consulting	28	D	D	D	f	D	D
541613	Marketing consulting services	56	D	D	D	c	D	D
541618	Other management consulting services	14	D	D	D	c	D	D
54162	Environmental consulting services	19	D	D	D	b	D	D
541620	Environmental consulting services	19	D	D	D	b	D	D
54169	Other scientific & technical consulting services	28	D	D	D	b	D	D
541690	Other scientific & technical consulting services	28	D	D	D	b	D	D
5417	Scientific research & development services	12	D	D	D	c	D	D
5418	Advertising & related services	157	D	D	D	g	D	D
54181	Advertising agencies	61	D	D	D	f	D	D
541810	Advertising agencies	61	D	D	D	f	D	D
54182	Public relations agencies	13	D	D	D	b	D	D
541820	Public relations agencies	13	D	D	D	b	D	D
54184	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
541840	Media representatives	13	16 066	7 326	1 702	159	.9	6.8
5418402	Publishers' advertising representatives	8	15 263	7 055	1 626	150	.2	5.4
54185	Display advertising	8	D	D	D	e	D	D
541850	Display advertising	8	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	e	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	11	D	D	D	f	D	D
541860	Direct mail advertising	11	D	D	D	f	D	D
54189	Other services related to advertising	47	D	D	D	e	D	D
541890	Other services related to advertising	47	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	31	D	D	D	c	D	D
5418903	Sign painting & lettering shop	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	78	D	D	D	f	D	D
54191	Marketing research & public opinion polling	18	D	D	D	f	D	D
541910	Marketing research & public opinion polling	18	D	D	D	f	D	D
54192	Photographic services	50	D	D	D	c	D	D
541921	Photographic studios, portrait	39	D	D	D	c	D	D
541922	Commercial photography	11	2 218	633	149	31	49.5	18.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JESSAMINE COUNTY, KY								
54	Professional, scientific, & technical services	48	10 595	3 334	749	173	60.8	2.2
541	Professional, scientific, & technical services	48	10 595	3 334	749	173	60.8	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	4 643	1 352	307	45	69.8	—
JOHNSON COUNTY, KY								
54	Professional, scientific, & technical services	34	14 216	3 580	867	189	62.6	1.2
541	Professional, scientific, & technical services	34	14 216	3 580	867	189	62.6	1.2
5411	Legal services	18	9 530	1 418	381	82	67.9	1.4
54111	Offices of lawyers	18	9 530	1 418	381	82	67.9	1.4
541110	Offices of lawyers	18	9 530	1 418	381	82	67.9	1.4
5411101	Offices of lawyers (except legal aid societies)	18	9 530	1 418	381	82	67.9	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 898	1 477	328	61	60.8	—
KENTON COUNTY, KY								
54	Professional, scientific, & technical services	263	162 333	71 142	15 925	2 441	20.7	4.7
541	Professional, scientific, & technical services	263	162 333	71 142	15 925	2 441	20.7	4.7
5411	Legal services	101	53 248	21 251	4 507	563	19.8	5.1
54111	Offices of lawyers	95	D	D	D	f	D	D
541110	Offices of lawyers	95	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	95	D	D	D	f	D	D
54119	Other legal services	6	D	D	D	b	D	D
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	44	15 286	8 837	2 162	625	20.0	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	44	15 286	8 837	2 162	625	20.0	10.0
541211	Offices of certified public accountants	25	11 446	7 146	1 626	183	20.2	9.2
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	25 677	12 694	2 441	331	41.3	1.2
54133	Engineering services	25	17 033	9 393	1 784	246	46.6	.8
541330	Engineering services	25	17 033	9 393	1 784	246	46.6	.8
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	5	D	D	D	b	D	D
5415	Computer systems design & related services	21	10 752	5 341	1 330	120	26.1	4.4
54151	Computer systems design & related services	21	10 752	5 341	1 330	120	26.1	4.4
541511	Custom computer programming services	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	7 776	3 348	660	69	53.0	10.6
54161	Management consulting services	18	D	D	D	b	D	D
5418	Advertising & related services	15	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	D	D	D	f	D	D
54191	Marketing research & public opinion polling	3	D	D	D	f	D	D
541910	Marketing research & public opinion polling	3	D	D	D	f	D	D
KNOTT COUNTY, KY								
54	Professional, scientific, & technical services	14	2 765	1 152	217	47	64.6	33.5
541	Professional, scientific, & technical services	14	2 765	1 152	217	47	64.6	33.5
KNOX COUNTY, KY								
54	Professional, scientific, & technical services	28	14 890	6 135	1 384	196	69.4	14.5
541	Professional, scientific, & technical services	28	14 890	6 135	1 384	196	69.4	14.5
5411	Legal services	13	3 447	1 173	177	42	40.6	—
54111	Offices of lawyers	13	3 447	1 173	177	42	40.6	—
541110	Offices of lawyers	13	3 447	1 173	177	42	40.6	—
5411101	Offices of lawyers (except legal aid societies)	13	3 447	1 173	177	42	40.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 583	547	134	40	74.9	14.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 583	547	134	40	74.9	14.2
5417	Scientific research & development services	2	D	D	D	b	D	D
LARUE COUNTY, KY								
54	Professional, scientific, & technical services	16	2 081	796	114	30	65.2	4.7
541	Professional, scientific, & technical services	16	2 081	796	114	30	65.2	4.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAUREL COUNTY, KY								
54	Professional, scientific, & technical services	60	18 586	4 725	1 143	246	45.5	31.4
541	Professional, scientific, & technical services	60	18 586	4 725	1 143	246	45.5	31.4
5411	Legal services	36	14 171	3 295	822	161	43.1	34.5
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 452	818	200	46	50.1	37.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 452	818	200	46	50.1	37.1
LAWRENCE COUNTY, KY								
54	Professional, scientific, & technical services	10	2 465	848	211	34	28.8	3.6
541	Professional, scientific, & technical services	10	2 465	848	211	34	28.8	3.6
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
LEE COUNTY, KY								
54	Professional, scientific, & technical services	5	327	51	12	8	83.2	—
LESLIE COUNTY, KY								
54	Professional, scientific, & technical services	10	4 354	654	152	47	89.2	9.9
541	Professional, scientific, & technical services	10	4 354	654	152	47	89.2	9.9
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
LETCHER COUNTY, KY								
54	Professional, scientific, & technical services	27	9 525	3 222	641	169	50.4	.5
541	Professional, scientific, & technical services	27	9 525	3 222	641	169	50.4	.5
5413	Architectural, engineering, & related services	7	6 585	2 693	518	127	46.3	—
LEWIS COUNTY, KY								
54	Professional, scientific, & technical services	6	858	331	78	27	80.4	—
LINCOLN COUNTY, KY								
54	Professional, scientific, & technical services	19	4 842	1 706	402	65	33.2	2.6
541	Professional, scientific, & technical services	19	4 842	1 706	402	65	33.2	2.6
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
LIVINGSTON COUNTY, KY								
54	Professional, scientific, & technical services	9	1 337	417	70	31	58.9	35.5
541	Professional, scientific, & technical services	9	1 337	417	70	31	58.9	35.5
LOGAN COUNTY, KY								
54	Professional, scientific, & technical services	23	5 063	1 750	415	83	36.1	3.0
541	Professional, scientific, & technical services	23	5 063	1 750	415	83	36.1	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 395	623	162	23	29.6	—
LYON COUNTY, KY								
54	Professional, scientific, & technical services	10	875	282	60	24	40.2	25.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MCCRACKEN COUNTY, KY								
54	Professional, scientific, & technical services	133	67 341	21 786	5 291	947	45.7	1.4
541	Professional, scientific, & technical services	133	67 341	21 786	5 291	947	45.7	1.4
5411	Legal services	50	22 452	5 984	1 576	227	37.6	2.5
541111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	11 183	4 664	1 126	208	28.8	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	11 183	4 664	1 126	208	28.8	.1
541211	Offices of certified public accountants	17	9 090	3 962	912	115	32.9	.1
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	19 466	7 598	1 854	298	50.9	1.0
54133	Engineering services	14	14 035	5 250	1 183	191	58.9	—
541330	Engineering services	14	14 035	5 250	1 183	191	58.9	—
5418	Advertising & related services	5	4 596	1 332	274	60	47.5	1.3
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	c	D	D
54192	Photographic services	8	4 970	973	235	100	77.9	—
541921	Photographic studios, portrait	8	4 970	973	235	100	77.9	—
MCCREARY COUNTY, KY								
54	Professional, scientific, & technical services	7	690	190	50	23	57.7	4.3
MCLEAN COUNTY, KY								
54	Professional, scientific, & technical services	8	877	226	60	18	85.7	—
541	Professional, scientific, & technical services	8	877	226	60	18	85.7	—
MADISON COUNTY, KY								
54	Professional, scientific, & technical services	77	14 716	4 583	1 015	273	41.6	6.4
541	Professional, scientific, & technical services	77	14 716	4 583	1 015	273	41.6	6.4
5411	Legal services	30	6 774	1 816	344	72	32.5	8.3
541111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 178	1 262	343	107	44.9	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 178	1 262	343	107	44.9	8.9
MAGOFFIN COUNTY, KY								
54	Professional, scientific, & technical services	12	5 573	1 833	431	72	43.2	3.1
541	Professional, scientific, & technical services	12	5 573	1 833	431	72	43.2	3.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
MARION COUNTY, KY								
54	Professional, scientific, & technical services	19	5 116	1 685	414	78	55.2	3.7
541	Professional, scientific, & technical services	19	5 116	1 685	414	78	55.2	3.7
5411	Legal services	8	3 097	1 172	264	49	27.0	5.2
541111	Offices of lawyers	8	3 097	1 172	264	49	27.0	5.2
541110	Offices of lawyers	8	3 097	1 172	264	49	27.0	5.2
5411101	Offices of lawyers (except legal aid societies)	8	3 097	1 172	264	49	27.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 079	369	119	20	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 079	369	119	20	100.0	—
MARSHALL COUNTY, KY								
54	Professional, scientific, & technical services	37	12 822	6 421	1 556	224	44.9	3.0
541	Professional, scientific, & technical services	37	12 822	6 421	1 556	224	44.9	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 060	371	123	46	68.8	23.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 060	371	123	46	68.8	23.7
5413	Architectural, engineering, & related services	10	7 758	4 610	1 104	119	34.3	—
MARTIN COUNTY, KY								
54	Professional, scientific, & technical services	13	2 528	585	100	31	91.5	2.7
541	Professional, scientific, & technical services	13	2 528	585	100	31	91.5	2.7
MASON COUNTY, KY								
54	Professional, scientific, & technical services	20	4 170	1 419	307	72	86.9	3.6
541	Professional, scientific, & technical services	20	4 170	1 419	307	72	86.9	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	915	395	101	20	83.7	16.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	915	395	101	20	83.7	16.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MEADE COUNTY, KY								
