

Massachusetts

1997

Issued September 1999

EC97S54A-MA

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
U.S. CENSUS BUREAU



ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Professional, Scientific, and Technical Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

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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
MASSACHUSETTS								
54	Professional, scientific, & technical services	18 086	22 744 095	9 261 354	2 059 716	177 345	17.4	8.7
541	Professional, scientific, & technical services	18 086	22 744 095	9 261 354	2 059 716	177 345	17.4	8.7
5411	Legal services	4 993	3 887 082	1 421 418	304 427	28 887	21.4	8.5
54111	Offices of lawyers	4 905	3 826 748	1 401 610	300 388	28 395	21.5	8.2
541110	Offices of lawyers	4 905	3 826 748	1 401 610	300 388	28 395	21.5	8.2
5411101	Offices of lawyers (except legal aid societies)	4 905	3 826 748	1 401 610	300 388	28 395	21.5	8.2
54119	Other legal services	88	60 334	19 808	4 039	492	13.8	25.7
541191	Title abstract & settlement offices	65	33 025	10 302	2 147	262	22.3	8.4
541199	All other legal services	23	27 309	9 506	1 892	230	3.6	46.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 144	1 778 516	722 520	166 830	21 727	17.2	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 144	1 778 516	722 520	166 830	21 727	17.2	4.9
541211	Offices of certified public accountants	1 265	1 388 122	532 969	121 412	12 331	15.2	2.5
541213	Tax return preparation services	228	45 312	18 123	7 110	3 520	35.9	2.7
541214	Payroll services	69	202 668	105 992	22 999	3 125	3.1	17.4
541219	Other accounting services	582	142 414	65 436	15 309	2 751	49.8	10.7
5413	Architectural, engineering, & related services	2 694	5 029 239	1 860 583	413 846	38 025	16.6	3.6
54131	Architectural services	699	1 147 248	393 708	84 968	8 005	14.2	1.3
541310	Architectural services	699	1 147 248	393 708	84 968	8 005	14.2	1.3
54133	Engineering services	1 582	3 618 303	1 340 746	301 070	26 618	16.9	4.1
541330	Engineering services	1 582	3 618 303	1 340 746	301 070	26 618	16.9	4.1
54134	Drafting services	18	5 786	3 185	761	76	21.1	1.1
541340	Drafting services	18	5 786	3 185	761	76	21.1	1.1
54135	Building inspection services	62	12 527	5 213	774	141	31.0	4.0
541350	Building inspection services	62	12 527	5 213	774	141	31.0	4.0
54136	Geophysical surveying & mapping services	12	2 815	1 142	263	37	64.1	7.5
541360	Geophysical surveying & mapping services	12	2 815	1 142	263	37	64.1	7.5
54137	Surveying & mapping (except geophysical) services	200	84 246	46 958	9 564	1 320	24.0	7.7
541370	Surveying & mapping (except geophysical) services	200	84 246	46 958	9 564	1 320	24.0	7.7
54138	Testing laboratories	121	158 314	69 631	16 446	1 828	20.9	7.6
541380	Testing laboratories	121	158 314	69 631	16 446	1 828	20.9	7.6
5414	Specialized design services	689	411 456	122 072	26 905	3 012	29.6	5.2
54141	Interior design services	213	122 184	29 392	6 441	812	38.1	3.1
541410	Interior design services	213	122 184	29 392	6 441	812	38.1	3.1
54142	Industrial design services	33	39 186	12 293	2 842	292	6.0	.5
541420	Industrial design services	33	39 186	12 293	2 842	292	6.0	.5
54143	Graphic design services	428	245 008	78 578	17 255	1 831	28.1	7.0
541430	Graphic design services	428	245 008	78 578	17 255	1 831	28.1	7.0
5414301	Graphic design services (except commercial art & medical artists) ..	364	219 348	69 176	15 159	1 611	27.9	7.2
5414302	Commercial art	62	D	D	D	c	D	D
5414303	Medical artists	2	D	D	D	a	D	D
54149	Other specialized design services	15	5 078	1 809	367	77	81.6	3.9
541490	Other specialized design services	15	5 078	1 809	367	77	81.6	3.9
5415	Computer systems design & related services	2 759	4 351 523	2 036 688	445 259	32 595	14.1	12.2
54151	Computer systems design & related services	2 759	4 351 523	2 036 688	445 259	32 595	14.1	12.2
541511	Custom computer programming services	1 258	1 738 429	896 285	189 881	13 265	16.2	11.7
541512	Computer systems design services	1 173	2 304 313	1 009 272	223 071	16 877	12.2	12.3
5415121	Computer systems integrators	357	1 604 225	693 961	156 376	11 035	7.1	13.4
5415122	Computer systems consultants (except systems integrators)	816	700 088	315 311	66 695	5 842	23.7	9.7
541513	Computer facilities management services	28	141 114	58 620	18 348	1 236	.6	3.7
541519	Other computer related services	300	167 667	72 511	13 959	1 217	29.3	24.2
5416	Management, scientific, & technical consulting services	2 719	3 621 813	1 696 359	354 535	23 426	18.1	10.2
54161	Management consulting services	2 170	2 989 898	1 453 916	304 099	18 915	15.9	10.7
541611	Administrative management & general management consulting service	1 021	1 861 943	977 141	208 725	11 113	10.2	8.6
541612	Human resources & executive search consulting services	518	496 127	242 841	49 100	3 471	24.5	10.8
5416121	Actuarial consulting	18	22 043	12 016	2 311	172	16.3	.3
5416122	Executive placement services	255	201 837	113 918	21 956	1 507	26.9	6.7
5416123	Human resources & personnel management consulting	245	272 247	116 907	24 833	1 792	23.3	14.8
541613	Marketing consulting services	446	423 261	138 950	29 783	2 868	30.5	14.6
541614	Process, physical distribution, & logistics consulting services	112	144 282	68 087	10 393	825	14.4	16.7
541618	Other management consulting services	73	64 285	26 897	6 098	638	21.3	28.3
54162	Environmental consulting services	214	155 371	65 542	14 160	1 534	36.4	8.7
541620	Environmental consulting services	214	155 371	65 542	14 160	1 534	36.4	8.7
54169	Other scientific & technical consulting services	335	476 544	176 901	36 276	2 977	25.8	7.7
541690	Other scientific & technical consulting services	335	476 544	176 901	36 276	2 977	25.8	7.7
5417	Scientific research & development services	481	1 636 498	684 572	188 823	12 168	8.8	11.8
54171	R&D in the physical, engineering, & life sciences	432	1 367 418	588 279	165 697	8 571	9.8	13.7
541710	R&D in the physical, engineering, & life sciences	432	1 367 418	588 279	165 697	8 571	9.8	13.7
5417101	R&D in the physical & engineering sciences	243	486 447	207 372	49 399	3 553	18.6	11.7
5417102	Research & development in the life sciences	189	880 971	380 907	116 298	5 018	4.9	14.8
54172	Research & development in the social sciences & humanities	49	269 080	96 293	23 126	3 597	3.7	2.3
541720	R&D in the social sciences & humanities	49	269 080	96 293	23 126	3 597	3.7	2.3

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
MASSACHUSETTS—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	989	1 642 437	568 616	126 637	12 967	22.2	14.9
54181	Advertising agencies	353	567 468	227 039	49 361	4 462	32.2	22.4
541810	Advertising agencies	353	567 468	227 039	49 361	4 462	32.2	22.4
54182	Public relations agencies	195	224 481	93 790	19 984	2 018	22.0	6.8
541820	Public relations agencies	195	224 481	93 790	19 984	2 018	22.0	6.8
54183	Media buying services	21	31 247	15 891	3 448	253	3.7	—
541830	Media buying services	21	31 247	15 891	3 448	253	3.7	—
54184	Media representatives	72	55 418	16 247	3 769	394	16.4	12.1
541840	Media representatives	72	55 418	16 247	3 769	394	16.4	12.1
5418401	Radio & television advertising representatives	35	25 099	9 157	2 281	255	6.4	16.6
5418402	Publishers' advertising representatives	37	30 319	7 090	1 488	139	24.6	8.5
54185	Display advertising	30	84 552	12 880	2 747	599	9.6	7.8
541850	Display advertising	30	84 552	12 880	2 747	599	9.6	7.8
5418501	Display advertising (except outdoor)	13	D	D	D	e	D	D
5418502	Outdoor advertising services	17	D	D	D	c	D	D
54186	Direct mail advertising	115	390 341	154 260	37 436	3 910	19.0	20.5
541860	Direct mail advertising	115	390 341	154 260	37 436	3 910	19.0	20.5
54187	Advertising material distribution services	10	7 706	1 042	225	37	12.5	27.4
541870	Advertising material distribution services	10	7 706	1 042	225	37	12.5	27.4
54189	Other services related to advertising	193	281 224	47 467	9 667	1 294	13.9	2.7
541890	Other services related to advertising	193	281 224	47 467	9 667	1 294	13.9	2.7
5418902	Advertising specialties goods distributor	86	134 198	21 711	4 582	655	18.1	1.8
5418903	Sign painting & lettering shop	73	17 885	4 797	930	192	56.1	9.1
5418909	All other advertising	34	129 141	20 959	4 155	447	3.7	2.8
5419	Other professional, scientific, & technical services	618	385 531	148 526	32 454	4 538	20.3	4.4
54191	Marketing research & public opinion polling	139	227 677	100 455	22 350	2 395	14.6	3.8
541910	Marketing research & public opinion polling	139	227 677	100 455	22 350	2 395	14.6	3.8
54192	Photographic services	376	102 684	26 707	5 455	1 345	35.3	6.7
541921	Photographic studios, portrait	257	65 383	16 883	3 368	1 035	35.3	5.2
541922	Commercial photography	119	37 301	9 824	2 087	310	35.4	9.2
54193	Translation & interpretation services	32	29 612	12 232	2 650	551	5.3	1.4
541930	Translation & interpretation services	32	29 612	12 232	2 650	551	5.3	1.4
54199	All other professional, scientific, & technical services	71	25 558	9 132	1 999	247	28.6	4.6
541990	All other professional, scientific, & technical services	71	25 558	9 132	1 999	247	28.6	4.6

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 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
MASSACHUSETTS									
54	Professional, scientific, & technical services ..	285	1 371 413	1 295 204	533 252	126 640	10 984	3.6	4.7
541	Professional, scientific, & technical services	285	1 371 413	1 295 204	533 252	126 640	10 984	3.6	4.7
5411	Legal services	81	51 896	49 280	20 731	4 577	663	13.5	7.5
54111	Offices of lawyers	81	51 896	49 280	20 731	4 577	663	13.5	7.5
541110	Offices of lawyers	81	51 896	49 280	20 731	4 577	663	13.5	7.5
5411102	Legal aid societies & similar legal services	81	51 896	49 280	20 731	4 577	663	13.5	7.5
5417	Scientific research & development services	204	1 319 517	1 245 924	512 521	122 063	10 321	3.2	4.6
54171	R&D in the physical, engineering, & life sciences	139	1 227 867	1 162 776	477 585	113 346	9 247	2.3	3.6
541710	R&D in the physical, engineering, & life sciences	139	1 227 867	1 162 776	477 585	113 346	9 247	2.3	3.6
5417101	R&D in the physical & engineering sciences	46	651 305	637 875	269 884	63 745	4 954	1.0	1.1
5417102	Research & development in the life sciences	93	576 562	524 901	207 701	49 601	4 293	3.8	6.3
54172	Research & development in the social sciences & humanities	65	91 650	83 148	34 936	8 717	1 074	14.9	18.5
541720	R&D in the social sciences & humanities	65	91 650	83 148	34 936	8 717	1 074	14.9	18.5

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
BARNSTABLE–YARMOUTH, MA MSA								
54	Professional, scientific, & technical services	423	119 823	45 159	9 352	1 326	57.5	5.8
541	Professional, scientific, & technical services	423	119 823	45 159	9 352	1 326	57.5	5.8
5411	Legal services	141	40 903	14 325	3 127	447	46.1	4.3
54111	Offices of lawyers	138	40 719	14 254	3 115	444	45.8	4.4
541110	Offices of lawyers	138	40 719	14 254	3 115	444	45.8	4.4
5411101	Offices of lawyers (except legal aid societies)	138	40 719	14 254	3 115	444	45.8	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	80	14 862	5 351	1 317	210	60.2	14.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	80	14 862	5 351	1 317	210	60.2	14.3
541211	Offices of certified public accountants	44	10 259	3 789	807	122	61.0	12.1
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	21 045	8 875	2 016	257	75.6	4.9
54131	Architectural services	14	6 084	1 919	399	53	95.6	.3
541310	Architectural services	14	6 084	1 919	399	53	95.6	.3
54133	Engineering services	31	D	D	D	c	D	D
541330	Engineering services	31	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	12	3 652	1 762	381	57	45.7	12.2
541370	Surveying & mapping (except geophysical) services	12	3 652	1 762	381	57	45.7	12.2
5414	Specialized design services	15	4 993	991	223	43	96.0	4.0
54143	Graphic design services	8	2 600	749	176	35	100.0	—
541430	Graphic design services	8	2 600	749	176	35	100.0	—
5415	Computer systems design & related services	32	11 347	5 098	997	107	49.9	4.2
54151	Computer systems design & related services	32	11 347	5 098	997	107	49.9	4.2
541511	Custom computer programming services	16	7 385	3 316	689	65	30.1	—
5416	Management, scientific, & technical consulting services	58	16 145	8 019	1 193	169	47.8	3.9
54161	Management consulting services	35	10 222	5 724	735	115	39.8	1.0
541612	Human resources & executive search consulting services	7	5 132	3 729	361	31	7.3	—
5416122	Executive placement services	3	D	D	D	b	D	D
5418	Advertising & related services	16	D	D	D	b	D	D
54189	Other services related to advertising	5	3 470	524	106	13	76.0	—
541890	Other services related to advertising	5	3 470	524	106	13	76.0	—
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D
54192	Photographic services	10	2 757	334	69	18	78.7	3.5
541921	Photographic studios, portrait	8	D	D	D	a	D	D
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA								
54	Professional, scientific, & technical services	17 935	22 955 581	9 388 567	2 086 758	177 449	17.1	8.7
541	Professional, scientific, & technical services	17 935	22 955 581	9 388 567	2 086 758	177 449	17.1	8.7
5411	Legal services	4 638	3 859 269	1 437 158	307 171	28 802	20.5	8.4
54111	Offices of lawyers	4 542	D	D	D	k	D	D
541110	Offices of lawyers	4 542	D	D	D	k	D	D
5411101	Offices of lawyers (except legal aid societies)	4 542	D	D	D	k	D	D
54119	Other legal services	96	D	D	D	f	D	D
541191	Title abstract & settlement offices	74	D	D	D	f	D	D
541199	All other legal services	22	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	2 030	1 735 793	698 163	161 762	20 572	16.4	4.7
541211	Offices of certified public accountants	1 211	1 363 012	524 569	119 600	11 969	14.6	2.4
541213	Tax return preparation services	202	41 670	16 837	6 563	3 382	33.4	4.0
541214	Payroll services	72	D	D	D	g	D	D
541219	Other accounting services	545	D	D	D	h	D	D
5413	Architectural, engineering, & related services	2 690	5 026 940	1 860 158	412 958	37 972	16.4	3.7
54131	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
541310	Architectural services	657	1 134 451	388 706	83 751	7 861	13.4	1.3
54133	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
541330	Engineering services	1 633	3 640 014	1 350 135	302 989	26 896	17.0	4.1
54134	Drafting services	15	5 046	3 277	761	72	14.9	1.4
541340	Drafting services	15	5 046	3 277	761	72	14.9	1.4
54135	Building inspection services	63	D	D	D	c	D	D
541350	Building inspection services	63	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
541370	Surveying & mapping (except geophysical) services	182	76 803	44 053	8 714	1 238	24.1	7.3
54138	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
541380	Testing laboratories	129	156 595	67 907	15 823	1 752	17.7	7.7
5414	Specialized design services	678	406 979	120 906	26 621	2 970	28.5	5.0
54141	Interior design services	207	D	D	D	f	D	D
541410	Interior design services	207	D	D	D	f	D	D
54142	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
541420	Industrial design services	37	37 842	12 791	2 914	298	6.3	.7
54143	Graphic design services	421	D	D	D	g	D	D
541430	Graphic design services	421	D	D	D	g	D	D
5414301	Graphic design services (except commercial art & medical artists)	365	D	D	D	g	D	D
5414302	Commercial art	54	D	D	D	c	D	D
54149	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6
541490	Other specialized design services	13	4 829	1 674	332	83	81.4	3.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
54151	Computer systems design & related services	3 046	4 544 066	2 119 773	463 969	33 823	14.2	12.1
541511	Custom computer programming services	1 408	D	D	D	j	D	D
541512	Computer systems design services	1 295	D	D	D	i	D	D
5415121	Computer systems integrators	393	D	D	D	i	D	D
5415122	Computer systems consultants (except systems integrators)	902	D	D	D	i	D	D
541513	Computer facilities management services	29	D	D	D	g	D	D
541519	Other computer related services	314	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services	2 788	3 689 614	1 727 436	362 256	23 693	18.8	10.1
54161	Management consulting services	2 236	D	D	D	j	D	D
541611	Administrative management & general management consulting service	1 057	1 884 941	987 972	210 068	11 179	10.6	8.6
541612	Human resources & executive search consulting services	543	502 284	245 617	49 693	3 508	25.3	10.6
5416121	Actuarial consulting	17	D	D	D	c	D	D
5416122	Executive placement services	272	D	D	D	g	D	D
5416123	Human resources & personnel management consulting	254	272 961	117 233	24 942	1 840	23.5	14.8
541613	Marketing consulting services	452	D	D	D	h	D	D
541614	Process, physical distribution, & logistics consulting services	110	D	D	D	f	D	D
541618	Other management consulting services	74	D	D	D	f	D	D
54162	Environmental consulting services	204	D	D	D	g	D	D
541620	Environmental consulting services	204	D	D	D	g	D	D
54169	Other scientific & technical consulting services	348	D	D	D	h	D	D
541690	Other scientific & technical consulting services	348	D	D	D	h	D	D
5417	Scientific research & development services	492	1 662 081	703 459	192 548	12 123	8.6	12.2
54171	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	447	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	254	D	D	D	h	D	D
5417102	Research & development in the life sciences	193	D	D	D	i	D	D
54172	Research & development in the social sciences & humanities	45	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	45	D	D	D	h	D	D
5418	Advertising & related services	970	1 647 608	572 640	127 008	12 985	22.2	14.8
54181	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
541810	Advertising agencies	346	575 356	229 604	49 475	4 478	32.7	22.0
54182	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
541820	Public relations agencies	190	224 731	94 653	20 204	2 031	21.2	6.6
54183	Media buying services	20	D	D	D	c	D	D
541830	Media buying services	20	D	D	D	c	D	D
54184	Media representatives	72	D	D	D	e	D	D
541840	Media representatives	72	D	D	D	e	D	D
5418401	Radio & television advertising representatives	35	25 099	9 157	2 281	255	6.4	16.6
5418402	Publishers' advertising representatives	37	D	D	D	c	D	D
54185	Display advertising	26	D	D	D	f	D	D
541850	Display advertising	26	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	13	D	D	D	e	D	D
5418502	Outdoor advertising services	13	D	D	D	c	D	D
54186	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
541860	Direct mail advertising	119	403 302	157 745	38 167	4 044	19.1	19.6
54189	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
541890	Other services related to advertising	185	272 863	46 629	9 459	1 185	13.2	2.8
5418902	Advertising specialties goods distributor	82	127 736	21 225	4 458	570	17.0	2.1
5418903	Sign painting & lettering shop	71	17 662	4 999	968	186	52.9	7.8
5418909	All other advertising	32	127 465	20 405	4 033	429	4.0	2.8
5419	Other professional, scientific, & technical services	603	383 231	148 874	32 465	4 509	18.9	3.7
54191	Marketing research & public opinion polling	134	D	D	D	g	D	D
541910	Marketing research & public opinion polling	134	D	D	D	g	D	D
54192	Photographic services	375	100 599	26 741	5 450	1 379	33.7	6.8
541921	Photographic studios, portrait	256	63 405	16 524	3 321	1 063	35.1	5.2
541922	Commercial photography	119	37 194	10 217	2 129	316	31.2	9.4
54193	Translation & interpretation services	32	D	D	D	f	D	D
541930	Translation & interpretation services	32	D	D	D	f	D	D
54199	All other professional, scientific, & technical services	62	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	62	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
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.							
	Boston, MA-NH PMSA							
54	Professional, scientific, & technical services	12 711	19 390 881	7 913 090	1 759 017	141 512	15.1	8.5
541	Professional, scientific, & technical services	12 711	19 390 881	7 913 090	1 759 017	141 512	15.1	8.5
5411	Legal services	3 196	3 282 718	1 197 610	253 473	22 263	18.1	8.9
54111	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
541110	Offices of lawyers	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
5411101	Offices of lawyers (except legal aid societies)	3 138	3 228 357	1 180 445	249 994	21 862	18.2	8.6
54119	Other legal services	58	54 361	17 165	3 479	401	12.6	27.0
541191	Title abstract & settlement offices	40	28 704	8 308	1 729	196	21.7	6.7
541199	All other legal services	18	25 657	8 857	1 750	205	2.3	49.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 330	1 485 060	583 250	134 574	15 608	13.5	4.6
541211	Offices of certified public accountants	820	1 195 537	445 583	102 056	9 778	12.1	2.1
541213	Tax return preparation services	119	D	D	D	g	D	D
541214	Payroll services	48	167 535	80 991	17 971	2 182	2.8	18.1
541219	Other accounting services	343	D	D	D	g	D	D
5413	Architectural, engineering, & related services	1 858	4 436 822	1 579 921	352 381	30 137	12.2	3.2
54131	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
541310	Architectural services	564	1 092 479	372 737	80 552	7 433	12.1	1.2
54133	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
541330	Engineering services	1 083	3 178 808	1 128 148	254 441	20 749	11.9	3.7
54134	Drafting services	8	D	D	D	b	D	D
541340	Drafting services	8	D	D	D	b	D	D
54135	Building inspection services	30	7 436	3 537	412	65	35.2	—
541350	Building inspection services	30	7 436	3 537	412	65	35.2	—
54137	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
541370	Surveying & mapping (except geophysical) services	99	51 493	29 906	5 876	721	20.7	9.1
54138	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
541380	Testing laboratories	64	100 314	41 837	10 217	1 083	16.3	8.6
5414	Specialized design services	525	340 100	101 271	22 553	2 475	26.1	5.8
54141	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
541410	Interior design services	163	101 283	24 394	5 432	659	36.4	3.1
54142	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
541420	Industrial design services	22	30 601	9 521	2 174	227	5.9	.6
54143	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
541430	Graphic design services	331	204 936	66 346	14 759	1 530	23.2	8.0
5414301	Graphic design services (except commercial art & medical artists) ..	286	182 665	58 161	12 919	1 345	23.2	8.6
5414302	Commercial art	43	D	D	D	c	D	D
54149	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3
541490	Other specialized design services	9	3 280	1 010	188	59	73.6	5.3
5415	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
54151	Computer systems design & related services	2 124	3 338 159	1 604 173	346 529	25 464	14.0	13.3
541511	Custom computer programming services	994	1 520 181	764 968	165 023	11 554	14.4	12.4
541512	Computer systems design services	882	1 633 974	760 112	164 674	12 683	13.0	14.4
5415121	Computer systems integrators	251	1 037 870	494 220	108 140	7 696	8.2	17.3
5415122	Computer systems consultants (except systems integrators)	631	596 104	265 892	56 534	4 987	21.4	9.3
541513	Computer facilities management services	21	D	D	D	e	D	D
541519	Other computer related services	227	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	2 123	3 247 532	1 567 630	328 451	19 986	16.8	8.6
54161	Management consulting services	1 730	2 749 531	1 369 112	287 070	16 469	14.5	9.3
541611	Administrative management & general management consulting service	826	1 759 172	939 962	200 393	9 998	9.3	6.5
541612	Human resources & executive search consulting services	424	458 521	224 869	46 043	3 064	22.6	10.2
5416121	Actuarial consulting	14	19 612	10 830	2 065	150	8.1	.3
5416122	Executive placement services	206	179 359	101 622	20 132	1 242	25.1	5.5
5416123	Human resources & personnel management consulting	204	259 550	112 417	23 846	1 672	22.0	14.2
541613	Marketing consulting services	352	357 853	122 030	27 101	2 296	30.1	15.3
541614	Process, physical distribution, & logistics consulting services	77	120 390	59 047	8 311	615	11.7	19.0
541618	Other management consulting services	51	53 595	23 204	5 222	496	21.2	31.3
54162	Environmental consulting services	128	D	D	D	g	D	D
541620	Environmental consulting services	128	D	D	D	g	D	D
54169	Other scientific & technical consulting services	265	D	D	D	g	D	D
541690	Other scientific & technical consulting services	265	D	D	D	g	D	D
5417	Scientific research & development services	377	1 493 526	626 803	176 029	10 784	8.0	11.5
54171	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	336	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	177	D	D	D	h	D	D
5417102	Research & development in the life sciences	159	853 652	371 169	114 478	4 879	4.5	13.1
54172	Research & development in the social sciences & humanities	41	D	D	D	h	D	D
541720	R&D in the social sciences & humanities	41	D	D	D	h	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
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.							
	Boston, MA-NH PMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	759	1 435 035	519 045	115 781	10 944	21.6	14.9
54181	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
541810	Advertising agencies	266	532 851	214 821	46 695	4 119	30.6	23.5
54182	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
541820	Public relations agencies	172	215 507	91 142	19 464	1 940	20.0	6.8
54183	Media buying services	17	30 460	15 670	3 404	242	3.8	—
541830	Media buying services	17	30 460	15 670	3 404	242	3.8	—
54184	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
541840	Media representatives	63	36 494	12 490	2 966	301	21.3	18.1
5418401	Radio & television advertising representatives	31	D	D	D	D	D	D
5418402	Publishers' advertising representatives	32	D	D	D	D	D	D
54185	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
541850	Display advertising	17	46 718	8 065	1 672	176	5.3	13.2
5418502	Outdoor advertising services	8	D	D	D	c	D	D
54186	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
541860	Direct mail advertising	90	324 980	134 620	32 935	3 130	20.2	16.5
54189	Other services related to advertising	126	D	D	D	g	D	D
541890	Other services related to advertising	126	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	53	103 288	18 029	3 916	457	13.8	1.3
5418903	Sign painting & lettering shop	45	D	D	D	c	D	D
5418909	All other advertising	28	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	419	331 929	133 387	29 246	3 851	17.5	3.4
54191	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
541910	Marketing research & public opinion polling	111	218 438	97 085	21 494	2 222	13.6	2.4
54192	Photographic services	240	69 856	18 405	3 916	960	32.8	7.3
541921	Photographic studios, portrait	152	39 104	10 136	2 142	699	37.0	4.8
541922	Commercial photography	88	30 752	8 269	1 774	261	27.5	10.4
54193	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
541930	Translation & interpretation services	25	27 964	11 686	2 507	538	3.6	1.2
54199	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2
541990	All other professional, scientific, & technical services	43	15 671	6 211	1 329	131	27.4	4.2
	Brockton, MA PMSA							
54	Professional, scientific, & technical services	365	199 486	67 435	14 326	2 479	29.7	8.5
541	Professional, scientific, & technical services	365	199 486	67 435	14 326	2 479	29.7	8.5
5411	Legal services	127	43 272	17 161	3 522	490	32.0	14.5
54111	Offices of lawyers	125	D	D	D	e	D	D
541110	Offices of lawyers	125	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	125	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	13 462	5 275	1 550	464	43.4	6.3
541211	Offices of certified public accountants	27	8 294	2 989	728	102	40.3	8.9
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	72	43 530	18 608	3 760	481	51.5	6.8
54133	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
541330	Engineering services	45	25 752	10 096	2 108	237	64.8	11.0
54137	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
541370	Surveying & mapping (except geophysical) services	10	2 698	1 328	205	56	46.1	.4
54138	Testing laboratories	6	11 728	5 848	1 168	141	27.8	—
541380	Testing laboratories	6	11 728	5 848	1 168	141	27.8	—
5414	Specialized design services	9	3 575	1 260	259	32	10.9	—
54143	Graphic design services	4	3 187	1 162	237	17	—	—
541430	Graphic design services	4	3 187	1 162	237	17	—	—
5414301	Graphic design services (except commercial art & medical artists) ..	4	3 187	1 162	237	17	—	—
5415	Computer systems design & related services	35	D	D	D	b	D	D
54151	Computer systems design & related services	35	D	D	D	b	D	D
541512	Computer systems design services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	18 563	6 872	1 316	171	42.9	5.2
54161	Management consulting services	23	16 738	6 366	1 217	160	36.7	5.7
541612	Human resources & executive search consulting services	6	4 305	1 487	224	31	64.9	.3
5416122	Executive placement services	4	D	D	D	b	D	D
541618	Other management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	15	56 037	10 761	2 477	656	1.6	1.2
54185	Display advertising	2	D	D	D	e	D	D
541850	Display advertising	2	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	e	D	D
541860	Direct mail advertising	2	D	D	D	e	D	D
54189	Other services related to advertising	5	1 790	391	86	20	28.9	18.0
541890	Other services related to advertising	5	1 790	391	86	20	28.9	18.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.							
	Brockton, MA PMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	9	2 413	625	112	30	17.2	1.7
541921	Photographic studios, portrait	6	2 130	507	90	24	13.4	1.9
	Fitchburg-Leominster, MA PMSA							
54	Professional, scientific, & technical services	192	65 237	23 968	5 118	722	48.4	6.9
541	Professional, scientific, & technical services	192	65 237	23 968	5 118	722	48.4	6.9
5411	Legal services	69	16 171	4 950	1 135	198	56.4	4.8
54111	Offices of lawyers	68	D	D	D	c	D	D
541110	Offices of lawyers	68	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	68	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 230	3 353	790	126	47.1	10.1
541211	Offices of certified public accountants	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	7 397	3 171	662	89	72.3	.6
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
54151	Computer systems design & related services	24	13 493	5 375	1 210	96	45.7	15.2
541512	Computer systems design services	12	D	D	D	b	D	D
541519	Other computer related services	3	3 613	1 102	91	13	D	53.5
5416	Management, scientific, & technical consulting services	19	13 345	5 433	955	123	21.6	5.7
54161	Management consulting services	12	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
	Lawrence, MA-NH PMSA							
54	Professional, scientific, & technical services	894	554 805	208 137	47 796	5 199	32.5	10.0
541	Professional, scientific, & technical services	894	554 805	208 137	47 796	5 199	32.5	10.0
5411	Legal services	220	67 872	22 708	4 874	765	51.9	2.7
54111	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
541110	Offices of lawyers	214	66 437	22 078	4 751	743	52.7	2.7
5411101	Offices of lawyers (except legal aid societies)	214	66 437	22 078	4 751	743	52.7	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	119	45 670	21 255	5 374	972	46.0	4.4
541211	Offices of certified public accountants	70	28 083	13 695	3 256	433	49.0	2.9
541213	Tax return preparation services	17	3 001	1 198	501	261	29.2	7.2
541219	Other accounting services	28	13 258	5 571	1 455	241	46.9	3.5
5413	Architectural, engineering, & related services	143	93 110	36 629	8 096	902	50.5	5.2
54131	Architectural services	13	4 204	1 238	278	47	96.7	1.6
541310	Architectural services	13	4 204	1 238	278	47	96.7	1.6
54133	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
541330	Engineering services	99	73 359	26 742	5 818	610	54.3	6.4
54137	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
541370	Surveying & mapping (except geophysical) services	18	6 083	3 413	794	148	25.4	1.2
54138	Testing laboratories	7	8 358	4 818	1 126	82	13.4	—
541380	Testing laboratories	7	8 358	4 818	1 126	82	13.4	—
5414	Specialized design services	27	13 741	4 378	821	93	30.2	.2
54141	Interior design services	6	D	D	D	b	D	D
541410	Interior design services	6	D	D	D	b	D	D
54143	Graphic design services	19	9 682	2 763	525	56	41.9	—
541430	Graphic design services	19	9 682	2 763	525	56	41.9	—
5414301	Graphic design services (except commercial art & medical artists) ..	17	D	D	D	b	D	D
5415	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
54151	Computer systems design & related services	175	205 559	79 357	18 810	1 365	13.4	7.6
541511	Custom computer programming services	79	37 213	18 208	4 218	271	22.5	34.3
541512	Computer systems design services	77	162 623	58 862	14 225	1 064	10.4	.8
5415121	Computer systems integrators	23	128 095	42 078	10 326	781	5.0	.2
5415122	Computer systems consultants (except systems integrators)	54	34 528	16 784	3 899	283	30.6	3.0
541519	Other computer related services	17	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
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.							
	Lawrence, MA-NH PMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	125	56 383	21 622	4 844	441	43.0	8.0
54161	Management consulting services	92	35 964	14 144	3 074	259	52.5	5.4
541611	Administrative management & general management consulting service	43	16 311	6 786	1 516	109	29.3	11.5
541612	Human resources & executive search consulting services	21	8 212	3 860	743	68	63.1	.8
5416122	Executive placement services	10	4 018	2 372	357	22	42.1	1.5
5416123	Human resources & personnel management consulting	11	4 194	1 488	386	46	83.3	.2
541613	Marketing consulting services	20	7 844	1 782	352	47	98.8	—
54162	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
541620	Environmental consulting services	17	16 491	6 135	1 541	151	19.6	13.1
54169	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
541690	Other scientific & technical consulting services	16	3 928	1 343	229	31	54.5	11.3
5417	Scientific research & development services	26	21 644	8 635	2 006	159	25.0	4.8
54171	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
541710	R&D in the physical, engineering, & life sciences	26	21 644	8 635	2 006	159	25.0	4.8
5418	Advertising & related services	31	43 774	11 488	2 531	415	28.5	58.1
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	12	11 242	1 993	337	56	52.9	5.2
541890	Other services related to advertising	12	11 242	1 993	337	56	52.9	5.2
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	7 052	2 065	440	87	47.8	1.9
54192	Photographic services	21	4 790	1 193	209	61	50.6	2.8
541921	Photographic studios, portrait	18	4 572	1 159	205	59	48.2	2.9
	Lowell, MA-NH PMSA							
54	Professional, scientific, & technical services	617	1 025 277	443 526	101 749	9 760	17.5	12.4
541	Professional, scientific, & technical services	617	1 025 277	443 526	101 749	9 760	17.5	12.4
5411	Legal services	160	44 721	16 315	3 918	509	50.2	6.0
54111	Offices of lawyers	157	D	D	D	f	D	D
541110	Offices of lawyers	157	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	157	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	69	20 903	8 699	2 040	316	48.1	4.0
541211	Offices of certified public accountants	39	14 325	6 650	1 532	198	37.8	3.0
541213	Tax return preparation services	13	D	D	D	b	D	D
541219	Other accounting services	16	4 473	1 313	261	56	70.8	4.2
5413	Architectural, engineering, & related services	90	129 399	79 879	17 910	3 169	64.7	9.4
54133	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
541330	Engineering services	63	115 848	73 093	16 348	2 972	69.6	10.4
54137	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
541370	Surveying & mapping (except geophysical) services	8	3 343	1 909	399	57	24.8	4.5
54138	Testing laboratories	7	6 578	3 610	885	104	13.6	—
541380	Testing laboratories	7	6 578	3 610	885	104	13.6	—
5414	Specialized design services	14	10 762	3 773	888	67	33.7	1.3
54141	Interior design services	2	D	D	D	b	D	D
541410	Interior design services	2	D	D	D	b	D	D
54143	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
541430	Graphic design services	9	5 470	1 222	269	24	56.9	1.5
5414301	Graphic design services (except commercial art & medical artists) ..	6	D	D	D	a	D	D
5415	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
54151	Computer systems design & related services	155	589 709	262 157	61 864	3 911	7.0	5.3
541511	Custom computer programming services	69	D	D	D	f	D	D
541512	Computer systems design services	67	400 407	149 710	35 871	2 269	5.7	4.8
5415121	Computer systems integrators	28	381 597	139 565	33 775	2 052	2.7	4.7
5415122	Computer systems consultants (except systems integrators)	39	18 810	10 145	2 096	217	66.1	6.1
541513	Computer facilities management services	3	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	69	160 453	44 620	9 233	1 297	6.8	41.9
54161	Management consulting services	46	90 170	23 893	4 734	893	8.5	51.7
541611	Administrative management & general management consulting service	20	47 548	13 733	3 203	568	6.9	89.8
541613	Marketing consulting services	12	37 650	8 314	1 136	263	6.6	3.9
54162	Environmental consulting services	14	D	D	D	b	D	D
541620	Environmental consulting services	14	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	e	D	D
541690	Other scientific & technical consulting services	9	D	D	D	e	D	D
5417	Scientific research & development services	24	56 700	23 822	5 081	380	4.9	19.7
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
5417101	R&D in the physical & engineering sciences	18	D	D	D	e	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	10	3 854	851	202	23	14.7	—
541890	Other services related to advertising	10	3 854	851	202	23	14.7	—