54	Professional, scientific, & technical services	10	1 613	463	99	36	51.6	—
541	Professional, scientific, & technical services	10	1 613	463	99	36	51.6	—
MENIFEE COUNTY, KY								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
MERCER COUNTY, KY								
54	Professional, scientific, & technical services	24	3 662	1 024	242	52	46.6	15.0
541	Professional, scientific, & technical services	24	3 662	1 024	242	52	46.6	15.0
METCALFE COUNTY, KY								
54	Professional, scientific, & technical services	6	371	108	28	9	73.6	26.4
MONROE COUNTY, KY								
54	Professional, scientific, & technical services	7	786	136	35	14	81.3	—
MONTGOMERY COUNTY, KY								
54	Professional, scientific, & technical services	23	5 942	1 648	425	101	47.1	4.5
541	Professional, scientific, & technical services	23	5 942	1 648	425	101	47.1	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 826	592	181	40	38.2	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 826	592	181	40	38.2	7.1
MORGAN COUNTY, KY								
54	Professional, scientific, & technical services	9	922	234	63	23	58.5	.5
541	Professional, scientific, & technical services	9	922	234	63	23	58.5	.5
MUHLENBERG COUNTY, KY								
54	Professional, scientific, & technical services	38	6 008	2 124	554	148	80.6	4.1
541	Professional, scientific, & technical services	38	6 008	2 124	554	148	80.6	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 156	348	125	36	88.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 156	348	125	36	88.3	—
NELSON COUNTY, KY								
54	Professional, scientific, & technical services	46	11 506	3 231	969	181	44.5	7.6
541	Professional, scientific, & technical services	46	11 506	3 231	969	181	44.5	7.6
5411	Legal services	20	3 421	938	210	55	74.5	5.3
54111	Offices of lawyers	20	3 421	938	210	55	74.5	5.3
541110	Offices of lawyers	20	3 421	938	210	55	74.5	5.3
5411101	Offices of lawyers (except legal aid societies)	20	3 421	938	210	55	74.5	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 178	460	164	52	71.6	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 178	460	164	52	71.6	25.8
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
NICHOLAS COUNTY, KY								
54	Professional, scientific, & technical services	4	330	83	15	6	54.5	—
OHIO COUNTY, KY								
54	Professional, scientific, & technical services	23	4 456	1 353	286	75	39.9	—
541	Professional, scientific, & technical services	23	4 456	1 353	286	75	39.9	—
OLDHAM COUNTY, KY								
54	Professional, scientific, & technical services	78	23 218	9 296	1 919	261	49.5	7.8
541	Professional, scientific, & technical services	78	23 218	9 296	1 919	261	49.5	7.8
5411	Legal services	11	2 930	976	207	58	23.4	15.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	7 706	2 517	600	71	49.9	3.6
5416	Management, scientific, & technical consulting services	20	7 599	3 882	719	51	44.9	1.7
54161	Management consulting services	15	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OWEN COUNTY, KY								
54	Professional, scientific, & technical services	5	2 372	1 363	338	25	15.2	—
541	Professional, scientific, & technical services	5	2 372	1 363	338	25	15.2	—
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
OWSLEY COUNTY, KY								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
PENDLETON COUNTY, KY								
54	Professional, scientific, & technical services	8	653	187	41	12	100.0	—
PERRY COUNTY, KY								
54	Professional, scientific, & technical services	54	14 060	5 926	1 547	211	46.4	10.2
541	Professional, scientific, & technical services	54	14 060	5 926	1 547	211	46.4	10.2
5411	Legal services	20	6 673	2 548	664	77	42.3	13.2
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 207	818	211	47	52.8	22.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 207	818	211	47	52.8	22.3
5413	Architectural, engineering, & related services	11	2 462	1 072	250	53	63.4	2.4
PIKE COUNTY, KY								
54	Professional, scientific, & technical services	102	49 282	19 603	4 195	627	30.1	3.9
541	Professional, scientific, & technical services	102	49 282	19 603	4 195	627	30.1	3.9
5411	Legal services	39	25 486	8 976	1 924	261	29.6	2.7
54111	Offices of lawyers	38	D	D	D	e	D	D
541110	Offices of lawyers	38	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	6 089	2 148	530	105	44.0	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	6 089	2 148	530	105	44.0	12.5
541211	Offices of certified public accountants	14	4 340	1 575	390	71	38.3	3.6
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	11 951	6 306	1 336	218	13.9	.3
5416	Management, scientific, & technical consulting services	11	4 599	1 839	321	23	57.4	7.2
54161	Management consulting services	8	3 710	1 625	273	19	69.6	—
POWELL COUNTY, KY								
54	Professional, scientific, & technical services	6	485	98	22	10	82.9	17.1
PULASKI COUNTY, KY								
54	Professional, scientific, & technical services	79	29 193	11 143	2 767	686	33.4	7.7
541	Professional, scientific, & technical services	79	29 193	11 143	2 767	686	33.4	7.7
5411	Legal services	29	7 822	1 503	351	75	62.2	9.2
54111	Offices of lawyers	28	D	D	D	b	D	D
541110	Offices of lawyers	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	4 181	1 482	395	86	70.2	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 181	1 482	395	86	70.2	11.7
5413	Architectural, engineering, & related services	8	1 960	451	103	27	87.8	12.2
5419	Other professional, scientific, & technical services	5	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	e	D	D
ROBERTSON COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
ROCKCASTLE COUNTY, KY								
54	Professional, scientific, & technical services	11	1 709	438	109	36	49.4	7.0
541	Professional, scientific, & technical services	11	1 709	438	109	36	49.4	7.0
ROWAN COUNTY, KY								
54	Professional, scientific, & technical services	18	2 939	1 136	317	70	63.5	1.8
541	Professional, scientific, & technical services	18	2 939	1 136	317	70	63.5	1.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RUSSELL COUNTY, KY								
54	Professional, scientific, & technical services	16	2 675	622	132	40	61.1	13.5
541	Professional, scientific, & technical services	16	2 675	622	132	40	61.1	13.5
SCOTT COUNTY, KY								
54	Professional, scientific, & technical services	44	52 521	4 733	1 100	182	7.1	.3
541	Professional, scientific, & technical services	44	52 521	4 733	1 100	182	7.1	.3
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
SHELBY COUNTY, KY								
54	Professional, scientific, & technical services	49	9 336	3 329	721	129	45.8	7.1
541	Professional, scientific, & technical services	49	9 336	3 329	721	129	45.8	7.1
5411	Legal services	14	2 995	914	185	34	32.9	16.0
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 011	439	115	28	83.4	16.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 011	439	115	28	83.4	16.6
5413	Architectural, engineering, & related services	10	2 422	869	187	33	42.2	—
SIMPSON COUNTY, KY								
54	Professional, scientific, & technical services	16	3 544	1 013	182	63	47.9	5.2
541	Professional, scientific, & technical services	16	3 544	1 013	182	63	47.9	5.2
SPENCER COUNTY, KY								
54	Professional, scientific, & technical services	7	1 225	286	76	21	59.3	—
541	Professional, scientific, & technical services	7	1 225	286	76	21	59.3	—
TAYLOR COUNTY, KY								
54	Professional, scientific, & technical services	40	5 673	1 650	221	62	68.7	18.7
541	Professional, scientific, & technical services	40	5 673	1 650	221	62	68.7	18.7
TODD COUNTY, KY								
54	Professional, scientific, & technical services	10	1 348	521	97	34	81.2	18.8
541	Professional, scientific, & technical services	10	1 348	521	97	34	81.2	18.8
TRIGG COUNTY, KY								
54	Professional, scientific, & technical services	8	2 386	914	217	37	51.8	—
541	Professional, scientific, & technical services	8	2 386	914	217	37	51.8	—
TRIMBLE COUNTY, KY								
54	Professional, scientific, & technical services	3	635	93	21	5	9.3	90.7
UNION COUNTY, KY								
54	Professional, scientific, & technical services	13	2 112	621	144	41	45.5	5.6
541	Professional, scientific, & technical services	13	2 112	621	144	41	45.5	5.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WARREN COUNTY, KY								
54	Professional, scientific, & technical services	146	58 096	20 199	4 650	946	35.0	5.5
541	Professional, scientific, & technical services	146	58 096	20 199	4 650	946	35.0	5.5
5411	Legal services	56	30 804	10 181	2 304	402	28.5	5.2
54111	Offices of lawyers	56	30 804	10 181	2 304	402	28.5	5.2
541110	Offices of lawyers	56	30 804	10 181	2 304	402	28.5	5.2
5411101	Offices of lawyers (except legal aid societies)	56	30 804	10 181	2 304	402	28.5	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	12 361	4 494	1 255	289	34.0	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	12 361	4 494	1 255	289	34.0	3.0
541211	Offices of certified public accountants	15	9 863	3 615	909	140	28.3	—
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	4 557	1 986	416	85	42.7	13.3
5416	Management, scientific, & technical consulting services	17	3 884	1 398	218	36	95.0	—
5418	Advertising & related services	12	2 406	909	212	55	11.0	24.9
5419	Other professional, scientific, & technical services	11	3 248	1 107	218	70	34.2	—
54192	Photographic services	11	3 248	1 107	218	70	34.2	—
541921	Photographic studios, portrait	9	D	D	D	b	D	D
WASHINGTON COUNTY, KY								
54	Professional, scientific, & technical services	11	1 993	398	90	25	75.2	22.0
541	Professional, scientific, & technical services	11	1 993	398	90	25	75.2	22.0
WAYNE COUNTY, KY								
54	Professional, scientific, & technical services	20	2 856	731	170	44	71.4	25.5
541	Professional, scientific, & technical services	20	2 856	731	170	44	71.4	25.5
WEBSTER COUNTY, KY								
54	Professional, scientific, & technical services	10	1 291	348	79	28	53.0	13.6
541	Professional, scientific, & technical services	10	1 291	348	79	28	53.0	13.6
WHITLEY COUNTY, KY								
54	Professional, scientific, & technical services	39	9 176	2 855	631	130	61.0	—
541	Professional, scientific, & technical services	39	9 176	2 855	631	130	61.0	—
5411	Legal services	16	4 328	773	165	48	91.5	—
54111	Offices of lawyers	16	4 328	773	165	48	91.5	—
541110	Offices of lawyers	16	4 328	773	165	48	91.5	—
5411101	Offices of lawyers (except legal aid societies)	16	4 328	773	165	48	91.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	2 459	1 056	240	47	50.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	2 459	1 056	240	47	50.9	—
WOLFE COUNTY, KY								
54	Professional, scientific, & technical services	4	564	107	18	7	39.7	49.6
WOODFORD COUNTY, KY								
54	Professional, scientific, & technical services	37	9 886	2 942	650	124	35.1	5.5
541	Professional, scientific, & technical services	37	9 886	2 942	650	124	35.1	5.5
5411	Legal services	14	3 732	1 064	233	46	38.2	—
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	1 791	700	151	21	55.9	2.6

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALEXANDRIA, KY								
54	Professional, scientific, & technical services	7	810	151	39	10	61.2	—
ASHLAND, KY								
54	Professional, scientific, & technical services	84	48 249	24 303	4 298	526	24.8	1.5
541	Professional, scientific, & technical services	84	48 249	24 303	4 298	526	24.8	1.5
5411	Legal services	35	12 008	3 195	713	127	39.6	5.0
54111	Offices of lawyers	35	12 008	3 195	713	127	39.6	5.0
541110	Offices of lawyers	35	12 008	3 195	713	127	39.6	5.0
5411101	Offices of lawyers (except legal aid societies)	35	12 008	3 195	713	127	39.6	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	c	D	D
541211	Offices of certified public accountants	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	21 731	14 461	2 276	189	5.9	.1
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
BARBOURVILLE, KY								
54	Professional, scientific, & technical services	22	14 049	5 806	1 320	177	71.3	14.1
541	Professional, scientific, & technical services	22	14 049	5 806	1 320	177	71.3	14.1
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D
BARDSTOWN, KY								
54	Professional, scientific, & technical services	37	9 601	2 771	880	165	47.9	8.2
541	Professional, scientific, & technical services	37	9 601	2 771	880	165	47.9	8.2
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 178	460	164	52	71.6	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 178	460	164	52	71.6	25.8
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
BEAVER DAM, KY								
54	Professional, scientific, & technical services	7	1 088	443	59	21	44.8	—
541	Professional, scientific, & technical services	7	1 088	443	59	21	44.8	—
BELLEVUE, KY								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BENTON, KY								
54	Professional, scientific, & technical services	21	4 325	1 644	404	84	56.6	7.8
541	Professional, scientific, & technical services	21	4 325	1 644	404	84	56.6	7.8
BEREA, KY								
54	Professional, scientific, & technical services	13	2 962	703	158	44	62.2	.2
541	Professional, scientific, & technical services	13	2 962	703	158	44	62.2	.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BOWLING GREEN, KY								
54	Professional, scientific, & technical services	130	53 125	18 395	4 259	869	32.7	6.0
541	Professional, scientific, & technical services	130	53 125	18 395	4 259	869	32.7	6.0
5411	Legal services	56	30 804	10 181	2 304	402	28.5	5.2
54111	Offices of lawyers	56	30 804	10 181	2 304	402	28.5	5.2
541110	Offices of lawyers	56	30 804	10 181	2 304	402	28.5	5.2
5411101	Offices of lawyers (except legal aid societies)	56	30 804	10 181	2 304	402	28.5	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	11 004	3 891	1 109	257	35.8	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	11 004	3 891	1 109	257	35.8	3.4
541211	Offices of certified public accountants	13	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	2 751	1 140	245	58	33.3	22.0
5418	Advertising & related services	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
CALVERT CITY, KY								
54	Professional, scientific, & technical services	3	549	201	58	13	D	-
CAMPBELLSVILLE, KY								
54	Professional, scientific, & technical services	35	5 422	1 585	203	58	68.4	19.5
541	Professional, scientific, & technical services	35	5 422	1 585	203	58	68.4	19.5
CARROLLTON, KY								
54	Professional, scientific, & technical services	7	D	D	D	b	D	D
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
CENTRAL CITY, KY								
54	Professional, scientific, & technical services	16	2 914	1 139	269	65	84.9	1.7
541	Professional, scientific, & technical services	16	2 914	1 139	269	65	84.9	1.7
COLD SPRING, KY								
54	Professional, scientific, & technical services	8	2 428	1 021	215	38	43.5	-
541	Professional, scientific, & technical services	8	2 428	1 021	215	38	43.5	-
COLUMBIA, KY								
54	Professional, scientific, & technical services	15	D	D	D	b	D	D
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
CORBIN, KY *								
54	Professional, scientific, & technical services	28	7 948	2 622	573	116	60.0	2.2
541	Professional, scientific, & technical services	28	7 948	2 622	573	116	60.0	2.2
5411	Legal services	14	4 059	750	156	43	98.5	-
54111	Offices of lawyers	14	4 059	750	156	43	98.5	-
541110	Offices of lawyers	14	4 059	750	156	43	98.5	-
5411101	Offices of lawyers (except legal aid societies)	14	4 059	750	156	43	98.5	-
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	863	196	38	35.9	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	863	196	38	35.9	-
CORBIN, KY (KNOX COUNTY PART) *								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
CORBIN, KY (WHITLEY COUNTY PART) *								
54	Professional, scientific, & technical services	25	D	D	D	c	D	D
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	863	196	38	35.9	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 716	863	196	38	35.9	-