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
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.							
	Lowell, MA–NH PMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	18	D	D	D	b	D	D
54192	Photographic services	12	2 904	941	164	37	37.2	—
541921	Photographic studios, portrait	10	D	D	D	b	D	D
	Manchester, NH PMSA							
54	Professional, scientific, & technical services	616	478 857	216 874	45 591	4 825	24.9	2.8
541	Professional, scientific, & technical services	616	478 857	216 874	45 591	4 825	24.9	2.8
5411	Legal services	162	137 620	71 796	14 647	1 499	17.1	1.4
54111	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
541110	Offices of lawyers	155	128 644	67 750	13 765	1 361	18.1	1.5
5411101	Offices of lawyers (except legal aid societies)	155	128 644	67 750	13 765	1 361	18.1	1.5
54119	Other legal services	7	8 976	4 046	882	138	3.3	—
541191	Title abstract & settlement offices	7	8 976	4 046	882	138	3.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	91	46 464	20 346	4 673	777	20.7	4.8
541211	Offices of certified public accountants	62	32 273	14 713	3 200	358	22.2	4.5
541213	Tax return preparation services	7	2 822	1 222	478	299	11.9	9.5
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	107	73 523	35 322	7 223	823	28.7	6.7
54131	Architectural services	17	8 884	4 234	722	82	31.7	.7
541310	Architectural services	17	8 884	4 234	722	82	31.7	.7
54133	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
541330	Engineering services	66	58 215	27 485	5 930	624	28.6	7.0
54137	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6
541370	Surveying & mapping (except geophysical) services	12	3 820	2 461	338	81	32.1	12.6
5414	Specialized design services	19	D	D	D	b	D	D
54143	Graphic design services	12	5 128	1 532	324	40	54.4	—
541430	Graphic design services	12	5 128	1 532	324	40	54.4	—
5414301	Graphic design services (except commercial art & medical artists) ..	11	D	D	D	b	D	D
5415	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
54151	Computer systems design & related services	114	110 278	45 479	10 298	711	25.8	2.1
541511	Custom computer programming services	50	32 404	17 658	3 986	300	15.5	2.6
541512	Computer systems design services	56	77 036	27 235	6 172	401	30.0	1.9
5415121	Computer systems integrators	22	52 491	15 265	3 537	197	18.2	.7
5415122	Computer systems consultants (except systems integrators)	34	24 545	11 970	2 635	204	55.1	4.4
5416	Management, scientific, & technical consulting services	66	34 753	15 394	3 362	356	35.7	2.0
54161	Management consulting services	53	21 312	7 706	1 476	174	38.4	1.4
541611	Administrative management & general management consulting service	23	D	D	D	b	D	D
541612	Human resources & executive search consulting services	19	7 091	3 429	639	92	24.0	1.7
5416122	Executive placement services	14	5 091	2 768	469	53	27.9	2.4
541613	Marketing consulting services	8	7 441	1 769	388	31	25.5	—
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	D	D	D	b	D	D
541690	Other scientific & technical consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	8	29 280	14 660	2 690	211	9.5	1.4
54171	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
541710	R&D in the physical, engineering, & life sciences	8	29 280	14 660	2 690	211	9.5	1.4
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5418	Advertising & related services	32	35 502	10 495	1 963	323	47.6	2.7
54181	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
541810	Advertising agencies	15	19 567	5 947	974	118	65.5	.6
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	12	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
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
Nashua, NH PMSA								
54	Professional, scientific, & technical services	621	278 147	116 855	25 474	2 512	36.3	9.6
541	Professional, scientific, & technical services	621	278 147	116 855	25 474	2 512	36.3	9.6
5411	Legal services	109	37 335	17 397	3 827	462	35.5	6.8
54111	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
541110	Offices of lawyers	104	34 634	16 036	3 556	417	37.1	4.2
5411101	Offices of lawyers (except legal aid societies)	104	34 634	16 036	3 556	417	37.1	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	64	16 943	7 984	1 659	260	48.5	3.0
541211	Offices of certified public accountants	36	10 784	5 476	1 161	149	56.8	3.4
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	91	51 820	20 700	4 506	434	38.4	3.9
54133	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
541330	Engineering services	67	41 415	16 519	3 883	334	39.4	3.8
54138	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
541380	Testing laboratories	11	7 731	3 247	412	69	36.5	5.6
5414	Specialized design services	25	9 045	2 786	593	66	33.9	1.8
54143	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
541430	Graphic design services	14	4 855	1 083	233	32	51.6	3.3
5414301	Graphic design services (except commercial art & medical artists) ..	14	4 855	1 083	233	32	51.6	3.3
5415	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
54151	Computer systems design & related services	181	97 036	42 847	7 909	617	24.8	8.3
541511	Custom computer programming services	89	33 752	15 361	2 825	208	23.1	1.1
541512	Computer systems design services	76	57 026	24 150	4 618	360	26.3	11.5
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	56	D	D	D	c	D	D
541519	Other computer related services	16	6 258	3 336	466	49	19.8	17.4
5416	Management, scientific, & technical consulting services	96	37 663	15 110	4 295	286	63.6	13.7
54161	Management consulting services	80	31 995	12 949	3 734	232	70.1	7.4
541611	Administrative management & general management consulting service	41	14 254	5 930	1 156	122	53.9	13.8
541612	Human resources & executive search consulting services	16	5 284	2 597	547	70	73.4	7.7
5416122	Executive placement services	8	3 776	1 852	409	49	64.5	9.0
541613	Marketing consulting services	17	10 238	3 697	1 889	29	99.6	—
54169	Other scientific & technical consulting services	13	D	D	D	b	D	D
541690	Other scientific & technical consulting services	13	D	D	D	b	D	D
5417	Scientific research & development services	18	18 633	7 427	2 117	236	28.1	43.5
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	c	D	D
5418	Advertising & related services	18	5 854	1 770	400	78	20.5	—
54189	Other services related to advertising	7	D	D	D	a	D	D
541890	Other services related to advertising	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	19	3 818	834	168	73	54.4	4.8
54192	Photographic services	14	3 527	748	156	68	55.3	4.7
541921	Photographic studios, portrait	12	D	D	D	b	D	D
New Bedford, MA PMSA								
54	Professional, scientific, & technical services	269	89 668	34 036	7 725	1 288	45.2	5.4
541	Professional, scientific, & technical services	269	89 668	34 036	7 725	1 288	45.2	5.4
5411	Legal services	113	30 389	11 370	2 453	365	42.5	5.0
54111	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
541110	Offices of lawyers	113	30 389	11 370	2 453	365	42.5	5.0
5411101	Offices of lawyers (except legal aid societies)	113	30 389	11 370	2 453	365	42.5	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	14 971	6 597	1 705	446	38.4	5.6
541211	Offices of certified public accountants	15	D	D	D	c	D	D
541213	Tax return preparation services	6	2 116	798	384	246	3.7	5.5
541219	Other accounting services	26	D	D	D	b	D	D
5413	Architectural, engineering, & related services	45	21 464	9 003	2 014	216	56.3	4.3
54133	Engineering services	27	D	D	D	c	D	D
541330	Engineering services	27	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	30	9 390	3 753	855	140	62.1	9.7
54161	Management consulting services	23	D	D	D	c	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	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
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
Portsmouth-Rochester, NH-ME PMSA								
54	Professional, scientific, & technical services	671	302 314	129 397	26 329	3 340	38.8	8.7
541	Professional, scientific, & technical services	671	302 314	129 397	26 329	3 340	38.8	8.7
5411	Legal services	171	64 700	28 788	6 098	848	30.2	6.1
54111	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
541110	Offices of lawyers	165	59 380	26 109	5 619	747	32.9	6.1
5411101	Offices of lawyers (except legal aid societies)	165	59 380	26 109	5 619	747	32.9	6.1
54119	Other legal services	6	5 320	2 679	479	101	—	6.5
541191	Title abstract & settlement offices	6	5 320	2 679	479	101	—	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	16 719	8 233	1 863	404	44.8	11.2
541211	Offices of certified public accountants	49	11 370	5 488	1 109	166	45.1	12.7
541213	Tax return preparation services	11	1 354	667	260	160	41.7	18.4
541219	Other accounting services	26	3 726	1 961	468	72	45.3	4.9
5413	Architectural, engineering, & related services	108	66 421	28 103	5 719	680	49.5	7.6
54131	Architectural services	11	7 185	2 937	585	81	18.6	6.4
541310	Architectural services	11	7 185	2 937	585	81	18.6	6.4
54133	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
541330	Engineering services	72	51 768	22 223	4 448	498	58.5	8.8
5414	Specialized design services	20	6 922	1 840	320	55	41.3	.9
54143	Graphic design services	13	D	D	D	b	D	D
541430	Graphic design services	13	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	11	D	D	D	b	D	D
5415	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
54151	Computer systems design & related services	95	43 866	20 390	4 423	511	32.5	10.3
541511	Custom computer programming services	53	D	D	D	c	D	D
541512	Computer systems design services	32	13 686	5 292	981	98	47.9	25.6
5415122	Computer systems consultants (except systems integrators)	23	9 829	4 242	795	79	48.1	35.7
5416	Management, scientific, & technical consulting services	114	70 778	30 727	5 868	549	44.5	11.8
54161	Management consulting services	85	58 132	25 410	4 832	422	42.5	13.9
541611	Administrative management & general management consulting service	38	21 690	10 292	1 650	149	33.3	1.7
541612	Human resources & executive search consulting services	17	5 947	3 589	498	40	53.7	2.2
5416122	Executive placement services	8	4 624	3 085	414	22	44.6	—
541613	Marketing consulting services	16	18 728	6 820	1 645	112	73.5	8.1
541618	Other management consulting services	9	8 341	2 824	509	47	3.5	72.6
54162	Environmental consulting services	11	5 978	2 561	529	59	83.5	—
541620	Environmental consulting services	11	5 978	2 561	529	59	83.5	—
54169	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
541690	Other scientific & technical consulting services	18	6 668	2 756	507	68	26.8	4.2
5417	Scientific research & development services	12	6 988	3 028	429	35	44.7	26.9
5418	Advertising & related services	33	13 997	4 270	808	127	28.9	3.8
54189	Other services related to advertising	6	D	D	D	a	D	D
541890	Other services related to advertising	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	28	11 923	4 018	801	131	14.4	1.3
54192	Photographic services	24	4 253	1 438	251	52	22.9	1.9
541921	Photographic studios, portrait	15	D	D	D	b	D	D
541922	Commercial photography	9	D	D	D	a	D	D
Worcester, MA-CT PMSA								
54	Professional, scientific, & technical services	979	570 909	235 249	53 633	5 812	31.5	12.7
541	Professional, scientific, & technical services	979	570 909	235 249	53 633	5 812	31.5	12.7
5411	Legal services	311	134 471	49 063	13 224	1 403	34.8	6.5
54111	Offices of lawyers	303	D	D	D	g	D	D
541110	Offices of lawyers	303	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	303	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	129	67 371	33 171	7 534	1 199	19.1	5.0
541211	Offices of certified public accountants	72	47 773	23 648	5 145	593	18.3	3.0
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	36	D	D	D	c	D	D
5413	Architectural, engineering, & related services	155	103 454	48 822	10 687	1 041	37.2	7.2
54131	Architectural services	14	9 489	3 497	706	80	60.5	3.1
541310	Architectural services	14	9 489	3 497	706	80	60.5	3.1
54133	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
541330	Engineering services	97	71 171	35 165	7 713	636	40.2	5.7
54137	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
541370	Surveying & mapping (except geophysical) services	16	6 575	3 698	810	123	14.3	2.5
54138	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
541380	Testing laboratories	20	14 852	6 033	1 376	185	16.1	18.4
5414	Specialized design services	29	9 987	2 531	531	82	57.9	1.7
54141	Interior design services	11	4 556	816	159	32	58.8	2.8
541410	Interior design services	11	4 556	816	159	32	58.8	2.8
54143	Graphic design services	14	3 244	924	200	28	62.5	.6
541430	Graphic design services	14	3 244	924	200	28	62.5	.6
5414301	Graphic design services (except commercial art & medical artists) ..	11	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
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.							
	Worcester, MA-CT PMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
54151	Computer systems design & related services	133	132 677	54 843	12 059	1 044	21.9	28.1
541511	Custom computer programming services	53	35 354	16 678	3 774	317	46.0	3.0
541512	Computer systems design services	64	64 309	25 886	5 838	465	17.7	27.9
5415121	Computer systems integrators	20	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	44	D	D	D	e	D	D
541519	Other computer related services	15	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	118	40 754	16 275	3 077	344	65.6	13.5
54161	Management consulting services	92	27 578	11 218	2 229	224	64.0	17.9
541611	Administrative management & general management consulting service	39	9 629	3 937	693	68	56.1	10.9
541612	Human resources & executive search consulting services	28	10 019	4 437	747	92	62.4	37.6
5416122	Executive placement services	18	D	D	D	b	D	D
541613	Marketing consulting services	16	D	D	D	b	D	D
54162	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
541620	Environmental consulting services	15	9 592	3 656	595	98	63.7	6.0
54169	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	—
541690	Other scientific & technical consulting services	11	3 584	1 401	253	22	82.7	—
5417	Scientific research & development services	17	26 892	16 843	3 691	278	9.6	27.7
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	11	D	D	D	c	D	D
5418	Advertising & related services	44	43 896	10 465	2 236	298	32.9	1.3
54181	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
541810	Advertising agencies	19	12 483	4 211	942	105	64.0	1.8
54184	Media representatives	4	D	D	D	b	D	D
541840	Media representatives	4	D	D	D	b	D	D
5418402	Publishers' advertising representatives	3	D	D	D	b	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	11 407	3 236	594	123	28.8	16.3
54192	Photographic services	30	7 608	2 001	347	89	37.2	13.0
541921	Photographic studios, portrait	23	6 185	1 706	293	80	24.4	14.4
	PITTSFIELD, MA MSA							
54	Professional, scientific, & technical services	164	104 180	41 341	8 223	1 111	35.4	7.8
541	Professional, scientific, & technical services	164	104 180	41 341	8 223	1 111	35.4	7.8
5411	Legal services	62	22 402	10 001	1 667	260	31.7	6.1
54111	Offices of lawyers	62	22 402	10 001	1 667	260	31.7	6.1
541110	Offices of lawyers	62	22 402	10 001	1 667	260	31.7	6.1
5411101	Offices of lawyers (except legal aid societies)	62	22 402	10 001	1 667	260	31.7	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	7 822	3 566	931	183	44.3	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	7 822	3 566	931	183	44.3	4.8
541211	Offices of certified public accountants	16	D	D	D	b	D	D
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	30	41 397	15 843	3 245	312	34.5	.3
54133	Engineering services	17	37 289	14 047	2 923	261	30.1	—
541330	Engineering services	17	37 289	14 047	2 923	261	30.1	—
5415	Computer systems design & related services	15	12 636	5 470	806	137	39.6	32.0
54151	Computer systems design & related services	15	12 636	5 470	806	137	39.6	32.0
541512	Computer systems design services	9	9 933	3 473	752	130	48.1	40.1
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	14	8 439	2 817	630	74	18.0	2.9
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	7	6 975	1 970	452	63	61.5	—
5419	Other professional, scientific, & technical services	4	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
PROVIDENCE-FALL RIVER-WARWICK, RI-MA MSA								
54	Professional, scientific, & technical services	2 437	1 260 966	486 958	109 137	13 659	32.9	6.1
541	Professional, scientific, & technical services	2 437	1 260 966	486 958	109 137	13 659	32.9	6.1
5411	Legal services	807	406 255	148 985	32 458	3 669	34.4	3.2
54111	Offices of lawyers	791	396 711	145 052	31 645	3 528	34.9	3.3
541110	Offices of lawyers	791	396 711	145 052	31 645	3 528	34.9	3.3
5411101	Offices of lawyers (except legal aid societies)	791	396 711	145 052	31 645	3 528	34.9	3.3
54119	Other legal services	16	9 544	3 933	813	141	11.7	.2
541191	Title abstract & settlement offices	14	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	409	194 736	87 494	20 026	3 504	27.8	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	409	194 736	87 494	20 026	3 504	27.8	4.3
541211	Offices of certified public accountants	255	119 532	45 668	10 246	1 395	37.4	2.5
541213	Tax return preparation services	36	5 567	2 175	813	460	35.6	11.6
541214	Payroll services	15	48 998	30 744	6 985	1 228	3.2	1.2
541219	Other accounting services	103	20 639	8 907	1 982	421	28.4	19.3
5413	Architectural, engineering, & related services	333	219 346	85 269	19 488	2 164	34.8	9.2
54131	Architectural services	72	30 822	11 690	2 500	327	38.8	3.7
541310	Architectural services	72	30 822	11 690	2 500	327	38.8	3.7
54133	Engineering services	193	167 510	64 575	14 987	1 526	34.2	10.9
541330	Engineering services	193	167 510	64 575	14 987	1 526	34.2	10.9
54135	Building inspection services	7	1 802	669	142	26	19.5	—
541350	Building inspection services	7	1 802	669	142	26	19.5	—
54137	Surveying & mapping (except geophysical) services	31	6 976	3 186	663	134	39.3	3.1
541370	Surveying & mapping (except geophysical) services	31	6 976	3 186	663	134	39.3	3.1
54138	Testing laboratories	23	11 601	4 979	1 161	142	30.7	4.4
541380	Testing laboratories	23	11 601	4 979	1 161	142	30.7	4.4
5414	Specialized design services	127	39 423	12 811	2 779	418	61.7	1.2
54141	Interior design services	34	15 336	4 922	1 224	181	63.0	1.3
541410	Interior design services	34	15 336	4 922	1 224	181	63.0	1.3
54143	Graphic design services	80	21 723	7 510	1 491	221	57.5	1.3
541430	Graphic design services	80	21 723	7 510	1 491	221	57.5	1.3
5414301	Graphic design services (except commercial art & medical artists) ..	67	19 902	6 752	1 342	193	57.0	.9
5415	Computer systems design & related services	244	126 601	50 672	11 479	1 047	27.0	8.6
54151	Computer systems design & related services	244	126 601	50 672	11 479	1 047	27.0	8.6
541511	Custom computer programming services	104	D	D	D	e	D	D
541512	Computer systems design services	108	64 727	24 999	5 489	480	23.7	9.9
5415121	Computer systems integrators	38	35 971	12 928	3 011	240	20.6	4.3
5415122	Computer systems consultants (except systems integrators)	70	28 756	12 071	2 478	240	27.6	16.8
541519	Other computer related services	25	12 866	3 788	1 427	56	15.5	.8
5416	Management, scientific, & technical consulting services	255	113 112	48 023	10 677	1 242	33.4	15.6
54161	Management consulting services	203	87 128	37 809	8 907	1 014	34.6	13.0
541611	Administrative management & general management consulting service	86	27 336	12 091	3 165	254	26.5	19.7
541612	Human resources & executive search consulting services	56	34 657	18 758	4 233	538	46.2	4.2
5416122	Executive placement services	24	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	30	19 710	9 319	1 950	186	41.2	.3
541613	Marketing consulting services	43	15 036	4 492	888	126	36.9	27.7
541614	Process, physical distribution, & logistics consulting services	13	9 327	2 235	572	89	13.6	3.7
54162	Environmental consulting services	22	15 899	5 895	876	112	25.5	37.1
541620	Environmental consulting services	22	15 899	5 895	876	112	25.5	37.1
54169	Other scientific & technical consulting services	30	10 085	4 319	894	116	35.6	3.9
541690	Other scientific & technical consulting services	30	10 085	4 319	894	116	35.6	3.9
5417	Scientific research & development services	23	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
5417102	Research & development in the life sciences	7	D	D	D	e	D	D
5418	Advertising & related services	138	100 243	26 002	5 493	751	39.8	3.7
54181	Advertising agencies	54	43 211	15 247	3 264	349	35.6	4.9
541810	Advertising agencies	54	43 211	15 247	3 264	349	35.6	4.9
54182	Public relations agencies	19	5 077	1 472	385	48	52.7	6.2
541820	Public relations agencies	19	5 077	1 472	385	48	52.7	6.2
54185	Display advertising	9	14 142	2 104	443	60	16.4	6.4
541850	Display advertising	9	14 142	2 104	443	60	16.4	6.4
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54189	Other services related to advertising	37	D	D	D	c	D	D
541890	Other services related to advertising	37	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	21	22 214	3 629	624	158	43.4	—
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	101	D	D	D	e	D	D
54192	Photographic services	80	22 221	6 208	1 242	341	28.0	1.2
541921	Photographic studios, portrait	59	D	D	D	e	D	D
541922	Commercial photography	21	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	10	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SPRINGFIELD, MA MSA								
54	Professional, scientific, & technical services	989	491 016	207 182	44 936	6 495	32.1	6.1
541	Professional, scientific, & technical services	989	491 016	207 182	44 936	6 495	32.1	6.1
5411	Legal services	389	151 728	60 726	13 694	1 630	30.1	4.5
54111	Offices of lawyers	384	149 861	59 860	13 507	1 601	30.4	4.5
541110	Offices of lawyers	384	149 861	59 860	13 507	1 601	30.4	4.5
5411101	Offices of lawyers (except legal aid societies)	384	149 861	59 860	13 507	1 601	30.4	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	162	78 843	44 629	9 451	1 868	23.5	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	162	78 843	44 629	9 451	1 868	23.5	6.5
541211	Offices of certified public accountants	92	41 758	18 859	3 926	536	29.2	4.8
541213	Tax return preparation services	24	5 215	2 254	903	414	41.2	.8
541214	Payroll services	4	D	D	D	D	D	D
541219	Other accounting services	42	D	D	D	f	D	D
5413	Architectural, engineering, & related services	126	94 402	42 910	9 174	982	37.0	6.5
54131	Architectural services	25	15 273	7 159	1 553	159	14.1	2.5
541310	Architectural services	25	15 273	7 159	1 553	159	14.1	2.5
54133	Engineering services	68	61 035	27 683	5 698	554	43.9	7.4
541330	Engineering services	68	61 035	27 683	5 698	554	43.9	7.4
54135	Building inspection services	5	D	D	D	b	D	D
541350	Building inspection services	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	12	3 120	1 583	412	53	52.5	10.4
541370	Surveying & mapping (except geophysical) services	12	3 120	1 583	412	53	52.5	10.4
54138	Testing laboratories	11	12 791	5 764	1 327	175	29.0	5.6
541380	Testing laboratories	11	12 791	5 764	1 327	175	29.0	5.6
5414	Specialized design services	27	11 825	3 372	788	95	23.0	5.1
54143	Graphic design services	19	7 280	2 519	606	69	30.9	7.9
541430	Graphic design services	19	7 280	2 519	606	69	30.9	7.9
5414301	Graphic design services (except commercial art & medical artists) ..	17	D	D	D	b	D	D
5415	Computer systems design & related services	73	55 580	25 909	5 409	544	42.5	5.2
54151	Computer systems design & related services	73	55 580	25 909	5 409	544	42.5	5.2
541511	Custom computer programming services	34	31 926	16 815	3 563	321	58.2	1.6
541512	Computer systems design services	31	21 370	8 227	1 649	196	21.0	8.8
5415122	Computer systems consultants (except systems integrators)	16	6 921	3 598	574	52	42.7	2.0
5416	Management, scientific, & technical consulting services	103	37 106	15 763	3 344	530	39.3	12.3
54161	Management consulting services	80	26 126	10 798	2 318	413	47.6	15.6
541611	Administrative management & general management consulting service	34	11 593	4 175	883	121	50.6	8.3
541612	Human resources & executive search consulting services	16	5 194	3 036	703	121	32.2	22.6
5416122	Executive placement services	11	D	D	D	c	D	D
541613	Marketing consulting services	17	6 032	2 308	433	122	66.7	15.5
54162	Environmental consulting services	12	9 040	4 108	855	90	16.5	5.0
541620	Environmental consulting services	12	9 040	4 108	855	90	16.5	5.0
5417	Scientific research & development services	13	21 813	3 263	792	426	20.3	2.3
54172	Research & development in the social sciences & humanities	5	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	e	D	D
5418	Advertising & related services	53	26 591	6 809	1 490	238	34.2	7.5
54181	Advertising agencies	24	9 373	3 430	794	92	36.7	7.9
541810	Advertising agencies	24	9 373	3 430	794	92	36.7	7.9
54189	Other services related to advertising	16	9 184	1 096	153	46	33.0	8.3
541890	Other services related to advertising	16	9 184	1 096	153	46	33.0	8.3
5418902	Advertising specialties goods distributor	9	8 321	933	119	33	29.0	6.2
5419	Other professional, scientific, & technical services	43	13 128	3 801	794	182	33.0	9.0
54192	Photographic services	27	8 692	2 478	505	105	24.6	1.9
541921	Photographic studios, portrait	19	6 869	1 983	413	91	19.0	2.4
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS								
54	Professional, scientific, & technical services	471	143 158	50 972	10 536	1 595	58.0	5.1
541	Professional, scientific, & technical services	471	143 158	50 972	10 536	1 595	58.0	5.1
5411	Legal services	130	29 838	9 399	2 007	345	53.9	7.7
54111	Offices of lawyers	127	D	D	D	e	D	D
541110	Offices of lawyers	127	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	127	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	77	17 408	6 152	1 474	342	58.7	9.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	77	17 408	6 152	1 474	342	58.7	9.5
541211	Offices of certified public accountants	39	D	D	D	c	D	D
541213	Tax return preparation services	11	1 075	300	113	77	50.6	19.7
541219	Other accounting services	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services	105	38 602	15 477	3 237	419	64.0	3.6
54131	Architectural services	30	8 187	2 875	551	85	80.8	.9
541310	Architectural services	30	8 187	2 875	551	85	80.8	.9
54133	Engineering services	46	D	D	D	c	D	D
541330	Engineering services	46	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	21	7 472	3 697	772	104	22.8	4.3
541370	Surveying & mapping (except geophysical) services	21	7 472	3 697	772	104	22.8	4.3
5414	Specialized design services	27	D	D	D	b	D	D
54143	Graphic design services	18	5 818	2 405	368	50	85.0	.2
541430	Graphic design services	18	5 818	2 405	368	50	85.0	.2
5414301	Graphic design services (except commercial art & medical artists) ..	12	5 232	2 235	339	39	88.6	.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	35	D	D	D	b	D	D
54151	Computer systems design & related services	35	D	D	D	b	D	D
541512	Computer systems design services	14	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	11	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	55	20 273	7 858	1 796	190	44.3	3.8
54161	Management consulting services	40	D	D	D	c	D	D
541612	Human resources & executive search consulting services	11	D	D	D	b	D	D
54162	Environmental consulting services	7	6 152	1 899	442	70	46.2	3.6
541620	Environmental consulting services	7	6 152	1 899	442	70	46.2	3.6
5417	Scientific research & development services	11	D	D	D	b	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	b	D	D

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

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

Table 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
BARNSTABLE–YARMOUTH, MA MSA									
54	Professional, scientific, & technical services ..	4	1 622	1 363	582	152	24	31.9	—
541	Professional, scientific, & technical services	4	1 622	1 363	582	152	24	31.9	—
BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA									
54	Professional, scientific, & technical services ..	262	1 173 849	1 108 638	449 786	105 286	9 434	4.0	5.2
541	Professional, scientific, & technical services	262	1 173 849	1 108 638	449 786	105 286	9 434	4.0	5.2
5411	Legal services	73	D	D	D	D	f	D	D
54111	Offices of lawyers	73	D	D	D	D	f	D	D
541110	Offices of lawyers	73	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	73	D	D	D	D	f	D	D
5417	Scientific research & development services	189	D	D	D	D	i	D	D
54171	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
541710	R&D in the physical, engineering, & life sciences	132	D	D	D	D	i	D	D
5417101	R&D in the physical & engineering sciences	41	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	91	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	57	D	D	D	D	f	D	D
541720	R&D in the social sciences & humanities	57	D	D	D	D	f	D	D
Boston, MA–NH PMSA									
54	Professional, scientific, & technical services ..	215	1 133 982	1 049 251	415 340	96 404	8 726	3.9	3.8
541	Professional, scientific, & technical services	215	1 133 982	1 049 251	415 340	96 404	8 726	3.9	3.8
5411	Legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
54111	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
541110	Offices of lawyers	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5411102	Legal aid societies & similar legal services	48	40 218	38 467	14 165	2 937	433	12.9	7.6
5417	Scientific research & development services	167	1 093 764	1 010 784	401 175	93 467	8 293	3.6	3.7
54171	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
541710	R&D in the physical, engineering, & life sciences	116	1 009 518	933 506	369 270	85 510	7 316	2.7	2.5
5417101	R&D in the physical & engineering sciences	36	D	D	D	D	h	D	D
5417102	Research & development in the life sciences	80	D	D	D	D	h	D	D
54172	Research & development in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3
541720	R&D in the social sciences & humanities	51	84 246	77 278	31 905	7 957	977	14.0	18.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Brockton, MA PMSA								
54	Professional, scientific, & technical services ..	1	D	D	D	D	a	D	D
	Fitchburg–Leominster, MA PMSA								
54	Professional, scientific, & technical services ..	3	178	204	107	30	5	56.7	43.3
	Lawrence, MA–NH PMSA								
54	Professional, scientific, & technical services ..	8	3 027	2 894	829	218	20	8.3	21.5
541	Professional, scientific, & technical services	8	3 027	2 894	829	218	20	8.3	21.5
	Lowell, MA–NH PMSA								
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
	Manchester, NH 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
	Nashua, NH PMSA								
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
541	Professional, scientific, & technical services	2	D	D	D	D	a	D	D
	New Bedford, MA PMSA								
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
	Portsmouth–Rochester, NH–ME PMSA								
54	Professional, scientific, & technical services ..	9	3 176	3 122	1 909	404	52	22.4	.9
541	Professional, scientific, & technical services	9	3 176	3 122	1 909	404	52	22.4	.9
	Worcester, MA–CT PMSA								
54	Professional, scientific, & technical services ..	15	27 970	47 914	28 330	7 425	521	3.3	61.3
541	Professional, scientific, & technical services	15	27 970	47 914	28 330	7 425	521	3.3	61.3
5417	Scientific research & development services	8	25 682	45 983	27 046	7 057	474	.9	66.2
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences ...	7	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	6	D	D	D	D	e	D	D
	PITTSFIELD, MA MSA								
54	Professional, scientific, & technical services ..	4	2 163	2 185	1 020	264	29	2.4	58.3
541	Professional, scientific, & technical services	4	2 163	2 185	1 020	264	29	2.4	58.3
	PROVIDENCE–FALL RIVER–WARWICK, RI–MA MSA								
54	Professional, scientific, & technical services ..	29	20 385	19 899	9 651	2 090	200	11.0	10.0
541	Professional, scientific, & technical services	29	20 385	19 899	9 651	2 090	200	11.0	10.0
5411	Legal services	13	3 936	3 684	2 342	580	72	9.0	19.5
54111	Offices of lawyers	13	3 936	3 684	2 342	580	72	9.0	19.5
541110	Offices of lawyers	13	3 936	3 684	2 342	580	72	9.0	19.5
5411102	Legal aid societies & similar legal services	13	3 936	3 684	2 342	580	72	9.0	19.5
5417	Scientific research & development services	16	16 449	16 215	7 309	1 510	128	11.5	7.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
SPRINGFIELD, MA MSA									
54	Professional, scientific, & technical services ..	16	D	D	D	D	e	D	D
541	Professional, scientific, & technical services	16	D	D	D	D	e	D	D
5411	Legal services	8	3 929	3 783	2 471	577	80	6.2	.9
54111	Offices of lawyers	8	3 929	3 783	2 471	577	80	6.2	.9
541110	Offices of lawyers	8	3 929	3 783	2 471	577	80	6.2	.9
5411102	Legal aid societies & similar legal services	8	3 929	3 783	2 471	577	80	6.2	.9
5417	Scientific research & development services	8	D	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	D	e	D	D
5417102	Research & development in the life sciences	2	D	D	D	D	e	D	D
AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS									
54	Professional, scientific, & technical services ..	14	D	D	D	D	g	D	D
541	Professional, scientific, & technical services	14	D	D	D	D	g	D	D
5417	Scientific research & development services	13	D	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	6	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	4	D	D	D	D	e	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
BARNSTABLE COUNTY, MA								
54	Professional, scientific, & technical services	571	173 744	63 918	13 237	1 919	59.2	5.2
541	Professional, scientific, & technical services	571	173 744	63 918	13 237	1 919	59.2	5.2
5411	Legal services	184	49 371	16 759	3 627	542	50.6	4.4
54111	Offices of lawyers	180	49 078	16 660	3 608	538	50.3	4.5
541110	Offices of lawyers	180	49 078	16 660	3 608	538	50.3	4.5
5411101	Offices of lawyers (except legal aid societies)	180	49 078	16 660	3 608	538	50.3	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	20 493	6 961	1 681	315	65.5	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	20 493	6 961	1 681	315	65.5	12.3
541211	Offices of certified public accountants	56	13 310	4 934	1 055	166	65.0	11.0
541213	Tax return preparation services	12	D	D	D	b	D	D
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	95	35 255	15 027	3 283	418	71.3	4.5
54131	Architectural services	21	7 555	2 487	527	73	96.5	.2
541310	Architectural services	21	7 555	2 487	527	73	96.5	.2
54133	Engineering services	49	18 949	8 920	2 001	221	68.0	5.2
541330	Engineering services	49	18 949	8 920	2 001	221	68.0	5.2
54137	Surveying & mapping (except geophysical) services	16	5 077	2 438	504	81	42.4	11.4
541370	Surveying & mapping (except geophysical) services	16	5 077	2 438	504	81	42.4	11.4
5414	Specialized design services	17	5 298	1 047	234	45	96.2	3.8
54143	Graphic design services	10	2 905	805	187	37	100.0	—
541430	Graphic design services	10	2 905	805	187	37	100.0	—
5415	Computer systems design & related services	45	18 382	7 469	1 444	146	44.3	3.2
54151	Computer systems design & related services	45	18 382	7 469	1 444	146	44.3	3.2
541511	Custom computer programming services	22	9 682	4 187	894	82	26.6	—
541512	Computer systems design services	15	4 560	1 315	198	29	36.9	7.1
541519	Other computer related services	8	4 140	1 967	352	35	93.7	6.3
5416	Management, scientific, & technical consulting services	81	27 791	11 866	1 999	275	46.3	3.9
54161	Management consulting services	51	15 817	7 691	1 101	153	41.0	2.1
541612	Human resources & executive search consulting services	13	8 252	4 868	560	47	14.9	—
5416122	Executive placement services	5	5 221	3 675	357	26	1.9	—
54162	Environmental consulting services	17	9 282	3 257	699	102	41.2	6.7
541620	Environmental consulting services	17	9 282	3 257	699	102	41.2	6.7
5417	Scientific research & development services	11	7 223	2 662	591	90	94.9	.9
5418	Advertising & related services	20	6 516	1 650	284	63	52.7	11.6
54189	Other services related to advertising	6	3 662	611	126	17	72.0	—
541890	Other services related to advertising	6	3 662	611	126	17	72.0	—

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
BARNSTABLE COUNTY, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	14	3 415	477	94	25	82.8	2.8
54192	Photographic services	10	2 757	334	69	18	78.7	3.5
541921	Photographic studios, portrait	8	D	D	D	a	D	D
BERKSHIRE COUNTY, MA								
54	Professional, scientific, & technical services	247	129 333	50 560	10 340	1 420	39.1	7.2
541	Professional, scientific, & technical services	247	129 333	50 560	10 340	1 420	39.1	7.2
5411	Legal services	84	28 145	11 399	1 987	330	33.5	6.7
54111	Offices of lawyers	84	28 145	11 399	1 987	330	33.5	6.7
541110	Offices of lawyers	84	28 145	11 399	1 987	330	33.5	6.7
5411101	Offices of lawyers (except legal aid societies)	84	28 145	11 399	1 987	330	33.5	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	11 657	4 935	1 269	249	36.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	11 657	4 935	1 269	249	36.3	6.7
541211	Offices of certified public accountants	25	9 470	4 162	955	136	35.8	6.0
541213	Tax return preparation services	7	1 501	562	252	95	28.8	—
5413	Architectural, engineering, & related services	48	46 322	17 666	3 672	377	39.7	.6
54133	Engineering services	23	38 307	14 523	3 027	280	31.6	.4
541330	Engineering services	23	38 307	14 523	3 027	280	31.6	.4
5414	Specialized design services	11	5 450	2 178	304	35	75.6	.5
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	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	17	12 970	5 681	832	140	39.2	31.1
54151	Computer systems design & related services	17	12 970	5 681	832	140	39.2	31.1
541512	Computer systems design services	10	10 015	3 484	754	131	48.5	39.8
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	11 475	4 381	1 205	111	20.0	3.0
54161	Management consulting services	15	D	D	D	b	D	D
54169	Other scientific & technical consulting services	6	D	D	D	b	D	D
541690	Other scientific & technical consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	11	8 372	2 400	545	82	55.8	—
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
BRISTOL COUNTY, MA								
54	Professional, scientific, & technical services	793	324 695	112 488	25 177	4 101	39.6	9.2
541	Professional, scientific, & technical services	793	324 695	112 488	25 177	4 101	39.6	9.2
5411	Legal services	301	94 315	37 169	7 984	1 038	40.1	10.6
54111	Offices of lawyers	299	D	D	D	g	D	D
541110	Offices of lawyers	299	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	299	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	130	34 576	14 174	3 680	948	46.5	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	130	34 576	14 174	3 680	948	46.5	6.1
541211	Offices of certified public accountants	58	22 740	9 342	2 037	286	38.1	6.7
541213	Tax return preparation services	21	4 913	2 045	952	533	24.4	2.6
541219	Other accounting services	46	6 374	2 500	633	117	95.4	4.6
5413	Architectural, engineering, & related services	112	51 169	22 146	5 219	622	49.3	16.5
54131	Architectural services	22	5 397	1 596	345	68	92.6	7.4
541310	Architectural services	22	5 397	1 596	345	68	92.6	7.4
54133	Engineering services	71	37 898	17 084	4 100	419	51.1	20.4
541330	Engineering services	71	37 898	17 084	4 100	419	51.1	20.4
54137	Surveying & mapping (except geophysical) services	10	4 549	2 130	461	84	7.4	6.6
541370	Surveying & mapping (except geophysical) services	10	4 549	2 130	461	84	7.4	6.6
5414	Specialized design services	22	9 234	2 688	548	77	34.8	1.2
54141	Interior design services	7	D	D	D	b	D	D
541410	Interior design services	7	D	D	D	b	D	D
54143	Graphic design services	13	5 256	1 812	360	39	20.5	2.1
541430	Graphic design services	13	5 256	1 812	360	39	20.5	2.1
5414301	Graphic design services (except commercial art & medical artists) ..	11	D	D	D	b	D	D
5415	Computer systems design & related services	70	21 060	7 783	1 460	160	55.8	16.1
54151	Computer systems design & related services	70	21 060	7 783	1 460	160	55.8	16.1
541511	Custom computer programming services	28	7 418	3 570	706	47	55.1	3.0
541512	Computer systems design services	34	12 550	3 883	682	100	53.4	24.5
5415122	Computer systems consultants (except systems integrators)	20	5 118	1 807	317	46	58.9	3.5
5416	Management, scientific, & technical consulting services	89	41 150	14 124	3 010	438	47.0	10.9
54161	Management consulting services	70	33 664	10 856	2 369	365	48.4	13.3
541611	Administrative management & general management consulting service	33	8 208	3 423	785	108	75.1	4.4
541612	Human resources & executive search consulting services	8	4 290	1 184	234	32	91.6	8.4
541613	Marketing consulting services	19	7 922	2 093	391	81	50.4	47.2
541618	Other management consulting services	4	8 873	3 111	708	100	—	—
54169	Other scientific & technical consulting services	8	5 001	2 366	465	47	21.3	.5
541690	Other scientific & technical consulting services	8	5 001	2 366	465	47	21.3	.5
5417	Scientific research & development services	6	22 976	6 848	1 559	131	20.8	—
54171	R&D in the physical, engineering, & life sciences	6	22 976	6 848	1 559	131	20.8	—
541710	R&D in the physical, engineering, & life sciences	6	22 976	6 848	1 559	131	20.8	—
5417101	R&D in the physical & engineering sciences	3	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRISTOL COUNTY, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	33	42 473	5 274	1 178	530	21.3	2.4
54185	Display advertising	3	D	D	D	e	D	D
541850	Display advertising	3	D	D	D	e	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	e	D	D
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	30	7 742	2 282	539	157	18.5	4.8
54192	Photographic services	23	4 240	1 251	240	80	26.0	7.9
541921	Photographic studios, portrait	19	3 831	1 140	215	73	25.7	5.0
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
DUKES COUNTY, MA								
54	Professional, scientific, & technical services	44	10 335	4 285	910	109	31.4	5.9
541	Professional, scientific, & technical services	44	10 335	4 285	910	109	31.4	5.9
5411	Legal services	15	3 896	1 219	267	40	45.1	7.5
54111	Offices of lawyers	15	3 896	1 219	267	40	45.1	7.5
541110	Offices of lawyers	15	3 896	1 219	267	40	45.1	7.5
5411101	Offices of lawyers (except legal aid societies)	15	3 896	1 219	267	40	45.1	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	888	371	97	17	75.0	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	888	371	97	17	75.0	5.4
5413	Architectural, engineering, & related services	9	3 081	1 644	339	36	10.5	—
ESSEX COUNTY, MA								
54	Professional, scientific, & technical services	1 735	1 058 097	377 407	84 810	9 589	39.6	11.3
541	Professional, scientific, & technical services	1 735	1 058 097	377 407	84 810	9 589	39.6	11.3
5411	Legal services	499	166 084	57 857	12 249	1 806	45.2	9.6
54111	Offices of lawyers	485	152 580	50 469	10 837	1 649	48.8	3.9
541110	Offices of lawyers	485	152 580	50 469	10 837	1 649	48.8	3.9
5411101	Offices of lawyers (except legal aid societies)	485	152 580	50 469	10 837	1 649	48.8	3.9
54119	Other legal services	14	13 504	7 388	1 412	157	4.7	73.3
541199	All other legal services	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	230	85 271	38 648	8 948	1 552	46.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	230	85 271	38 648	8 948	1 552	46.1	4.7
541211	Offices of certified public accountants	136	51 774	24 839	5 784	724	49.2	5.2
541213	Tax return preparation services	26	5 625	2 304	971	451	35.4	1.2
541219	Other accounting services	58	D	D	D	e	D	D
5413	Architectural, engineering, & related services	256	163 070	65 558	14 199	1 568	48.9	6.1
54131	Architectural services	46	17 615	5 724	1 226	169	73.2	3.7
541310	Architectural services	46	17 615	5 724	1 226	169	73.2	3.7
54133	Engineering services	162	122 423	47 304	10 208	1 057	47.1	7.3
541330	Engineering services	162	122 423	47 304	10 208	1 057	47.1	7.3
54137	Surveying & mapping (except geophysical) services	26	10 269	5 759	1 240	208	28.7	3.2
541370	Surveying & mapping (except geophysical) services	26	10 269	5 759	1 240	208	28.7	3.2
54138	Testing laboratories	12	11 339	6 328	1 444	120	47.7	—
541380	Testing laboratories	12	11 339	6 328	1 444	120	47.7	—
5414	Specialized design services	65	29 788	9 121	1 931	255	33.6	3.9
54141	Interior design services	16	6 247	1 742	308	53	36.5	1.9
541410	Interior design services	16	6 247	1 742	308	53	36.5	1.9
54143	Graphic design services	44	19 959	6 024	1 372	161	31.1	5.0
541430	Graphic design services	44	19 959	6 024	1 372	161	31.1	5.0
5414301	Graphic design services (except commercial art & medical artists)	40	19 282	5 807	1 318	151	28.7	5.1
5415	Computer systems design & related services	231	238 792	97 409	22 975	1 740	13.9	11.1
54151	Computer systems design & related services	231	238 792	97 409	22 975	1 740	13.9	11.1
541511	Custom computer programming services	99	66 896	34 903	8 562	572	17.2	27.0
541512	Computer systems design services	102	163 512	59 346	13 903	1 115	11.3	4.0
5415121	Computer systems integrators	27	125 928	40 750	10 047	768	4.5	.2
5415122	Computer systems consultants (except systems integrators)	75	37 584	18 596	3 856	347	33.8	16.8
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	266	119 619	46 622	10 786	1 071	48.9	11.7
54161	Management consulting services	206	94 065	38 022	9 126	884	46.4	11.4
541611	Administrative management & general management consulting service	102	49 867	22 376	5 638	556	29.9	21.1
541612	Human resources & executive search consulting services	41	17 597	7 264	1 523	163	62.4	.1
5416122	Executive placement services	16	4 738	2 214	328	44	58.1	.3
5416123	Human resources & personnel management consulting	25	12 859	5 050	1 195	119	64.0	.1
541613	Marketing consulting services	46	18 362	5 176	1 103	115	67.3	.3
541618	Other management consulting services	5	D	D	D	b	D	D
54162	Environmental consulting services	27	12 947	4 747	930	122	53.3	16.9
541620	Environmental consulting services	27	12 947	4 747	930	122	53.3	16.9
54169	Other scientific & technical consulting services	33	12 607	3 853	730	65	62.8	8.5
541690	Other scientific & technical consulting services	33	12 607	3 853	730	65	62.8	8.5
5417	Scientific research & development services	43	46 346	18 805	4 700	303	26.8	19.2
54171	R&D in the physical, engineering, & life sciences	39	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	39	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	25	39 393	16 367	4 110	256	22.5	16.0

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
ESSEX COUNTY, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	77	193 052	38 919	8 127	1 088	54.3	18.9
54181	Advertising agencies	28	D	D	D	e	D	D
541810	Advertising agencies	28	D	D	D	e	D	D
54182	Public relations agencies	9	3 965	1 693	397	43	70.1	29.9
541820	Public relations agencies	9	3 965	1 693	397	43	70.1	29.9
54186	Direct mail advertising	7	D	D	D	e	D	D
541860	Direct mail advertising	7	D	D	D	e	D	D
54189	Other services related to advertising	23	47 374	6 626	1 521	251	10.7	1.6
541890	Other services related to advertising	23	47 374	6 626	1 521	251	10.7	1.6
5418902	Advertising specialties goods distributor	15	43 503	5 500	1 249	213	9.6	1.3
5418903	Sign painting & lettering shop	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	68	16 075	4 468	895	206	39.7	19.8
54192	Photographic services	54	12 079	2 956	536	160	34.3	26.4
541921	Photographic studios, portrait	40	8 348	2 028	375	136	39.2	13.7
541922	Commercial photography	14	3 731	928	161	24	23.4	54.8
FRANKLIN COUNTY, MA								
54	Professional, scientific, & technical services	110	28 757	9 010	2 018	359	71.7	7.6
541	Professional, scientific, & technical services	110	28 757	9 010	2 018	359	71.7	7.6
5411	Legal services	30	6 064	1 860	388	77	67.4	7.7
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	21	5 721	2 302	553	123	53.4	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	5 721	2 302	553	123	53.4	12.5
541211	Offices of certified public accountants	12	4 718	1 812	440	73	47.4	15.2
5413	Architectural, engineering, & related services	20	9 152	2 507	568	75	80.1	3.1
5416	Management, scientific, & technical consulting services	12	3 056	809	160	23	81.7	—
5418	Advertising & related services	6	D	D	D	a	D	D
HAMPDEN COUNTY, MA								
54	Professional, scientific, & technical services	738	398 348	173 668	37 542	5 108	31.2	5.7
541	Professional, scientific, & technical services	738	398 348	173 668	37 542	5 108	31.2	5.7
5411	Legal services	296	130 392	53 324	12 202	1 373	28.4	4.2
54111	Offices of lawyers	292	128 545	52 466	12 015	1 344	28.7	4.3
541110	Offices of lawyers	292	128 545	52 466	12 015	1 344	28.7	4.3
5411101	Offices of lawyers (except legal aid societies)	292	128 545	52 466	12 015	1 344	28.7	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	132	73 981	42 757	9 117	1 792	20.7	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	132	73 981	42 757	9 117	1 792	20.7	6.6
541211	Offices of certified public accountants	75	38 468	17 698	3 707	488	26.2	5.1
541213	Tax return preparation services	20	4 972	2 182	885	407	38.4	.8
541214	Payroll services	4	D	D	D	f	D	D
541219	Other accounting services	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services	89	80 005	36 297	7 718	788	33.5	5.2
54131	Architectural services	15	12 414	5 933	1 316	120	12.1	2.8
541310	Architectural services	15	12 414	5 933	1 316	120	12.1	2.8
54133	Engineering services	47	51 028	23 128	4 725	432	40.3	5.4
541330	Engineering services	47	51 028	23 128	4 725	432	40.3	5.4
54135	Building inspection services	4	1 368	536	136	26	9.9	19.9
541350	Building inspection services	4	1 368	536	136	26	9.9	19.9
54138	Testing laboratories	10	12 823	5 833	1 354	176	26.7	5.6
541380	Testing laboratories	10	12 823	5 833	1 354	176	26.7	5.6
5414	Specialized design services	16	8 058	1 899	400	59	18.8	.3
54143	Graphic design services	9	3 674	1 098	223	39	32.9	—
541430	Graphic design services	9	3 674	1 098	223	39	32.9	—
5414301	Graphic design services (except commercial art & medical artists) ..	9	3 674	1 098	223	39	32.9	—
5415	Computer systems design & related services	47	40 964	17 490	3 503	349	53.5	2.0
54151	Computer systems design & related services	47	40 964	17 490	3 503	349	53.5	2.0
541511	Custom computer programming services	23	22 184	10 359	2 073	179	81.1	.2
541512	Computer systems design services	21	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	11	6 260	3 246	520	42	39.8	2.3
5416	Management, scientific, & technical consulting services	75	28 239	11 485	2 374	352	35.8	15.4
54161	Management consulting services	60	18 598	7 084	1 493	254	49.8	21.0
541611	Administrative management & general management consulting service	26	8 270	2 574	534	93	54.0	11.5
541612	Human resources & executive search consulting services	14	4 296	2 478	563	109	37.8	27.3
541613	Marketing consulting services	13	D	D	D	b	D	D
54162	Environmental consulting services	8	8 245	3 741	751	79	8.4	5.5
541620	Environmental consulting services	8	8 245	3 741	751	79	8.4	5.5
5418	Advertising & related services	45	23 070	5 961	1 273	204	31.4	8.6
54181	Advertising agencies	21	8 173	2 968	662	78	30.9	9.1
541810	Advertising agencies	21	8 173	2 968	662	78	30.9	9.1
54189	Other services related to advertising	14	8 615	990	137	39	28.5	8.9
541890	Other services related to advertising	14	8 615	990	137	39	28.5	8.9
5418902	Advertising specialties goods distributor	8	7 926	877	114	30	25.5	6.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMPDEN COUNTY, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	33	11 464	3 421	709	163	26.3	7.4
54192	Photographic services	21	7 950	2 324	465	97	17.7	2.1
541921	Photographic studios, portrait	15	6 417	1 869	380	86	13.5	2.6
HAMPSHIRE COUNTY, MA								
54	Professional, scientific, & technical services	265	93 808	34 177	7 447	1 411	36.1	7.9
541	Professional, scientific, & technical services	265	93 808	34 177	7 447	1 411	36.1	7.9
5411	Legal services	92	21 196	7 386	1 488	256	40.0	6.2
54111	Offices of lawyers	91	D	D	D	e	D	D
541110	Offices of lawyers	91	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	91	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	5 183	1 969	355	85	66.3	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	5 183	1 969	355	85	66.3	7.5
541219	Other accounting services	11	1 535	699	108	28	64.6	20.6
5413	Architectural, engineering, & related services	44	15 174	7 022	1 494	207	50.5	15.2
54133	Engineering services	25	10 274	4 773	971	131	54.5	19.9
541330	Engineering services	25	10 274	4 773	971	131	54.5	19.9
54137	Surveying & mapping (except geophysical) services	6	1 736	928	272	33	63.4	13.1
541370	Surveying & mapping (except geophysical) services	6	1 736	928	272	33	63.4	13.1
5414	Specialized design services	11	3 767	1 473	388	36	32.0	15.2
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	8	D	D	D	b	D	D
5415	Computer systems design & related services	30	15 212	8 721	1 950	204	15.0	13.6
54151	Computer systems design & related services	30	15 212	8 721	1 950	204	15.0	13.6
541511	Custom computer programming services	14	10 222	6 652	1 526	150	10.6	4.5
5416	Management, scientific, & technical consulting services	29	8 453	4 149	924	172	54.3	2.6
54161	Management consulting services	21	7 114	3 585	779	153	46.2	2.5
5417	Scientific research & development services	8	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	5	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	5	D	D	D	e	D	D
5418	Advertising & related services	8	3 521	848	217	34	52.5	—
5419	Other professional, scientific, & technical services	10	D	D	D	a	D	D
MIDDLESEX COUNTY, MA								
54	Professional, scientific, & technical services	5 744	9 250 870	4 134 053	942 564	73 319	13.6	9.7
541	Professional, scientific, & technical services	5 744	9 250 870	4 134 053	942 564	73 319	13.6	9.7
5411	Legal services	917	315 753	109 402	24 097	3 132	38.8	7.6
54111	Offices of lawyers	898	307 597	106 864	23 730	3 069	39.0	6.4
541110	Offices of lawyers	898	307 597	106 864	23 730	3 069	39.0	6.4
5411101	Offices of lawyers (except legal aid societies)	898	307 597	106 864	23 730	3 069	39.0	6.4
54119	Other legal services	19	8 156	2 538	367	63	30.2	51.9
541191	Title abstract & settlement offices	12	4 764	1 881	218	42	43.1	27.9
541199	All other legal services	7	3 392	657	149	21	12.1	85.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	546	340 324	150 957	35 057	4 633	27.9	5.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	546	340 324	150 957	35 057	4 633	27.9	5.7
541211	Offices of certified public accountants	325	176 060	85 232	18 984	1 875	39.4	3.8
541213	Tax return preparation services	57	13 054	5 275	1 824	801	36.9	1.2
541214	Payroll services	16	111 837	42 643	10 324	1 288	2.6	6.5
541219	Other accounting services	148	39 373	17 807	3 925	669	45.1	13.2
5413	Architectural, engineering, & related services	920	2 038 372	834 564	189 210	17 166	14.8	4.4
54131	Architectural services	251	741 246	235 960	51 095	4 471	7.1	.8
541310	Architectural services	251	741 246	235 960	51 095	4 471	7.1	.8
54133	Engineering services	573	1 224 902	566 429	130 383	11 746	19.2	6.6
541330	Engineering services	573	1 224 902	566 429	130 383	11 746	19.2	6.6
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54135	Building inspection services	14	D	D	D	b	D	D
541350	Building inspection services	14	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	40	14 057	6 910	1 480	212	28.1	3.1
541370	Surveying & mapping (except geophysical) services	40	14 057	6 910	1 480	212	28.1	3.1
54138	Testing laboratories	37	51 550	21 649	5 389	655	17.2	6.6
541380	Testing laboratories	37	51 550	21 649	5 389	655	17.2	6.6
5414	Specialized design services	229	143 844	42 288	9 421	1 008	28.9	2.7
54141	Interior design services	65	43 655	11 696	2 627	287	38.2	3.8
541410	Interior design services	65	43 655	11 696	2 627	287	38.2	3.8
54142	Industrial design services	18	27 321	8 128	1 806	178	1.8	.6
541420	Industrial design services	18	27 321	8 128	1 806	178	1.8	.6
54143	Graphic design services	143	72 020	22 217	4 929	522	33.7	2.8
541430	Graphic design services	143	72 020	22 217	4 929	522	33.7	2.8
5414301	Graphic design services (except commercial art & medical artists) ..	116	60 181	17 896	4 059	414	34.5	3.4
5414302	Commercial art	26	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MIDDLESEX COUNTY, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	1 361	2 856 270	1 395 052	307 462	21 231	9.6	13.2
54151	Computer systems design & related services	1 361	2 856 270	1 395 052	307 462	21 231	9.6	13.2
541511	Custom computer programming services	659	1 237 229	652 491	140 823	9 442	10.2	11.0
541512	Computer systems design services	547	1 416 799	657 282	143 398	10 175	9.1	15.8
5415121	Computer systems integrators	185	1 441 282	535 996	117 697	7 936	4.8	16.1
5415122	Computer systems consultants (except systems integrators)	362	275 517	121 286	25 701	2 239	26.8	14.4
541513	Computer facilities management services	16	127 187	51 634	16 658	1 140	2	1.2
541519	Other computer related services	139	75 055	33 645	6 583	474	25.4	22.9
5416	Management, scientific, & technical consulting services	1 010	1 671 430	817 760	168 990	10 536	14.9	9.9
54161	Management consulting services	799	1 279 720	670 164	139 248	7 916	11.8	10.7
541611	Administrative management & general management consulting service	392	835 844	461 815	102 415	4 973	7.4	13.1
541612	Human resources & executive search consulting services	180	181 716	104 556	19 975	1 366	20.9	1.9
5416121	Actuarial consulting	9	15 511	9 038	1 598	114	4.3	—
5416122	Executive placement services	80	82 778	53 467	9 975	588	18.7	2.5
5416123	Human resources & personnel management consulting	91	83 427	42 051	8 402	664	26.2	1.7
541613	Marketing consulting services	164	179 407	53 876	10 878	1 136	21.4	12.0
541614	Process, physical distribution, & logistics consulting services	38	65 782	41 345	4 318	277	12.7	2.8
541618	Other management consulting services	25	16 971	8 572	1 662	164	22.0	5.0
54162	Environmental consulting services	72	54 043	22 318	4 688	485	33.0	5.5
541620	Environmental consulting services	72	54 043	22 318	4 688	485	33.0	5.5
54169	Other scientific & technical consulting services	139	337 667	125 278	25 054	2 135	23.7	7.6
541690	Other scientific & technical consulting services	139	337 667	125 278	25 054	2 135	23.7	7.6
5417	Scientific research & development services	284	1 295 277	558 317	158 367	9 602	5.7	12.1
54171	R&D in the physical, engineering, & life sciences	259	1 108 690	486 796	141 584	6 833	5.9	13.9
541710	R&D in the physical, engineering, & life sciences	259	1 108 690	486 796	141 584	6 833	5.9	13.9
5417101	R&D in the physical & engineering sciences	140	352 283	151 552	36 338	2 510	11.9	13.5
5417102	Research & development in the life sciences	119	756 407	335 244	105 246	4 323	3.1	14.2
54172	Research & development in the social sciences & humanities	25	186 587	71 521	16 783	2 769	4.4	1.0
541720	R&D in the social sciences & humanities	25	186 587	71 521	16 783	2 769	4.4	1.0
5418	Advertising & related services	284	377 880	141 501	30 860	3 777	17.1	13.1
54181	Advertising agencies	87	81 809	32 525	6 776	755	18.0	18.2
541810	Advertising agencies	87	81 809	32 525	6 776	755	18.0	18.2
54182	Public relations agencies	55	86 092	38 930	8 353	943	16.7	7.5
541820	Public relations agencies	55	86 092	38 930	8 353	943	16.7	7.5
54183	Media buying services	7	17 175	9 303	1 678	140	—	—
541830	Media buying services	7	17 175	9 303	1 678	140	—	—
54184	Media representatives	26	11 942	3 960	986	123	22.7	20.8
541840	Media representatives	26	11 942	3 960	986	123	22.7	20.8
54185	Display advertising	7	D	D	D	c	D	D
541850	Display advertising	7	D	D	D	c	D	D
5418502	Outdoor advertising services	2	D	D	D	c	D	D
54186	Direct mail advertising	38	98 406	36 810	9 105	1 305	19.9	19.1
541860	Direct mail advertising	38	98 406	36 810	9 105	1 305	19.9	19.1
54189	Other services related to advertising	60	D	D	D	e	D	D
541890	Other services related to advertising	60	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	22	D	D	D	b	D	D
5418903	Sign painting & lettering shop	22	6 698	1 752	297	59	46.2	10.9
5418909	All other advertising	16	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	193	211 720	84 212	19 100	2 234	15.4	2.3
54191	Marketing research & public opinion polling	75	162 923	67 926	15 689	1 331	13.0	2.6
541910	Marketing research & public opinion polling	75	162 923	67 926	15 689	1 331	13.0	2.6
54192	Photographic services	89	24 472	6 049	1 268	407	35.8	1.9
541921	Photographic studios, portrait	62	17 995	4 385	873	331	32.2	.3
541922	Commercial photography	27	6 477	1 664	395	76	45.9	6.4
54193	Translation & interpretation services	12	19 020	8 415	1 790	451	1.0	1.1
541930	Translation & interpretation services	12	19 020	8 415	1 790	451	1.0	1.1
54199	All other professional, scientific, & technical services	17	5 305	1 822	353	45	46.4	2.1
541990	All other professional, scientific, & technical services	17	5 305	1 822	353	45	46.4	2.1
NANTUCKET COUNTY, MA								
54	Professional, scientific, & technical services	44	14 318	5 960	1 123	133	51.1	5.1
541	Professional, scientific, & technical services	44	14 318	5 960	1 123	133	51.1	5.1
5411	Legal services	14	4 849	2 240	472	50	31.7	12.6
54111	Offices of lawyers	14	4 849	2 240	472	50	31.7	12.6
541110	Offices of lawyers	14	4 849	2 240	472	50	31.7	12.6
5411101	Offices of lawyers (except legal aid societies)	14	4 849	2 240	472	50	31.7	12.6
5413	Architectural, engineering, & related services	13	4 998	2 182	408	46	53.9	2.4
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORFOLK COUNTY, MA								
54	Professional, scientific, & technical services	2 286	1 983 823	768 524	165 677	16 489	25.3	9.4
541	Professional, scientific, & technical services	2 286	1 983 823	768 524	165 677	16 489	25.3	9.4
5411	Legal services	549	197 726	69 319	14 492	1 832	43.5	6.9
54111	Offices of lawyers	534	179 997	65 361	13 555	1 736	46.3	7.3
541110	Offices of lawyers	534	179 997	65 361	13 555	1 736	46.3	7.3
5411101	Offices of lawyers (except legal aid societies)	534	179 997	65 361	13 555	1 736	46.3	7.3
54119	Other legal services	15	17 729	3 958	937	96	14.2	2.9
541191	Title abstract & settlement offices	12	17 210	3 840	919	92	13.2	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	353	145 054	73 567	16 110	2 163	35.1	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	353	145 054	73 567	16 110	2 163	35.1	11.1
541211	Offices of certified public accountants	233	111 171	57 289	11 994	1 146	34.0	8.0
541213	Tax return preparation services	25	4 854	2 039	772	456	28.1	6.1
541219	Other accounting services	85	23 009	10 253	2 458	457	49.1	13.7
5413	Architectural, engineering, & related services	299	329 534	133 471	29 374	2 715	28.7	6.9
54131	Architectural services	56	17 219	6 324	1 126	153	68.9	1.9
541310	Architectural services	56	17 219	6 324	1 126	153	68.9	1.9
54133	Engineering services	188	256 341	101 698	22 634	2 015	29.9	6.3
541330	Engineering services	188	256 341	101 698	22 634	2 015	29.9	6.3
54135	Building inspection services	4	D	D	D	b	D	D
541350	Building inspection services	4	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	28	11 546	5 605	1 241	167	26.1	16.7
541370	Surveying & mapping (except geophysical) services	28	11 546	5 605	1 241	167	26.1	16.7
54138	Testing laboratories	17	39 884	17 107	4 141	349	4.7	10.8
541380	Testing laboratories	17	39 884	17 107	4 141	349	4.7	10.8
5414	Specialized design services	95	57 164	14 256	2 953	370	27.4	5.8
54141	Interior design services	39	16 995	3 405	732	134	41.3	2.8
541410	Interior design services	39	16 995	3 405	732	134	41.3	2.8
54143	Graphic design services	52	38 801	10 361	2 097	218	19.1	6.9
541430	Graphic design services	52	38 801	10 361	2 097	218	19.1	6.9
5414301	Graphic design services (except commercial art & medical artists) ..	44	34 879	9 658	1 959	198	19.2	6.0
5414302	Commercial art	8	3 922	703	138	20	18.2	15.5
5415	Computer systems design & related services	370	470 011	206 831	43 669	3 929	17.5	6.8
54151	Computer systems design & related services	370	470 011	206 831	43 669	3 929	17.5	6.8
541511	Custom computer programming services	154	136 427	69 367	12 888	1 074	18.0	15.7
541512	Computer systems design services	177	301 996	119 610	26 950	2 583	15.6	2.6
5415121	Computer systems integrators	45	108 043	37 931	9 342	745	16.2	5.0
5415122	Computer systems consultants (except systems integrators)	132	193 953	81 679	17 608	1 838	15.2	1.3
541519	Other computer related services	36	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	373	350 367	149 808	31 260	2 771	25.2	10.4
54161	Management consulting services	310	306 205	130 184	26 803	2 404	22.7	10.8
541611	Administrative management & general management consulting service	144	136 436	69 247	14 359	1 077	21.6	13.2
541612	Human resources & executive search consulting services	87	92 426	39 414	7 899	593	16.3	4.0
5416122	Executive placement services	46	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	39	64 431	24 215	4 846	411	10.5	2.7
541613	Marketing consulting services	57	72 659	3 972	3 972	614	32.3	13.6
541618	Other management consulting services	11	3 444	1 761	449	107	16.5	36.1
54162	Environmental consulting services	18	19 583	11 190	2 872	216	29.6	11.0
541620	Environmental consulting services	18	19 583	11 190	2 872	216	29.6	11.0
54169	Other scientific & technical consulting services	45	24 579	8 434	1 585	151	52.5	5.8
541690	Other scientific & technical consulting services	45	24 579	8 434	1 585	151	52.5	5.8
5417	Scientific research & development services	45	112 812	41 894	10 165	778	16.1	5.0
54171	R&D in the physical, engineering, & life sciences	38	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	38	D	D	D	e	D	D
5417102	Research & development in the life sciences	17	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	7	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	7	D	D	D	e	D	D
5418	Advertising & related services	140	299 497	72 055	16 057	1 615	20.4	18.3
54181	Advertising agencies	51	75 518	20 694	4 760	383	13.3	63.3
541810	Advertising agencies	51	75 518	20 694	4 760	383	13.3	63.3
54182	Public relations agencies	22	10 834	4 376	767	94	30.7	3.2
541820	Public relations agencies	22	10 834	4 376	767	94	30.7	3.2
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54186	Direct mail advertising	21	62 718	26 211	5 815	771	60.5	.1
541860	Direct mail advertising	21	62 718	26 211	5 815	771	60.5	.1
54189	Other services related to advertising	32	D	D	D	e	D	D
541890	Other services related to advertising	32	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	16	D	D	D	c	D	D
5418903	Sign painting & lettering shop	11	D	D	D	b	D	D
5418909	All other advertising	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	62	21 658	7 323	1 597	316	26.1	7.1
54192	Photographic services	40	9 422	2 518	553	161	50.1	1.5
541921	Photographic studios, portrait	29	7 327	2 045	472	133	43.9	1.9