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COVINGTON, KY								
54	Professional, scientific, & technical services	100	76 990	31 393	7 376	754	13.9	4.1
541	Professional, scientific, & technical services	100	76 990	31 393	7 376	754	13.9	4.1
5411	Legal services	58	29 826	11 953	2 409	303	18.5	6.9
54111	Offices of lawyers	58	29 826	11 953	2 409	303	18.5	6.9
541110	Offices of lawyers	58	29 826	11 953	2 409	303	18.5	6.9
5411101	Offices of lawyers (except legal aid societies)	58	29 826	11 953	2 409	303	18.5	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 407	781	167	25	15.3	55.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 407	781	167	25	15.3	55.4
5413	Architectural, engineering, & related services	11	7 997	3 821	785	96	24.7	—
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	c	D	D
54191	Marketing research & public opinion polling	1	D	D	D	c	D	D
541910	Marketing research & public opinion polling	1	D	D	D	c	D	D
CRESCENT SPRINGS, KY								
54	Professional, scientific, & technical services	12	5 234	2 322	485	63	70.6	9.9
541	Professional, scientific, & technical services	12	5 234	2 322	485	63	70.6	9.9
5413	Architectural, engineering, & related services	6	2 519	1 210	215	36	78.5	5.6
CRESTVIEW HILLS, KY								
54	Professional, scientific, & technical services	16	14 355	5 583	1 045	418	16.5	—
541	Professional, scientific, & technical services	16	14 355	5 583	1 045	418	16.5	—
5411	Legal services	9	D	D	D	b	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	e	D	D
CUMBERLAND, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
CYNTHIANA, KY								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
DANVILLE, KY								
54	Professional, scientific, & technical services	42	16 564	5 791	1 459	199	52.9	2.6
541	Professional, scientific, & technical services	42	16 564	5 791	1 459	199	52.9	2.6
5411	Legal services	14	3 252	1 013	234	39	29.6	9.1
54111	Offices of lawyers	14	3 252	1 013	234	39	29.6	9.1
541110	Offices of lawyers	14	3 252	1 013	234	39	29.6	9.1
5411101	Offices of lawyers (except legal aid societies)	14	3 252	1 013	234	39	29.6	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
DAWSON SPRINGS, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
DOUGLASS HILLS, KY								
54	Professional, scientific, & technical services	6	955	361	82	9	100.0	—
541	Professional, scientific, & technical services	6	955	361	82	9	100.0	—
EDGEWOOD, KY								
54	Professional, scientific, & technical services	22	6 844	2 822	671	86	31.5	.9
541	Professional, scientific, & technical services	22	6 844	2 822	671	86	31.5	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 691	923	246	21	22.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 691	923	246	21	22.5	1.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ELIZABETHTOWN, KY								
54	Professional, scientific, & technical services	69	15 485	6 050	1 442	260	46.1	6.9
541	Professional, scientific, & technical services	69	15 485	6 050	1 442	260	46.1	6.9
5411	Legal services	31	7 483	2 636	626	100	58.1	3.1
54111	Offices of lawyers	29	D	D	D	b	D	D
541110	Offices of lawyers	29	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	29	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 893	1 788	461	82	24.5	18.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 893	1 788	461	82	24.5	18.2
541219	Other accounting services	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
ELSMERE, KY								
54	Professional, scientific, & technical services	3	1 931	568	89	27	D	-
541	Professional, scientific, & technical services	3	1 931	568	89	27	D	-
ERLANGER, KY								
54	Professional, scientific, & technical services	30	19 311	8 288	1 755	585	20.9	8.5
541	Professional, scientific, & technical services	30	19 311	8 288	1 755	585	20.9	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 800	1 185	414	400	14.5	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 800	1 185	414	400	14.5	-
541213	Tax return preparation services	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services	6	9 678	5 551	989	130	16.3	-
5414	Specialized design services	2	D	D	D	a	D	D
FALMOUTH, KY								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
FLATWOODS, KY								
54	Professional, scientific, & technical services	6	1 055	452	93	23	51.5	-
541	Professional, scientific, & technical services	6	1 055	452	93	23	51.5	-
FLEMINGSBURG, KY								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
FLORENCE, KY								
54	Professional, scientific, & technical services	78	61 446	23 965	4 524	553	35.1	11.9
541	Professional, scientific, & technical services	78	61 446	23 965	4 524	553	35.1	11.9
5411	Legal services	28	10 946	5 234	858	112	33.7	1.0
54111	Offices of lawyers	28	10 946	5 234	858	112	33.7	1.0
541110	Offices of lawyers	28	10 946	5 234	858	112	33.7	1.0
5411101	Offices of lawyers (except legal aid societies)	28	10 946	5 234	858	112	33.7	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	18 879	7 259	935	181	5.7	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	18 879	7 259	935	181	5.7	-
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	14 710	5 911	1 513	63	74.6	2.7
54161	Management consulting services	6	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
FORT MITCHELL, KY								
54	Professional, scientific, & technical services	31	19 546	10 404	2 324	245	19.3	5.1
541	Professional, scientific, & technical services	31	19 546	10 404	2 324	245	19.3	5.1
5411	Legal services	11	6 021	2 491	544	62	10.6	.6
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	5 020	3 621	724	80	19.8	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	5 020	3 621	724	80	19.8	-
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	5	5 252	3 293	813	56	12.1	-
54151	Computer systems design & related services	5	5 252	3 293	813	56	12.1	-

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FORT THOMAS, KY								
54	Professional, scientific, & technical services	40	6 561	2 150	483	101	52.5	19.0
541	Professional, scientific, & technical services	40	6 561	2 150	483	101	52.5	19.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 486	766	177	36	71.8	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 486	766	177	36	71.8	28.2
FORT WRIGHT, KY								
54	Professional, scientific, & technical services	18	7 645	3 849	818	96	18.1	11.2
541	Professional, scientific, & technical services	18	7 645	3 849	818	96	18.1	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 497	2 055	529	64	17.1	13.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 497	2 055	529	64	17.1	13.4
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
FRANKFORT, KY								
54	Professional, scientific, & technical services	95	59 454	24 667	5 592	655	16.9	5.3
541	Professional, scientific, & technical services	95	59 454	24 667	5 592	655	16.9	5.3
5411	Legal services	34	D	D	D	c	D	D
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	c	D	D
54133	Engineering services	11	17 453	7 588	1 709	206	5.3	—
541330	Engineering services	11	17 453	7 588	1 709	206	5.3	—
5415	Computer systems design & related services	15	D	D	D	c	D	D
54151	Computer systems design & related services	15	D	D	D	c	D	D
541511	Custom computer programming services	6	D	D	D	c	D	D
541512	Computer systems design services	8	D	D	D	b	D	D
FRANKLIN, KY								
54	Professional, scientific, & technical services	13	3 017	854	143	48	38.8	6.1
541	Professional, scientific, & technical services	13	3 017	854	143	48	38.8	6.1
FULTON, KY								
54	Professional, scientific, & technical services	6	642	163	41	11	21.5	—
GEORGETOWN, KY								
54	Professional, scientific, & technical services	37	52 038	4 627	1 075	172	6.6	.1
541	Professional, scientific, & technical services	37	52 038	4 627	1 075	172	6.6	.1
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
54133	Engineering services	5	D	D	D	b	D	D
541330	Engineering services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
GLASGOW, KY								
54	Professional, scientific, & technical services	40	12 616	4 254	898	193	47.5	15.5
541	Professional, scientific, & technical services	40	12 616	4 254	898	193	47.5	15.5
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 296	933	225	47	60.8	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 296	933	225	47	60.8	.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
GRAYMOOR-DEVONDALE, KY								
54	Professional, scientific, & technical services	7	566	166	61	8	64.7	—
GRAYSON, KY								
54	Professional, scientific, & technical services	14	2 711	837	204	60	87.8	—
541	Professional, scientific, & technical services	14	2 711	837	204	60	87.8	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREENVILLE, KY								
54	Professional, scientific, & technical services	14	2 119	638	200	59	69.1	6.7
541	Professional, scientific, & technical services	14	2 119	638	200	59	69.1	6.7
HARLAN, KY								
54	Professional, scientific, & technical services	28	9 730	4 058	917	151	81.6	2.7
541	Professional, scientific, & technical services	28	9 730	4 058	917	151	81.6	2.7
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
HARRODSBURG, KY								
54	Professional, scientific, & technical services	20	3 255	878	212	49	41.3	15.5
541	Professional, scientific, & technical services	20	3 255	878	212	49	41.3	15.5
HARTFORD, KY								
54	Professional, scientific, & technical services	10	2 056	555	157	30	47.7	—
541	Professional, scientific, & technical services	10	2 056	555	157	30	47.7	—
HAZARD, KY								
54	Professional, scientific, & technical services	48	12 077	4 502	1 154	171	49.1	11.9
541	Professional, scientific, & technical services	48	12 077	4 502	1 154	171	49.1	11.9
5411	Legal services	19	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 207	818	211	47	52.8	22.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 207	818	211	47	52.8	22.3
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
HENDERSON, KY								
54	Professional, scientific, & technical services	62	17 134	5 354	1 216	265	50.0	2.4
541	Professional, scientific, & technical services	62	17 134	5 354	1 216	265	50.0	2.4
5411	Legal services	26	8 714	2 638	557	109	59.7	3.5
54111	Offices of lawyers	26	8 714	2 638	557	109	59.7	3.5
541110	Offices of lawyers	26	8 714	2 638	557	109	59.7	3.5
5411101	Offices of lawyers (except legal aid societies)	26	8 714	2 638	557	109	59.7	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 755	683	214	54	37.4	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 755	683	214	54	37.4	1.7
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
HICKMAN, KY								
54	Professional, scientific, & technical services	3	300	38	7	4	73.3	26.7
HIGHLAND HEIGHTS, KY								
54	Professional, scientific, & technical services	4	3 684	1 947	416	95	8.5	—
541	Professional, scientific, & technical services	4	3 684	1 947	416	95	8.5	—
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
HILLVIEW, KY								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
541	Professional, scientific, & technical services	3	D	D	D	a	D	D
HODGENVILLE, KY								
54	Professional, scientific, & technical services	9	1 331	429	80	20	70.6	7.4
541	Professional, scientific, & technical services	9	1 331	429	80	20	70.6	7.4