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
PLYMOUTH COUNTY, MA								
54	Professional, scientific, & technical services	937	530 351	228 130	48 028	5 219	29.9	9.7
541	Professional, scientific, & technical services	937	530 351	228 130	48 028	5 219	29.9	9.7
5411	Legal services	247	76 529	26 384	5 554	780	35.4	9.5
54111	Offices of lawyers	239	75 009	25 896	5 427	760	35.0	9.6
541110	Offices of lawyers	239	75 009	25 896	5 427	760	35.0	9.6
5411101	Offices of lawyers (except legal aid societies)	239	75 009	25 896	5 427	760	35.0	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	146	38 145	17 429	4 045	869	35.4	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	146	38 145	17 429	4 045	869	35.4	8.2
541211	Offices of certified public accountants	78	24 200	10 771	2 374	271	34.7	6.9
541213	Tax return preparation services	14	2 955	1 344	583	319	21.4	1.4
541219	Other accounting services	51	10 618	5 046	1 029	269	39.5	13.3
5413	Architectural, engineering, & related services	182	121 433	55 878	11 180	1 249	42.6	8.0
54131	Architectural services	29	14 165	4 653	851	119	40.1	17.7
541310	Architectural services	29	14 165	4 653	851	119	40.1	17.7
54133	Engineering services	117	80 612	36 602	7 468	774	48.4	8.8
541330	Engineering services	117	80 612	36 602	7 468	774	48.4	8.8
54137	Surveying & mapping (except geophysical) services	21	8 912	5 817	979	145	35.9	.1
541370	Surveying & mapping (except geophysical) services	21	8 912	5 817	979	145	35.9	.1
54138	Testing laboratories	7	16 807	8 412	1 801	199	19.4	—
541380	Testing laboratories	7	16 807	8 412	1 801	199	19.4	—
5414	Specialized design services	22	8 991	2 661	737	92	36.8	5.2
54143	Graphic design services	12	6 626	2 041	579	45	35.8	3.4
541430	Graphic design services	12	6 626	2 041	579	45	35.8	3.4
5414301	Graphic design services (except commercial art & medical artists)	11	D	D	D	b	D	D
5415	Computer systems design & related services	114	115 276	56 304	11 776	763	20.9	2.8
54151	Computer systems design & related services	114	115 276	56 304	11 776	763	20.9	2.8
541511	Custom computer programming services	47	23 119	9 686	1 797	145	38.3	7.4
541512	Computer systems design services	53	83 902	44 110	9 425	575	13.1	1.6
5415122	Computer systems consultants (except systems integrators)	43	79 111	42 968	9 199	545	9.1	1.1
541519	Other computer related services	13	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	128	93 672	47 390	9 955	807	28.4	25.8
54161	Management consulting services	102	85 603	44 314	9 231	733	24.6	28.0
541611	Administrative management & general management consulting service	37	38 044	26 254	5 973	344	12.9	1.8
541612	Human resources & executive search consulting services	29	10 061	4 772	770	99	67.8	8.7
5416122	Executive placement services	21	7 995	3 850	564	58	69.0	1.5
541613	Marketing consulting services	23	11 439	3 374	486	43	62.8	4.9
541614	Process, physical distribution, & logistics consulting services	6	D	D	D	c	D	D
54162	Environmental consulting services	16	6 323	2 073	420	42	73.7	—
541620	Environmental consulting services	16	6 323	2 073	420	42	73.7	—
5417	Scientific research & development services	12	15 591	5 571	1 194	118	15.3	11.7
54171	R&D in the physical, engineering, & life sciences	12	15 591	5 571	1 194	118	15.3	11.7
541710	R&D in the physical, engineering, & life sciences	12	15 591	5 571	1 194	118	15.3	11.7
5418	Advertising & related services	55	53 028	14 028	3 091	411	13.8	1.9
54186	Direct mail advertising	10	35 866	9 197	2 137	294	6.2	.3
541860	Direct mail advertising	10	35 866	9 197	2 137	294	6.2	.3
54189	Other services related to advertising	12	8 158	1 506	256	36	14.1	.7
541890	Other services related to advertising	12	8 158	1 506	256	36	14.1	.7
5419	Other professional, scientific, & technical services	31	7 686	2 485	496	130	31.5	5.7
54192	Photographic services	22	4 924	1 225	242	78	36.2	8.1
541921	Photographic studios, portrait	18	4 302	1 040	207	65	29.2	9.3
SUFFOLK COUNTY, MA								
54	Professional, scientific, & technical services	3 140	7 923 241	2 969 347	645 395	50 260	11.1	7.0
541	Professional, scientific, & technical services	3 140	7 923 241	2 969 347	645 395	50 260	11.1	7.0
5411	Legal services	1 340	2 629 827	969 175	204 319	15 893	12.8	9.0
54111	Offices of lawyers	1 331	2 615 172	965 893	203 561	15 807	12.8	9.0
541110	Offices of lawyers	1 331	2 615 172	965 893	203 561	15 807	12.8	9.0
5411101	Offices of lawyers (except legal aid societies)	1 331	2 615 172	965 893	203 561	15 807	12.8	9.0
54119	Other legal services	9	14 655	3 282	758	86	3.0	—
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
541199	All other legal services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	211	934 742	328 637	76 794	7 547	3.3	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	211	934 742	328 637	76 794	7 547	3.3	2.8
541211	Offices of certified public accountants	140	873 684	287 158	67 564	6 370	2.5	.5
541213	Tax return preparation services	16	2 081	469	93	36	83.9	11.4
541214	Payroll services	9	38 900	30 162	6 315	692	.6	50.1
541219	Other accounting services	46	20 077	10 848	2 822	449	36.7	7.3
5413	Architectural, engineering, & related services	378	1 923 232	575 590	125 797	10 958	7.0	1.2
54131	Architectural services	197	308 701	26 778	26 778	2 607	16.9	1.3
541310	Architectural services	197	308 701	26 778	26 778	2 607	16.9	1.3
54133	Engineering services	162	1 599 341	443 137	97 222	8 176	5.0	1.1
541330	Engineering services	162	1 599 341	443 137	97 222	8 176	5.0	1.1
54137	Surveying & mapping (except geophysical) services	6	10 921	8 623	1 499	125	—	—
541370	Surveying & mapping (except geophysical) services	6	10 921	8 623	1 499	125	—	—

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
SUFFOLK COUNTY, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5414	Specialized design services	135	118 503	39 454	8 901	870	19.9	9.4
54141	Interior design services	41	D	D	D	c	D	D
541410	Interior design services	41	D	D	D	D	D	D
54143	Graphic design services	90	76 539	28 053	6 244	615	16.0	13.6
541430	Graphic design services	90	76 539	28 053	6 244	615	16.0	13.6
5414301	Graphic design services (except commercial art & medical artists) ..	81	70 698	25 372	5 584	562	15.8	14.7
5414302	Commercial art	8	D	D	D	b	D	D
5415	Computer systems design & related services	248	386 364	161 184	34 361	2 599	26.0	9.8
54151	Computer systems design & related services	248	386 364	161 184	34 361	2 599	26.0	9.8
541511	Custom computer programming services	116	174 854	81 252	15 672	1 185	33.8	13.2
541512	Computer systems design services	99	199 586	75 090	17 841	1 313	18.6	6.7
5415121	Computer systems integrators	23	155 922	55 592	13 824	959	10.5	5.3
5415122	Computer systems consultants (except systems integrators)	76	43 664	19 498	4 017	354	47.5	11.5
541519	Other computer related services	29	10 177	4 227	637	77	42.8	1.6
5416	Management, scientific, & technical consulting services	443	1 192 339	558 997	118 554	6 249	12.1	9.3
54161	Management consulting services	379	1 088 160	517 149	109 077	5 541	11.8	9.0
541611	Administrative management & general management consulting service	181	756 887	378 555	76 250	3 653	7.3	2.5
541612	Human resources & executive search consulting services	102	163 233	71 660	16 449	934	22.0	24.3
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	49	100 600	41 703	9 600	488	21.2	33.2
541613	Marketing consulting services	74	114 784	48 633	11 857	659	27.6	21.4
541614	Process, physical distribution, & logistics consulting services	14	27 687	8 247	2 079	119	11.0	.7
541618	Other management consulting services	8	25 569	10 054	2 442	176	8.2	58.8
54162	Environmental consulting services	17	27 806	11 508	2 491	308	20.0	16.1
541620	Environmental consulting services	17	27 806	11 508	2 491	308	20.0	16.1
54169	Other scientific & technical consulting services	47	76 373	30 340	6 986	400	14.3	10.5
541690	Other scientific & technical consulting services	47	76 373	30 340	6 986	400	14.3	10.5
5417	Scientific research & development services	38	71 119	25 376	6 550	357	23.0	16.6
54171	R&D in the physical, engineering, & life sciences	32	68 515	24 089	6 360	340	22.6	17.2
541710	R&D in the physical, engineering, & life sciences	32	68 515	24 089	6 360	340	22.6	17.2
5417102	Research & development in the life sciences	19	55 534	21 205	5 772	287	10.4	19.9
5418	Advertising & related services	245	584 245	273 626	62 408	4 788	13.9	17.0
54181	Advertising agencies	91	271 406	142 283	31 368	2 577	16.1	22.6
541810	Advertising agencies	91	271 406	142 283	31 368	2 577	16.1	22.6
54182	Public relations agencies	81	113 052	45 792	9 916	851	20.5	5.9
541820	Public relations agencies	81	113 052	45 792	9 916	851	20.5	5.9
54184	Media representatives	25	20 822	6 957	1 687	149	12.7	19.6
541840	Media representatives	25	20 822	6 957	1 687	149	12.7	19.6
5418401	Radio & television advertising representatives	20	17 639	6 202	1 607	142	2.1	23.1
54186	Direct mail advertising	18	147 341	68 615	17 294	995	4.7	18.0
541860	Direct mail advertising	18	147 341	68 615	17 294	995	4.7	18.0
54189	Other services related to advertising	19	17 617	5 842	1 165	108	15.3	1.8
541890	Other services related to advertising	19	17 617	5 842	1 165	108	15.3	1.8
5418902	Advertising specialties goods distributor	7	D	D	D	b	D	D
5418903	Sign painting & lettering shop	8	1 413	409	91	21	58.7	5.2
5419	Other professional, scientific, & technical services	102	82 870	37 308	7 711	999	17.2	1.8
54191	Marketing research & public opinion polling	23	43 777	24 808	4 985	704	12.5	—
541910	Marketing research & public opinion polling	23	43 777	24 808	4 985	704	12.5	—
54192	Photographic services	60	24 914	6 922	1 495	187	28.7	4.2
541921	Photographic studios, portrait	23	6 281	1 579	327	61	66.0	5.0
541922	Commercial photography	37	18 633	5 343	1 168	126	16.1	4.0
54193	Translation & interpretation services	8	7 155	2 470	484	65	5.7	1.7
541930	Translation & interpretation services	8	7 155	2 470	484	65	5.7	1.7
54199	All other professional, scientific, & technical services	11	7 024	3 108	747	43	17.6	3.9
541990	All other professional, scientific, & technical services	11	7 024	3 108	747	43	17.6	3.9
WORCESTER COUNTY, MA								
54	Professional, scientific, & technical services	1 432	824 375	329 827	75 448	7 909	31.3	10.6

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
WORCESTER COUNTY, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services	1 432	824 375	329 827	75 448	7 909	31.3	10.6
5411	Legal services	425	162 935	57 925	15 301	1 738	37.2	6.7
54111	Offices of lawyers	414	160 940	56 951	15 108	1 709	37.2	6.3
541110	Offices of lawyers	414	160 940	56 951	15 108	1 709	37.2	6.3
5411101	Offices of lawyers (except legal aid societies)	414	160 940	56 951	15 108	1 709	37.2	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	183	81 638	39 463	9 036	1 417	22.5	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	183	81 638	39 463	9 036	1 417	22.5	8.0
541211	Offices of certified public accountants	105	58 377	28 141	6 193	737	22.4	6.4
541213	Tax return preparation services	19	3 422	1 282	599	315	28.6	1.5
541219	Other accounting services	51	13 218	7 272	1 584	278	29.7	7.4
5413	Architectural, engineering, & related services	229	208 442	91 031	21 385	1 800	28.1	4.8
54131	Architectural services	24	11 465	4 189	864	97	61.2	2.6
541310	Architectural services	24	11 465	4 189	864	97	61.2	2.6
54133	Engineering services	151	170 704	75 168	17 905	1 322	27.0	2.4
541330	Engineering services	151	170 704	75 168	17 905	1 322	27.0	2.4
54137	Surveying & mapping (except geophysical) services	22	9 845	5 164	1 134	167	16.5	24.0
541370	Surveying & mapping (except geophysical) services	22	9 845	5 164	1 134	167	16.5	24.0
54138	Testing laboratories	20	14 614	5 891	1 338	189	20.4	20.3
541380	Testing laboratories	20	14 614	5 891	1 338	189	20.4	20.3
5414	Specialized design services	52	17 952	4 255	913	143	55.4	1.4
54141	Interior design services	14	5 009	883	174	35	56.5	3.4
541410	Interior design services	14	5 009	883	174	35	56.5	3.4
54143	Graphic design services	31	10 404	2 525	559	83	55.1	.5
541430	Graphic design services	31	10 404	2 525	559	83	55.1	.5
5414301	Graphic design services (except commercial art & medical artists) ..	27	9 599	2 328	524	78	51.6	.3
5415	Computer systems design & related services	214	174 046	71 987	15 667	1 314	26.7	24.2
54151	Computer systems design & related services	214	174 046	71 987	15 667	1 314	26.7	24.2
541511	Custom computer programming services	87	47 181	21 591	4 841	376	51.5	2.8
541512	Computer systems design services	99	88 932	36 435	8 179	651	22.3	23.2
5415121	Computer systems integrators	31	40 545	14 006	3 432	298	13.9	27.9
5415122	Computer systems consultants (except systems integrators)	68	48 387	22 429	4 747	353	29.2	19.2
541519	Other computer related services	27	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	183	71 702	27 382	5 073	599	50.6	9.8
54161	Management consulting services	141	52 015	20 030	3 724	416	46.3	12.4
541611	Administrative management & general management consulting service	60	15 866	7 011	1 290	156	42.3	11.5
541612	Human resources & executive search consulting services	36	11 478	4 882	804	99	60.6	38.3
5416122	Executive placement services	20	D	D	D	b	D	D
541613	Marketing consulting services	28	8 729	2 724	385	54	66.6	1.5
541614	Process, physical distribution, & logistics consulting services	14	15 509	5 362	1 227	104	27.7	—
54162	Environmental consulting services	22	13 402	5 283	989	135	60.3	4.4
541620	Environmental consulting services	22	13 402	5 283	989	135	60.3	4.4
54169	Other scientific & technical consulting services	20	6 285	2 069	360	48	65.5	—
541690	Other scientific & technical consulting services	20	6 285	2 069	360	48	65.5	—
5417	Scientific research & development services	25	42 349	21 225	4 703	349	8.6	19.8
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	17	D	D	D	e	D	D
5417102	Research & development in the life sciences	7	21 023	6 760	1 492	98	1.0	35.4
5418	Advertising & related services	61	49 087	11 951	2 516	351	36.4	1.2
54181	Advertising agencies	25	13 988	4 671	1 076	124	65.0	1.6
541810	Advertising agencies	25	13 988	4 671	1 076	124	65.0	1.6
54184	Media representatives	6	D	D	D	b	D	D
541840	Media representatives	6	D	D	D	b	D	D
5418402	Publishers' advertising representatives	4	D	D	D	b	D	D
54189	Other services related to advertising	13	6 947	1 097	139	34	29.8	.5
541890	Other services related to advertising	13	6 947	1 097	139	34	29.8	.5
5419	Other professional, scientific, & technical services	60	16 224	4 608	854	198	39.2	11.5
54192	Photographic services	40	9 834	2 552	467	126	35.7	10.1
541921	Photographic studios, portrait	31	7 950	2 134	385	110	21.7	11.2

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
ABINGTON TOWN, MA								
54	Professional, scientific, & technical services	17	2 924	752	176	40	45.2	15.9
541	Professional, scientific, & technical services	17	2 924	752	176	40	45.2	15.9
ACTON TOWN, MA								
54	Professional, scientific, & technical services	130	120 360	50 223	10 759	962	18.0	21.0
541	Professional, scientific, & technical services	130	120 360	50 223	10 759	962	18.0	21.0
5411	Legal services	9	4 338	2 317	492	47	6.6	—
54111	Offices of lawyers	9	4 338	2 317	492	47	6.6	—
541110	Offices of lawyers	9	4 338	2 317	492	47	6.6	—
5411101	Offices of lawyers (except legal aid societies)	9	4 338	2 317	492	47	6.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 959	681	152	24	62.8	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 959	681	152	24	62.8	—
5413	Architectural, engineering, & related services	28	53 198	23 260	4 834	385	20.1	.9
54133	Engineering services	24	46 667	20 933	4 207	328	14.1	1.1
541330	Engineering services	24	46 667	20 933	4 207	328	14.1	1.1
5414	Specialized design services	5	3 176	1 072	232	19	24.6	6.2
5415	Computer systems design & related services	36	32 485	14 555	2 937	223	7.8	43.7
54151	Computer systems design & related services	36	32 485	14 555	2 937	223	7.8	43.7
541511	Custom computer programming services	13	16 978	8 532	1 914	152	1.9	39.5
541512	Computer systems design services	17	14 656	5 589	940	64	12.9	51.1
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	5 226	2 055	510	56	35.8	3.3
54161	Management consulting services	19	3 454	1 212	302	34	46.9	2.2
5418	Advertising & related services	8	14 192	4 292	1 212	164	—	70.4
5419	Other professional, scientific, & technical services	5	2 630	802	139	28	75.6	—
AGAWAM, MA								
54	Professional, scientific, & technical services	51	24 574	10 773	2 386	315	42.9	3.9
541	Professional, scientific, & technical services	51	24 574	10 773	2 386	315	42.9	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 699	637	162	36	82.5	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 699	637	162	36	82.5	17.5
5413	Architectural, engineering, & related services	10	10 588	5 043	1 165	138	55.1	—
5416	Management, scientific, & technical consulting services	7	7 956	3 631	735	86	8.0	6.9
54162	Environmental consulting services	2	D	D	D	b	D	D
541620	Environmental consulting services	2	D	D	D	b	D	D
AMESBURY TOWN, MA								
54	Professional, scientific, & technical services	23	9 601	3 097	546	69	86.3	.1
541	Professional, scientific, & technical services	23	9 601	3 097	546	69	86.3	.1
5413	Architectural, engineering, & related services	5	6 183	2 010	371	39	100.0	—
AMHERST TOWN, MA								
54	Professional, scientific, & technical services	58	19 102	9 602	2 313	245	43.1	7.3
541	Professional, scientific, & technical services	58	19 102	9 602	2 313	245	43.1	7.3
5411	Legal services	13	5 062	2 470	475	50	28.5	.4
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 040	211	46	14	38.6	27.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 040	211	46	14	38.6	27.8
5413	Architectural, engineering, & related services	13	5 017	1 919	398	47	70.5	1.7
5415	Computer systems design & related services	11	5 155	3 779	1 092	97	19.6	17.4
54151	Computer systems design & related services	11	5 155	3 779	1 092	97	19.6	17.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDOVER TOWN, MA								
54	Professional, scientific, & technical services	168	251 318	87 612	20 781	1 925	14.1	10.3
541	Professional, scientific, & technical services	168	251 318	87 612	20 781	1 925	14.1	10.3
5411	Legal services	55	26 784	9 830	1 953	284	44.4	1.1
54111	Offices of lawyers	54	D	D	D	e	D	D
541110	Offices of lawyers	54	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	b	D	D
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	27	34 743	13 927	3 360	300	15.4	—
54133	Engineering services	20	27 833	9 656	2 394	227	17.2	.1
541330	Engineering services	20	27 833	9 656	2 394	227	17.2	.1
5414	Specialized design services	8	D	D	D	b	D	D
54143	Graphic design services	6	D	D	D	a	D	D
541430	Graphic design services	6	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	5	D	D	D	a	D	D
5415	Computer systems design & related services	23	D	D	D	f	D	D
54151	Computer systems design & related services	23	D	D	D	f	D	D
541512	Computer systems design services	13	D	D	D	f	D	D
5415121	Computer systems integrators	5	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	11 449	2 846	697	72	65.8	.8
54161	Management consulting services	16	9 903	2 374	572	48	61.4	.1
5417	Scientific research & development services	8	14 367	6 137	1 444	107	6.8	—
54171	R&D in the physical, engineering, & life sciences	8	14 367	6 137	1 444	107	6.8	—
541710	R&D in the physical, engineering, & life sciences	8	14 367	6 137	1 444	107	6.8	—
5418	Advertising & related services	6	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
ARLINGTON TOWN, MA								
54	Professional, scientific, & technical services	109	39 500	19 675	3 725	330	41.6	3.8
541	Professional, scientific, & technical services	109	39 500	19 675	3 725	330	41.6	3.8
5411	Legal services	13	2 857	968	222	32	62.7	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 232	331	36	11	80.5	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 232	331	36	11	80.5	11.4
5413	Architectural, engineering, & related services	19	15 567	10 075	1 920	154	19.5	1.8
54133	Engineering services	10	13 450	9 438	1 789	130	12.1	1.7
541330	Engineering services	10	13 450	9 438	1 789	130	12.1	1.7
5414	Specialized design services	11	3 789	1 118	217	25	33.0	7.8
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	9	D	D	D	b	D	D
5415	Computer systems design & related services	25	3 592	1 879	308	42	69.7	9.2
54151	Computer systems design & related services	25	3 592	1 879	308	42	69.7	9.2
5416	Management, scientific, & technical consulting services	20	6 760	3 025	623	32	53.3	1.7
54161	Management consulting services	15	6 169	2 706	550	23	49.3	1.4
5418	Advertising & related services	2	D	D	D	a	D	D
ASHLAND TOWN, MA								
54	Professional, scientific, & technical services	34	19 038	7 974	1 484	172	29.9	32.1
541	Professional, scientific, & technical services	34	19 038	7 974	1 484	172	29.9	32.1
5413	Architectural, engineering, & related services	7	4 124	1 308	259	33	73.6	26.4
5415	Computer systems design & related services	10	3 761	1 649	293	48	18.1	72.0
54151	Computer systems design & related services	10	3 761	1 649	293	48	18.1	72.0
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
ATHOL TOWN, MA								
54	Professional, scientific, & technical services	13	2 284	746	186	37	76.3	4.7
541	Professional, scientific, & technical services	13	2 284	746	186	37	76.3	4.7

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
ATTLEBORO, MA								
54	Professional, scientific, & technical services	50	16 960	5 735	1 179	169	60.9	2.5
541	Professional, scientific, & technical services	50	16 960	5 735	1 179	169	60.9	2.5
5411	Legal services	22	7 205	2 388	428	70	42.0	5.0
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 349	1 077	270	49	79.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 349	1 077	270	49	79.5	1.7
5413	Architectural, engineering, & related services	5	2 893	955	210	22	88.4	—
5418	Advertising & related services	2	D	D	D	a	D	D
AUBURN TOWN, MA								
54	Professional, scientific, & technical services	22	16 482	7 849	1 893	207	13.8	12.7
541	Professional, scientific, & technical services	22	16 482	7 849	1 893	207	13.8	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	6 592	2 572	628	70	1.1	26.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	6 592	2 572	628	70	1.1	26.7
5413	Architectural, engineering, & related services	5	6 637	4 245	1 060	101	5.7	—
BARNSTABLE, MA								
54	Professional, scientific, & technical services	164	45 610	18 628	3 755	554	55.1	5.5
541	Professional, scientific, & technical services	164	45 610	18 628	3 755	554	55.1	5.5
5411	Legal services	68	16 976	6 581	1 518	209	56.6	7.1
54111	Offices of lawyers	66	D	D	D	c	D	D
541110	Offices of lawyers	66	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	66	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	6 593	2 579	555	97	50.3	11.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	6 593	2 579	555	97	50.3	11.7
541211	Offices of certified public accountants	16	4 439	1 854	378	56	47.5	15.1
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	15	4 131	1 783	363	56	55.1	11.2
5415	Computer systems design & related services	13	5 030	2 479	499	52	60.3	—
54151	Computer systems design & related services	13	5 030	2 479	499	52	60.3	—
5416	Management, scientific, & technical consulting services	17	6 702	4 031	569	96	38.5	1.3
54161	Management consulting services	11	4 648	3 457	457	85	18.5	.2
5418	Advertising & related services	8	4 319	877	189	32	61.1	—
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
BEDFORD TOWN, MA								
54	Professional, scientific, & technical services	91	146 575	72 960	17 199	1 298	9.6	3.8
541	Professional, scientific, & technical services	91	146 575	72 960	17 199	1 298	9.6	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 473	616	116	22	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 473	616	116	22	100.0	—
5413	Architectural, engineering, & related services	14	40 641	21 529	5 407	426	7.6	.7
54133	Engineering services	12	D	D	D	e	D	D
541330	Engineering services	12	D	D	D	e	D	D
5415	Computer systems design & related services	35	49 843	30 179	6 909	477	6.4	4.8
54151	Computer systems design & related services	35	49 843	30 179	6 909	477	6.4	4.8
541511	Custom computer programming services	16	D	D	D	c	D	D
541512	Computer systems design services	14	20 755	11 207	2 634	236	8.1	.9
5415122	Computer systems consultants (except systems integrators)	10	13 754	7 637	1 861	173	12.3	1.3
5416	Management, scientific, & technical consulting services	11	8 788	3 922	851	56	16.4	1.8
54161	Management consulting services	7	3 068	871	118	13	27.6	4.7
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5417	Scientific research & development services	14	42 775	15 564	3 664	281	8.6	4.7
54171	R&D in the physical, engineering, & life sciences	14	42 775	15 564	3 664	281	8.6	4.7
541710	R&D in the physical, engineering, & life sciences	14	42 775	15 564	3 664	281	8.6	4.7
5417101	R&D in the physical & engineering sciences	10	35 893	11 939	2 947	244	6.0	1.9
BELCHERTOWN TOWN, MA								
54	Professional, scientific, & technical services	12	3 386	1 220	319	24	32.0	10.9
541	Professional, scientific, & technical services	12	3 386	1 220	319	24	32.0	10.9
BELLINGHAM TOWN, MA								
54	Professional, scientific, & technical services	10	4 792	1 253	270	34	93.3	2.8
541	Professional, scientific, & technical services	10	4 792	1 253	270	34	93.3	2.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BELMONT TOWN, MA								
54	Professional, scientific, & technical services	82	54 483	22 911	4 722	414	25.0	.6
541	Professional, scientific, & technical services	82	54 483	22 911	4 722	414	25.0	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	911	384	92	17	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	911	384	92	17	100.0	—
5413	Architectural, engineering, & related services	17	19 243	6 994	1 741	142	20.2	.2
54133	Engineering services	10	17 491	6 199	1 571	114	12.4	—
541330	Engineering services	10	17 491	6 199	1 571	114	12.4	—
5414	Specialized design services	6	1 781	457	121	12	46.9	—
5415	Computer systems design & related services	20	11 265	5 675	1 175	92	34.0	—
54151	Computer systems design & related services	20	11 265	5 675	1 175	92	34.0	—
541511	Custom computer programming services	10	7 305	3 821	601	55	28.9	—
5416	Management, scientific, & technical consulting services	17	18 061	8 794	1 483	125	9.1	.2
54169	Other scientific & technical consulting services	6	D	D	D	c	D	D
541690	Other scientific & technical consulting services	6	D	D	D	c	D	D
BEVERLY, MA								
54	Professional, scientific, & technical services	91	42 961	15 869	3 116	325	33.5	28.7
541	Professional, scientific, & technical services	91	42 961	15 869	3 116	325	33.5	28.7
5411	Legal services	18	5 764	1 910	413	66	44.6	7.3
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	2 901	1 526	356	26	83.6	11.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 901	1 526	356	26	83.6	11.9
541219	Other accounting services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	14	11 462	3 844	816	64	33.5	18.0
54133	Engineering services	11	8 801	3 156	670	45	13.4	23.4
541330	Engineering services	11	8 801	3 156	670	45	13.4	23.4
5414	Specialized design services	8	4 205	1 191	281	32	17.9	1.2
54143	Graphic design services	7	D	D	D	b	D	D
541430	Graphic design services	7	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	7	D	D	D	b	D	D
5415	Computer systems design & related services	13	8 378	3 576	448	87	19.4	65.0
54151	Computer systems design & related services	13	8 378	3 576	448	87	19.4	65.0
541512	Computer systems design services	8	6 868	2 968	345	66	18.9	78.8
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	6 172	2 603	598	29	34.5	15.4
54161	Management consulting services	15	5 127	2 231	516	23	41.3	9.3
5418	Advertising & related services	4	1 694	693	133	12	36.3	63.7
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
BILLERICA TOWN, MA								
54	Professional, scientific, & technical services	91	173 905	78 884	17 714	1 234	19.2	11.5
541	Professional, scientific, & technical services	91	173 905	78 884	17 714	1 234	19.2	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	4 213	1 271	263	43	66.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	4 213	1 271	263	43	66.5	—
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	15 604	7 027	1 672	149	39.1	48.1
54133	Engineering services	14	13 230	5 401	1 267	93	43.2	56.8
541330	Engineering services	14	13 230	5 401	1 267	93	43.2	56.8
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	28	83 812	44 115	10 304	644	17.3	3.7
54151	Computer systems design & related services	28	83 812	44 115	10 304	644	17.3	3.7
541511	Custom computer programming services	14	23 206	10 514	2 438	205	19.2	13.4
541512	Computer systems design services	11	59 690	33 202	7 793	432	15.2	—
5415121	Computer systems integrators	7	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	10	35 035	11 856	2 469	189	11.9	1.0
54161	Management consulting services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	1	D	D	D	c	D	D
541690	Other scientific & technical consulting services	1	D	D	D	c	D	D
5417	Scientific research & development services	11	28 949	13 289	2 696	174	5.4	31.3
54171	R&D in the physical, engineering, & life sciences	11	28 949	13 289	2 696	174	5.4	31.3
541710	R&D in the physical, engineering, & life sciences	11	28 949	13 289	2 696	174	5.4	31.3
5417101	R&D in the physical & engineering sciences	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
BOSTON, MA								
54	Professional, scientific, & technical services	3 053	7 871 326	2 949 881	641 315	49 765	11.0	6.8
541	Professional, scientific, & technical services	3 053	7 871 326	2 949 881	641 315	49 765	11.0	6.8
5411	Legal services	1 311	2 620 778	965 909	203 563	15 778	12.6	9.0
54111	Offices of lawyers	1 303	D	D	D	j	D	D
541110	Offices of lawyers	1 303	D	D	D	j	D	D
5411101	Offices of lawyers (except legal aid societies)	1 303	D	D	D	j	D	D
54119	Other legal services	8	D	D	D	b	D	D
541191	Title abstract & settlement offices	4	D	D	D	b	D	D
541199	All other legal services	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	198	933 434	328 178	76 655	7 523	3.2	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	198	933 434	328 178	76 655	7 523	3.2	2.8
541211	Offices of certified public accountants	133	872 819	286 858	67 468	6 356	2.4	.5
541213	Tax return preparation services	12	D	D	D	b	D	D
541214	Payroll services	9	38 900	30 162	6 315	692	.6	50.1
541219	Other accounting services	44	D	D	D	e	D	D
5413	Architectural, engineering, & related services	366	1 916 608	572 684	125 169	10 896	6.9	1.1
54131	Architectural services	195	D	D	D	h	D	D
541310	Architectural services	195	D	D	D	h	D	D
54133	Engineering services	157	1 598 003	442 767	97 173	8 170	5.0	1.1
541330	Engineering services	157	1 598 003	442 767	97 173	8 170	5.0	1.1
54137	Surveying & mapping (except geophysical) services	6	10 921	8 623	1 499	125	—	—
541370	Surveying & mapping (except geophysical) services	6	10 921	8 623	1 499	125	—	—
5414	Specialized design services	132	117 441	39 099	8 871	859	19.8	9.5
54141	Interior design services	41	D	D	D	c	D	D
541410	Interior design services	41	D	D	D	c	D	D
54143	Graphic design services	87	75 477	27 698	6 214	604	15.8	13.8
541430	Graphic design services	87	75 477	27 698	6 214	604	15.8	13.8
5414301	Graphic design services (except commercial art & medical artists) ..	78	69 636	25 017	5 554	551	15.6	14.9
5414302	Commercial art	8	D	D	D	b	D	D
5415	Computer systems design & related services	246	D	D	D	h	D	D
54151	Computer systems design & related services	246	D	D	D	h	D	D
541511	Custom computer programming services	116	174 854	81 252	15 672	1 185	33.8	13.2
541512	Computer systems design services	98	D	D	D	g	D	D
5415121	Computer systems integrators	23	155 922	55 592	13 824	959	10.5	5.3
5415122	Computer systems consultants (except systems integrators)	75	D	D	D	e	D	D
541519	Other computer related services	28	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	428	1 180 632	554 748	117 560	6 172	12.1	8.8
54161	Management consulting services	365	D	D	D	i	D	D
541611	Administrative management & general management consulting service	174	754 642	377 882	76 103	3 642	7.3	2.5
541612	Human resources & executive search consulting services	100	D	D	D	f	D	D
5416122	Executive placement services	50	D	D	D	e	D	D
5416123	Human resources & personnel management consulting	47	D	D	D	e	D	D
541613	Marketing consulting services	72	D	D	D	f	D	D
541614	Process, physical distribution, & logistics consulting services	12	D	D	D	c	D	D
541618	Other management consulting services	7	D	D	D	c	D	D
54162	Environmental consulting services	17	27 806	11 508	2 491	308	20.0	16.1
541620	Environmental consulting services	17	27 806	11 508	2 491	308	20.0	16.1
54169	Other scientific & technical consulting services	46	D	D	D	e	D	D
541690	Other scientific & technical consulting services	46	D	D	D	e	D	D
5417	Scientific research & development services	38	71 119	25 376	6 550	357	23.0	16.6
54171	R&D in the physical, engineering, & life sciences	32	68 515	24 089	6 360	340	22.6	17.2
541710	R&D in the physical, engineering, & life sciences	32	68 515	24 089	6 360	340	22.6	17.2
5417102	Research & development in the life sciences	19	55 534	21 205	5 772	287	10.4	19.9
5418	Advertising & related services	235	564 608	266 107	61 019	4 610	14.1	14.7
54181	Advertising agencies	90	D	D	D	h	D	D
541810	Advertising agencies	90	D	D	D	h	D	D
54182	Public relations agencies	79	D	D	D	f	D	D
541820	Public relations agencies	79	D	D	D	f	D	D
54184	Media representatives	25	20 822	6 957	1 687	149	12.7	19.6
541840	Media representatives	25	20 822	6 957	1 687	149	12.7	19.6
5418401	Radio & television advertising representatives	20	17 639	6 202	1 607	142	2.1	23.1
54186	Direct mail advertising	15	D	D	D	f	D	D
541860	Direct mail advertising	15	D	D	D	f	D	D
54189	Other services related to advertising	16	D	D	D	b	D	D
541890	Other services related to advertising	16	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	99	D	D	D	f	D	D
54191	Marketing research & public opinion polling	23	43 777	24 808	4 985	704	12.5	—
541910	Marketing research & public opinion polling	23	43 777	24 808	4 985	704	12.5	—
54192	Photographic services	58	D	D	D	c	D	D
541921	Photographic studios, portrait	21	D	D	D	b	D	D
541922	Commercial photography	37	18 633	5 343	1 168	126	16.1	4.0
54193	Translation & interpretation services	7	D	D	D	b	D	D
541930	Translation & interpretation services	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	11	7 024	3 108	747	43	17.6	3.9
541990	All other professional, scientific, & technical services	11	7 024	3 108	747	43	17.6	3.9