See footnotes at end of table.

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

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

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							From administrative records ¹	Estimated ²
HOPKINSVILLE, KY								
54	Professional, scientific, & technical services	71	21 449	6 626	1 560	272	63.9	8.8
541	Professional, scientific, & technical services	71	21 449	6 626	1 560	272	63.9	8.8
5411	Legal services	31	8 867	1 853	366	86	77.0	9.6
54111	Offices of lawyers	31	8 867	1 853	366	86	77.0	9.6
541110	Offices of lawyers	31	8 867	1 853	366	86	77.0	9.6
5411101	Offices of lawyers (except legal aid societies)	31	8 867	1 853	366	86	77.0	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
HURSTBOURNE, KY								
54	Professional, scientific, & technical services	44	53 635	24 147	5 863	559	11.2	2.3
541	Professional, scientific, & technical services	44	53 635	24 147	5 863	559	11.2	2.3
5411	Legal services	11	3 785	1 101	216	47	62.1	23.2
54111	Offices of lawyers	11	3 785	1 101	216	47	62.1	23.2
541110	Offices of lawyers	11	3 785	1 101	216	47	62.1	23.2
5411101	Offices of lawyers (except legal aid societies)	11	3 785	1 101	216	47	62.1	23.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	8 351	5 203	1 259	97	8.4	4.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	8 351	5 203	1 259	97	8.4	4.1
541211	Offices of certified public accountants	6	7 786	4 887	1 239	91	6.2	—
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5415	Computer systems design & related services	9	32 289	13 697	3 282	324	1.7	—
54151	Computer systems design & related services	9	32 289	13 697	3 282	324	1.7	—
541511	Custom computer programming services	5	D	D	D	e	D	D
541512	Computer systems design services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	3 617	1 414	398	20	66.1	—
54161	Management consulting services	5	D	D	D	a	D	D
INDEPENDENCE, KY								
54	Professional, scientific, & technical services	7	270	129	57	8	64.4	34.4
IRVINE, KY								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
JACKSON, KY								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
JEFFERSONTOWN, KY								
54	Professional, scientific, & technical services	117	182 643	47 578	10 825	1 615	16.5	3.7
541	Professional, scientific, & technical services	117	182 643	47 578	10 825	1 615	16.5	3.7
5411	Legal services	14	3 188	863	199	33	66.0	4.9
54111	Offices of lawyers	14	3 188	863	199	33	66.0	4.9
541110	Offices of lawyers	14	3 188	863	199	33	66.0	4.9
5411101	Offices of lawyers (except legal aid societies)	14	3 188	863	199	33	66.0	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	11 532	5 479	1 029	152	19.8	21.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	11 532	5 479	1 029	152	19.8	21.9
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	24	27 874	11 247	2 516	311	16.8	11.3
54131	Architectural services	3	D	D	D	b	D	D
541310	Architectural services	3	D	D	D	b	D	D
54133	Engineering services	17	20 898	8 830	1 963	246	18.5	13.9
541330	Engineering services	17	20 898	8 830	1 963	246	18.5	13.9
5414	Specialized design services	9	19 978	5 527	1 057	178	11.4	.6
54143	Graphic design services	8	D	D	D	c	D	D
541430	Graphic design services	8	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	8	D	D	D	c	D	D
5415	Computer systems design & related services	15	35 123	11 162	2 874	282	21.8	.5
54151	Computer systems design & related services	15	35 123	11 162	2 874	282	21.8	.5
541512	Computer systems design services	11	D	D	D	c	D	D
5415121	Computer systems integrators	9	28 220	8 013	2 352	149	10.7	—
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	15 547	2 838	616	77	14.2	4.1
54161	Management consulting services	18	D	D	D	b	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSONTOWN, KY—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	10	68 091	10 065	2 449	562	12.0	—
54181	Advertising agencies	4	10 644	4 254	1 113	89	—	—
541810	Advertising agencies	4	10 644	4 254	1 113	89	—	—
54185	Display advertising	1	D	D	D	e	D	D
541850	Display advertising	1	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	b	D	D
541860	Direct mail advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
JENKINS, KY								
54	Professional, scientific, & technical services	2	D	D	D	b	D	D
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
LA GRANGE, KY								
54	Professional, scientific, & technical services	22	9 555	4 250	824	105	48.3	5.4
541	Professional, scientific, & technical services	22	9 555	4 250	824	105	48.3	5.4
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	4	D	D	D	b	D	D
LAKESIDE PARK, KY								
54	Professional, scientific, & technical services	2	D	D	D	b	D	D
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5411	Legal services	1	D	D	D	b	D	D
54111	Offices of lawyers	1	D	D	D	b	D	D
541110	Offices of lawyers	1	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	1	D	D	D	b	D	D
LANCASTER, KY								
54	Professional, scientific, & technical services	7	D	D	D	a	D	D
541	Professional, scientific, & technical services	7	D	D	D	a	D	D
LAWRENCEBURG, KY								
54	Professional, scientific, & technical services	11	2 350	639	137	32	85.7	—
541	Professional, scientific, & technical services	11	2 350	639	137	32	85.7	—
LEBANON, KY								
54	Professional, scientific, & technical services	18	D	D	D	b	D	D
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5411	Legal services	8	3 097	1 172	264	49	27.0	5.2
54111	Offices of lawyers	8	3 097	1 172	264	49	27.0	5.2
541110	Offices of lawyers	8	3 097	1 172	264	49	27.0	5.2
5411101	Offices of lawyers (except legal aid societies)	8	3 097	1 172	264	49	27.0	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 079	369	119	20	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 079	369	119	20	100.0	—
LEITCHFIELD, KY								
54	Professional, scientific, & technical services	16	2 502	826	202	51	59.7	4.1
541	Professional, scientific, & technical services	16	2 502	826	202	51	59.7	4.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LEXINGTON-FAYETTE, KY								
54	Professional, scientific, & technical services	765	1 043 094	292 036	81 976	8 482	10.9	3.5
541	Professional, scientific, & technical services	765	1 043 094	292 036	81 976	8 482	10.9	3.5
5411	Legal services	201	154 382	48 932	10 532	1 488	20.5	7.5
54111	Offices of lawyers	196	D	D	D	g	D	D
541110	Offices of lawyers	196	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	196	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	115	55 995	26 789	5 878	1 155	18.7	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	115	55 995	26 789	5 878	1 155	18.7	15.6
541211	Offices of certified public accountants	69	37 180	17 828	3 644	454	20.9	21.6
541213	Tax return preparation services	13	3 495	1 139	453	333	10.5	7.3
541219	Other accounting services	28	D	D	D	e	D	D
5413	Architectural, engineering, & related services	175	200 446	90 952	20 304	2 459	20.5	4.9
54131	Architectural services	45	35 419	13 937	3 007	348	16.9	.6
541310	Architectural services	45	35 419	13 937	3 007	348	16.9	.6
54133	Engineering services	103	148 149	70 915	15 945	1 888	22.6	6.3
541330	Engineering services	103	148 149	70 915	15 945	1 888	22.6	6.3
54137	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	14	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	b	D	D
541380	Testing laboratories	7	D	D	D	b	D	D
5414	Specialized design services	38	18 388	3 185	715	157	41.7	2.4
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	16	9 709	1 643	348	65	44.6	—
541430	Graphic design services	16	9 709	1 643	348	65	44.6	—
5414301	Graphic design services (except commercial art & medical artists) ..	14	D	D	D	b	D	D
5415	Computer systems design & related services	63	D	D	D	g	D	D
54151	Computer systems design & related services	63	D	D	D	g	D	D
541511	Custom computer programming services	22	D	D	D	e	D	D
541512	Computer systems design services	29	D	D	D	c	D	D
5415121	Computer systems integrators	13	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
541513	Computer facilities management services	4	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	81	D	D	D	e	D	D
54161	Management consulting services	60	D	D	D	e	D	D
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
54162	Environmental consulting services	6	D	D	D	b	D	D
541620	Environmental consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	15	D	D	D	b	D	D
541690	Other scientific & technical consulting services	15	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	c	D	D
5418	Advertising & related services	54	36 322	10 911	2 492	372	9.5	1.5
54181	Advertising agencies	26	D	D	D	c	D	D
541810	Advertising agencies	26	D	D	D	c	D	D
54189	Other services related to advertising	18	D	D	D	b	D	D
541890	Other services related to advertising	18	D	D	D	b	D	D
5418903	Sign painting & lettering shop	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	c	D	D
54192	Photographic services	24	D	D	D	b	D	D
541921	Photographic studios, portrait	19	D	D	D	b	D	D
LONDON, KY								
54	Professional, scientific, & technical services	51	17 180	4 329	1 063	223	44.4	32.9
541	Professional, scientific, & technical services	51	17 180	4 329	1 063	223	44.4	32.9
5411	Legal services	35	D	D	D	c	D	D
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LOUISVILLE, KY								
54	Professional, scientific, & technical services	1 024	948 416	334 648	75 268	9 645	16.6	7.1
541	Professional, scientific, & technical services	1 024	948 416	334 648	75 268	9 645	16.6	7.1
5411	Legal services	429	350 846	111 085	24 441	3 081	18.3	5.4
54111	Offices of lawyers	411	343 316	108 429	23 866	2 989	18.5	5.0
541110	Offices of lawyers	411	343 316	108 429	23 866	2 989	18.5	5.0
5411101	Offices of lawyers (except legal aid societies)	411	343 316	108 429	23 866	2 989	18.5	5.0
54119	Other legal services	18	7 530	2 656	575	92	7.6	21.5
541191	Title abstract & settlement offices	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	108	139 234	48 070	9 362	1 501	8.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	108	139 234	48 070	9 362	1 501	8.8	2.7
541211	Offices of certified public accountants	58	94 401	30 679	7 193	901	8.3	.4
541213	Tax return preparation services	16	2 055	654	236	60	55.2	19.7
541214	Payroll services	9	D	D	D	e	D	D
541219	Other accounting services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	137	150 990	62 695	14 453	1 566	18.6	2.8
54131	Architectural services	41	47 980	16 523	3 331	385	14.6	—
541310	Architectural services	41	47 980	16 523	3 331	385	14.6	—
54133	Engineering services	74	97 036	43 723	10 626	1 066	19.8	3.5
541330	Engineering services	74	97 036	43 723	10 626	1 066	19.8	3.5
54137	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	8	D	D	D	b	D	D
5414	Specialized design services	59	24 964	6 860	1 533	224	31.5	1.8
54141	Interior design services	20	D	D	D	b	D	D
541410	Interior design services	20	D	D	D	b	D	D
54143	Graphic design services	38	17 174	5 149	1 203	160	20.1	.3
541430	Graphic design services	38	17 174	5 149	1 203	160	20.1	.3
5414301	Graphic design services (except commercial art & medical artists) ..	32	16 113	4 961	1 161	148	15.4	.3
5415	Computer systems design & related services	64	56 070	17 385	4 105	511	23.2	2.5
54151	Computer systems design & related services	64	56 070	17 385	4 105	511	23.2	2.5
541511	Custom computer programming services	24	15 167	7 406	1 732	213	22.7	2.0
541512	Computer systems design services	34	40 076	9 740	2 319	290	22.4	2.7
5415121	Computer systems integrators	14	31 091	5 796	1 399	184	17.5	1.6
5415122	Computer systems consultants (except systems integrators)	20	8 985	3 944	920	106	39.4	6.4
5416	Management, scientific, & technical consulting services	96	74 166	36 303	9 144	815	16.9	47.9
54161	Management consulting services	78	67 928	34 288	8 752	758	16.3	48.4
541611	Administrative management & general management consulting service	28	13 962	7 162	2 081	107	17.0	4.0
541612	Human resources & executive search consulting services	19	D	D	D	f	D	D
5416123	Human resources & personnel management consulting	14	D	D	D	e	D	D
541613	Marketing consulting services	24	9 033	2 322	467	57	70.4	11.1
541618	Other management consulting services	4	3 450	1 575	341	44	38.5	—
54162	Environmental consulting services	9	4 335	1 223	288	39	9.3	41.2
541620	Environmental consulting services	9	4 335	1 223	288	39	9.3	41.2
5418	Advertising & related services	91	133 968	46 395	10 762	1 461	10.3	.9
54181	Advertising agencies	41	66 849	30 767	7 278	779	3.3	.1
541810	Advertising agencies	41	66 849	30 767	7 278	779	3.3	.1
54182	Public relations agencies	9	3 665	1 939	454	48	37.1	—
541820	Public relations agencies	9	3 665	1 939	454	48	37.1	—
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54186	Direct mail advertising	4	D	D	D	e	D	D
541860	Direct mail advertising	4	D	D	D	e	D	D
54189	Other services related to advertising	23	22 996	2 635	635	115	35.0	.9
541890	Other services related to advertising	23	22 996	2 635	635	115	35.0	.9
5418902	Advertising specialties goods distributor	18	19 569	1 980	408	82	39.5	1.1
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	D	D	D	e	D	D
54192	Photographic services	23	6 860	1 709	387	85	37.4	—
541921	Photographic studios, portrait	15	5 483	1 233	274	68	28.2	—
LUDLOW, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
LYNDON, KY								
54	Professional, scientific, & technical services	25	36 079	14 556	3 122	328	10.7	14.5
541	Professional, scientific, & technical services	25	36 079	14 556	3 122	328	10.7	14.5
5413	Architectural, engineering, & related services	10	9 248	3 969	848	96	15.8	—
54133	Engineering services	7	8 554	3 598	789	87	14.7	—
541330	Engineering services	7	8 554	3 598	789	87	14.7	—
5415	Computer systems design & related services	5	10 031	3 872	825	99	21.0	35.9
54151	Computer systems design & related services	5	10 031	3 872	825	99	21.0	35.9
541512	Computer systems design services	5	10 031	3 872	825	99	21.0	35.9
5418	Advertising & related services	3	14 730	5 665	1 291	113	—	10.2
54184	Media representatives	1	D	D	D	c	D	D
541840	Media representatives	1	D	D	D	c	D	D
5418402	Publishers' advertising representatives	1	D	D	D	c	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MADISONVILLE, KY								
54	Professional, scientific, & technical services	57	21 880	7 378	1 566	304	49.0	2.4
541	Professional, scientific, & technical services	57	21 880	7 378	1 566	304	49.0	2.4
5411	Legal services	25	7 848	2 007	417	83	56.5	.5
54111	Offices of lawyers	25	7 848	2 007	417	83	56.5	.5
541110	Offices of lawyers	25	7 848	2 007	417	83	56.5	.5
5411101	Offices of lawyers (except legal aid societies)	25	7 848	2 007	417	83	56.5	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	c	D	D
MARION, KY								
54	Professional, scientific, & technical services	8	D	D	D	b	D	D
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
MAYFIELD, KY								
54	Professional, scientific, & technical services	32	6 816	2 538	574	131	68.5	.6
541	Professional, scientific, & technical services	32	6 816	2 538	574	131	68.5	.6
5411	Legal services	13	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
MAYSVILLE, KY								
54	Professional, scientific, & technical services	14	2 792	848	180	46	80.4	5.3
541	Professional, scientific, & technical services	14	2 792	848	180	46	80.4	5.3
MIDDLESBOROUGH, KY								
54	Professional, scientific, & technical services	19	7 357	3 623	732	117	21.4	1.8
541	Professional, scientific, & technical services	19	7 357	3 623	732	117	21.4	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
MIDDLETOWN, KY								
54	Professional, scientific, & technical services	48	26 834	9 155	1 861	270	46.8	.8
541	Professional, scientific, & technical services	48	26 834	9 155	1 861	270	46.8	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 181	455	121	29	75.4	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 181	455	121	29	75.4	15.0
5413	Architectural, engineering, & related services	5	7 034	2 345	449	51	96.0	—
5415	Computer systems design & related services	11	13 242	4 719	1 023	134	3.9	.2
54151	Computer systems design & related services	11	13 242	4 719	1 023	134	3.9	.2
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	3 412	1 152	175	31	71.8	—
MONTICELLO, KY								
54	Professional, scientific, & technical services	20	2 856	731	170	44	71.4	25.5
541	Professional, scientific, & technical services	20	2 856	731	170	44	71.4	25.5
MOREHEAD, KY								
54	Professional, scientific, & technical services	18	2 939	1 136	317	70	63.5	1.8
541	Professional, scientific, & technical services	18	2 939	1 136	317	70	63.5	1.8
MORGANFIELD, KY								
54	Professional, scientific, & technical services	8	1 672	395	86	28	49.2	7.1
541	Professional, scientific, & technical services	8	1 672	395	86	28	49.2	7.1
MOUNT STERLING, KY								
54	Professional, scientific, & technical services	18	4 982	1 354	359	84	39.7	2.6
541	Professional, scientific, & technical services	18	4 982	1 354	359	84	39.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOUNT VERNON, KY								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
MOUNT WASHINGTON, KY								
54	Professional, scientific, & technical services	4	214	48	19	8	100.0	—
MURRAY, KY								
54	Professional, scientific, & technical services	34	10 299	2 651	671	163	49.0	16.0
541	Professional, scientific, & technical services	34	10 299	2 651	671	163	49.0	16.0
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 053	585	193	57	58.4	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 053	585	193	57	58.4	2.3
NEWPORT, KY								
54	Professional, scientific, & technical services	33	10 059	3 319	777	112	54.7	.9
541	Professional, scientific, & technical services	33	10 059	3 319	777	112	54.7	.9
5411	Legal services	22	5 240	1 816	406	62	60.5	1.7
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
NICHOLASVILLE, KY								
54	Professional, scientific, & technical services	28	6 367	2 304	559	129	41.8	2.0
541	Professional, scientific, & technical services	28	6 367	2 304	559	129	41.8	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
OAK GROVE, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
OWENSBORO, KY								
54	Professional, scientific, & technical services	127	53 157	22 274	4 386	809	37.0	4.4
541	Professional, scientific, & technical services	127	53 157	22 274	4 386	809	37.0	4.4
5411	Legal services	53	23 143	10 454	1 442	215	55.7	2.6
54111	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
541110	Offices of lawyers	53	23 143	10 454	1 442	215	55.7	2.6
5411101	Offices of lawyers (except legal aid societies)	53	23 143	10 454	1 442	215	55.7	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	11 869	4 482	1 119	278	20.2	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	11 869	4 482	1 119	278	20.2	1.4
541211	Offices of certified public accountants	10	D	D	D	b	D	D
541213	Tax return preparation services	6	1 449	438	184	104	18.8	—
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	7 511	3 754	1 055	122	19.1	6.6
5416	Management, scientific, & technical consulting services	10	D	D	D	b	D	D
54161	Management consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	11	D	D	D	c	D	D
54189	Other services related to advertising	8	D	D	D	c	D	D
541890	Other services related to advertising	8	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PADUCAH, KY								
54	Professional, scientific, & technical services	120	62 745	20 437	4 982	886	45.3	1.5
541	Professional, scientific, & technical services	120	62 745	20 437	4 982	886	45.3	1.5
5411	Legal services	49	D	D	D	c	D	D
54111	Offices of lawyers	48	D	D	D	c	D	D
541110	Offices of lawyers	48	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	48	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	D	D	D	c	D	D
541211	Offices of certified public accountants	16	D	D	D	c	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	17 452	6 896	1 677	267	53.9	1.1
54133	Engineering services	11	12 021	4 548	1 006	160	64.6	—
541330	Engineering services	11	12 021	4 548	1 006	160	64.6	—
5418	Advertising & related services	5	4 596	1 332	274	60	47.5	1.3
54189	Other services related to advertising	1	D	D	D	b	D	D
541890	Other services related to advertising	1	D	D	D	b	D	D
5418903	Sign painting & lettering shop	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
PAINTSVILLE, KY								
54	Professional, scientific, & technical services	30	13 511	3 451	845	181	60.6	1.3
541	Professional, scientific, & technical services	30	13 511	3 451	845	181	60.6	1.3
5411	Legal services	17	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
PARIS, KY								
54	Professional, scientific, & technical services	18	1 891	622	166	45	41.8	26.7
541	Professional, scientific, & technical services	18	1 891	622	166	45	41.8	26.7
PARK HILLS, KY								
54	Professional, scientific, & technical services	4	618	272	63	14	1.5	41.9
PIKEVILLE, KY								
54	Professional, scientific, & technical services	80	41 897	16 468	3 532	535	28.4	2.8
541	Professional, scientific, & technical services	80	41 897	16 468	3 532	535	28.4	2.8
5411	Legal services	35	23 466	8 512	1 814	239	30.6	.8
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 215	1 857	452	89	40.1	11.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 215	1 857	452	89	40.1	11.6
541211	Offices of certified public accountants	11	D	D	D	b	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	9 632	5 293	1 080	180	17.0	.4
PRESTONSBURG, KY								
54	Professional, scientific, & technical services	35	15 742	5 700	1 206	205	56.3	8.6
541	Professional, scientific, & technical services	35	15 742	5 700	1 206	205	56.3	8.6
5411	Legal services	24	D	D	D	c	D	D
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 170	568	156	32	68.5	31.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 170	568	156	32	68.5	31.5
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
PRINCETON, KY								
54	Professional, scientific, & technical services	13	D	D	D	b	D	D
541	Professional, scientific, & technical services	13	D	D	D	b	D	D