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
BOURNE TOWN, MA								
54	Professional, scientific, & technical services	45	25 278	9 472	2 041	264	59.2	3.8
541	Professional, scientific, & technical services	45	25 278	9 472	2 041	264	59.2	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	10 461	4 637	974	107	62.3	2.9
5415	Computer systems design & related services	6	6 001	2 057	423	36	27.5	—
54151	Computer systems design & related services	6	6 001	2 057	423	36	27.5	—
BRAINTREE TOWN, MA								
54	Professional, scientific, & technical services	196	157 635	60 811	13 298	1 733	35.6	13.1
541	Professional, scientific, & technical services	196	157 635	60 811	13 298	1 733	35.6	13.1
5411	Legal services	53	24 586	10 308	2 317	244	34.9	6.1
54111	Offices of lawyers	50	21 639	8 750	1 924	214	37.6	6.9
541110	Offices of lawyers	50	21 639	8 750	1 924	214	37.6	6.9
5411101	Offices of lawyers (except legal aid societies)	50	21 639	8 750	1 924	214	37.6	6.9
54119	Other legal services	3	2 947	1 558	393	30	D	—
541191	Title abstract & settlement offices	3	2 947	1 558	393	30	D	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	17 664	9 510	2 271	562	30.1	23.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	17 664	9 510	2 271	562	30.1	23.7
541211	Offices of certified public accountants	24	9 723	4 906	887	96	40.6	.8
541213	Tax return preparation services	3	D	D	D	e	D	D
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	36 804	14 239	2 753	286	26.3	11.3
54133	Engineering services	16	27 767	9 525	2 166	194	20.7	14.9
541330	Engineering services	16	27 767	9 525	2 166	194	20.7	14.9
54135	Building inspection services	3	D	D	D	b	D	D
541350	Building inspection services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	7	3 796	811	204	22	5.1	1.4
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	4	3 586	698	180	18	—	1.0
5415	Computer systems design & related services	23	17 888	6 432	1 583	122	16.1	18.9
54151	Computer systems design & related services	23	17 888	6 432	1 583	122	16.1	18.9
541512	Computer systems design services	11	9 497	2 523	709	51	11.6	7.8
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	19 349	3 987	929	90	16.8	3.0
54161	Management consulting services	19	18 307	3 777	867	86	15.2	3.2
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	16	35 554	14 811	3 073	320	73.2	19.1
54186	Direct mail advertising	3	D	D	D	e	D	D
541860	Direct mail advertising	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	9	1 994	713	168	87	9.5	—
54192	Photographic services	7	D	D	D	b	D	D
BRIDGEWATER TOWN, MA								
54	Professional, scientific, & technical services	18	4 828	2 148	381	51	80.6	12.8
541	Professional, scientific, & technical services	18	4 828	2 148	381	51	80.6	12.8
5413	Architectural, engineering, & related services	7	3 410	1 735	309	38	91.0	9.0
BROCKTON, MA								
54	Professional, scientific, & technical services	138	78 577	30 753	6 815	1 181	23.2	4.3
541	Professional, scientific, & technical services	138	78 577	30 753	6 815	1 181	23.2	4.3
5411	Legal services	76	25 154	9 160	1 899	276	39.2	9.0
54111	Offices of lawyers	76	25 154	9 160	1 899	276	39.2	9.0
541110	Offices of lawyers	76	25 154	9 160	1 899	276	39.2	9.0
5411101	Offices of lawyers (except legal aid societies)	76	25 154	9 160	1 899	276	39.2	9.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	8 950	3 655	1 153	387	32.8	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	8 950	3 655	1 153	387	32.8	6.4
541211	Offices of certified public accountants	13	5 458	2 085	507	64	33.1	8.9
541213	Tax return preparation services	5	D	D	D	e	D	D
5413	Architectural, engineering, & related services	10	14 016	6 462	1 254	147	28.1	—
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	5 338	3 253	625	55	19.4	10.2
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	e	D	D
54186	Direct mail advertising	1	D	D	D	e	D	D
541860	Direct mail advertising	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROOKLINE TOWN, MA								
54	Professional, scientific, & technical services	189	83 230	29 200	5 279	630	39.4	10.0
541	Professional, scientific, & technical services	189	83 230	29 200	5 279	630	39.4	10.0
5411	Legal services	43	9 388	2 206	544	103	48.7	26.2
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	8 705	4 158	803	145	26.1	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	8 705	4 158	803	145	26.1	8.8
541211	Offices of certified public accountants	9	4 368	2 314	374	38	14.1	—
541219	Other accounting services	10	2 988	1 043	255	68	51.8	25.2
5413	Architectural, engineering, & related services	21	11 825	4 154	795	87	36.8	2.7
54131	Architectural services	7	D	D	D	a	D	D
541310	Architectural services	7	D	D	D	a	D	D
5414	Specialized design services	12	7 771	2 298	400	42	27.0	—
54141	Interior design services	4	3 991	561	125	14	27.3	—
541410	Interior design services	4	3 991	561	125	14	27.3	—
54143	Graphic design services	8	3 780	1 737	275	28	26.7	—
541430	Graphic design services	8	3 780	1 737	275	28	26.7	—
5414301	Graphic design services (except commercial art & medical artists) ..	6	D	D	D	b	D	D
5415	Computer systems design & related services	27	20 073	6 329	899	108	36.8	3.7
54151	Computer systems design & related services	27	20 073	6 329	899	108	36.8	3.7
541511	Custom computer programming services	13	10 422	2 371	451	62	16.7	7.2
541512	Computer systems design services	11	9 495	3 853	416	42	57.7	—
5416	Management, scientific, & technical consulting services	40	14 709	5 687	931	88	55.5	18.6
54161	Management consulting services	33	12 492	5 190	837	76	47.6	21.9
541611	Administrative management & general management consulting service	23	8 225	3 035	622	52	59.2	4.1
5418	Advertising & related services	11	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
BURLINGTON TOWN, MA								
54	Professional, scientific, & technical services	211	526 397	231 805	50 965	3 614	19.7	8.1
541	Professional, scientific, & technical services	211	526 397	231 805	50 965	3 614	19.7	8.1
5411	Legal services	11	6 314	2 032	424	50	67.8	22.8
54111	Offices of lawyers	11	6 314	2 032	424	50	67.8	22.8
541110	Offices of lawyers	11	6 314	2 032	424	50	67.8	22.8
5411101	Offices of lawyers (except legal aid societies)	11	6 314	2 032	424	50	67.8	22.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	46 058	20 834	4 766	430	7.2	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	46 058	20 834	4 766	430	7.2	6.2
541211	Offices of certified public accountants	18	42 946	19 275	4 484	395	6.3	1.1
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	34	121 642	54 611	13 734	1 110	5.5	2.1
54133	Engineering services	32	D	D	D	g	D	D
541330	Engineering services	32	D	D	D	g	D	D
5414	Specialized design services	5	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	b	D	D
5415	Computer systems design & related services	81	183 499	91 606	21 294	1 253	6.7	18.7
54151	Computer systems design & related services	81	183 499	91 606	21 294	1 253	6.7	18.7
541511	Custom computer programming services	43	128 550	69 182	16 757	926	3.9	20.4
541512	Computer systems design services	29	40 454	14 327	3 283	254	13.2	19.6
5415121	Computer systems integrators	10	14 825	3 777	901	50	9.9	47.0
5415122	Computer systems consultants (except systems integrators)	19	25 629	10 550	2 382	204	15.1	3.7
541519	Other computer related services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	98 721	33 277	4 057	221	71.5	—
54161	Management consulting services	25	D	D	D	c	D	D
541611	Administrative management & general management consulting service	14	D	D	D	c	D	D
541612	Human resources & executive search consulting services	8	13 546	8 141	1 270	77	4.6	—
5416122	Executive placement services	6	D	D	D	b	D	D
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	10	39 076	16 129	3 871	243	15.3	2.2
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	8	D	D	D	c	D	D
5418	Advertising & related services	8	22 962	10 245	2 091	212	.5	1.6
54181	Advertising agencies	3	D	D	D	b	D	D
541810	Advertising agencies	3	D	D	D	b	D	D
54182	Public relations agencies	1	D	D	D	c	D	D
541820	Public relations agencies	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMBRIDGE, MA								
54	Professional, scientific, & technical services	738	2 751 929	1 341 179	324 844	20 339	6.3	9.1
541	Professional, scientific, & technical services	738	2 751 929	1 341 179	324 844	20 339	6.3	9.1
5411	Legal services	83	34 405	10 584	2 377	287	27.3	12.0
54111	Offices of lawyers	79	32 000	10 017	2 339	276	23.4	11.4
541110	Offices of lawyers	79	32 000	10 017	2 339	276	23.4	11.4
5411101	Offices of lawyers (except legal aid societies)	79	32 000	10 017	2 339	276	23.4	11.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	23 116	14 532	3 724	315	66.5	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	23 116	14 532	3 724	315	66.5	.7
541211	Offices of certified public accountants	8	18 605	12 224	3 161	206	75.0	.7
541213	Tax return preparation services	4	D	D	D	b	D	D
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	155	684 197	285 997	62 229	5 029	5.3	2.9
54131	Architectural services	98	446 184	164 285	35 147	3 121	4.1	.6
541310	Architectural services	98	446 184	164 285	35 147	3 121	4.1	.6
54133	Engineering services	48	229 627	116 778	25 907	1 799	6.9	7.4
541330	Engineering services	48	229 627	116 778	25 907	1 799	6.9	7.4
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
5414	Specialized design services	31	20 867	7 641	1 682	164	34.9	2.1
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	20	11 769	3 518	738	78	42.1	2.4
541430	Graphic design services	20	11 769	3 518	738	78	42.1	2.4
5414301	Graphic design services (except commercial art & medical artists) ..	18	D	D	D	b	D	D
5415	Computer systems design & related services	171	728 016	393 525	82 643	5 403	7.2	19.5
54151	Computer systems design & related services	171	728 016	393 525	82 643	5 403	7.2	19.5
541511	Custom computer programming services	91	395 301	189 719	43 104	2 548	10.6	7.9
541512	Computer systems design services	66	322 233	199 660	38 892	2 799	3.2	31.6
5415121	Computer systems integrators	22	261 530	179 528	34 721	2 496	1.9	35.1
5415122	Computer systems consultants (except systems integrators)	44	60 703	20 132	4 171	303	8.7	16.7
541519	Other computer related services	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	136	537 230	328 016	77 665	3 312	4.5	7.0
54161	Management consulting services	108	455 080	297 646	71 588	2 870	4.0	8.2
541611	Administrative management & general management consulting service	69	412 974	277 084	67 331	2 594	2.4	8.3
541612	Human resources & executive search consulting services	16	24 436	11 115	2 305	137	21.1	1.9
5416122	Executive placement services	7	5 496	2 628	445	45	55.1	2.1
5416123	Human resources & personnel management consulting	9	18 940	8 487	1 860	92	11.2	1.8
541613	Marketing consulting services	17	12 232	6 354	1 346	99	14.8	17.4
54162	Environmental consulting services	6	6 393	2 985	621	53	13.5	—
541620	Environmental consulting services	6	6 393	2 985	621	53	13.5	—
54169	Other scientific & technical consulting services	22	75 757	27 385	5 456	389	6.4	.6
541690	Other scientific & technical consulting services	22	75 757	27 385	5 456	389	6.4	.6
5417	Scientific research & development services	74	628 633	262 402	85 960	4 668	1.7	5.7
54171	R&D in the physical, engineering, & life sciences	61	495 479	214 599	74 534	2 488	1.7	7.2
541710	R&D in the physical, engineering, & life sciences	61	495 479	214 599	74 534	2 488	1.7	7.2
5417101	R&D in the physical & engineering sciences	23	42 425	15 179	3 806	225	8.4	8.6
5417102	Research & development in the life sciences	38	453 054	199 420	70 728	2 263	1.0	7.0
54172	Research & development in the social sciences & humanities	13	133 154	47 803	11 426	2 180	1.6	.2
541720	R&D in the social sciences & humanities	13	133 154	47 803	11 426	2 180	1.6	.2
5418	Advertising & related services	34	61 405	27 595	6 242	854	9.3	15.9
54181	Advertising agencies	12	12 344	4 454	962	86	32.5	14.1
541810	Advertising agencies	12	12 344	4 454	962	86	32.5	14.1
54182	Public relations agencies	15	45 029	20 542	4 696	629	1.7	12.9
541820	Public relations agencies	15	45 029	20 542	4 696	629	1.7	12.9
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	33	34 060	10 887	2 322	307	32.8	1.1
54191	Marketing research & public opinion polling	19	23 259	7 396	1 576	191	42.0	1.2
541910	Marketing research & public opinion polling	19	23 259	7 396	1 576	191	42.0	1.2
54192	Photographic services	9	4 293	1 146	249	64	18.1	2.1
541921	Photographic studios, portrait	7	D	D	D	b	D	D
54193	Translation & interpretation services	3	D	D	D	b	D	D
541930	Translation & interpretation 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
CANTON TOWN, MA								
54	Professional, scientific, & technical services	97	213 977	73 099	17 870	1 921	10.9	1.7
541	Professional, scientific, & technical services	97	213 977	73 099	17 870	1 921	10.9	1.7
5411	Legal services	18	3 321	1 188	270	50	70.9	6.4
54111	Offices of lawyers	18	3 321	1 188	270	50	70.9	6.4
541110	Offices of lawyers	18	3 321	1 188	270	50	70.9	6.4
5411101	Offices of lawyers (except legal aid societies)	18	3 321	1 188	270	50	70.9	6.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	6 169	1 729	461	66	71.4	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	6 169	1 729	461	66	71.4	.4
541211	Offices of certified public accountants	13	5 055	1 258	335	45	82.2	—
5413	Architectural, engineering, & related services	20	87 328	25 584	6 535	566	9.8	.6
54133	Engineering services	13	79 317	22 126	5 799	454	9.9	.7
541330	Engineering services	13	79 317	22 126	5 799	454	9.9	.7
54138	Testing laboratories	4	7 142	3 168	677	105	—	—
541380	Testing laboratories	4	7 142	3 168	677	105	—	—
5415	Computer systems design & related services	13	98 739	37 587	9 522	1 129	.7	1.5
54151	Computer systems design & related services	13	98 739	37 587	9 522	1 129	.7	1.5
541512	Computer systems design services	6	92 637	33 687	8 764	1 081	.1	1.6
5415121	Computer systems integrators	4	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	13	9 540	4 398	587	57	30.6	2.3
54161	Management consulting services	12	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	12	6 733	1 981	382	37	54.4	18.1
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
CARVER TOWN, MA								
54	Professional, scientific, & technical services	12	2 399	1 296	426	34	72.0	3.9
541	Professional, scientific, & technical services	12	2 399	1 296	426	34	72.0	3.9
CHARLTON TOWN, MA								
54	Professional, scientific, & technical services	10	5 459	2 077	491	60	23.5	7.2
541	Professional, scientific, & technical services	10	5 459	2 077	491	60	23.5	7.2
5413	Architectural, engineering, & related services	3	2 651	1 161	283	30	D	14.9
CHELMSFORD TOWN, MA								
54	Professional, scientific, & technical services	138	89 093	35 688	7 801	809	29.9	2.8
541	Professional, scientific, & technical services	138	89 093	35 688	7 801	809	29.9	2.8
5411	Legal services	39	12 862	5 195	1 197	157	41.7	1.2
54111	Offices of lawyers	39	12 862	5 195	1 197	157	41.7	1.2
541110	Offices of lawyers	39	12 862	5 195	1 197	157	41.7	1.2
5411101	Offices of lawyers (except legal aid societies)	39	12 862	5 195	1 197	157	41.7	1.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	4 750	1 769	466	81	74.9	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	4 750	1 769	466	81	74.9	.9
541211	Offices of certified public accountants	13	3 601	1 346	335	50	68.1	—
5413	Architectural, engineering, & related services	18	17 709	7 505	1 733	183	14.0	.8
54133	Engineering services	10	8 712	3 179	771	74	19.7	—
541330	Engineering services	10	8 712	3 179	771	74	19.7	—
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	31	23 811	8 150	1 696	136	37.9	2.6
54151	Computer systems design & related services	31	23 811	8 150	1 696	136	37.9	2.6
541512	Computer systems design services	15	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	8	5 462	2 044	389	34	75.5	—
5416	Management, scientific, & technical consulting services	17	7 028	3 439	731	80	40.8	21.1
54161	Management consulting services	12	4 465	2 297	469	49	24.3	29.4
5417	Scientific research & development services	6	16 369	6 264	1 396	115	2.3	—
54171	R&D in the physical, engineering, & life sciences	6	16 369	6 264	1 396	115	2.3	—
541710	R&D in the physical, engineering, & life sciences	6	16 369	6 264	1 396	115	2.3	—
5418	Advertising & related services	1	D	D	D	a	D	D
CHELSEA, MA								
54	Professional, scientific, & technical services	34	37 581	14 593	3 066	342	7.5	62.6
541	Professional, scientific, & technical services	34	37 581	14 593	3 066	342	7.5	62.6
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	9 455	3 904	929	67	.6	72.0
54161	Management consulting services	6	9 455	3 904	929	67	.6	72.0
541618	Other management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	c	D	D
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHICOPEE, MA								
54	Professional, scientific, & technical services	35	10 707	3 869	821	131	52.3	12.4
541	Professional, scientific, & technical services	35	10 707	3 869	821	131	52.3	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 624	907	179	25	38.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 624	907	179	25	38.1	—
5418	Advertising & related services	5	D	D	D	a	D	D
CLINTON TOWN, MA								
54	Professional, scientific, & technical services	18	6 756	2 224	520	71	20.7	48.5
541	Professional, scientific, & technical services	18	6 756	2 224	520	71	20.7	48.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 096	794	188	24	17.6	53.3
CONCORD TOWN, MA								
54	Professional, scientific, & technical services	180	151 652	66 688	14 095	1 147	21.3	8.7
541	Professional, scientific, & technical services	180	151 652	66 688	14 095	1 147	21.3	8.7
5411	Legal services	17	4 676	2 256	441	61	20.8	.9
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 395	1 757	373	50	38.6	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 395	1 757	373	50	38.6	6.5
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	41 650	16 669	3 988	346	11.0	17.2
54133	Engineering services	16	37 869	15 367	3 700	314	8.1	16.6
541330	Engineering services	16	37 869	15 367	3 700	314	8.1	16.6
5414	Specialized design services	13	4 583	1 164	223	26	60.7	1.1
54141	Interior design services	10	3 523	939	167	20	67.4	1.5
541410	Interior design services	10	3 523	939	167	20	67.4	1.5
5415	Computer systems design & related services	43	41 949	19 831	4 685	397	10.7	10.9
54151	Computer systems design & related services	43	41 949	19 831	4 685	397	10.7	10.9
541511	Custom computer programming services	19	19 208	10 677	2 666	107	10.0	17.4
541512	Computer systems design services	16	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	12	17 560	7 240	1 734	254	4.1	3.4
5416	Management, scientific, & technical consulting services	49	43 437	20 489	3 441	171	25.9	1.2
54161	Management consulting services	43	41 273	19 590	3 246	148	23.5	1.2
541611	Administrative management & general management consulting service	18	22 183	12 488	2 066	60	23.7	1.0
541612	Human resources & executive search consulting services	13	3 850	1 877	406	33	51.4	4.8
541613	Marketing consulting services	7	D	D	D	a	D	D
541618	Other management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	6	5 318	2 303	556	60	46.8	—
5419	Other professional, scientific, & technical services	4	2 262	634	89	11	45.8	25.1
DANVERS TOWN, MA								
54	Professional, scientific, & technical services	99	80 331	34 289	7 785	785	22.0	31.7
541	Professional, scientific, & technical services	99	80 331	34 289	7 785	785	22.0	31.7
5411	Legal services	30	23 839	12 538	2 613	269	17.8	41.5
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	c	D	D
541199	All other legal services	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 455	1 554	392	53	58.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 455	1 554	392	53	58.5	—
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	14	12 454	5 413	1 132	141	39.6	24.0
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	3	1 897	628	177	32	55.0	45.0
54143	Graphic design services	3	1 897	628	177	32	55.0	45.0
541430	Graphic design services	3	1 897	628	177	32	55.0	45.0
5415	Computer systems design & related services	14	20 483	7 798	1 970	155	6.8	42.1
54151	Computer systems design & related services	14	20 483	7 798	1 970	155	6.8	42.1
541511	Custom computer programming services	5	15 133	6 032	1 604	122	.7	57.0
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	13	6 653	3 042	727	56	33.4	1.7
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	5	5 703	1 382	331	42	12.6	—
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

See footnotes at end of table.