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PROSPECT, KY								
54	Professional, scientific, & technical services	19	4 573	1 660	315	50	93.3	—
541	Professional, scientific, & technical services	19	4 573	1 660	315	50	93.3	—
5413	Architectural, engineering, & related services	4	2 090	540	112	20	100.0	—
PROVIDENCE, KY								
54	Professional, scientific, & technical services	4	438	144	34	10	94.3	—
RADCLIFF, KY								
54	Professional, scientific, & technical services	21	10 064	3 154	705	130	14.5	19.9
541	Professional, scientific, & technical services	21	10 064	3 154	705	130	14.5	19.9
5411	Legal services	10	5 366	1 366	314	53	17.3	31.2
54111	Offices of lawyers	10	5 366	1 366	314	53	17.3	31.2
541110	Offices of lawyers	10	5 366	1 366	314	53	17.3	31.2
5411101	Offices of lawyers (except legal aid societies)	10	5 366	1 366	314	53	17.3	31.2
RICHMOND, KY								
54	Professional, scientific, & technical services	52	10 757	3 572	793	201	34.9	8.8
541	Professional, scientific, & technical services	52	10 757	3 572	793	201	34.9	8.8
5411	Legal services	25	6 322	1 743	332	66	33.7	8.9
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
RUSSELL, KY								
54	Professional, scientific, & technical services	6	1 170	435	83	17	100.0	—
541	Professional, scientific, & technical services	6	1 170	435	83	17	100.0	—
RUSSELL SPRINGS, KY								
54	Professional, scientific, & technical services	5	971	204	46	14	69.2	22.6
541	Professional, scientific, & technical services	5	971	204	46	14	69.2	22.6
RUSSELLVILLE, KY								
54	Professional, scientific, & technical services	19	4 666	1 599	397	78	37.6	3.2
541	Professional, scientific, & technical services	19	4 666	1 599	397	78	37.6	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
ST. MATTHEWS, KY								
54	Professional, scientific, & technical services	95	38 568	14 953	3 230	480	33.7	13.9
541	Professional, scientific, & technical services	95	38 568	14 953	3 230	480	33.7	13.9
5411	Legal services	11	5 283	1 196	297	50	25.5	25.8
54111	Offices of lawyers	11	5 283	1 196	297	50	25.5	25.8
541110	Offices of lawyers	11	5 283	1 196	297	50	25.5	25.8
5411101	Offices of lawyers (except legal aid societies)	11	5 283	1 196	297	50	25.5	25.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	5 343	2 475	505	108	62.3	7.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	5 343	2 475	505	108	62.3	7.4
541219	Other accounting services	9	1 513	815	169	34	45.3	—
5413	Architectural, engineering, & related services	11	5 338	2 995	584	74	83.1	4.3
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	8	5 281	2 320	442	40	24.5	2.1
54151	Computer systems design & related services	8	5 281	2 320	442	40	24.5	2.1
5416	Management, scientific, & technical consulting services	17	6 842	3 277	799	54	23.8	2.3
54161	Management consulting services	13	6 162	3 033	756	49	20.0	2.5
5418	Advertising & related services	9	5 104	1 320	317	45	7.2	31.8
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
54192	Photographic services	4	1 915	377	98	40	4.1	58.6
541921	Photographic studios, portrait	3	D	D	D	b	D	D
SCOTTSVILLE, KY								
54	Professional, scientific, & technical services	8	1 473	543	123	38	17.0	16.2
541	Professional, scientific, & technical services	8	1 473	543	123	38	17.0	16.2