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
DARTMOUTH TOWN, MA								
54	Professional, scientific, & technical services	38	9 467	2 218	462	73	32.7	9.6
541	Professional, scientific, & technical services	38	9 467	2 218	462	73	32.7	9.6
DEDHAM TOWN, MA								
54	Professional, scientific, & technical services	104	52 351	26 208	5 550	453	43.0	10.5
541	Professional, scientific, & technical services	104	52 351	26 208	5 550	453	43.0	10.5
5411	Legal services	42	10 876	3 495	793	99	72.7	4.7
54111	Offices of lawyers	39	9 770	3 048	691	86	76.4	—
541110	Offices of lawyers	39	9 770	3 048	691	86	76.4	—
5411101	Offices of lawyers (except legal aid societies)	39	9 770	3 048	691	86	76.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 819	3 621	756	75	40.8	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 819	3 621	756	75	40.8	9.8
541211	Offices of certified public accountants	17	7 421	3 505	720	64	40.3	7.6
5415	Computer systems design & related services	16	22 652	12 922	2 452	194	39.1	4.6
54151	Computer systems design & related services	16	22 652	12 922	2 452	194	39.1	4.6
541512	Computer systems design services	9	11 168	6 659	1 065	94	12.5	9.4
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
541519	Other computer related services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	4 104	2 280	493	30	34.5	37.8
54161	Management consulting services	6	D	D	D	b	D	D
541612	Human resources & executive search consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	3 519	2 466	780	20	—	36.7
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
DENNIS TOWN, MA								
54	Professional, scientific, & technical services	35	8 647	3 662	846	104	58.4	14.3
541	Professional, scientific, & technical services	35	8 647	3 662	846	104	58.4	14.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 612	704	279	16	7.5	50.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 612	704	279	16	7.5	50.5
5414	Specialized design services	2	D	D	D	b	D	D
DRACUT TOWN, MA								
54	Professional, scientific, & technical services	39	23 861	7 276	1 479	161	32.1	29.7
541	Professional, scientific, & technical services	39	23 861	7 276	1 479	161	32.1	29.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 154	687	191	45	44.2	26.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 154	687	191	45	44.2	26.0
5415	Computer systems design & related services	8	9 599	2 717	354	26	40.1	59.8
54151	Computer systems design & related services	8	9 599	2 717	354	26	40.1	59.8
541512	Computer systems design services	4	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	8	10 110	3 207	796	65	14.5	4.4
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
DUXBURY TOWN, MA								
54	Professional, scientific, & technical services	50	39 908	11 018	2 300	212	37.9	1.8
541	Professional, scientific, & technical services	50	39 908	11 018	2 300	212	37.9	1.8
5413	Architectural, engineering, & related services	9	2 554	784	161	22	100.0	—
5415	Computer systems design & related services	10	5 067	1 566	297	32	88.8	9.4
54151	Computer systems design & related services	10	5 067	1 566	297	32	88.8	9.4
5416	Management, scientific, & technical consulting services	15	8 187	2 896	536	54	75.8	.3
54161	Management consulting services	13	D	D	D	b	D	D
541613	Marketing consulting services	5	D	D	D	a	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
5418	Advertising & related services	5	D	D	D	a	D	D
EAST BRIDGEWATER TOWN, MA								
54	Professional, scientific, & technical services	13	2 419	532	80	13	89.5	10.5
541	Professional, scientific, & technical services	13	2 419	532	80	13	89.5	10.5
EASTHAMPTON TOWN, MA								
54	Professional, scientific, & technical services	15	1 808	398	82	25	86.7	1.6
541	Professional, scientific, & technical services	15	1 808	398	82	25	86.7	1.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EAST LONGMEADOW TOWN, MA								
54	Professional, scientific, & technical services	43	18 663	7 260	1 539	205	42.5	5.3
541	Professional, scientific, & technical services	43	18 663	7 260	1 539	205	42.5	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 189	1 682	352	45	57.6	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 189	1 682	352	45	57.6	.1
5413	Architectural, engineering, & related services	11	5 733	2 910	573	79	67.3	4.7
5415	Computer systems design & related services	4	4 203	751	162	23	20.6	—
54151	Computer systems design & related services	4	4 203	751	162	23	20.6	—
5418	Advertising & related services	2	D	D	D	a	D	D
EASTON TOWN, MA								
54	Professional, scientific, & technical services	61	54 320	12 761	2 559	616	17.7	1.5
541	Professional, scientific, & technical services	61	54 320	12 761	2 559	616	17.7	1.5
5411	Legal services	15	7 821	4 217	769	89	15.8	1.6
54111	Offices of lawyers	15	7 821	4 217	769	89	15.8	1.6
541110	Offices of lawyers	15	7 821	4 217	769	89	15.8	1.6
5411101	Offices of lawyers (except legal aid societies)	15	7 821	4 217	769	89	15.8	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	4 262	1 361	322	40	70.6	1.2
5414	Specialized design services	5	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	10	8 611	2 653	546	95	31.4	.3
54161	Management consulting services	10	8 611	2 653	546	95	31.4	.3
541618	Other management consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	e	D	D
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
EVERETT, MA								
54	Professional, scientific, & technical services	29	16 282	7 414	1 563	251	26.8	6.7
541	Professional, scientific, & technical services	29	16 282	7 414	1 563	251	26.8	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 256	455	110	22	92.2	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 256	455	110	22	92.2	7.8
5418	Advertising & related services	5	D	D	D	c	D	D
FAIRHAVEN TOWN, MA								
54	Professional, scientific, & technical services	16	7 215	2 823	852	316	56.5	—
541	Professional, scientific, & technical services	16	7 215	2 823	852	316	56.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 730	916	406	242	33.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 730	916	406	242	33.1	—
541213	Tax return preparation services	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
FALL RIVER, MA								
54	Professional, scientific, & technical services	145	48 231	16 717	3 602	586	42.5	17.3
541	Professional, scientific, & technical services	145	48 231	16 717	3 602	586	42.5	17.3
5411	Legal services	77	21 641	7 387	1 493	237	54.7	11.1
54111	Offices of lawyers	77	21 641	7 387	1 493	237	54.7	11.1
541110	Offices of lawyers	77	21 641	7 387	1 493	237	54.7	11.1
5411101	Offices of lawyers (except legal aid societies)	77	21 641	7 387	1 493	237	54.7	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	8 693	3 930	823	139	34.1	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	8 693	3 930	823	139	34.1	4.7
541211	Offices of certified public accountants	17	6 932	3 160	613	77	23.3	3.9
5413	Architectural, engineering, & related services	8	6 786	3 058	754	62	8.0	78.8
5418	Advertising & related services	5	D	D	D	b	D	D
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
FALMOUTH TOWN, MA								
54	Professional, scientific, & technical services	84	24 292	7 943	1 593	282	65.6	4.2
541	Professional, scientific, & technical services	84	24 292	7 943	1 593	282	65.6	4.2
5411	Legal services	26	5 020	1 505	275	55	74.5	3.4
54111	Offices of lawyers	26	5 020	1 505	275	55	74.5	3.4
541110	Offices of lawyers	26	5 020	1 505	275	55	74.5	3.4
5411101	Offices of lawyers (except legal aid societies)	26	5 020	1 505	275	55	74.5	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 574	786	194	64	83.7	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 574	786	194	64	83.7	7.0
5413	Architectural, engineering, & related services	16	3 371	1 345	256	47	69.2	7.3
5416	Management, scientific, & technical consulting services	13	8 462	2 649	535	49	42.2	1.5
54161	Management consulting services	9	D	D	D	a	D	D
54162	Environmental consulting services	3	5 097	1 399	299	36	D	—
541620	Environmental consulting services	3	5 097	1 399	299	36	D	—
FITCHBURG, MA								
54	Professional, scientific, & technical services	67	19 067	6 905	1 503	259	45.4	4.0
541	Professional, scientific, & technical services	67	19 067	6 905	1 503	259	45.4	4.0
5411	Legal services	31	8 622	2 936	642	112	42.8	6.7
54111	Offices of lawyers	30	D	D	D	c	D	D
541110	Offices of lawyers	30	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	3 408	1 261	254	45	57.2	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	3 408	1 261	254	45	57.2	4.4
FOXBOROUGH TOWN, MA								
54	Professional, scientific, & technical services	65	50 724	21 649	4 692	444	25.0	2.7
541	Professional, scientific, & technical services	65	50 724	21 649	4 692	444	25.0	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 632	1 447	291	34	34.4	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 632	1 447	291	34	34.4	1.3
5413	Architectural, engineering, & related services	13	20 402	9 501	2 131	200	25.9	—
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5415	Computer systems design & related services	14	18 510	7 634	1 623	107	5.9	4.3
54151	Computer systems design & related services	14	18 510	7 634	1 623	107	5.9	4.3
541511	Custom computer programming services	6	D	D	D	b	D	D
541512	Computer systems design services	6	9 336	3 499	714	47	8.6	5.3
5418	Advertising & related services	4	1 759	536	103	13	43.7	3.5
FRAMINGHAM TOWN, MA								
54	Professional, scientific, & technical services	308	520 920	166 558	35 275	3 158	12.6	4.5
541	Professional, scientific, & technical services	308	520 920	166 558	35 275	3 158	12.6	4.5
5411	Legal services	79	27 205	8 257	1 824	262	30.5	6.9
54111	Offices of lawyers	77	D	D	D	c	D	D
541110	Offices of lawyers	77	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	77	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	14 207	6 922	1 788	409	41.0	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	14 207	6 922	1 788	409	41.0	11.3
541211	Offices of certified public accountants	28	10 436	5 441	1 216	117	48.0	15.4
541213	Tax return preparation services	4	3 057	1 292	517	282	3.5	—
5413	Architectural, engineering, & related services	40	247 664	49 436	10 311	753	5.3	2.1
54131	Architectural services	7	D	D	D	c	D	D
541310	Architectural services	7	D	D	D	c	D	D
54133	Engineering services	29	D	D	D	e	D	D
541330	Engineering services	29	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5414	Specialized design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	52	58 140	29 934	6 263	719	36.3	2.1
54151	Computer systems design & related services	52	58 140	29 934	6 263	719	36.3	2.1
541511	Custom computer programming services	27	39 888	23 591	4 436	602	21.6	3.0
541512	Computer systems design services	20	13 885	3 666	824	71	87.5	.2
541519	Other computer related services	5	4 367	2 677	1 003	46	8.1	—
5416	Management, scientific, & technical consulting services	53	39 839	18 003	3 163	185	24.3	6.9
54161	Management consulting services	48	38 670	17 474	3 037	174	22.0	7.1
541611	Administrative management & general management consulting service	20	21 492	8 630	1 444	72	11.2	12.8
541612	Human resources & executive search consulting services	16	9 738	6 125	1 118	61	40.7	—
5416123	Human resources & personnel management consulting	8	3 933	1 951	600	36	93.2	—
541613	Marketing consulting services	8	6 679	2 548	457	37	22.2	—
5417	Scientific research & development services	8	36 547	12 341	2 415	143	2.8	9.7
54171	R&D in the physical, engineering, & life sciences	8	36 547	12 341	2 415	143	2.8	9.7
541710	R&D in the physical, engineering, & life sciences	8	36 547	12 341	2 415	143	2.8	9.7
5417102	Research & development in the life sciences	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FRAMINGHAM TOWN, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	24	33 241	12 873	2 475	272	11.5	17.6
54189	Other services related to advertising	7	15 974	7 475	1 291	142	10.8	—
541890	Other services related to advertising	7	15 974	7 475	1 291	142	10.8	—
5418909	All other advertising	3	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	9	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
FRANKLIN, MA								
54	Professional, scientific, & technical services	71	35 167	10 566	2 055	281	43.6	12.3
541	Professional, scientific, & technical services	71	35 167	10 566	2 055	281	43.6	12.3
5411	Legal services	13	6 820	1 509	288	43	57.7	3.7
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	8	2 837	990	257	48	52.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 837	990	257	48	52.0	—
5413	Architectural, engineering, & related services	14	8 816	3 001	638	71	21.0	37.3
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
GARDNER, MA								
54	Professional, scientific, & technical services	22	6 380	2 352	429	54	40.7	40.7
541	Professional, scientific, & technical services	22	6 380	2 352	429	54	40.7	40.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	1 369	639	161	17	D	44.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	1 369	639	161	17	D	44.6
GLOUCESTER, MA								
54	Professional, scientific, & technical services	69	26 180	9 507	2 180	215	33.9	4.7
541	Professional, scientific, & technical services	69	26 180	9 507	2 180	215	33.9	4.7
5411	Legal services	20	4 865	1 393	270	47	75.6	8.0
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	10	2 130	1 042	228	30	62.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 130	1 042	228	30	62.4	—
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
5416	Management, scientific, & technical consulting services	18	2 951	1 035	242	27	74.5	1.7
5417	Scientific research & development services	1	D	D	D	b	D	D
GRAFTON TOWN, MA								
54	Professional, scientific, & technical services	20	6 058	3 109	696	67	62.8	9.7
541	Professional, scientific, & technical services	20	6 058	3 109	696	67	62.8	9.7
GREENFIELD TOWN, MA								
54	Professional, scientific, & technical services	54	19 789	5 843	1 306	212	67.7	9.5
541	Professional, scientific, & technical services	54	19 789	5 843	1 306	212	67.7	9.5
5411	Legal services	23	5 359	1 755	360	69	65.9	6.5
54111	Offices of lawyers	22	D	D	D	b	D	D
541110	Offices of lawyers	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	6 566	1 625	371	43	77.3	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
HANOVER TOWN, MA								
54	Professional, scientific, & technical services	46	23 650	10 428	2 280	262	43.0	2.3
541	Professional, scientific, & technical services	46	23 650	10 428	2 280	262	43.0	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 282	582	122	12	38.5	14.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 282	582	122	12	38.5	14.4
5413	Architectural, engineering, & related services	12	8 183	4 374	967	127	29.5	4.5
5415	Computer systems design & related services	7	3 727	1 575	303	23	70.6	—
54151	Computer systems design & related services	7	3 727	1 575	303	23	70.6	—
5416	Management, scientific, & technical consulting services	4	5 541	2 086	467	36	30.5	—
54161	Management consulting services	4	5 541	2 086	467	36	30.5	—
5418	Advertising & related services	3	1 778	591	143	16	D	—
HARVARD TOWN, MA								
54	Professional, scientific, & technical services	52	22 802	8 231	1 532	164	46.1	6.2
541	Professional, scientific, & technical services	52	22 802	8 231	1 532	164	46.1	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	16	7 636	2 670	556	59	54.4	3.6
5414	Specialized design services	3	2 770	254	28	12	D	—
54143	Graphic design services	3	2 770	254	28	12	D	—
541430	Graphic design services	3	2 770	254	28	12	D	—
5415	Computer systems design & related services	13	4 249	2 201	456	29	83.0	4.2
54151	Computer systems design & related services	13	4 249	2 201	456	29	83.0	4.2
5416	Management, scientific, & technical consulting services	9	5 959	2 315	315	36	15.5	.8
54161	Management consulting services	6	D	D	D	a	D	D
HARWICH TOWN, MA								
54	Professional, scientific, & technical services	23	3 560	835	171	39	82.0	3.4
541	Professional, scientific, & technical services	23	3 560	835	171	39	82.0	3.4
HAVERHILL, MA								
54	Professional, scientific, & technical services	99	45 356	18 990	4 379	631	51.4	3.0
541	Professional, scientific, & technical services	99	45 356	18 990	4 379	631	51.4	3.0
5411	Legal services	33	11 138	3 912	939	143	46.6	2.7
54111	Offices of lawyers	33	11 138	3 912	939	143	46.6	2.7
541110	Offices of lawyers	33	11 138	3 912	939	143	46.6	2.7
5411101	Offices of lawyers (except legal aid societies)	33	11 138	3 912	939	143	46.6	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	8 960	5 015	1 198	202	38.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	8 960	5 015	1 198	202	38.0	2.2
541211	Offices of certified public accountants	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	22	11 410	4 660	964	143	75.6	1.4
54137	Surveying & mapping (except geophysical) services	4	2 290	1 323	331	62	7.5	—
541370	Surveying & mapping (except geophysical) services	4	2 290	1 323	331	62	7.5	—
5415	Computer systems design & related services	13	5 662	3 265	789	56	31.3	12.4
54151	Computer systems design & related services	13	5 662	3 265	789	56	31.3	12.4
5418	Advertising & related services	6	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
HINGHAM TOWN, MA								
54	Professional, scientific, & technical services	111	48 837	18 771	3 451	377	30.7	12.8
541	Professional, scientific, & technical services	111	48 837	18 771	3 451	377	30.7	12.8
5411	Legal services	25	15 431	5 434	1 262	129	9.5	5.4
54111	Offices of lawyers	24	D	D	D	c	D	D
541110	Offices of lawyers	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	5 331	2 505	488	68	43.0	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	5 331	2 505	488	68	43.0	6.5
541211	Offices of certified public accountants	17	4 512	2 134	401	47	34.8	5.7
5413	Architectural, engineering, & related services	20	11 680	4 514	561	63	32.2	33.5
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
5415	Computer systems design & related services	16	4 523	1 464	273	24	73.8	9.3
54151	Computer systems design & related services	16	4 523	1 464	273	24	73.8	9.3
5416	Management, scientific, & technical consulting services	21	8 990	4 329	769	78	38.5	8.3
54161	Management consulting services	15	7 240	3 360	509	54	29.4	10.3
541613	Marketing consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOLBROOK TOWN, MA								
54	Professional, scientific, & technical services	14	6 055	1 870	478	71	49.9	.3
541	Professional, scientific, & technical services	14	6 055	1 870	478	71	49.9	.3
5413	Architectural, engineering, & related services	4	2 643	969	248	29	42.7	—
5418	Advertising & related services	2	D	D	D	b	D	D
HOLDEN TOWN, MA								
54	Professional, scientific, & technical services	29	8 568	3 912	899	102	33.8	3.4
541	Professional, scientific, & technical services	29	8 568	3 912	899	102	33.8	3.4
HOLLISTON TOWN, MA								
54	Professional, scientific, & technical services	64	45 864	18 291	4 157	593	21.6	13.9
541	Professional, scientific, & technical services	64	45 864	18 291	4 157	593	21.6	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 166	581	137	19	43.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 166	581	137	19	43.1	—
5413	Architectural, engineering, & related services	10	8 030	2 590	625	72	33.8	9.8
5414	Specialized design services	8	1 680	440	110	12	21.0	1.3
54143	Graphic design services	8	1 680	440	110	12	21.0	1.3
541430	Graphic design services	8	1 680	440	110	12	21.0	1.3
5415	Computer systems design & related services	16	7 976	3 515	709	45	15.5	63.2
54151	Computer systems design & related services	16	7 976	3 515	709	45	15.5	63.2
541512	Computer systems design services	7	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	6	6 210	2 797	578	29	5.5	75.9
5418	Advertising & related services	11	22 542	9 380	2 245	307	13.6	2.2
54186	Direct mail advertising	3	D	D	D	e	D	D
541860	Direct mail advertising	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	4	1 483	294	84	117	30.9	—
54192	Photographic services	4	1 483	294	84	117	30.9	—
541921	Photographic studios, portrait	4	1 483	294	84	117	30.9	—
HOLYOKE, MA								
54	Professional, scientific, & technical services	51	25 386	9 093	1 959	459	23.3	5.1
541	Professional, scientific, & technical services	51	25 386	9 093	1 959	459	23.3	5.1
5411	Legal services	14	6 501	1 244	280	50	16.0	3.9
54111	Offices of lawyers	14	6 501	1 244	280	50	16.0	3.9
541110	Offices of lawyers	14	6 501	1 244	280	50	16.0	3.9
5411101	Offices of lawyers (except legal aid societies)	14	6 501	1 244	280	50	16.0	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	8 710	4 158	882	270	9.0	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	8 710	4 158	882	270	9.0	1.5
541211	Offices of certified public accountants	5	6 528	3 223	444	59	5.6	—
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	3	1 825	934	200	23	100.0	—
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	4 896	1 522	300	62	16.9	—
54192	Photographic services	5	3 655	1 050	194	35	4.0	—
541921	Photographic studios, portrait	5	3 655	1 050	194	35	4.0	—
HOPKINTON TOWN, MA								
54	Professional, scientific, & technical services	51	61 677	25 316	5 792	471	11.0	3.3
541	Professional, scientific, & technical services	51	61 677	25 316	5 792	471	11.0	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 052	552	94	9	47.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 052	552	94	9	47.7	—
5413	Architectural, engineering, & related services	9	13 568	6 082	1 177	103	9.8	—
54133	Engineering services	6	D	D	D	b	D	D
541330	Engineering services	6	D	D	D	b	D	D
5415	Computer systems design & related services	11	19 314	2 822	625	45	8.0	—
54151	Computer systems design & related services	11	19 314	2 822	625	45	8.0	—
541512	Computer systems design services	5	D	D	D	b	D	D
5415121	Computer systems integrators	3	D	D	D	b	D	D
5417	Scientific research & development services	4	20 366	13 898	3 673	286	2.1	8.1
54171	R&D in the physical, engineering, & life sciences	4	20 366	13 898	3 673	286	2.1	8.1
541710	R&D in the physical, engineering, & life sciences	4	20 366	13 898	3 673	286	2.1	8.1
5419	Other professional, scientific, & technical services	6	D	D	D	a	D	D
HUDSON TOWN, MA								
54	Professional, scientific, & technical services	38	30 314	16 780	3 661	305	13.7	6.3
541	Professional, scientific, & technical services	38	30 314	16 780	3 661	305	13.7	6.3
5413	Architectural, engineering, & related services	11	4 972	2 114	461	59	20.8	5.0
5416	Management, scientific, & technical consulting services	7	9 706	7 763	1 463	86	6.0	—
54161	Management consulting services	5	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HULL TOWN, MA								
54	Professional, scientific, & technical services	10	2 560	724	146	23	91.6	—
541	Professional, scientific, & technical services	10	2 560	724	146	23	91.6	—
IPSWICH TOWN, MA								
54	Professional, scientific, & technical services	31	7 232	3 132	695	101	56.5	1.8
541	Professional, scientific, & technical services	31	7 232	3 132	695	101	56.5	1.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 646	987	223	51	34.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 646	987	223	51	34.3	—
5413	Architectural, engineering, & related services	6	2 506	804	173	18	100.0	—
KINGSTON TOWN, MA								
54	Professional, scientific, & technical services	21	3 145	1 026	239	55	46.1	27.0
541	Professional, scientific, & technical services	21	3 145	1 026	239	55	46.1	27.0
LAWRENCE, MA								
54	Professional, scientific, & technical services	63	23 858	8 970	2 010	424	42.1	16.4
541	Professional, scientific, & technical services	63	23 858	8 970	2 010	424	42.1	16.4
5411	Legal services	33	8 939	2 307	588	91	52.4	1.5
54111	Offices of lawyers	33	8 939	2 307	588	91	52.4	1.5
541110	Offices of lawyers	33	8 939	2 307	588	91	52.4	1.5
5411101	Offices of lawyers (except legal aid societies)	33	8 939	2 307	588	91	52.4	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	3 427	1 807	641	243	6.9	15.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	3 427	1 807	641	243	6.9	15.0
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	3 841	2 015	375	46	100.0	—
5414	Specialized design services	2	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	3 183	1 289	210	22	18.9	54.4
LEICESTER TOWN, MA								
54	Professional, scientific, & technical services	4	403	151	44	9	77.7	22.3
LEOMINSTER, MA								
54	Professional, scientific, & technical services	68	31 373	11 337	2 310	323	42.5	3.2
541	Professional, scientific, & technical services	68	31 373	11 337	2 310	323	42.5	3.2
5411	Legal services	23	5 292	1 537	381	59	80.6	3.7
54111	Offices of lawyers	23	5 292	1 537	381	59	80.6	3.7
541110	Offices of lawyers	23	5 292	1 537	381	59	80.6	3.7
5411101	Offices of lawyers (except legal aid societies)	23	5 292	1 537	381	59	80.6	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 218	1 377	345	51	50.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 218	1 377	345	51	50.1	—
5413	Architectural, engineering, & related services	11	4 363	2 156	484	62	59.5	1.0
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	5	5 659	1 607	267	33	41.5	—
54151	Computer systems design & related services	5	5 659	1 607	267	33	41.5	—
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	8	9 659	3 851	673	75	10.4	7.8
54161	Management consulting services	6	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting 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
LEXINGTON TOWN, MA								
54	Professional, scientific, & technical services	273	416 021	201 494	43 371	3 452	12.1	12.9
541	Professional, scientific, & technical services	273	416 021	201 494	43 371	3 452	12.1	12.9
5411	Legal services	39	22 297	10 705	2 189	180	18.4	3.8
54111	Offices of lawyers	39	22 297	10 705	2 189	180	18.4	3.8
541110	Offices of lawyers	39	22 297	10 705	2 189	180	18.4	3.8
5411101	Offices of lawyers (except legal aid societies)	39	22 297	10 705	2 189	180	18.4	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 386	3 102	723	85	59.4	6.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 386	3 102	723	85	59.4	6.5
541211	Offices of certified public accountants	15	6 044	2 658	612	69	53.6	7.9
5413	Architectural, engineering, & related services	34	44 683	20 376	4 839	421	20.2	27.1
54133	Engineering services	27	41 806	19 092	4 464	397	17.7	29.0
541330	Engineering services	27	41 806	19 092	4 464	397	17.7	29.0
5414	Specialized design services	6	10 985	3 231	808	54	8.6	4
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists)	1	D	D	D	a	D	D
5415	Computer systems design & related services	63	75 205	38 524	8 334	545	10.7	28.3
54151	Computer systems design & related services	63	75 205	38 524	8 334	545	10.7	28.3
541511	Custom computer programming services	34	46 154	28 053	6 506	389	4.7	11.4
541512	Computer systems design services	22	26 825	9 361	1 637	133	15.1	58.9
5415121	Computer systems integrators	5	18 941	5 938	1 020	85	1.0	66.9
5415122	Computer systems consultants (except systems integrators)	17	7 884	3 423	617	48	49.1	39.5
5416	Management, scientific, & technical consulting services	79	163 655	82 510	15 830	1 327	13.4	2.1
54161	Management consulting services	68	D	D	D	f	D	D
541611	Administrative management & general management consulting service	32	60 211	32 129	4 649	289	11.5	2.7
541612	Human resources & executive search consulting services	20	40 104	24 636	4 769	322	7.6	—
5416122	Executive placement services	11	21 397	14 570	2 597	119	11.3	—
5416123	Human resources & personnel management consulting	9	18 707	10 066	2 172	203	3.3	.1
541613	Marketing consulting services	13	15 572	6 075	1 635	112	70.7	10.4
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services	10	D	D	D	f	D	D
541690	Other scientific & technical consulting services	10	D	D	D	f	D	D
5417	Scientific research & development services	19	81 862	38 916	9 654	764	1.1	19.0
54171	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	18	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	c	D	D
5417102	Research & development in the life sciences	8	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	e	D	D
5418	Advertising & related services	7	9 368	3 895	944	72	5.6	—
LONGMEADOW TOWN, MA								
54	Professional, scientific, & technical services	21	7 764	3 723	670	61	50.8	4.2
541	Professional, scientific, & technical services	21	7 764	3 723	670	61	50.8	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
LOWELL, MA								
54	Professional, scientific, & technical services	144	138 179	48 302	11 091	1 389	16.2	60.2
541	Professional, scientific, & technical services	144	138 179	48 302	11 091	1 389	16.2	60.2
5411	Legal services	84	23 723	8 486	2 115	256	52.2	8.1
54111	Offices of lawyers	81	D	D	D	e	D	D
541110	Offices of lawyers	81	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	81	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 135	2 062	455	72	37.3	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 135	2 062	455	72	37.3	5.4
5413	Architectural, engineering, & related services	10	2 237	993	236	29	73.6	—
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	15	32 828	17 368	3 865	289	15.7	54.0
54151	Computer systems design & related services	15	32 828	17 368	3 865	289	15.7	54.0
541511	Custom computer programming services	5	D	D	D	b	D	D
541512	Computer systems design services	9	D	D	D	c	D	D
5415121	Computer systems integrators	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	12	66 460	16 040	3 599	655	1.0	93.8
54161	Management consulting services	8	D	D	D	f	D	D
541611	Administrative management & general management consulting service	6	D	D	D	f	D	D
54169	Other scientific & technical consulting services	2	D	D	D	c	D	D
541690	Other scientific & technical consulting services	2	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LUDLOW TOWN, MA								
54	Professional, scientific, & technical services	25	11 692	3 664	825	138	62.7	4.1
541	Professional, scientific, & technical services	25	11 692	3 664	825	138	62.7	4.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 129	468	113	29	79.0	21.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 129	468	113	29	79.0	21.0
5413	Architectural, engineering, & related services	4	5 028	1 191	228	27	100.0	—
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
LYNN, MA								
54	Professional, scientific, & technical services	80	18 917	7 011	1 611	233	43.4	8.7
541	Professional, scientific, & technical services	80	18 917	7 011	1 611	233	43.4	8.7
5411	Legal services	44	11 666	3 874	911	135	37.7	7.7
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 423	415	96	29	80.4	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 423	415	96	29	80.4	19.6
5413	Architectural, engineering, & related services	11	D	D	D	b	D	D
LYNNFIELD TOWN, MA								
54	Professional, scientific, & technical services	72	43 544	21 879	4 833	402	26.1	5.3
541	Professional, scientific, & technical services	72	43 544	21 879	4 833	402	26.1	5.3
5411	Legal services	18	5 362	1 473	327	59	36.4	.1
54111	Offices of lawyers	18	5 362	1 473	327	59	36.4	.1
541110	Offices of lawyers	18	5 362	1 473	327	59	36.4	.1
5411101	Offices of lawyers (except legal aid societies)	18	5 362	1 473	327	59	36.4	.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	12 776	4 859	683	121	9.3	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	12 776	4 859	683	121	9.3	4.5
5413	Architectural, engineering, & related services	7	4 456	1 563	376	26	88.2	—
5415	Computer systems design & related services	11	10 801	8 849	2 246	90	6.0	5.6
54151	Computer systems design & related services	11	10 801	8 849	2 246	90	6.0	5.6
541511	Custom computer programming services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	7 655	4 105	970	85	40.1	1.5
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
MALDEN, MA								
54	Professional, scientific, & technical services	71	29 450	12 702	3 056	715	22.6	27.5
541	Professional, scientific, & technical services	71	29 450	12 702	3 056	715	22.6	27.5
5411	Legal services	30	8 678	3 648	894	95	27.6	7.6
54111	Offices of lawyers	30	8 678	3 648	894	95	27.6	7.6
541110	Offices of lawyers	30	8 678	3 648	894	95	27.6	7.6
5411101	Offices of lawyers (except legal aid societies)	30	8 678	3 648	894	95	27.6	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	9 046	4 899	1 480	481	9.5	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	9 046	4 899	1 480	481	9.5	1.1
541213	Tax return preparation services	2	D	D	D	e	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	2 181	952	223	53	6.1	88.7
5415	Computer systems design & related services	15	7 671	2 707	366	67	34.7	57.3
54151	Computer systems design & related services	15	7 671	2 707	366	67	34.7	57.3
541512	Computer systems design services	10	6 524	2 166	328	65	36.4	57.0
MANSFIELD TOWN, MA								
54	Professional, scientific, & technical services	44	28 999	10 575	2 389	219	29.8	3.7
541	Professional, scientific, & technical services	44	28 999	10 575	2 389	219	29.8	3.7
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
5415	Computer systems design & related services	12	5 429	1 713	332	23	82.3	—
54151	Computer systems design & related services	12	5 429	1 713	332	23	82.3	—
5416	Management, scientific, & technical consulting services	6	D	D	D	b	D	D
54161	Management consulting services	6	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARBLEHEAD TOWN, MA								
54	Professional, scientific, & technical services	87	38 395	13 017	3 119	292	57.8	16.0
541	Professional, scientific, & technical services	87	38 395	13 017	3 119	292	57.8	16.0
5411	Legal services	12	4 145	1 148	300	37	43.5	—
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 146	900	212	31	72.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 146	900	212	31	72.0	—
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	5 382	2 308	505	55	86.8	13.2
5414	Specialized design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	17	5 949	1 744	327	34	54.0	4.0
54151	Computer systems design & related services	17	5 949	1 744	327	34	54.0	4.0
5416	Management, scientific, & technical consulting services	21	9 276	3 277	765	52	91.2	1.3
54161	Management consulting services	18	8 867	3 068	715	48	90.8	1.4
541618	Other management consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	6	5 318	1 390	312	24	22.3	5.6
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
MARLBOROUGH, MA								
54	Professional, scientific, & technical services	138	338 397	125 502	29 332	2 020	7.9	5.0
541	Professional, scientific, & technical services	138	338 397	125 502	29 332	2 020	7.9	5.0
5411	Legal services	24	7 325	2 021	451	74	50.1	6.6
54111	Offices of lawyers	24	7 325	2 021	451	74	50.1	6.6
541110	Offices of lawyers	24	7 325	2 021	451	74	50.1	6.6
5411101	Offices of lawyers (except legal aid societies)	24	7 325	2 021	451	74	50.1	6.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 745	1 070	254	43	42.1	8.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 745	1 070	254	43	42.1	8.1
5413	Architectural, engineering, & related services	15	22 875	7 149	1 625	145	10.1	19.9
54133	Engineering services	12	20 812	6 351	1 442	123	1.9	21.2
541330	Engineering services	12	20 812	6 351	1 442	123	1.9	21.2
5415	Computer systems design & related services	40	203 451	74 756	17 389	1 142	1.9	3.9
54151	Computer systems design & related services	40	203 451	74 756	17 389	1 142	1.9	3.9
541511	Custom computer programming services	15	D	D	D	e	D	D
541512	Computer systems design services	22	126 006	46 881	11 490	721	2.8	3.1
5415121	Computer systems integrators	10	114 868	42 359	10 406	633	2.5	—
5415122	Computer systems consultants (except systems integrators)	12	11 138	4 522	1 084	88	6.8	35.5
5416	Management, scientific, & technical consulting services	25	61 423	19 181	4 093	319	16.0	5.0
54161	Management consulting services	22	59 921	18 733	3 980	306	14.4	4.8
541611	Administrative management & general management consulting service	9	37 699	12 519	2 816	214	.8	6.4
541612	Human resources & executive search consulting services	7	9 821	3 644	540	40	46.8	—
5416123	Human resources & personnel management consulting	8	D	D	D	b	D	D
541613	Marketing consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	8	35 507	19 940	5 197	258	8.5	.9
54171	R&D in the physical, engineering, & life sciences	8	35 507	19 940	5 197	258	8.5	.9
541710	R&D in the physical, engineering, & life sciences	8	35 507	19 940	5 197	258	8.5	.9
5417101	R&D in the physical & engineering sciences	6	D	D	D	c	D	D
5417102	Research & development in the life sciences	2	D	D	D	c	D	D
5418	Advertising & related services	5	2 946	573	130	10	52.8	9.7
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
MARSHFIELD TOWN, MA								
54	Professional, scientific, & technical services	54	18 842	7 421	1 622	160	38.4	15.3
541	Professional, scientific, & technical services	54	18 842	7 421	1 622	160	38.4	15.3
5411	Legal services	14	4 526	1 003	231	40	31.4	41.2
54111	Offices of lawyers	14	4 526	1 003	231	40	31.4	41.2
541110	Offices of lawyers	14	4 526	1 003	231	40	31.4	41.2
5411101	Offices of lawyers (except legal aid societies)	14	4 526	1 003	231	40	31.4	41.2
5413	Architectural, engineering, & related services	10	6 585	3 457	711	55	19.0	.4
5418	Advertising & related services	5	1 388	237	52	12	71.0	—
MAYNARD TOWN, MA								
54	Professional, scientific, & technical services	24	10 715	4 169	711	70	45.9	2.4
541	Professional, scientific, & technical services	24	10 715	4 169	711	70	45.9	2.4
5413	Architectural, engineering, & related services	4	1 499	418	21	4	47.4	—
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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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
MEDFIELD TOWN, MA								
54	Professional, scientific, & technical services	42	13 471	6 204	1 224	140	78.1	6.1
541	Professional, scientific, & technical services	42	13 471	6 204	1 224	140	78.1	6.1
5413	Architectural, engineering, & related services	6	2 816	2 008	418	45	78.0	—
5415	Computer systems design & related services	6	4 021	1 553	330	26	92.0	—
54151	Computer systems design & related services	6	4 021	1 553	330	26	92.0	—
5416	Management, scientific, & technical consulting services	9	3 916	1 778	279	24	72.3	4.4
54161	Management consulting services	6	D	D	D	a	D	D
MEDFORD, MA								
54	Professional, scientific, & technical services	85	52 326	20 248	4 112	429	28.1	8.3
541	Professional, scientific, & technical services	85	52 326	20 248	4 112	429	28.1	8.3
5411	Legal services	24	6 149	1 685	381	70	38.7	29.6
54111	Offices of lawyers	24	6 149	1 685	381	70	38.7	29.6
541110	Offices of lawyers	24	6 149	1 685	381	70	38.7	29.6
5411101	Offices of lawyers (except legal aid societies)	24	6 149	1 685	381	70	38.7	29.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 471	947	212	31	76.2	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 471	947	212	31	76.2	18.1
5413	Architectural, engineering, & related services	10	7 677	3 642	928	96	33.7	2.8
5415	Computer systems design & related services	17	11 656	4 690	1 045	89	35.4	—
54151	Computer systems design & related services	17	11 656	4 690	1 045	89	35.4	—
541512	Computer systems design services	10	6 797	1 190	301	28	43.5	—
5417	Scientific research & development services	3	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	b	D	D
5417102	Research & development in the life sciences	3	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	a	D	D
MEDWAY TOWN, MA								
54	Professional, scientific, & technical services	28	7 284	2 684	498	84	45.4	5.0
541	Professional, scientific, & technical services	28	7 284	2 684	498	84	45.4	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 218	527	130	18	44.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 218	527	130	18	44.2	—
5414	Specialized design services	2	D	D	D	b	D	D
MELROSE, MA								
54	Professional, scientific, & technical services	76	29 892	11 887	2 391	336	35.6	12.4
541	Professional, scientific, & technical services	76	29 892	11 887	2 391	336	35.6	12.4
5411	Legal services	20	6 810	2 146	492	67	42.5	10.4
54111	Offices of lawyers	20	6 810	2 146	492	67	42.5	10.4
541110	Offices of lawyers	20	6 810	2 146	492	67	42.5	10.4
5411101	Offices of lawyers (except legal aid societies)	20	6 810	2 146	492	67	42.5	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 417	1 964	310	57	23.5	29.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 417	1 964	310	57	23.5	29.2
5413	Architectural, engineering, & related services	14	4 685	2 023	479	63	59.1	12.4
5415	Computer systems design & related services	15	9 427	3 496	673	73	17.9	6.1
54151	Computer systems design & related services	15	9 427	3 496	673	73	17.9	6.1
541512	Computer systems design services	10	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
METHUEN, MA								
54	Professional, scientific, & technical services	51	18 009	6 249	1 279	170	58.4	5.7
541	Professional, scientific, & technical services	51	18 009	6 249	1 279	170	58.4	5.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 488	606	134	26	87.8	12.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 488	606	134	26	87.8	12.2
5413	Architectural, engineering, & related services	15	7 438	2 566	522	68	81.8	1.0
5414	Specialized design services	2	D	D	D	a	D	D
MIDDLEBOROUGH TOWN, MA								
54	Professional, scientific, & technical services	28	15 114	6 129	1 436	159	38.2	22.3
541	Professional, scientific, & technical services	28	15 114	6 129	1 436	159	38.2	22.3
5413	Architectural, engineering, & related services	10	8 434	3 785	867	93	57.3	17.2

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
MILFORD TOWN, MA								
54	Professional, scientific, & technical services	75	46 766	15 939	3 731	376	29.5	9.6
541	Professional, scientific, & technical services	75	46 766	15 939	3 731	376	29.5	9.6
5411	Legal services	26	7 619	2 545	622	90	29.0	11.2
54111	Offices of lawyers	26	7 619	2 545	622	90	29.0	11.2
541110	Offices of lawyers	26	7 619	2 545	622	90	29.0	11.2
5411101	Offices of lawyers (except legal aid societies)	26	7 619	2 545	622	90	29.0	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 097	1 689	329	43	7.7	46.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 097	1 689	329	43	7.7	46.8
5413	Architectural, engineering, & related services	10	7 309	3 044	654	67	42.9	30.0
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
5415	Computer systems design & related services	11	6 869	2 828	730	43	76.4	—
54151	Computer systems design & related services	11	6 869	2 828	730	43	76.4	—
5416	Management, scientific, & technical consulting services	8	6 373	1 766	447	54	31.4	—
54161	Management consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
MILLBURY TOWN, MA								
54	Professional, scientific, & technical services	11	D	D	D	c	D	D
541	Professional, scientific, & technical services	11	D	D	D	c	D	D
5415	Computer systems design & related services	2	D	D	D	c	D	D
54151	Computer systems design & related services	2	D	D	D	c	D	D
541519	Other computer related services	1	D	D	D	c	D	D
MILTON TOWN, MA								
54	Professional, scientific, & technical services	49	17 676	7 599	1 549	219	54.9	26.2
541	Professional, scientific, & technical services	49	17 676	7 599	1 549	219	54.9	26.2
5411	Legal services	20	5 922	1 908	398	57	62.6	8.8
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	7	5 178	2 810	684	54	16.4	72.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	5 178	2 810	684	54	16.4	72.6
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
NATICK TOWN, MA								
54	Professional, scientific, & technical services	169	199 943	77 005	16 794	1 819	16.4	15.3
541	Professional, scientific, & technical services	169	199 943	77 005	16 794	1 819	16.4	15.3
5411	Legal services	20	10 534	3 892	864	99	29.3	2.1
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	22	5 161	1 810	387	57	98.2	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 161	1 810	387	57	98.2	1.8
541211	Offices of certified public accountants	15	4 060	1 405	298	42	97.8	2.2
5413	Architectural, engineering, & related services	27	39 887	14 759	3 472	284	25.3	2.7
54133	Engineering services	21	35 924	13 402	3 186	255	25.7	3.0
541330	Engineering services	21	35 924	13 402	3 186	255	25.7	3.0
5414	Specialized design services	6	D	D	D	b	D	D
54141	Interior design services	3	D	D	D	b	D	D
541410	Interior design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	32	59 572	20 644	3 937	248	4.9	39.7
54151	Computer systems design & related services	32	59 572	20 644	3 937	248	4.9	39.7
541511	Custom computer programming services	16	30 859	13 862	2 929	141	1.8	.5
541512	Computer systems design services	12	27 561	6 245	916	98	8.4	84.7
5415121	Computer systems integrators	5	25 097	5 293	719	77	—	92.4
5416	Management, scientific, & technical consulting services	32	18 347	8 118	1 667	147	25.0	5.0
54161	Management consulting services	28	17 468	7 610	1 573	138	22.5	4.0
541611	Administrative management & general management consulting service	11	10 126	4 468	915	85	7.7	2.3
541613	Marketing consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	7	22 893	11 757	3 037	274	2.3	5.6
54171	R&D in the physical, engineering, & life sciences	7	22 893	11 757	3 037	274	2.3	5.6
541710	R&D in the physical, engineering, & life sciences	7	22 893	11 757	3 037	274	2.3	5.6
5417102	Research & development in the life sciences	6	D	D	D	e	D	D
5418	Advertising & related services	14	16 414	7 681	1 529	135	24.9	17.8
5419	Other professional, scientific, & technical services	9	D	D	D	f	D	D
54193	Translation & interpretation services	2	D	D	D	e	D	D
541930	Translation & interpretation services	2	D	D	D	e	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
NEEDHAM TOWN, MA								
54	Professional, scientific, & technical services	204	198 521	73 593	13 979	1 388	26.8	3.1
541	Professional, scientific, & technical services	204	198 521	73 593	13 979	1 388	26.8	3.1
5411	Legal services	28	9 601	2 349	527	83	74.7	14.4
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	35	20 977	11 070	2 271	205	16.3	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	20 977	11 070	2 271	205	16.3	1.7
541211	Offices of certified public accountants	29	19 690	10 711	2 193	191	10.9	1.8
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	25	19 299	5 788	1 244	101	35.9	.3
54133	Engineering services	15	17 006	4 979	1 091	82	29.8	—
541330	Engineering services	15	17 006	4 979	1 091	82	29.8	—
5414	Specialized design services	12	3 451	985	236	21	45.2	6.5
54143	Graphic design services	7	2 483	780	184	15	32.6	.3
541430	Graphic design services	7	2 483	780	184	15	32.6	.3
5415	Computer systems design & related services	40	69 993	32 389	5 540	437	14.7	2.6
54151	Computer systems design & related services	40	69 993	32 389	5 540	437	14.7	2.6
541511	Custom computer programming services	16	24 519	16 437	1 961	130	8.3	7.3
541512	Computer systems design services	17	43 122	14 716	3 303	284	16.6	—
5415121	Computer systems integrators	7	36 384	11 445	2 583	224	2.9	—
5415122	Computer systems consultants (except systems integrators)	10	6 738	3 271	720	60	90.4	—
5416	Management, scientific, & technical consulting services	41	46 015	10 869	2 371	369	47.1	3.3
54161	Management consulting services	36	43 238	9 648	2 162	350	49.3	3.5
541613	Marketing consulting services	9	34 940	6 607	1 501	303	46.5	.1
5417	Scientific research & development services	7	8 643	5 060	653	75	3.4	6.7
5418	Advertising & related services	11	19 448	4 855	1 090	82	4.1	.8
54189	Other services related to advertising	5	D	D	D	b	D	D
541890	Other services related to advertising	5	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	a	D	D
NEW BEDFORD, MA								
54	Professional, scientific, & technical services	165	49 011	19 131	4 222	653	49.2	7.2
541	Professional, scientific, & technical services	165	49 011	19 131	4 222	653	49.2	7.2
5411	Legal services	90	26 498	9 751	2 088	306	42.6	5.5
54111	Offices of lawyers	90	26 498	9 751	2 088	306	42.6	5.5
541110	Offices of lawyers	90	26 498	9 751	2 088	306	42.6	5.5
5411101	Offices of lawyers (except legal aid societies)	90	26 498	9 751	2 088	306	42.6	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	9 963	4 683	1 062	158	37.4	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	9 963	4 683	1 062	158	37.4	8.4
541211	Offices of certified public accountants	12	7 128	3 435	735	95	16.8	8.6
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	6 710	2 389	552	75	87.5	7.2
5418	Advertising & related services	5	1 645	492	114	38	85.3	—
NEWBURYPORT, MA								
54	Professional, scientific, & technical services	79	26 272	11 536	2 400	282	52.9	3.5
541	Professional, scientific, & technical services	79	26 272	11 536	2 400	282	52.9	3.5
5411	Legal services	19	4 726	1 626	341	56	59.9	10.8
54111	Offices of lawyers	19	4 726	1 626	341	56	59.9	10.8
541110	Offices of lawyers	19	4 726	1 626	341	56	59.9	10.8
5411101	Offices of lawyers (except legal aid societies)	19	4 726	1 626	341	56	59.9	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 285	976	231	38	91.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 285	976	231	38	91.0	9.0
5413	Architectural, engineering, & related services	12	6 160	2 925	689	80	42.0	—
5416	Management, scientific, & technical consulting services	16	8 117	4 200	804	56	39.0	.2
54161	Management consulting services	12	6 992	3 991	751	47	29.5	.2
5418	Advertising & related services	5	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
NEWTON, MA								
54	Professional, scientific, & technical services	540	451 713	209 031	42 384	4 235	25.2	8.0
541	Professional, scientific, & technical services	540	451 713	209 031	42 384	4 235	25.2	8.0
5411	Legal services	108	39 095	14 208	3 104	427	43.0	8.2
54111	Offices of lawyers	107	D	D	D	e	D	D
541110	Offices of lawyers	107	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	107	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	34 723	20 929	4 569	748	37.5	20.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	34 723	20 929	4 569	748	37.5	20.5
541211	Offices of certified public accountants	33	20 255	10 241	1 984	179	41.2	.8
541219	Other accounting services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	62 882	30 073	6 472	597	25.3	2.4
54131	Architectural services	26	24 798	10 722	1 850	236	20.6	2.0
541310	Architectural services	26	24 798	10 722	1 850	236	20.6	2.0
54133	Engineering services	29	36 873	18 701	4 484	343	29.2	2.2
541330	Engineering services	29	36 873	18 701	4 484	343	29.2	2.2
5414	Specialized design services	27	23 011	5 072	1 036	137	27.1	—
54141	Interior design services	10	D	D	D	a	D	D
541410	Interior design services	10	D	D	D	a	D	D
54142	Industrial design services	2	D	D	D	b	D	D
541420	Industrial design services	2	D	D	D	b	D	D
54143	Graphic design services	14	7 445	2 549	581	46	46.8	—
541430	Graphic design services	14	7 445	2 549	581	46	46.8	—
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services	101	135 691	74 945	14 588	1 247	10.0	9.1
54151	Computer systems design & related services	101	135 691	74 945	14 588	1 247	10.0	9.1
541511	Custom computer programming services	48	50 664	15 779	3 158	325	6.2	1.8
541512	Computer systems design services	34	76 709	54 887	10 489	852	6.9	12.8
5415121	Computer systems integrators	9	60 938	48 318	8 780	713	1.3	—
5415122	Computer systems consultants (except systems integrators)	25	15 771	6 569	1 709	139	28.6	62.1
541519	Other computer related services	19	8 318	4 279	941	70	49.5	19.0
5416	Management, scientific, & technical consulting services	114	72 472	27 788	5 396	465	34.7	13.7
54161	Management consulting services	91	67 350	25 249	4 934	424	32.5	14.1
541611	Administrative management & general management consulting service	47	17 917	9 109	1 809	161	58.8	12.0
541612	Human resources & executive search consulting services	20	13 468	7 028	1 415	133	37.1	3.2
5416123	Human resources & personnel management consulting	11	5 833	2 922	588	67	40.2	4.7
541613	Marketing consulting services	19	33 347	8 203	1 495	108	14.8	20.6
54169	Other scientific & technical consulting services	18	3 811	1 937	315	23	52.2	9.2
541690	Other scientific & technical consulting services	18	3 811	1 937	315	23	52.2	9.2
5417	Scientific research & development services	17	34 536	17 506	3 641	242	36.3	4.9
54171	R&D in the physical, engineering, & life sciences	16	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	16	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences	9	19 186	10 787	2 298	155	47.6	3.6
5417102	Research & development in the life sciences	7	D	D	D	b	D	D
5418	Advertising & related services	44	34 990	13 472	2 601	298	25.3	1.7
54181	Advertising agencies	16	11 677	5 519	1 164	140	25.3	2.6
541810	Advertising agencies	16	11 677	5 519	1 164	140	25.3	2.6
54183	Media buying services	3	9 102	4 141	621	58	—	—
541830	Media buying services	3	9 102	4 141	621	58	—	—
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5418903	Sign painting & lettering shop	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	16	14 313	5 038	977	74	12.8	—
54191	Marketing research & public opinion polling	7	11 754	4 473	852	55	9.0	—
541910	Marketing research & public opinion polling	7	11 754	4 473	852	55	9.0	—
54192	Photographic services	8	D	D	D	a	D	D
541921	Photographic studios, portrait	5	D	D	D	a	D	D
NORFOLK TOWN, MA								
54	Professional, scientific, & technical services	22	6 042	2 584	580	62	51.8	5.0
541	Professional, scientific, & technical services	22	6 042	2 584	580	62	51.8	5.0
5413	Architectural, engineering, & related services	6	2 286	1 218	303	30	10.5	13.3
NORTH ADAMS, MA								
54	Professional, scientific, & technical services	22	9 372	4 009	735	108	75.3	4.8
541	Professional, scientific, & technical services	22	9 372	4 009	735	108	75.3	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTHAMPTON, MA								
54	Professional, scientific, & technical services	107	33 007	12 682	2 594	468	43.5	12.2
541	Professional, scientific, & technical services	107	33 007	12 682	2 594	468	43.5	12.2
5411	Legal services	50	11 703	3 582	723	141	37.2	8.7
54111	Offices of lawyers	50	11 703	3 582	723	141	37.2	8.7
541110	Offices of lawyers	50	11 703	3 582	723	141	37.2	8.7
5411101	Offices of lawyers (except legal aid societies)	50	11 703	3 582	723	141	37.2	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	6 393	3 282	705	104	30.0	26.4
5414	Specialized design services	6	2 766	1 297	353	23	7.4	20.7
54143	Graphic design services	6	2 766	1 297	353	23	7.4	20.7
541430	Graphic design services	6	2 766	1 297	353	23	7.4	20.7
5416	Management, scientific, & technical consulting services	7	2 974	1 597	345	113	66.1	4.0
54161	Management consulting services	7	2 974	1 597	345	113	66.1	4.0
NORTH ANDOVER TOWN, MA								
54	Professional, scientific, & technical services	139	75 929	30 780	6 797	668	46.9	6.7
541	Professional, scientific, & technical services	139	75 929	30 780	6 797	668	46.9	6.7
5411	Legal services	32	7 139	2 444	410	66	64.7	9.5
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	15 102	7 103	1 683	178	60.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	15 102	7 103	1 683	178	60.2	—
541211	Offices of certified public accountants	18	10 023	5 304	1 248	121	41.0	—
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	7 695	2 435	625	71	69.2	12.6
5415	Computer systems design & related services	34	21 489	10 265	2 160	170	26.4	6.4
54151	Computer systems design & related services	34	21 489	10 265	2 160	170	26.4	6.4
541511	Custom computer programming services	19	D	D	D	b	D	D
541512	Computer systems design services	14	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	10 797	4 846	1 187	100	27.2	4.1
54161	Management consulting services	16	D	D	D	b	D	D
541611	Administrative management & general management consulting service	8	6 657	3 111	707	41	18.6	—
5418	Advertising & related services	6	6 845	1 139	193	34	64.4	8.5
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
NORTH ATTLEBOROUGH TOWN, MA								
54	Professional, scientific, & technical services	54	25 293	11 101	2 443	258	54.1	.7
541	Professional, scientific, & technical services	54	25 293	11 101	2 443	258	54.1	.7
5413	Architectural, engineering, & related services	14	11 354	6 143	1 487	139	48.4	—
54133	Engineering services	12	D	D	D	c	D	D
541330	Engineering services	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	5 816	2 630	518	43	32.8	—
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
NORTHBOROUGH TOWN, MA								
54	Professional, scientific, & technical services	61	31 404	12 906	2 628	268	43.4	4.7
541	Professional, scientific, & technical services	61	31 404	12 906	2 628	268	43.4	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	895	403	111	20	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	895	403	111	20	100.0	—
5413	Architectural, engineering, & related services	14	8 857	3 758	646	67	21.6	16.5
5415	Computer systems design & related services	15	10 470	4 792	1 130	122	17.4	—
54151	Computer systems design & related services	15	10 470	4 792	1 130	122	17.4	—
541511	Custom computer programming services	6	8 699	3 871	965	93	4.0	—
5416	Management, scientific, & technical consulting services	17	7 561	2 955	534	29	78.2	—
54161	Management consulting services	14	5 836	2 296	426	21	71.7	—
NORTHBRIDGE TOWN, MA								
54	Professional, scientific, & technical services	18	3 343	1 083	243	53	73.7	6.6
541	Professional, scientific, & technical services	18	3 343	1 083	243	53	73.7	6.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH READING TOWN, MA								
54	Professional, scientific, & technical services	43	24 588	10 092	2 662	318	26.0	4.7
541	Professional, scientific, & technical services	43	24 588	10 092	2 662	318	26.0	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	942	250	54	18	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	942	250	54	18	100.0	—
5414	Specialized design services	5	2 376	590	136	15	19.4	—
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	c	D	D
54186	Direct mail advertising	3	D	D	D	c	D	D
541860	Direct mail advertising	3	D	D	D	c	D	D
NORTON TOWN, MA								
54	Professional, scientific, & technical services	14	6 163	2 696	566	93	18.0	22.7
541	Professional, scientific, & technical services	14	6 163	2 696	566	93	18.0	22.7
5413	Architectural, engineering, & related services	5	4 037	1 828	393	71	12.8	31.5
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
NORWOOD TOWN, MA								
54	Professional, scientific, & technical services	122	162 956	78 327	18 196	1 473	16.1	8.0
541	Professional, scientific, & technical services	122	162 956	78 327	18 196	1 473	16.1	8.0
5411	Legal services	24	D	D	D	b	D	D
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	22	12 999	7 080	1 612	175	24.5	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	12 999	7 080	1 612	175	24.5	7.2
541211	Offices of certified public accountants	17	9 772	5 272	1 146	107	30.9	9.6
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	34 465	18 176	3 605	315	25.3	5.2
54133	Engineering services	13	33 447	17 667	3 493	301	25.3	5.3
541330	Engineering services	13	33 447	17 667	3 493	301	25.3	5.3
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	5	D	D	D	b	D	D
5415	Computer systems design & related services	21	19 814	8 891	2 564	165	11.1	5.3
54151	Computer systems design & related services	21	19 814	8 891	2 564	165	11.1	5.3
541512	Computer systems design services	9	16 256	6 987	2 192	125	4.9	1.6
5416	Management, scientific, & technical consulting services	16	25 668	20 913	5 004	376	8.9	8.4
54161	Management consulting services	11	D	D	D	c	D	D
541611	Administrative management & general management consulting service	6	12 571	10 997	2 434	189	2.9	—
54162	Environmental consulting services	3	D	D	D	c	D	D
541620	Environmental consulting services	3	D	D	D	c	D	D
5417	Scientific research & development services	6	12 026	6 938	1 740	113	20.4	27.8
5418	Advertising & related services	9	35 178	9 493	2 197	174	10.3	10.1
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
5418902	Advertising specialties goods distributor	3	D	D	D	c	D	D
OXFORD TOWN, MA								
54	Professional, scientific, & technical services	16	2 870	1 277	266	33	97.4	2.0
541	Professional, scientific, & technical services	16	2 870	1 277	266	33	97.4	2.0
5413	Architectural, engineering, & related services	5	1 415	744	157	15	98.8	—
PALMER TOWN, MA								
54	Professional, scientific, & technical services	16	2 451	585	127	27	59.4	23.8
541	Professional, scientific, & technical services	16	2 451	585	127	27	59.4	23.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PEABODY, MA								
54	Professional, scientific, & technical services	114	85 566	35 310	7 978	836	29.3	18.8
541	Professional, scientific, & technical services	114	85 566	35 310	7 978	836	29.3	18.8
5411	Legal services	33	12 549	3 571	562	117	49.7	4.2
54111	Offices of lawyers	32	D	D	D	c	D	D
541110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	29	8 275	4 035	967	107	38.2	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	29	8 275	4 035	967	107	38.2	13.8
541211	Offices of certified public accountants	15	6 501	3 328	814	66	28.0	13.3
541219	Other accounting services	10	1 448	489	99	27	80.9	19.1
5413	Architectural, engineering, & related services	13	22 147	9 806	2 006	224	16.3	.9
54133	Engineering services	8	20 328	8 977	1 867	204	9.2	.6
541330	Engineering services	8	20 328	8 977	1 867	204	9.2	.6
5415	Computer systems design & related services	12	11 242	6 777	2 168	175	8.6	47.9
54151	Computer systems design & related services	12	11 242	6 777	2 168	175	8.6	47.9
541511	Custom computer programming services	7	9 111	5 625	1 813	143	2.5	59.1
5416	Management, scientific, & technical consulting services	10	5 817	1 936	265	26	73.4	—
54161	Management consulting services	9	D	D	D	a	D	D
54169	Other scientific & technical consulting services	1	D	D	D	a	D	D
541690	Other scientific & technical consulting services	1	D	D	D	a	D	D
5418	Advertising & related services	6	18 177	6 256	1 240	131	5.1	47.9
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
PEMBROKE TOWN, MA								
54	Professional, scientific, & technical services	33	12 326	3 371	687	86	34.8	.7
541	Professional, scientific, & technical services	33	12 326	3 371	687	86	34.8	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 376	661	182	25	59.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 376	661	182	25	59.6	—
5413	Architectural, engineering, & related services	4	1 612	245	51	11	100.0	—
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
PEPPERELL TOWN, MA								
54	Professional, scientific, & technical services	11	2 488	1 240	235	36	87.3	—
541	Professional, scientific, & technical services	11	2 488	1 240	235	36	87.3	—
PITTSFIELD, MA								
54	Professional, scientific, & technical services	112	70 057	30 308	5 791	821	36.1	11.2
541	Professional, scientific, & technical services	112	70 057	30 308	5 791	821	36.1	11.2
5411	Legal services	51	18 664	8 948	1 427	219	30.8	7.3
54111	Offices of lawyers	51	18 664	8 948	1 427	219	30.8	7.3
541110	Offices of lawyers	51	18 664	8 948	1 427	219	30.8	7.3
5411101	Offices of lawyers (except legal aid societies)	51	18 664	8 948	1 427	219	30.8	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	6 993	3 274	840	161	39.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	6 993	3 274	840	161	39.4	3.6
541211	Offices of certified public accountants	13	D	D	D	b	D	D
541213	Tax return preparation services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	D	D	D	c	D	D
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5415	Computer systems design & related services	7	9 787	4 489	657	122	40.7	41.3
54151	Computer systems design & related services	7	9 787	4 489	657	122	40.7	41.3
541512	Computer systems design services	4	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLYMOUTH TOWN, MA								
54	Professional, scientific, & technical services	101	32 905	11 712	2 159	333	45.8	6.7
541	Professional, scientific, & technical services	101	32 905	11 712	2 159	333	45.8	6.7
5411	Legal services	32	10 048	3 983	640	95	39.0	5.5
54111	Offices of lawyers	28	9 192	3 777	596	85	33.8	5.5
541110	Offices of lawyers	28	9 192	3 777	596	85	33.8	5.5
5411101	Offices of lawyers (except legal aid societies)	28	9 192	3 777	596	85	33.8	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 089	1 344	306	64	52.2	35.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 089	1 344	306	64	52.2	35.6
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	4 765	1 946	387	64	86.2	—
5415	Computer systems design & related services	11	6 487	1 757	290	24	17.8	5.3
54151	Computer systems design & related services	11	6 487	1 757	290	24	17.8	5.3
5416	Management, scientific, & technical consulting services	9	4 081	1 458	326	40	57.6	—
5418	Advertising & related services	11	3 371	1 075	180	32	27.9	5.8
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
QUINCY, MA								
54	Professional, scientific, & technical services	222	209 477	84 580	19 193	1 972	19.8	4.6
541	Professional, scientific, & technical services	222	209 477	84 580	19 193	1 972	19.8	4.6
5411	Legal services	102	41 313	16 561	3 383	416	39.2	8.3
54111	Offices of lawyers	102	41 313	16 561	3 383	416	39.2	8.3
541110	Offices of lawyers	102	41 313	16 561	3 383	416	39.2	8.3
5411101	Offices of lawyers (except legal aid societies)	102	41 313	16 561	3 383	416	39.2	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	12 707	7 103	1 676	196	34.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	12 707	7 103	1 676	196	34.4	2.0
541211	Offices of certified public accountants	19	9 309	5 358	1 248	84	34.0	1.5
541219	Other accounting services	10	2 992	1 543	404	94	38.1	3.4
5413	Architectural, engineering, & related services	29	24 101	13 126	2 963	309	63.2	17.5
54133	Engineering services	17	16 163	9 402	2 122	208	73.5	.9
541330	Engineering services	17	16 163	9 402	2 122	208	73.5	.9
5414	Specialized design services	6	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5414302	Commercial art	1	D	D	D	a	D	D
5415	Computer systems design & related services	22	53 239	20 081	4 015	392	3.8	.4
54151	Computer systems design & related services	22	53 239	20 081	4 015	392	3.8	.4
541512	Computer systems design services	10	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	8	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	16	11 796	6 076	1 464	177	8.0	10.9
54161	Management consulting services	15	D	D	D	c	D	D
541611	Administrative management & general management consulting service	7	D	D	D	b	D	D
541612	Human resources & executive search consulting services	4	3 746	1 802	439	119	1.4	14.1
5417	Scientific research & development services	3	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	e	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
RANDOLPH TOWN, MA								
54	Professional, scientific, & technical services	50	135 039	25 515	5 767	531	8.7	1.0
541	Professional, scientific, & technical services	50	135 039	25 515	5 767	531	8.7	1.0
5411	Legal services	14	6 552	2 960	674	77	22.0	1.7
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	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
541211	Offices of certified public accountants	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	b	D	D
5417102	Research & development in the life sciences	1	D	D	D	b	D	D
5418	Advertising & related services	6	D	D	D	c	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
5418909	All other advertising	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
RAYNHAM TOWN, MA								
54	Professional, scientific, & technical services	26	18 516	6 642	1 449	189	36.2	34.6
541	Professional, scientific, & technical services	26	18 516	6 642	1 449	189	36.2	34.6
5411	Legal services	6	4 927	2 477	559	61	4.4	73.3
54111	Offices of lawyers	6	4 927	2 477	559	61	4.4	73.3
541110	Offices of lawyers	6	4 927	2 477	559	61	4.4	73.3
5411101	Offices of lawyers (except legal aid societies)	6	4 927	2 477	559	61	4.4	73.3
5413	Architectural, engineering, & related services	6	3 992	1 693	388	52	41.2	—
5415	Computer systems design & related services	4	3 919	1 040	187	32	28.8	71.2
54151	Computer systems design & related services	4	3 919	1 040	187	32	28.8	71.2
5416	Management, scientific, & technical consulting services	3	3 520	733	116	14	100.0	—
READING TOWN, MA								
54	Professional, scientific, & technical services	63	92 842	56 294	14 869	922	20.4	4.9
541	Professional, scientific, & technical services	63	92 842	56 294	14 869	922	20.4	4.9
5411	Legal services	9	4 034	1 427	347	44	38.8	3.6
54111	Offices of lawyers	9	4 034	1 427	347	44	38.8	3.6
541110	Offices of lawyers	9	4 034	1 427	347	44	38.8	3.6
5411101	Offices of lawyers (except legal aid societies)	9	4 034	1 427	347	44	38.8	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	D	D	D	a	D	D
5413	Architectural, engineering, & related services	10	10 251	6 682	1 707	120	15.0	1.1
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5415	Computer systems design & related services	14	69 754	45 674	12 279	651	18.3	1.5
54151	Computer systems design & related services	14	69 754	45 674	12 279	651	18.3	1.5
541512	Computer systems design services	8	D	D	D	f	D	D
5415121	Computer systems integrators	4	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	3 286	1 081	207	26	37.0	5.3
5418	Advertising & related services	4	3 681	1 072	242	57	13.5	83.3
REVERE, MA								
54	Professional, scientific, & technical services	35	10 141	3 685	760	102	65.3	3.3
541	Professional, scientific, & technical services	35	10 141	3 685	760	102	65.3	3.3
5411	Legal services	14	5 990	2 516	573	69	53.5	2.1
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	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
ROCKLAND TOWN, MA								
54	Professional, scientific, & technical services	37	21 034	9 847	2 107	198	48.9	3.9
541	Professional, scientific, & technical services	37	21 034	9 847	2 107	198	48.9	3.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
541211	Offices of certified public accountants	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	5 640	2 786	595	63	98.3	1.7
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
SALEM, MA								
54	Professional, scientific, & technical services	154	46 301	15 360	3 296	511	49.3	5.6
541	Professional, scientific, & technical services	154	46 301	15 360	3 296	511	49.3	5.6
5411	Legal services	80	24 890	7 357	1 660	269	48.2	5.0
54111	Offices of lawyers	78	D	D	D	c	D	D
541110	Offices of lawyers	78	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	78	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	3 774	1 663	390	60	52.0	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	3 774	1 663	390	60	52.0	1.5
5413	Architectural, engineering, & related services	16	4 072	1 790	321	57	67.0	10.2
5414	Specialized design services	4	2 097	707	111	28	75.3	5.7
5416	Management, scientific, & technical consulting services	14	7 378	2 535	530	56	30.5	2.2
54161	Management consulting services	9	5 024	1 518	340	37	29.1	3.3
5419	Other professional, scientific, & technical services	7	1 662	526	135	19	52.0	8.3
54192	Photographic services	7	1 662	526	135	19	52.0	8.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANDWICH TOWN, MA								
54	Professional, scientific, & technical services	40	9 316	3 354	800	101	62.2	7.0
541	Professional, scientific, & technical services	40	9 316	3 354	800	101	62.2	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	3 001	1 134	315	31	51.8	11.5
SAUGUS TOWN, MA								
54	Professional, scientific, & technical services	44	21 428	8 981	3 109	633	24.4	42.2
541	Professional, scientific, & technical services	44	21 428	8 981	3 109	633	24.4	42.2
5411	Legal services	13	3 515	1 147	269	41	50.4	4.9
54111	Offices of lawyers	13	3 515	1 147	269	41	50.4	4.9
541110	Offices of lawyers	13	3 515	1 147	269	41	50.4	4.9
5411101	Offices of lawyers (except legal aid societies)	13	3 515	1 147	269	41	50.4	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	4 232	1 937	664	230	29.3	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	4 232	1 937	664	230	29.3	3.6
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	9 969	4 271	1 804	285	18.7	76.1
54161	Management consulting services	4	D	D	D	e	D	D
541611	Administrative management & general management consulting service	3	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	6	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
SCITUATE TOWN, MA								
54	Professional, scientific, & technical services	43	9 519	3 335	791	104	46.1	14.7
541	Professional, scientific, & technical services	43	9 519	3 335	791	104	46.1	14.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 221	652	162	17	19.4	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 221	652	162	17	19.4	17.0
5418	Advertising & related services	5	2 129	489	125	12	—	26.4
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
SEEKONK TOWN, MA								
54	Professional, scientific, & technical services	23	8 377	2 146	402	87	50.2	45.8
541	Professional, scientific, & technical services	23	8 377	2 146	402	87	50.2	45.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	879	279	75	14	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	879	279	75	14	100.0	—
5416	Management, scientific, & technical consulting services	4	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
SHARON TOWN, MA								
54	Professional, scientific, & technical services	82	36 511	15 386	2 578	312	35.3	11.8
541	Professional, scientific, & technical services	82	36 511	15 386	2 578	312	35.3	11.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 835	1 173	289	59	50.9	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 835	1 173	289	59	50.9	9.0
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	7	1 890	489	100	14	91.7	3.0
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	25	17 202	7 947	1 343	117	22.2	15.7
54151	Computer systems design & related services	25	17 202	7 947	1 343	117	22.2	15.7
541511	Custom computer programming services	10	9 845	4 690	762	64	4.7	27.4
541512	Computer systems design services	12	5 573	2 939	538	51	57.4	—
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	21	5 280	2 548	178	53	41.0	8.3
54161	Management consulting services	16	4 170	1 952	146	46	48.7	10.2
5418	Advertising & related services	5	1 575	654	108	18	13.0	31.3
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHREWSBURY TOWN, MA								
54	Professional, scientific, & technical services	57	30 312	16 348	2 788	320	30.1	8.7
541	Professional, scientific, & technical services	57	30 312	16 348	2 788	320	30.1	8.7
5413	Architectural, engineering, & related services	10	7 264	3 951	856	113	33.5	—
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	21	13 972	9 306	1 367	141	22.5	1.0
54151	Computer systems design & related services	21	13 972	9 306	1 367	141	22.5	1.0
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	2 890	889	76	8	86.0	2.6
SOMERSET TOWN, MA								
54	Professional, scientific, & technical services	19	5 235	1 489	337	73	33.6	1.7
541	Professional, scientific, & technical services	19	5 235	1 489	337	73	33.6	1.7
SOMERVILLE, MA								
54	Professional, scientific, & technical services	140	94 813	33 625	6 961	776	30.6	8.7
541	Professional, scientific, & technical services	140	94 813	33 625	6 961	776	30.6	8.7
5411	Legal services	42	9 266	2 175	552	89	78.2	5.4
54111	Offices of lawyers	42	9 266	2 175	552	89	78.2	5.4
541110	Offices of lawyers	42	9 266	2 175	552	89	78.2	5.4
5411101	Offices of lawyers (except legal aid societies)	42	9 266	2 175	552	89	78.2	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	300	67	18	81.7	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 038	300	67	18	81.7	8.8
5413	Architectural, engineering, & related services	33	45 045	18 064	3 390	349	21.4	2.5
54131	Architectural services	20	35 966	13 880	2 396	249	14.4	2.9
541310	Architectural services	20	35 966	13 880	2 396	249	14.4	2.9
54133	Engineering services	10	8 869	4 080	966	94	49.9	—
541330	Engineering services	10	8 869	4 080	966	94	49.9	—
5414	Specialized design services	13	9 158	3 774	769	97	56.2	1.0
54141	Interior design services	1	D	D	D	b	D	D
541410	Interior design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	21	11 180	3 988	825	86	37.7	49.1
54151	Computer systems design & related services	21	11 180	3 988	825	86	37.7	49.1
541519	Other computer related services	4	D	D	D	b	D	D
5417	Scientific research & development services	6	15 785	4 339	1 189	103	4.6	4.4
54171	R&D in the physical, engineering, & life sciences	6	15 785	4 339	1 189	103	4.6	4.4
541710	R&D in the physical, engineering, & life sciences	6	15 785	4 339	1 189	103	4.6	4.4
5419	Other professional, scientific, & technical services	8	D	D	D	a	D	D
SOUTHBRIDGE TOWN, MA								
54	Professional, scientific, & technical services	17	4 497	1 571	369	63	62.6	1.8
541	Professional, scientific, & technical services	17	4 497	1 571	369	63	62.6	1.8
SOUTH HADLEY TOWN, MA								
54	Professional, scientific, & technical services	13	4 086	1 560	345	52	62.7	—
541	Professional, scientific, & technical services	13	4 086	1 560	345	52	62.7	—
SPENCER TOWN, MA								
54	Professional, scientific, & technical services	11	2 855	1 063	250	42	87.3	.5
541	Professional, scientific, & technical services	11	2 855	1 063	250	42	87.3	.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SPRINGFIELD, MA								
54	Professional, scientific, & technical services	321	188 137	82 359	18 512	2 198	32.8	6.9
541	Professional, scientific, & technical services	321	188 137	82 359	18 512	2 198	32.8	6.9
5411	Legal services	204	107 532	47 471	10 832	1 133	25.6	3.9
54111	Offices of lawyers	201	D	D	D	g	D	D
541110	Offices of lawyers	201	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	201	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	21 273	8 663	2 359	482	20.9	11.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	21 273	8 663	2 359	482	20.9	11.8
541211	Offices of certified public accountants	19	16 376	6 005	1 565	216	19.3	1.3
541213	Tax return preparation services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	24	22 268	10 719	2 318	219	27.6	15.8
54133	Engineering services	15	16 942	8 598	1 737	152	33.0	16.2
541330	Engineering services	15	16 942	8 598	1 737	152	33.0	16.2
5415	Computer systems design & related services	13	23 160	11 263	2 113	188	71.7	.2
54151	Computer systems design & related services	13	23 160	11 263	2 113	188	71.7	.2
541511	Custom computer programming services	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	15	2 941	1 121	200	31	56.9	18.5
5418	Advertising & related services	18	7 126	2 098	452	93	49.0	15.4
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
STONEHAM TOWN, MA								
54	Professional, scientific, & technical services	73	142 874	66 570	15 620	1 256	9.1	8.8
541	Professional, scientific, & technical services	73	142 874	66 570	15 620	1 256	9.1	8.8
5411	Legal services	15	4 319	1 882	390	55	33.7	3.8
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 465	1 031	252	33	45.8	23.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 465	1 031	252	33	45.8	23.5
5413	Architectural, engineering, & related services	15	13 690	6 783	1 532	158	43.9	.9
54133	Engineering services	11	9 092	3 855	903	79	55.8	1.4
541330	Engineering services	11	9 092	3 855	903	79	55.8	1.4
5415	Computer systems design & related services	18	85 427	51 053	11 947	857	3.4	13.6
54151	Computer systems design & related services	18	85 427	51 053	11 947	857	3.4	13.6
541511	Custom computer programming services	9	77 681	49 394	11 565	822	.4	13.2
541512	Computer systems design services	6	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	c	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
STOUGHTON TOWN, MA								
54	Professional, scientific, & technical services	74	45 558	18 503	4 235	406	30.4	11.9
541	Professional, scientific, & technical services	74	45 558	18 503	4 235	406	30.4	11.9
5411	Legal services	22	4 140	1 615	293	41	68.5	6.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 814	2 339	554	70	70.3	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 814	2 339	554	70	70.3	9.8
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	D	D	D	c	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	5 521	1 080	302	132	31.3	68.7
54161	Management consulting services	6	D	D	D	c	D	D
SUDBURY TOWN, MA								
54	Professional, scientific, & technical services	102	39 937	19 087	3 638	317	52.9	6.2
541	Professional, scientific, & technical services	102	39 937	19 087	3 638	317	52.9	6.2
5413	Architectural, engineering, & related services	19	7 150	3 155	667	70	95.7	1.5
5415	Computer systems design & related services	33	16 965	9 540	1 605	140	27.7	4.3
54151	Computer systems design & related services	33	16 965	9 540	1 605	140	27.7	4.3
541512	Computer systems design services	19	11 588	7 216	1 188	86	23.8	6.2
5415122	Computer systems consultants (except systems integrators)	16	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	10 121	4 396	872	58	48.8	15.9
54161	Management consulting services	26	D	D	D	b	D	D
5418	Advertising & related services	4	2 621	835	218	14	90.5	-
SWAMPSCOTT TOWN, MA								
54	Professional, scientific, & technical services	23	4 823	1 829	366	56	73.1	7.1
541	Professional, scientific, & technical services	23	4 823	1 829	366	56	73.1	7.1