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHELBYVILLE, KY								
54	Professional, scientific, & technical services	30	7 563	2 646	556	95	35.6	8.6
541	Professional, scientific, & technical services	30	7 563	2 646	556	95	35.6	8.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
SHEPHERDSVILLE, KY								
54	Professional, scientific, & technical services	28	6 265	1 865	425	106	61.2	14.0
541	Professional, scientific, & technical services	28	6 265	1 865	425	106	61.2	14.0
5411	Legal services	17	4 665	1 504	336	75	51.7	17.6
54111	Offices of lawyers	17	4 665	1 504	336	75	51.7	17.6
541110	Offices of lawyers	17	4 665	1 504	336	75	51.7	17.6
5411101	Offices of lawyers (except legal aid societies)	17	4 665	1 504	336	75	51.7	17.6
SHIVELY, KY								
54	Professional, scientific, & technical services	14	3 231	1 277	356	67	42.6	8.0
541	Professional, scientific, & technical services	14	3 231	1 277	356	67	42.6	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 723	737	194	44	41.4	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 723	737	194	44	41.4	15.1
SOMERSET, KY								
54	Professional, scientific, & technical services	68	27 835	10 616	2 646	650	32.6	7.2
541	Professional, scientific, & technical services	68	27 835	10 616	2 646	650	32.6	7.2
5411	Legal services	28	D	D	D	b	D	D
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	e	D	D
54199	All other professional, scientific, & technical services	1	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	1	D	D	D	e	D	D
SOUTHGATE, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
SPRINGFIELD, KY								
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
STANFORD, KY								
54	Professional, scientific, & technical services	14	D	D	D	b	D	D
541	Professional, scientific, & technical services	14	D	D	D	b	D	D
STANTON, KY								
54	Professional, scientific, & technical services	6	485	98	22	10	82.9	17.1
TAYLOR MILL, KY								
54	Professional, scientific, & technical services	6	465	256	59	28	67.3	—
TOMPKINSVILLE, KY								
54	Professional, scientific, & technical services	6	D	D	D	a	D	D
VERSAILLES, KY								
54	Professional, scientific, & technical services	29	6 660	2 113	468	98	45.9	7.4
541	Professional, scientific, & technical services	29	6 660	2 113	468	98	45.9	7.4
5411	Legal services	11	3 313	994	216	41	30.3	—
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
VILLA HILLS, KY								
54	Professional, scientific, & technical services	3	278	37	3	1	D	—
WEST LIBERTY, KY								
54	Professional, scientific, & technical services	4	486	148	42	15	22.2	—
WILLIAMSBURG, KY								
54	Professional, scientific, & technical services	12	D	D	D	a	D	D
541	Professional, scientific, & technical services	12	D	D	D	a	D	D
WILLIAMSTOWN, KY *								
54	Professional, scientific, & technical services	9	1 719	695	181	35	59.7	—
541	Professional, scientific, & technical services	9	1 719	695	181	35	59.7	—
WILLIAMSTOWN, KY (GRANT COUNTY PART) *								
54	Professional, scientific, & technical services	9	1 719	695	181	35	59.7	—
541	Professional, scientific, & technical services	9	1 719	695	181	35	59.7	—
WILMORE, KY								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
WINCHESTER, KY								
54	Professional, scientific, & technical services	40	15 571	8 166	1 981	257	23.4	10.9
541	Professional, scientific, & technical services	40	15 571	8 166	1 981	257	23.4	10.9
5411	Legal services	16	3 076	747	172	47	49.0	5.3
54111	Offices of lawyers	16	3 076	747	172	47	49.0	5.3
541110	Offices of lawyers	16	3 076	747	172	47	49.0	5.3
5411101	Offices of lawyers (except legal aid societies)	16	3 076	747	172	47	49.0	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
BALANCE OF ADAIR COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF ANDERSON COUNTY, KY								
54	Professional, scientific, & technical services	5	649	440	28	12	100.0	—
BALANCE OF BALLARD COUNTY, KY								
54	Professional, scientific, & technical services	7	1 984	1 085	238	54	19.2	.3
541	Professional, scientific, & technical services	7	1 984	1 085	238	54	19.2	.3
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
BALANCE OF BARREN COUNTY, KY								
54	Professional, scientific, & technical services	4	930	233	56	11	100.0	—
541	Professional, scientific, & technical services	4	930	233	56	11	100.0	—
BALANCE OF BATH COUNTY, KY								
54	Professional, scientific, & technical services	12	1 054	322	72	25	90.2	9.8
541	Professional, scientific, & technical services	12	1 054	322	72	25	90.2	9.8
BALANCE OF BELL COUNTY, KY								
54	Professional, scientific, & technical services	17	2 031	459	93	40	60.0	4.5
541	Professional, scientific, & technical services	17	2 031	459	93	40	60.0	4.5
BALANCE OF BOONE COUNTY, KY								
54	Professional, scientific, & technical services	47	55 635	11 935	2 813	304	7.8	5.8
541	Professional, scientific, & technical services	47	55 635	11 935	2 813	304	7.8	5.8
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF BOURBON COUNTY, KY							
54	Professional, scientific, & technical services	5	678	148	23	13	100.0	—
	BALANCE OF BOYD COUNTY, KY							
54	Professional, scientific, & technical services	13	4 707	2 316	511	98	57.5	—
541	Professional, scientific, & technical services	13	4 707	2 316	511	98	57.5	—
5413	Architectural, engineering, & related services	6	3 534	1 935	436	81	47.1	—
	BALANCE OF BOYLE COUNTY, KY							
54	Professional, scientific, & technical services	4	367	127	26	9	68.4	31.6
	BALANCE OF BRACKEN COUNTY, KY							
54	Professional, scientific, & technical services	7	573	229	62	9	37.0	3.7
	BALANCE OF BREATHITT COUNTY, KY							
54	Professional, scientific, & technical services	8	D	D	D	a	D	D
541	Professional, scientific, & technical services	8	D	D	D	a	D	D
	BALANCE OF BRECKINRIDGE COUNTY, KY							
54	Professional, scientific, & technical services	11	1 350	366	104	41	64.2	—
541	Professional, scientific, & technical services	11	1 350	366	104	41	64.2	—
	BALANCE OF BULLITT COUNTY, KY							
54	Professional, scientific, & technical services	10	D	D	D	b	D	D
541	Professional, scientific, & technical services	10	D	D	D	b	D	D
	BALANCE OF BUTLER COUNTY, KY							
54	Professional, scientific, & technical services	6	651	186	48	21	69.6	27.3
	BALANCE OF CALDWELL COUNTY, KY							
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
	BALANCE OF CALLOWAY COUNTY, KY							
54	Professional, scientific, & technical services	3	580	311	38	6	D	—
	BALANCE OF CAMPBELL COUNTY, KY							
54	Professional, scientific, & technical services	6	6 059	1 027	222	23	8.6	8.5
541	Professional, scientific, & technical services	6	6 059	1 027	222	23	8.6	8.5
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
	BALANCE OF CARLISLE COUNTY, KY							
54	Professional, scientific, & technical services	4	393	101	30	12	100.0	—
	BALANCE OF CARROLL COUNTY, KY							
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
	BALANCE OF CARTER COUNTY, KY							
54	Professional, scientific, & technical services	10	1 032	268	80	22	79.2	6.3
541	Professional, scientific, & technical services	10	1 032	268	80	22	79.2	6.3
	BALANCE OF CASEY COUNTY, KY							
54	Professional, scientific, & technical services	11	8 085	6 310	1 242	331	4.1	1.3
541	Professional, scientific, & technical services	11	8 085	6 310	1 242	331	4.1	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	e	D	D
	BALANCE OF CHRISTIAN COUNTY, KY							
54	Professional, scientific, & technical services	7	D	D	D	b	D	D
541	Professional, scientific, & technical services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CLARK COUNTY, KY								
54	Professional, scientific, & technical services	6	1 202	380	88	14	89.4	10.6
541	Professional, scientific, & technical services	6	1 202	380	88	14	89.4	10.6
BALANCE OF CLAY COUNTY, KY								
54	Professional, scientific, & technical services	21	3 393	890	200	64	60.8	3.6
541	Professional, scientific, & technical services	21	3 393	890	200	64	60.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	945	350	74	23	50.3	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	945	350	74	23	50.3	3.4
BALANCE OF CLINTON COUNTY, KY								
54	Professional, scientific, & technical services	12	1 337	203	50	21	62.5	21.8
541	Professional, scientific, & technical services	12	1 337	203	50	21	62.5	21.8
BALANCE OF CRITTENDEN COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF CUMBERLAND COUNTY, KY								
54	Professional, scientific, & technical services	5	760	117	25	8	100.0	—
BALANCE OF DAVIESS COUNTY, KY								
54	Professional, scientific, & technical services	18	3 284	1 003	204	48	45.8	28.4
541	Professional, scientific, & technical services	18	3 284	1 003	204	48	45.8	28.4
BALANCE OF EDMONSON COUNTY, KY								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
BALANCE OF ELLIOTT COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF ESTILL COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF FLEMING COUNTY, KY								
54	Professional, scientific, & technical services	2	D	D	D	b	D	D
BALANCE OF FLOYD COUNTY, KY								
54	Professional, scientific, & technical services	21	6 007	2 812	565	95	44.8	.2
541	Professional, scientific, & technical services	21	6 007	2 812	565	95	44.8	.2
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, KY								
54	Professional, scientific, & technical services	9	1 617	315	67	14	36.6	6.2
541	Professional, scientific, & technical services	9	1 617	315	67	14	36.6	6.2
BALANCE OF GALLATIN COUNTY, KY								
54	Professional, scientific, & technical services	3	446	115	24	6	100.0	—
BALANCE OF GARRARD COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF GRANT COUNTY, KY								
54	Professional, scientific, & technical services	9	815	314	67	16	56.1	4.2
BALANCE OF GRAVES COUNTY, KY								
54	Professional, scientific, & technical services	6	1 109	347	75	11	93.7	—
541	Professional, scientific, & technical services	6	1 109	347	75	11	93.7	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF GRAYSON COUNTY, KY								
54	Professional, scientific, & technical services	3	238	115	13	6	D	—
BALANCE OF GREEN COUNTY, KY								
54	Professional, scientific, & technical services	5	897	267	68	19	100.0	—
541	Professional, scientific, & technical services	5	897	267	68	19	100.0	—
BALANCE OF GREENUP COUNTY, KY								
54	Professional, scientific, & technical services	17	4 258	1 124	275	90	38.3	—
541	Professional, scientific, & technical services	17	4 258	1 124	275	90	38.3	—
BALANCE OF HANCOCK COUNTY, KY								
54	Professional, scientific, & technical services	8	826	143	41	17	66.5	21.2
BALANCE OF HARDIN COUNTY, KY								
54	Professional, scientific, & technical services	19	8 622	3 813	977	119	10.5	10.8
541	Professional, scientific, & technical services	19	8 622	3 813	977	119	10.5	10.8
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D
5415	Computer systems design & related services	6	D	D	D	b	D	D
54151	Computer systems design & related services	6	D	D	D	b	D	D
BALANCE OF HARLAN COUNTY, KY								
54	Professional, scientific, & technical services	5	D	D	D	b	D	D
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
BALANCE OF HARRISON COUNTY, KY								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF HART COUNTY, KY								
54	Professional, scientific, & technical services	13	2 383	564	108	38	35.5	29.4
541	Professional, scientific, & technical services	13	2 383	564	108	38	35.5	29.4
BALANCE OF HENDERSON COUNTY, KY								
54	Professional, scientific, & technical services	11	1 693	311	72	19	36.4	8.3
541	Professional, scientific, & technical services	11	1 693	311	72	19	36.4	8.3
BALANCE OF HENRY COUNTY, KY								
54	Professional, scientific, & technical services	12	1 339	633	140	31	52.5	14.0
541	Professional, scientific, & technical services	12	1 339	633	140	31	52.5	14.0
BALANCE OF HICKMAN COUNTY, KY								
54	Professional, scientific, & technical services	4	858	377	96	14	24.1	53.4
BALANCE OF HOPKINS COUNTY, KY								
54	Professional, scientific, & technical services	11	D	D	D	b	D	D
541	Professional, scientific, & technical services	11	D	D	D	b	D	D
BALANCE OF JACKSON COUNTY, KY								
54	Professional, scientific, & technical services	4	280	130	34	7	100.0	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF JEFFERSON COUNTY, KY								
54	Professional, scientific, & technical services	412	184 430	55 216	12 671	2 286	28.3	11.3
541	Professional, scientific, & technical services	412	184 430	55 216	12 671	2 286	28.3	11.3
5411	Legal services	36	9 812	2 681	417	79	58.5	2.5
541111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	85	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	85	D	D	D	f	D	D
541211	Offices of certified public accountants	36	D	D	D	c	D	D
541213	Tax return preparation services	19	D	D	D	e	D	D
541219	Other accounting services	30	D	D	D	c	D	D
5413	Architectural, engineering, & related services	64	D	D	D	c	D	D
54133	Engineering services	37	D	D	D	c	D	D
541330	Engineering services	37	D	D	D	c	D	D
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	9	D	D	D	a	D	D
541430	Graphic design services	9	D	D	D	a	D	D
5415	Computer systems design & related services	50	D	D	D	c	D	D
54151	Computer systems design & related services	50	D	D	D	c	D	D
541512	Computer systems design services	19	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	12	8 166	3 468	693	75	13.5	16.9
5416	Management, scientific, & technical consulting services	89	D	D	D	e	D	D
54161	Management consulting services	74	D	D	D	c	D	D
541611	Administrative management & general management consulting service	32	7 942	3 713	850	116	38.3	37.6
541612	Human resources & executive search consulting services	15	D	D	D	b	D	D
54169	Other scientific & technical consulting services	11	4 837	2 596	619	69	26.2	.2
541690	Other scientific & technical consulting services	11	4 837	2 596	619	69	26.2	.2
5418	Advertising & related services	34	D	D	D	e	D	D
54189	Other services related to advertising	16	16 672	3 435	797	99	38.8	3.8
541890	Other services related to advertising	16	16 672	3 435	797	99	38.8	3.8
5418902	Advertising specialties goods distributor	7	10 888	1 658	379	45	43.7	4.8
5418903	Sign painting & lettering shop	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	31	D	D	D	e	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
BALANCE OF JESSAMINE COUNTY, KY								
54	Professional, scientific, & technical services	18	D	D	D	b	D	D
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
BALANCE OF JOHNSON COUNTY, KY								
54	Professional, scientific, & technical services	4	705	129	22	8	100.0	—
BALANCE OF KENTON COUNTY, KY								
54	Professional, scientific, & technical services	8	D	D	D	b	D	D
541	Professional, scientific, & technical services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
BALANCE OF KNOTT COUNTY, KY								
54	Professional, scientific, & technical services	14	2 765	1 152	217	47	64.6	33.5
541	Professional, scientific, & technical services	14	2 765	1 152	217	47	64.6	33.5
BALANCE OF KNOX COUNTY, KY								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF LARUE COUNTY, KY								
54	Professional, scientific, & technical services	7	750	367	34	10	55.6	—
BALANCE OF LAUREL COUNTY, KY								
54	Professional, scientific, & technical services	9	1 406	396	80	23	59.6	12.3
541	Professional, scientific, & technical services	9	1 406	396	80	23	59.6	12.3
BALANCE OF LAWRENCE COUNTY, KY								
54	Professional, scientific, & technical services	10	2 465	848	211	34	28.8	3.6
541	Professional, scientific, & technical services	10	2 465	848	211	34	28.8	3.6
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LEE COUNTY, KY								
54	Professional, scientific, & technical services	5	327	51	12	8	83.2	—
BALANCE OF LESLIE COUNTY, KY								
54	Professional, scientific, & technical services	10	4 354	654	152	47	89.2	9.9
541	Professional, scientific, & technical services	10	4 354	654	152	47	89.2	9.9
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	8	D	D	D	b	D	D
541110	Offices of lawyers	8	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	b	D	D
BALANCE OF LETCHER COUNTY, KY								
54	Professional, scientific, & technical services	25	D	D	D	c	D	D
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
BALANCE OF LEWIS COUNTY, KY								
54	Professional, scientific, & technical services	6	858	331	78	27	80.4	—
BALANCE OF LINCOLN COUNTY, KY								
54	Professional, scientific, & technical services	5	D	D	D	b	D	D
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
BALANCE OF LIVINGSTON COUNTY, KY								
54	Professional, scientific, & technical services	9	1 337	417	70	31	58.9	35.5
541	Professional, scientific, & technical services	9	1 337	417	70	31	58.9	35.5
BALANCE OF LOGAN COUNTY, KY								
54	Professional, scientific, & technical services	4	397	151	18	5	18.1	—
BALANCE OF LYON COUNTY, KY								
54	Professional, scientific, & technical services	10	875	282	60	24	40.2	25.6
BALANCE OF MCCrackEN COUNTY, KY								
54	Professional, scientific, & technical services	13	4 596	1 349	309	61	51.0	—
541	Professional, scientific, & technical services	13	4 596	1 349	309	61	51.0	—
5413	Architectural, engineering, & related services	3	2 014	702	177	31	D	—
BALANCE OF MCCREARY COUNTY, KY								
54	Professional, scientific, & technical services	7	690	190	50	23	57.7	4.3
BALANCE OF MCLEAN COUNTY, KY								
54	Professional, scientific, & technical services	8	877	226	60	18	85.7	—
541	Professional, scientific, & technical services	8	877	226	60	18	85.7	—
BALANCE OF MADISON COUNTY, KY								
54	Professional, scientific, & technical services	12	997	308	64	28	51.6	—
541	Professional, scientific, & technical services	12	997	308	64	28	51.6	—
BALANCE OF MAGOFFIN COUNTY, KY								
54	Professional, scientific, & technical services	12	5 573	1 833	431	72	43.2	3.1
541	Professional, scientific, & technical services	12	5 573	1 833	431	72	43.2	3.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
BALANCE OF MARION COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MARSHALL COUNTY, KY								
54	Professional, scientific, & technical services	13	7 948	4 576	1 094	127	37.2	.6
541	Professional, scientific, & technical services	13	7 948	4 576	1 094	127	37.2	.6
5413	Architectural, engineering, & related services	6	D	D	D	c	D	D
BALANCE OF MARTIN COUNTY, KY								
54	Professional, scientific, & technical services	13	2 528	585	100	31	91.5	2.7
541	Professional, scientific, & technical services	13	2 528	585	100	31	91.5	2.7
BALANCE OF MASON COUNTY, KY								
54	Professional, scientific, & technical services	6	1 378	571	127	26	100.0	—
541	Professional, scientific, & technical services	6	1 378	571	127	26	100.0	—
BALANCE OF MEADE COUNTY, KY								
54	Professional, scientific, & technical services	10	1 613	463	99	36	51.6	—
541	Professional, scientific, & technical services	10	1 613	463	99	36	51.6	—
BALANCE OF MENIFEE COUNTY, KY								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF MERCER COUNTY, KY								
54	Professional, scientific, & technical services	4	407	146	30	3	88.7	11.3
BALANCE OF METCALFE COUNTY, KY								
54	Professional, scientific, & technical services	6	371	108	28	9	73.6	26.4
BALANCE OF MONROE COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, KY								
54	Professional, scientific, & technical services	5	960	294	66	17	85.7	14.3
541	Professional, scientific, & technical services	5	960	294	66	17	85.7	14.3
BALANCE OF MORGAN COUNTY, KY								
54	Professional, scientific, & technical services	5	436	86	21	8	98.9	1.1
BALANCE OF MUHLENBERG COUNTY, KY								
54	Professional, scientific, & technical services	8	975	347	85	24	92.7	5.7
541	Professional, scientific, & technical services	8	975	347	85	24	92.7	5.7
BALANCE OF NELSON COUNTY, KY								
54	Professional, scientific, & technical services	9	1 905	460	89	16	27.3	4.3
541	Professional, scientific, & technical services	9	1 905	460	89	16	27.3	4.3
BALANCE OF NICHOLAS COUNTY, KY								
54	Professional, scientific, & technical services	4	330	83	15	6	54.5	—
BALANCE OF OHIO COUNTY, KY								
54	Professional, scientific, & technical services	6	1 312	355	70	24	23.8	—
541	Professional, scientific, & technical services	6	1 312	355	70	24	23.8	—
BALANCE OF OLDHAM COUNTY, KY								
54	Professional, scientific, & technical services	56	13 663	5 046	1 095	156	50.4	9.6
541	Professional, scientific, & technical services	56	13 663	5 046	1 095	156	50.4	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D

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

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							From administrative records ¹	Estimated ²
BALANCE OF OWEN COUNTY, KY								
54	Professional, scientific, & technical services	5	2 372	1 363	338	25	15.2	—
541	Professional, scientific, & technical services	5	2 372	1 363	338	25	15.2	—
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
BALANCE OF OWSLEY COUNTY, KY								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
BALANCE OF PENDLETON COUNTY, KY								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, KY								
54	Professional, scientific, & technical services	6	1 983	1 424	393	40	30.2	—
541	Professional, scientific, & technical services	6	1 983	1 424	393	40	30.2	—
BALANCE OF PIKE COUNTY, KY								
54	Professional, scientific, & technical services	22	7 385	3 135	663	92	39.5	9.9
541	Professional, scientific, & technical services	22	7 385	3 135	663	92	39.5	9.9
5413	Architectural, engineering, & related services	5	2 319	1 013	256	38	1.3	—
BALANCE OF PULASKI COUNTY, KY								
54	Professional, scientific, & technical services	11	1 358	527	121	36	50.4	17.7
541	Professional, scientific, & technical services	11	1 358	527	121	36	50.4	17.7
BALANCE OF ROBERTSON COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF ROCKCASTLE COUNTY, KY								
54	Professional, scientific, & technical services	6	D	D	D	a	D	D
BALANCE OF RUSSELL COUNTY, KY								
54	Professional, scientific, & technical services	11	1 704	418	86	26	56.5	8.3
541	Professional, scientific, & technical services	11	1 704	418	86	26	56.5	8.3
BALANCE OF SCOTT COUNTY, KY								
54	Professional, scientific, & technical services	7	483	106	25	10	63.8	16.6
BALANCE OF SHELBY COUNTY, KY								
54	Professional, scientific, & technical services	19	1 773	683	165	34	89.6	.6
541	Professional, scientific, & technical services	19	1 773	683	165	34	89.6	.6
BALANCE OF SIMPSON COUNTY, KY								
54	Professional, scientific, & technical services	3	527	159	39	15	100.0	—
BALANCE OF SPENCER COUNTY, KY								
54	Professional, scientific, & technical services	7	1 225	286	76	21	59.3	—
541	Professional, scientific, & technical services	7	1 225	286	76	21	59.3	—
BALANCE OF TAYLOR COUNTY, KY								
54	Professional, scientific, & technical services	5	251	65	18	4	75.3	—
BALANCE OF TODD COUNTY, KY								
54	Professional, scientific, & technical services	10	1 348	521	97	34	81.2	18.8
541	Professional, scientific, & technical services	10	1 348	521	97	34	81.2	18.8
BALANCE OF TRIGG COUNTY, KY								
54	Professional, scientific, & technical services	8	2 386	914	217	37	51.8	—
541	Professional, scientific, & technical services	8	2 386	914	217	37	51.8	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF TRIMBLE COUNTY, KY								
54	Professional, scientific, & technical services	3	635	93	21	5	9.3	90.7
BALANCE OF UNION COUNTY, KY								
54	Professional, scientific, & technical services	5	440	226	58	13	31.8	—
BALANCE OF WARREN COUNTY, KY								
54	Professional, scientific, & technical services	16	4 971	1 804	391	77	58.9	—
541	Professional, scientific, & technical services	16	4 971	1 804	391	77	58.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 357	603	146	32	19.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 357	603	146	32	19.6	—
5413	Architectural, engineering, & related services	4	1 806	846	171	27	57.0	—
BALANCE OF WASHINGTON COUNTY, KY								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF WEBSTER COUNTY, KY								
54	Professional, scientific, & technical services	6	853	204	45	18	31.8	20.5
BALANCE OF WHITLEY COUNTY, KY								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF WOLFE COUNTY, KY								
54	Professional, scientific, & technical services	4	564	107	18	7	39.7	49.6
BALANCE OF WOODFORD COUNTY, KY								
54	Professional, scientific, & technical services	8	3 226	829	182	26	13.0	1.4
541	Professional, scientific, & technical services	8	3 226	829	182	26	13.0	1.4

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

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

541 Professional, Scientific, and Technical Services

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

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

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

54131 Architectural Services

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

541310 Architectural Services

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

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

8712 Architectural Services

54133 Engineering Services

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

541330 Engineering Services

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

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

8711 Engineering Services

54134 Drafting Services

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

541340 Drafting Services

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

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

7389 (pt) Drafting Services

54135 Building Inspection Services

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

541350 Building Inspection Services

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

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

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

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

541360 Geophysical Surveying and Mapping Services

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

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

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

5413601 Geophysical Surveying

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

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

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

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

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

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

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

54137 Surveying and Mapping (Except Geophysical) Services

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

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

541370 Surveying and Mapping (Except Geophysical) Services

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

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

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

5413701 Surveying Services

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

5413702 Map Making Services

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

54138 Testing Laboratories

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

541380 Testing Laboratories

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

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

- 8734 (pt) Testing Laboratories

5414 Specialized Design Services

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

54141 Interior Design Services

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

541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

54142 Industrial Design Services

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

541420 Industrial Design Services

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

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

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

7389 (pt) Industrial Design Services

54143 Graphic Design Services

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

541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

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

54149 Other Specialized Design Services

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

541490 Other Specialized Design Services

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

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

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

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

54151 Computer Systems Design and Related Services

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

541511 Custom Computer Programming Services

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

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

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

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

5415122 Computer Systems Consultants (Except Systems Integrators)

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

541513 Computer Facilities Management Services

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

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

7376 Computer Facilities Management Services

541519 Other Computer Related Services

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

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

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

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

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

5415199 All Other Computer Related Services

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

5416 Management, Scientific, and Technical Consulting Services

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

54161 Management Consulting Services

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

541611 Administrative Management and General Management Consulting Services

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

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

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

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

5416122 Executive Placement Services

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

5416123 Human Resources and Personnel Management Consulting

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

541613 Marketing Consulting Services

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

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

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

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

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

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

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

541618 Other Management Consulting Services

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

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

5416182 All Other Management Consulting Services

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

54162 Environmental Consulting Services

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

541620 Environmental Consulting Services

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

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

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

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

541690 Other Scientific and Technical Consulting Services

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

5416901 Economic and Related Consulting Services

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

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

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

5417 Scientific Research and Development Services

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

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

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

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

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

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

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

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

5417101 Research and Development in the Physical and Engineering Sciences

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

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

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

54171012 Commercial Research and Development in the Physical and Engineering Sciences

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

5417102 Research and Development in the Life Sciences

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

54171021 Noncommercial Research and Development in the Life Sciences

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

54171022 Commercial Research and Development in the Life Sciences

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

54172 Research and Development in the Social Sciences and Humanities

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

541720 Research and Development in the Social Sciences and Humanities

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

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

- 8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

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

5417202 Commercial Research and Development in the Social Sciences and Humanities

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

5418 Advertising and Related Services

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

54181 Advertising Agencies

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

541810 Advertising Agencies

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

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

7311 Advertising Agencies

54182 Public Relations Agencies

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

541820 Public Relations Agencies

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

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

8743 Public Relations Services

54183 Media Buying Agencies

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

541830 Media Buying Agencies

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

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

7319 (pt) Media Buying Services

54184 Media Representatives

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

541840 Media Representatives

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

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

5418402 Publishers' Advertising Representatives

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

54185 Display Advertising

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

541850 Display Advertising

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

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

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

5418501 Display Advertising (Except Outdoor)

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

5418502 Outdoor Advertising Services

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

54186 Direct Mail Advertising

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

541860 Direct Mail Advertising

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

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

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

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

54187 Advertising Material Distribution Services

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

541870 Advertising Material Distribution Services

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

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

- 7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

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

541890 Other Services Related to Advertising

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

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

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

7389 (pt) Welcoming Services

5418901 Welcoming Services

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

5418902 Advertising Specialties Goods Distributors

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

5418903 Sign Painting and Lettering Shop

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

5418909 All Other Advertising

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

5419 Other Professional, Scientific, and Technical Services

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

54191 Marketing Research and Public Opinion Polling

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

541910 Marketing Research and Public Opinion Polling

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

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

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

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

541921 Photography Studios, Portrait

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

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

7221 Photographic Studios, Portrait

541922 Commercial Photography

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

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

5419222 Medical Photography

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

54193 Translation and Interpretation Services

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

541930 Translation and Interpretation Services

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

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

7389 (pt) Translation and Interpretation Services

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

54199 All Other Professional, Scientific, and Technical Services

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

541990 All Other Professional, Scientific, and Technical Services

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

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

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

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

KENTUCKY

Corbin is in Knox and Whitley Counties.

Williamstown is in Grant and Pendleton Counties; it annexed into Pendleton County in May 1993.

Appendix E. Metropolitan Areas

KENTUCKY

Cincinnati, OH—KY—IN PMSA

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

Cincinnati—Hamilton, OH—KY—IN CMSA

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

Clarksville—Hopkinsville, TN—KY MSA

Christian County, KY
Montgomery County, TN

Evansville—Henderson, IN—KY MSA

Posey County, IN
Vanderburgh County, IN
Warrick County, IN
Henderson County, KY

Huntington—Ashland, WV—KY—OH MSA

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

Lexington, KY MSA

Bourbon County, KY
Clark County, KY
Fayette County, KY
Jessamine County, KY
Madison County, KY
Scott County, KY
Woodford County, KY

Louisville, KY—IN MSA

Clark County, IN
Floyd County, IN
Harrison County, IN
Scott County, IN
Bullitt County, KY
Jefferson County, KY
Oldham County, KY

Owensboro, KY MSA

Daviess County, KY