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
SWANSEA TOWN, MA								
54	Professional, scientific, & technical services	17	D	D	D	b	D	D
541	Professional, scientific, & technical services	17	D	D	D	b	D	D
TAUNTON, MA								
54	Professional, scientific, & technical services	80	31 385	13 341	3 498	591	40.4	8.4
541	Professional, scientific, & technical services	80	31 385	13 341	3 498	591	40.4	8.4
5411	Legal services	35	15 577	7 639	1 988	161	27.8	6.9
54111	Offices of lawyers	35	15 577	7 639	1 988	161	27.8	6.9
541110	Offices of lawyers	35	15 577	7 639	1 988	161	27.8	6.9
5411101	Offices of lawyers (except legal aid societies)	35	15 577	7 639	1 988	161	27.8	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 643	1 140	512	241	11.0	27.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 643	1 140	512	241	11.0	27.1
541213	Tax return preparation services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	8	3 889	1 901	433	63	18.4	16.8
TEWKSBURY TOWN, MA								
54	Professional, scientific, & technical services	64	490 603	199 531	51 074	5 346	15.0	1.6
541	Professional, scientific, & technical services	64	490 603	199 531	51 074	5 346	15.0	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	5 035	2 642	595	63	19.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	5 035	2 642	595	63	19.5	—
541211	Offices of certified public accountants	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	78 439	57 533	12 801	2 654	85.2	5.3
54133	Engineering services	5	D	D	D	h	D	D
541330	Engineering services	5	D	D	D	h	D	D
5415	Computer systems design & related services	19	364 085	129 041	35 855	2 298	1.0	.1
54151	Computer systems design & related services	19	364 085	129 041	35 855	2 298	1.0	.1
541511	Custom computer programming services	9	D	D	D	b	D	D
541512	Computer systems design services	6	D	D	D	g	D	D
5415121	Computer systems integrators	2	D	D	D	g	D	D
541513	Computer facilities management services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	7	35 520	7 466	1 228	257	.4	3.3
54161	Management consulting services	5	D	D	D	c	D	D
541613	Marketing consulting services	3	D	D	D	c	D	D
UXBRIDGE TOWN, MA								
54	Professional, scientific, & technical services	15	7 207	2 506	496	55	77.3	2.0
541	Professional, scientific, & technical services	15	7 207	2 506	496	55	77.3	2.0
5413	Architectural, engineering, & related services	4	4 677	1 715	288	33	78.6	—
WAKEFIELD TOWN, MA								
54	Professional, scientific, & technical services	120	221 294	91 411	21 367	1 514	13.3	4.7
541	Professional, scientific, & technical services	120	221 294	91 411	21 367	1 514	13.3	4.7
5411	Legal services	26	9 777	2 979	642	90	27.6	6.9
54111	Offices of lawyers	26	9 777	2 979	642	90	27.6	6.9
541110	Offices of lawyers	26	9 777	2 979	642	90	27.6	6.9
5411101	Offices of lawyers (except legal aid societies)	26	9 777	2 979	642	90	27.6	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	10 238	6 193	1 186	111	22.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	10 238	6 193	1 186	111	22.8	2.7
541211	Offices of certified public accountants	17	9 393	5 910	1 123	96	17.9	.9
5413	Architectural, engineering, & related services	18	84 394	31 019	7 999	503	5.7	.7
54133	Engineering services	14	82 966	30 467	7 853	488	4.7	.8
541330	Engineering services	14	82 966	30 467	7 853	488	4.7	.8
5414	Specialized design services	3	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	2	D	D	D	a	D	D
5415	Computer systems design & related services	21	69 322	32 230	6 432	443	22.0	—
54151	Computer systems design & related services	21	69 322	32 230	6 432	443	22.0	—
541511	Custom computer programming services	8	D	D	D	c	D	D
541512	Computer systems design services	10	35 480	16 231	3 334	217	39.1	—
5415121	Computer systems integrators	5	33 131	14 851	3 119	197	38.3	—
5416	Management, scientific, & technical consulting services	15	18 914	8 761	2 035	115	16.3	20.8
54161	Management consulting services	10	13 316	6 629	1 564	71	3.3	11.3
541612	Human resources & executive search consulting services	3	D	D	D	b	D	D
5417	Scientific research & development services	3	18 026	6 831	2 267	169	—	27.5
54171	R&D in the physical, engineering, & life sciences	3	18 026	6 831	2 267	169	—	27.5
541710	R&D in the physical, engineering, & life sciences	3	18 026	6 831	2 267	169	—	27.5
5417101	R&D in the physical & engineering sciences	3	18 026	6 831	2 267	169	—	27.5
5418	Advertising & related services	6	5 456	2 153	520	57	14.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WALPOLE TOWN, MA								
54	Professional, scientific, & technical services	61	27 414	11 133	2 412	244	50.5	17.7
541	Professional, scientific, & technical services	61	27 414	11 133	2 412	244	50.5	17.7
5411	Legal services	12	7 130	3 269	530	57	64.5	8.8
54111	Offices of lawyers	12	7 130	3 269	530	57	64.5	8.8
541110	Offices of lawyers	12	7 130	3 269	530	57	64.5	8.8
5411101	Offices of lawyers (except legal aid societies)	12	7 130	3 269	530	57	64.5	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 027	335	61	11	81.1	18.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 027	335	61	11	81.1	18.9
5413	Architectural, engineering, & related services	13	8 266	3 950	991	89	58.9	17.5
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	4	2 634	339	90	9	27.4	72.6
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	9	4 825	1 664	365	33	16.4	4.9
WALTHAM, MA								
54	Professional, scientific, & technical services	308	737 359	329 429	78 041	5 834	8.3	13.2
541	Professional, scientific, & technical services	308	737 359	329 429	78 041	5 834	8.3	13.2
5411	Legal services	39	24 315	6 820	1 652	172	32.5	3.5
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	32	83 279	32 102	7 860	726	6.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	32	83 279	32 102	7 860	726	6.0	1.3
541211	Offices of certified public accountants	15	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	f	D	D
541219	Other accounting services	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	41	90 742	38 765	9 929	676	13.1	5.6
54131	Architectural services	6	6 037	2 136	566	58	26.1	—
541310	Architectural services	6	6 037	2 136	566	58	26.1	—
54133	Engineering services	30	82 385	35 853	9 176	591	11.8	6.2
541330	Engineering services	30	82 385	35 853	9 176	591	11.8	6.2
54137	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	a	D	D
5414	Specialized design services	11	4 566	1 396	328	34	47.3	8.7
54143	Graphic design services	10	D	D	D	b	D	D
541430	Graphic design services	10	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	8	D	D	D	b	D	D
5415	Computer systems design & related services	78	189 773	84 743	19 293	1 512	7.0	18.0
54151	Computer systems design & related services	78	189 773	84 743	19 293	1 512	7.0	18.0
541511	Custom computer programming services	40	111 011	51 171	11 565	924	8.6	17.9
541512	Computer systems design services	32	64 489	27 260	6 131	465	5.3	22.0
5415121	Computer systems integrators	16	44 816	20 822	4 969	379	—	30.1
5415122	Computer systems consultants (except systems integrators)	16	19 673	6 438	1 162	86	17.4	3.6
541519	Other computer related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	67	176 047	88 937	18 747	1 359	7.8	12.3
54161	Management consulting services	48	106 268	56 992	11 199	734	8.1	19.7
541611	Administrative management & general management consulting service	21	57 944	23 664	4 876	304	6.3	34.7
541612	Human resources & executive search consulting services	16	40 597	30 059	5 666	359	10.4	1.6
5416122	Executive placement services	8	25 662	19 859	3 904	206	4.9	2.5
5416123	Human resources & personnel management consulting	7	D	D	D	c	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
54162	Environmental consulting services	8	15 932	5 939	1 300	120	20.8	—
541620	Environmental consulting services	8	15 932	5 939	1 300	120	20.8	—
54169	Other scientific & technical consulting services	11	53 847	26 006	6 248	505	3.5	1.3
541690	Other scientific & technical consulting services	11	53 847	26 006	6 248	505	3.5	1.3
5417	Scientific research & development services	13	99 130	46 681	13 497	759	2.5	28.1
54171	R&D in the physical, engineering, & life sciences	13	99 130	46 681	13 497	759	2.5	28.1
541710	R&D in the physical, engineering, & life sciences	13	99 130	46 681	13 497	759	2.5	28.1
5417101	R&D in the physical & engineering sciences	7	23 406	11 113	2 718	165	8.9	77.6
5417102	Research & development in the life sciences	6	75 724	35 568	10 779	594	.5	12.8
5418	Advertising & related services	17	22 770	8 714	1 761	171	10.8	26.1
54182	Public relations agencies	5	D	D	D	b	D	D
541820	Public relations agencies	5	D	D	D	b	D	D
54189	Other services related to advertising	4	5 009	1 056	213	21	25.5	24.6
541890	Other services related to advertising	4	5 009	1 056	213	21	25.5	24.6
5419	Other professional, scientific, & technical services	10	46 737	21 271	4 974	425	5.3	1.3
54191	Marketing research & public opinion polling	7	46 248	21 106	4 946	419	4.4	1.3
541910	Marketing research & public opinion polling	7	46 248	21 106	4 946	419	4.4	1.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAREHAM TOWN, MA								
54	Professional, scientific, & technical services	23	13 524	6 784	1 560	260	24.5	1.3
541	Professional, scientific, & technical services	23	13 524	6 784	1 560	260	24.5	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	c	D	D
541219	Other accounting services	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	7 620	4 115	957	120	18.7	—
WATERTOWN, MA								
54	Professional, scientific, & technical services	111	164 960	75 564	18 523	1 435	12.9	23.5
541	Professional, scientific, & technical services	111	164 960	75 564	18 523	1 435	12.9	23.5
5411	Legal services	13	3 806	1 109	226	36	44.9	—
54111	Offices of lawyers	13	3 806	1 109	226	36	44.9	—
541110	Offices of lawyers	13	3 806	1 109	226	36	44.9	—
5411101	Offices of lawyers (except legal aid societies)	13	3 806	1 109	226	36	44.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 231	463	82	19	75.6	15.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 231	463	82	19	75.6	15.6
5413	Architectural, engineering, & related services	25	68 782	35 794	8 932	675	8.1	3.9
54131	Architectural services	9	D	D	D	c	D	D
541310	Architectural services	9	D	D	D	c	D	D
54133	Engineering services	14	39 814	23 526	5 213	455	6.6	5.4
541330	Engineering services	14	39 814	23 526	5 213	455	6.6	5.4
5414	Specialized design services	8	8 620	3 190	637	74	17.4	—
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5414302	Commercial art	2	D	D	D	b	D	D
5415	Computer systems design & related services	25	12 081	5 372	1 114	113	16.4	45.4
54151	Computer systems design & related services	25	12 081	5 372	1 114	113	16.4	45.4
541512	Computer systems design services	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	6 466	3 108	942	55	34.1	—
54161	Management consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	6	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
54172	Research & development in the social sciences & humanities	2	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	2	D	D	D	c	D	D
5418	Advertising & related services	11	13 283	4 124	721	85	53.7	4.2
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
WAYLAND TOWN, MA								
54	Professional, scientific, & technical services	71	22 093	9 166	1 759	184	37.9	16.7
541	Professional, scientific, & technical services	71	22 093	9 166	1 759	184	37.9	16.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services	12	1 611	911	201	22	86.8	—
5415	Computer systems design & related services	17	3 634	1 419	272	33	52.4	9.1
54151	Computer systems design & related services	17	3 634	1 419	272	33	52.4	9.1
5416	Management, scientific, & technical consulting services	23	11 673	5 479	1 019	98	22.3	18.4
54161	Management consulting services	20	D	D	D	b	D	D
541613	Marketing consulting services	5	4 159	2 011	426	28	3.0	41.4
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
WEBSTER TOWN, MA								
54	Professional, scientific, & technical services	17	2 443	549	113	29	73.2	7.3
541	Professional, scientific, & technical services	17	2 443	549	113	29	73.2	7.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WELLESLEY TOWN, MA								
54	Professional, scientific, & technical services	292	365 990	156 237	33 050	2 574	18.4	20.6
541	Professional, scientific, & technical services	292	365 990	156 237	33 050	2 574	18.4	20.6
5411	Legal services	74	36 419	14 043	2 726	298	31.1	.7
54111	Offices of lawyers	74	36 419	14 043	2 726	298	31.1	.7
541110	Offices of lawyers	74	36 419	14 043	2 726	298	31.1	.7
5411101	Offices of lawyers (except legal aid societies)	74	36 419	14 043	2 726	298	31.1	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	33	17 399	9 129	1 932	191	40.3	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	33	17 399	9 129	1 932	191	40.3	7.2
541211	Offices of certified public accountants	26	15 193	8 114	1 743	157	37.6	7.5
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	10 412	4 814	1 006	72	22.9	53.2
54133	Engineering services	11	9 216	4 374	936	61	12.9	60.1
541330	Engineering services	11	9 216	4 374	936	61	12.9	60.1
5414	Specialized design services	8	3 777	589	133	20	42.8	.5
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5415	Computer systems design & related services	41	74 605	36 867	8 082	649	20.6	12.7
54151	Computer systems design & related services	41	74 605	36 867	8 082	649	20.6	12.7
541511	Custom computer programming services	23	42 070	19 928	4 305	380	27.4	21.1
541512	Computer systems design services	14	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	12	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	88	166 992	78 622	16 428	1 099	10.1	11.8
54161	Management consulting services	76	158 788	75 548	15 857	1 060	9.1	12.4
541611	Administrative management & general management consulting service	30	72 663	40 582	8 386	469	10.5	16.2
541612	Human resources & executive search consulting services	26	70 047	28 765	6 038	320	7.5	—
5416122	Executive placement services	16	16 829	9 776	2 007	98	17.7	—
5416123	Human resources & personnel management consulting	10	53 218	18 989	4 031	222	4.3	—
541613	Marketing consulting services	16	15 121	5 817	1 328	199	9.8	52.4
54169	Other scientific & technical consulting services	10	D	D	D	b	D	D
541690	Other scientific & technical consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	5	6 508	2 132	459	39	99.0	1.0
5418	Advertising & related services	20	48 156	9 531	2 133	188	10.5	79.7
54181	Advertising agencies	8	D	D	D	c	D	D
541810	Advertising agencies	8	D	D	D	c	D	D
54182	Public relations agencies	6	4 085	2 037	329	31	41.2	8.6
541820	Public relations agencies	6	4 085	2 037	329	31	41.2	8.6
5419	Other professional, scientific, & technical services	6	1 722	510	151	18	68.2	31.8
WESTBOROUGH TOWN, MA								
54	Professional, scientific, & technical services	90	150 116	67 840	15 166	1 191	25.4	9.8
541	Professional, scientific, & technical services	90	150 116	67 840	15 166	1 191	25.4	9.8
5411	Legal services	9	3 293	530	103	22	58.7	22.3
54111	Offices of lawyers	9	3 293	530	103	22	58.7	22.3
541110	Offices of lawyers	9	3 293	530	103	22	58.7	22.3
5411101	Offices of lawyers (except legal aid societies)	9	3 293	530	103	22	58.7	22.3
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
541211	Offices of certified public accountants	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	18	38 398	18 485	3 996	280	29.0	.5
54133	Engineering services	15	D	D	D	c	D	D
541330	Engineering services	15	D	D	D	c	D	D
5414	Specialized design services	4	1 700	427	99	10	50.0	—
5415	Computer systems design & related services	30	59 606	26 476	6 472	429	27.0	19.9
54151	Computer systems design & related services	30	59 606	26 476	6 472	429	27.0	19.9
541511	Custom computer programming services	12	D	D	D	c	D	D
541512	Computer systems design services	16	38 008	17 046	4 028	262	8.7	30.6
5415121	Computer systems integrators	5	16 712	6 125	1 452	123	1.2	65.9
5415122	Computer systems consultants (except systems integrators)	11	21 296	10 921	2 576	139	14.6	2.8
541519	Other computer related services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	7 900	3 741	625	79	79.7	20.3
54161	Management consulting services	10	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
5418	Advertising & related services	7	19 739	4 025	874	115	7.9	—
54184	Media representatives	3	D	D	D	b	D	D
541840	Media representatives	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WESTFIELD, MA								
54	Professional, scientific, & technical services	48	30 463	13 738	2 991	308	14.3	3.2
541	Professional, scientific, & technical services	48	30 463	13 738	2 991	308	14.3	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 446	702	143	25	44.9	55.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 446	702	143	25	44.9	55.1
5413	Architectural, engineering, & related services	8	19 754	10 444	2 254	189	2.6	—
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
WESTFORD TOWN, MA								
54	Professional, scientific, & technical services	57	74 924	58 393	9 107	329	8.1	2.3
541	Professional, scientific, & technical services	57	74 924	58 393	9 107	329	8.1	2.3
5413	Architectural, engineering, & related services	14	11 769	5 456	1 184	104	30.5	1.4
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5415	Computer systems design & related services	28	58 365	51 699	7 714	204	3.0	1.9
54151	Computer systems design & related services	28	58 365	51 699	7 714	204	3.0	1.9
541511	Custom computer programming services	10	D	D	D	c	D	D
541512	Computer systems design services	14	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
WESTON TOWN, MA								
54	Professional, scientific, & technical services	53	51 567	35 838	3 353	221	15.5	2.2
541	Professional, scientific, & technical services	53	51 567	35 838	3 353	221	15.5	2.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5415	Computer systems design & related services	12	7 025	4 356	919	52	16.6	5.9
54151	Computer systems design & related services	12	7 025	4 356	919	52	16.6	5.9
5416	Management, scientific, & technical consulting services	23	38 076	29 701	2 148	119	6.4	.7
54161	Management consulting services	20	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
WESTPORT TOWN, MA								
54	Professional, scientific, & technical services	20	4 740	1 454	312	54	82.2	1.4
541	Professional, scientific, & technical services	20	4 740	1 454	312	54	82.2	1.4
WEST SPRINGFIELD TOWN, MA								
54	Professional, scientific, & technical services	67	61 766	34 543	7 015	1 125	13.9	3.7
541	Professional, scientific, & technical services	67	61 766	34 543	7 015	1 125	13.9	3.7
5411	Legal services	14	3 371	661	151	31	36.1	2.5
54111	Offices of lawyers	14	3 371	661	151	31	36.1	2.5
541110	Offices of lawyers	14	3 371	661	151	31	36.1	2.5
5411101	Offices of lawyers (except legal aid societies)	14	3 371	661	151	31	36.1	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	29 378	22 698	4 407	801	7.0	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	29 378	22 698	4 407	801	7.0	2.8
541211	Offices of certified public accountants	12	D	D	D	b	D	D
541214	Payroll services	2	D	D	D	f	D	D
5413	Architectural, engineering, & related services	10	10 924	3 863	735	74	10.5	.4
54131	Architectural services	4	6 084	3 132	579	55	5.2	.7
541310	Architectural services	4	6 084	3 132	579	55	5.2	.7
5415	Computer systems design & related services	5	7 764	3 202	752	79	5.5	—
54151	Computer systems design & related services	5	7 764	3 202	752	79	5.5	—
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	5 015	2 506	590	109	40.4	26.1
54161	Management consulting services	9	5 015	2 506	590	109	40.4	26.1
5418	Advertising & related services	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WESTWOOD TOWN, MA								
54	Professional, scientific, & technical services	58	38 242	17 442	3 667	383	33.0	21.5
541	Professional, scientific, & technical services	58	38 242	17 442	3 667	383	33.0	21.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 855	1 382	273	37	67.8	32.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 855	1 382	273	37	67.8	32.2
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	4 836	2 227	403	55	100.0	—
5414	Specialized design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	9	16 927	9 631	2 114	198	11.2	30.8
54151	Computer systems design & related services	9	16 927	9 631	2 114	198	11.2	30.8
541512	Computer systems design services	5	D	D	D	b	D	D
541519	Other computer related services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	5 326	1 631	312	28	42.0	7.5
54161	Management consulting services	9	4 485	1 373	281	24	35.4	8.9
5418	Advertising & related services	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
WEYMOUTH TOWN, MA								
54	Professional, scientific, & technical services	115	76 141	27 212	5 760	795	46.0	7.0
541	Professional, scientific, & technical services	115	76 141	27 212	5 760	795	46.0	7.0
5411	Legal services	26	15 432	2 368	525	78	18.8	5.7
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
54119	Other legal services	2	D	D	D	b	D	D
541191	Title abstract & settlement offices	1	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	5 239	2 017	480	90	54.2	31.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	5 239	2 017	480	90	54.2	31.6
541219	Other accounting services	9	2 676	1 123	269	46	24.3	54.8
5413	Architectural, engineering, & related services	22	14 159	7 385	1 440	176	25.1	1.9
54133	Engineering services	12	10 134	5 084	1 054	120	13.8	2.6
541330	Engineering services	12	10 134	5 084	1 054	120	13.8	2.6
5415	Computer systems design & related services	15	9 265	3 930	740	90	85.7	5.6
54151	Computer systems design & related services	15	9 265	3 930	740	90	85.7	5.6
541512	Computer systems design services	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	8 692	1 765	385	27	87.8	9.3
54169	Other scientific & technical consulting services	2	D	D	D	a	D	D
541690	Other scientific & technical consulting services	2	D	D	D	a	D	D
5418	Advertising & related services	8	20 541	8 824	1 949	291	44.0	—
WHITMAN TOWN, MA								
54	Professional, scientific, & technical services	11	3 981	1 162	238	38	98.5	1.5
541	Professional, scientific, & technical services	11	3 981	1 162	238	38	98.5	1.5
5413	Architectural, engineering, & related services	4	2 737	691	126	17	100.0	—
WILBRAHAM TOWN, MA								
54	Professional, scientific, & technical services	28	12 425	2 705	455	85	26.4	1.4
541	Professional, scientific, & technical services	28	12 425	2 705	455	85	26.4	1.4
5413	Architectural, engineering, & related services	6	1 858	495	73	12	61.9	—
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D

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
WILMINGTON TOWN, MA								
54	Professional, scientific, & technical services	71	95 191	39 354	9 371	848	13.6	20.2
541	Professional, scientific, & technical services	71	95 191	39 354	9 371	848	13.6	20.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	3 948	1 896	423	83	28.0	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	3 948	1 896	423	83	28.0	5.6
541219	Other accounting services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	9 636	4 212	1 034	102	32.2	6.1
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5415	Computer systems design & related services	24	32 683	16 652	4 011	286	6.8	6.6
54151	Computer systems design & related services	24	32 683	16 652	4 011	286	6.8	6.6
541511	Custom computer programming services	11	24 178	13 709	3 303	224	1.3	6.7
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	8 455	3 188	749	88	22.1	—
54161	Management consulting services	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service	4	D	D	D	b	D	D
5417	Scientific research & development services	6	28 925	10 520	2 452	123	3.2	31.6
54171	R&D in the physical, engineering, & life sciences	6	28 925	10 520	2 452	123	3.2	31.6
541710	R&D in the physical, engineering, & life sciences	6	28 925	10 520	2 452	123	3.2	31.6
5417101	R&D in the physical & engineering sciences	3	D	D	D	b	D	D
5418	Advertising & related services	6	10 390	2 604	637	155	29.7	68.6
WINCHESTER TOWN, MA								
54	Professional, scientific, & technical services	113	46 197	19 163	3 872	412	40.6	4.3
541	Professional, scientific, & technical services	113	46 197	19 163	3 872	412	40.6	4.3
5411	Legal services	19	5 995	2 869	241	94	39.1	2.7
54111	Offices of lawyers	19	5 995	2 869	241	94	39.1	2.7
541110	Offices of lawyers	19	5 995	2 869	241	94	39.1	2.7
5411101	Offices of lawyers (except legal aid societies)	19	5 995	2 869	241	94	39.1	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 839	1 331	287	32	42.6	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 839	1 331	287	32	42.6	7.9
5413	Architectural, engineering, & related services	24	19 077	8 193	1 998	157	40.1	.6
54133	Engineering services	15	15 514	6 685	1 620	120	40.0	.7
541330	Engineering services	15	15 514	6 685	1 620	120	40.0	.7
5414	Specialized design services	7	4 395	1 182	306	30	28.2	8.0
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) ..	4	3 519	1 000	262	23	20.3	—
5415	Computer systems design & related services	20	4 274	2 376	489	28	46.4	6.7
54151	Computer systems design & related services	20	4 274	2 376	489	28	46.4	6.7
5416	Management, scientific, & technical consulting services	21	5 703	2 104	299	41	19.8	6.6
54161	Management consulting services	21	5 703	2 104	299	41	19.8	6.6
5418	Advertising & related services	2	D	D	D	a	D	D
WINTHROP TOWN, MA								
54	Professional, scientific, & technical services	18	4 193	1 188	254	51	82.1	.2
541	Professional, scientific, & technical services	18	4 193	1 188	254	51	82.1	.2
5418	Advertising & related services	3	D	D	D	a	D	D
WOBURN, MA								
54	Professional, scientific, & technical services	195	243 388	99 693	20 223	2 113	20.8	8.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WOBURN, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services	195	243 388	99 693	20 223	2 113	20.8	8.4
5411	Legal services	20	6 499	1 828	460	68	39.6	7.9
54111	Offices of lawyers	20	6 499	1 828	460	68	39.6	7.9
541110	Offices of lawyers	20	6 499	1 828	460	68	39.6	7.9
5411101	Offices of lawyers (except legal aid societies)	20	6 499	1 828	460	68	39.6	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	42 484	13 183	2 785	340	13.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	42 484	13 183	2 785	340	13.3	.7
541211	Offices of certified public accountants	20	D	D	D	c	D	D
541214	Payroll services	4	D	D	D	c	D	D
541219	Other accounting services	7	2 605	924	234	32	31.8	1.7
5413	Architectural, engineering, & related services	34	51 041	20 258	4 584	455	17.2	13.3
54133	Engineering services	25	36 645	14 907	3 298	288	17.8	16.1
541330	Engineering services	25	36 645	14 907	3 298	288	17.8	16.1
54138	Testing laboratories	6	13 356	4 868	1 175	153	14.8	6.4
541380	Testing laboratories	6	13 356	4 868	1 175	153	14.8	6.4
5414	Specialized design services	8	4 198	1 570	339	54	29.6	15.7
54143	Graphic design services	5	2 481	688	112	26	50.0	21.8
541430	Graphic design services	5	2 481	688	112	26	50.0	21.8
5415	Computer systems design & related services	39	71 712	36 859	6 880	599	19.9	7.0
54151	Computer systems design & related services	39	71 712	36 859	6 880	599	19.9	7.0
541511	Custom computer programming services	21	D	D	D	c	D	D
541512	Computer systems design services	16	47 805	21 056	4 542	379	5.6	4.0
5415121	Computer systems integrators	5	21 147	4 526	1 084	89	1.2	8.2
5415122	Computer systems consultants (except systems integrators)	11	26 658	16 530	3 458	290	9.0	.8
5416	Management, scientific, & technical consulting services	27	29 942	11 900	2 256	320	11.7	6.3
54161	Management consulting services	21	22 737	8 170	1 451	248	15.4	4.6
541613	Marketing consulting services	5	13 089	2 869	522	160	.8	—
54169	Other scientific & technical consulting services	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services	4	D	D	D	b	D	D
5417	Scientific research & development services	18	22 912	10 097	2 082	162	49.1	19.3
54171	R&D in the physical, engineering, & life sciences	18	22 912	10 097	2 082	162	49.1	19.3
541710	R&D in the physical, engineering, & life sciences	18	22 912	10 097	2 082	162	49.1	19.3
5418	Advertising & related services	14	10 015	2 889	591	91	30.6	8.8
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	4 585	1 109	246	24	4.4	—
WORCESTER, MA								
54	Professional, scientific, & technical services	445	232 694	93 342	23 011	2 718	31.6	9.8
541	Professional, scientific, & technical services	445	232 694	93 342	23 011	2 718	31.6	9.8
5411	Legal services	213	114 265	42 592	11 750	1 151	30.6	6.3
54111	Offices of lawyers	207	112 922	41 805	11 605	1 130	30.8	5.8
541110	Offices of lawyers	207	112 922	41 805	11 605	1 130	30.8	5.8
5411101	Offices of lawyers (except legal aid societies)	207	112 922	41 805	11 605	1 130	30.8	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	73	48 412	24 944	5 643	897	14.7	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	73	48 412	24 944	5 643	897	14.7	1.9
541211	Offices of certified public accountants	41	37 834	18 868	4 103	417	13.8	2.2
541213	Tax return preparation services	10	2 589	1 083	521	293	13.5	2.0
541219	Other accounting services	19	D	D	D	c	D	D
5413	Architectural, engineering, & related services	40	17 883	7 286	1 776	185	58.6	4.6
54131	Architectural services	9	7 793	2 696	601	68	67.9	.6
541310	Architectural services	9	7 793	2 696	601	68	67.9	.6
5414	Specialized design services	8	3 978	1 240	278	43	53.4	—
5415	Computer systems design & related services	23	8 977	3 447	584	74	29.0	40.2
54151	Computer systems design & related services	23	8 977	3 447	584	74	29.0	40.2
541512	Computer systems design services	10	6 677	2 504	436	54	21.1	40.2
5416	Management, scientific, & technical consulting services	44	12 465	5 179	1 155	132	48.1	25.7
54161	Management consulting services	38	11 792	4 967	1 130	123	45.7	26.6
541612	Human resources & executive search consulting services	13	5 033	1 831	375	56	43.2	56.8
5417	Scientific research & development services	7	8 352	2 861	573	56	18.1	60.9
5418	Advertising & related services	16	13 100	4 104	940	120	54.2	4.1
54181	Advertising agencies	11	D	D	D	b	D	D
541810	Advertising agencies	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	5 262	1 689	312	60	32.6	26.1
54192	Photographic services	13	3 935	1 220	217	44	40.1	22.6
541921	Photographic studios, portrait	8	D	D	D	b	D	D
WRENTHAM TOWN, MA								
54	Professional, scientific, & technical services	28	4 809	2 308	483	60	56.3	.4
541	Professional, scientific, & technical services	28	4 809	2 308	483	60	56.3	.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YARMOUTH, MA								
54	Professional, scientific, & technical services	44	18 649	7 641	1 484	201	41.7	7.0
541	Professional, scientific, & technical services	44	18 649	7 641	1 484	201	41.7	7.0
5411	Legal services	17	10 090	4 810	905	111	32.1	2.7
54111	Offices of lawyers	17	10 090	4 810	905	111	32.1	2.7
541110	Offices of lawyers	17	10 090	4 810	905	111	32.1	2.7
5411101	Offices of lawyers (except legal aid societies)	17	10 090	4 810	905	111	32.1	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 417	396	90	15	74.2	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 417	396	90	15	74.2	25.8
5413	Architectural, engineering, & related services	9	2 761	1 170	265	34	99.9	—
BALANCE OF BARNSTABLE COUNTY, MA								
54	Professional, scientific, & technical services	136	38 392	12 383	2 547	374	65.7	3.3
541	Professional, scientific, & technical services	136	38 392	12 383	2 547	374	65.7	3.3
5411	Legal services	36	10 654	2 283	568	93	34.3	4.0
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	27	4 816	1 542	347	71	80.9	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	4 816	1 542	347	71	80.9	1.2
541211	Offices of certified public accountants	16	4 050	1 330	302	48	77.5	1.2
5413	Architectural, engineering, & related services	25	D	D	D	c	D	D
5414	Specialized design services	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	21	D	D	D	b	D	D
54161	Management consulting services	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
54192	Photographic services	5	D	D	D	a	D	D
BALANCE OF BERKSHIRE COUNTY, MA								
54	Professional, scientific, & technical services	113	49 904	16 243	3 814	491	36.6	1.9
541	Professional, scientific, & technical services	113	49 904	16 243	3 814	491	36.6	1.9
5411	Legal services	29	8 185	2 055	479	94	42.1	6.3
54111	Offices of lawyers	29	8 185	2 055	479	94	42.1	6.3
541110	Offices of lawyers	29	8 185	2 055	479	94	42.1	6.3
5411101	Offices of lawyers (except legal aid societies)	29	8 185	2 055	479	94	42.1	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	26	D	D	D	c	D	D
54133	Engineering services	10	D	D	D	c	D	D
541330	Engineering services	10	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	11	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	10	D	D	D	b	D	D
BALANCE OF BRISTOL COUNTY, MA								
54	Professional, scientific, & technical services	21	D	D	D	b	D	D
541	Professional, scientific, & technical services	21	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ESSEX COUNTY, MA								
54	Professional, scientific, & technical services	249	192 076	43 989	8 530	1 031	72.3	2.3
541	Professional, scientific, & technical services	249	192 076	43 989	8 530	1 031	72.3	2.3
5411	Legal services	26	5 141	1 507	294	46	64.3	2.5
54111	Offices of lawyers	25	D	D	D	b	D	D
541110	Offices of lawyers	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	20	D	D	D	b	D	D
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	49	D	D	D	c	D	D
54133	Engineering services	36	D	D	D	c	D	D
541330	Engineering services	36	D	D	D	c	D	D
5414	Specialized design services	11	3 514	760	187	25	22.9	—
54143	Graphic design services	7	2 954	606	157	14	17.1	—
541430	Graphic design services	7	2 954	606	157	14	17.1	—
5414301	Graphic design services (except commercial art & medical artists) ..	6	D	D	D	a	D	D
5415	Computer systems design & related services	48	D	D	D	b	D	D
54151	Computer systems design & related services	48	D	D	D	b	D	D
541511	Custom computer programming services	20	D	D	D	b	D	D
541512	Computer systems design services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	56	D	D	D	c	D	D
54161	Management consulting services	43	15 785	5 189	897	93	71.0	12.3
541611	Administrative management & general management consulting service	20	D	D	D	b	D	D
541612	Human resources & executive search consulting services	11	4 777	1 263	172	24	99.5	—
5416123	Human resources & personnel management consulting	7	3 854	823	123	16	100.0	—
54169	Other scientific & technical consulting services	10	3 410	1 363	210	21	44.3	4.4
541690	Other scientific & technical consulting services	10	3 410	1 363	210	21	44.3	4.4
5418	Advertising & related services	16	D	D	D	e	D	D
54181	Advertising agencies	8	D	D	D	e	D	D
541810	Advertising agencies	8	D	D	D	e	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
5418902	Advertising specialties goods distributor	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, MA								
54	Professional, scientific, & technical services	56	8 968	3 167	712	147	80.3	3.3
541	Professional, scientific, & technical services	56	8 968	3 167	712	147	80.3	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	2 586	882	197	32	87.3	.5
BALANCE OF HAMPDEN COUNTY, MA								
54	Professional, scientific, & technical services	32	4 320	1 356	242	56	82.8	9.4
541	Professional, scientific, & technical services	32	4 320	1 356	242	56	82.8	9.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	990	254	67	28	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	990	254	67	28	100.0	—
BALANCE OF HAMPSHIRE COUNTY, MA								
54	Professional, scientific, & technical services	60	32 419	8 715	1 794	597	18.6	5.1
541	Professional, scientific, & technical services	60	32 419	8 715	1 794	597	18.6	5.1
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	14	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	e	D	D
54172	Research & development in the social sciences & humanities	1	D	D	D	e	D	D
541720	R&D in the social sciences & humanities	1	D	D	D	e	D	D
5418	Advertising & 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 MIDDLESEX COUNTY, MA								
54	Professional, scientific, & technical services	296	267 266	109 641	23 412	1 735	19.9	5.5
541	Professional, scientific, & technical services	296	267 266	109 641	23 412	1 735	19.9	5.5
5411	Legal services	32	D	D	D	b	D	D
54111	Offices of lawyers	31	D	D	D	b	D	D
541110	Offices of lawyers	31	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	31	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 988	1 675	375	47	45.0	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 988	1 675	375	47	45.0	5.6
5413	Architectural, engineering, & related services	53	65 871	20 400	4 567	431	27.4	1.9
54133	Engineering services	39	D	D	D	e	D	D
541330	Engineering services	39	D	D	D	e	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	13	5 596	1 483	344	42	17.2	8.5
54143	Graphic design services	7	3 298	1 256	261	27	22.4	6.9
541430	Graphic design services	7	3 298	1 256	261	27	22.4	6.9
5414301	Graphic design services (except commercial art & medical artists) ..	6	D	D	D	b	D	D
5415	Computer systems design & related services	97	59 801	29 632	6 648	606	23.0	6.7
54151	Computer systems design & related services	97	59 801	29 632	6 648	606	23.0	6.7
541511	Custom computer programming services	54	D	D	D	e	D	D
541512	Computer systems design services	30	D	D	D	c	D	D
5415121	Computer systems integrators	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	24	4 370	2 261	542	55	85.1	5.8
5416	Management, scientific, & technical consulting services	59	D	D	D	e	D	D
54161	Management consulting services	40	D	D	D	e	D	D
541611	Administrative management & general management consulting service	18	D	D	D	c	D	D
541613	Marketing consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	9	5 945	2 401	617	63	8.9	39.3
541620	Environmental consulting services	9	5 945	2 401	617	63	8.9	39.3
5417	Scientific research & development services	8	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5418	Advertising & related services	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	12	2 832	969	249	25	68.1	—
BALANCE OF NORFOLK COUNTY, MA								
54	Professional, scientific, & technical services	91	34 761	14 561	3 014	279	42.2	7.9
541	Professional, scientific, & technical services	91	34 761	14 561	3 014	279	42.2	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	D	D	D	b	D	D
5414	Specialized design services	9	4 608	1 570	380	61	13.4	.4
54141	Interior design services	6	3 609	1 176	302	53	10.0	.5
541410	Interior design services	6	3 609	1 176	302	53	10.0	.5
5415	Computer systems design & related services	22	10 241	6 583	1 423	65	38.9	17.2
54151	Computer systems design & related services	22	10 241	6 583	1 423	65	38.9	17.2
5416	Management, scientific, & technical consulting services	16	5 310	1 738	221	19	69.8	9.7
54161	Management consulting services	16	5 310	1 738	221	19	69.8	9.7
5418	Advertising & related services	4	D	D	D	b	D	D
BALANCE OF PLYMOUTH COUNTY, MA								
54	Professional, scientific, & technical services	171	193 859	100 921	21 134	1 633	16.8	14.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PLYMOUTH COUNTY, MA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services	171	193 859	100 921	21 134	1 633	16.8	14.0
5411	Legal services	30	7 737	2 729	586	93	41.4	6.9
54111	Offices of lawyers	30	7 737	2 729	586	93	41.4	6.9
541110	Offices of lawyers	30	7 737	2 729	586	93	41.4	6.9
5411101	Offices of lawyers (except legal aid societies)	30	7 737	2 729	586	93	41.4	6.9
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
541219	Other accounting services	8	1 980	1 246	166	53	31.4	—
5413	Architectural, engineering, & related services	50	D	D	D	e	D	D
54133	Engineering services	36	D	D	D	e	D	D
541330	Engineering services	36	D	D	D	e	D	D
54137	Surveying & mapping (except geophysical) services	6	4 552	3 764	548	73	13.2	—
541370	Surveying & mapping (except geophysical) services	6	4 552	3 764	548	73	13.2	—
5414	Specialized design services	4	D	D	D	a	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	24	D	D	D	f	D	D
54151	Computer systems design & related services	24	D	D	D	f	D	D
541512	Computer systems design services	12	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	9	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	31	D	D	D	e	D	D
54161	Management consulting services	24	D	D	D	e	D	D
541611	Administrative management & general management consulting service	11	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	c	D	D
5418	Advertising & related services	4	2 608	1 378	300	29	9.4	—
BALANCE OF WORCESTER COUNTY, MA								
54	Professional, scientific, & technical services	274	D	D	D	g	D	D
541	Professional, scientific, & technical services	274	D	D	D	g	D	D
5411	Legal services	39	D	D	D	b	D	D
54111	Offices of lawyers	37	D	D	D	b	D	D
541110	Offices of lawyers	37	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 872	1 390	391	58	58.1	17.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 872	1 390	391	58	58.1	17.5
541219	Other accounting services	8	1 259	734	213	28	42.2	10.0
5413	Architectural, engineering, & related services	62	D	D	D	f	D	D
54133	Engineering services	45	D	D	D	f	D	D
541330	Engineering services	45	D	D	D	f	D	D
5414	Specialized design services	15	3 253	1 099	286	31	50.6	1.0
54143	Graphic design services	11	2 788	1 050	276	27	42.6	1.0
541430	Graphic design services	11	2 788	1 050	276	27	42.6	1.0
5415	Computer systems design & related services	60	D	D	D	c	D	D
54151	Computer systems design & related services	60	D	D	D	c	D	D
541512	Computer systems design services	26	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	53	D	D	D	b	D	D
54161	Management consulting services	40	5 669	1 823	283	40	83.9	10.7
54162	Environmental consulting services	5	D	D	D	b	D	D
541620	Environmental consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	13	9 681	1 820	259	40	47.3	—
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	8	D	D	D	b	D	D
BALANCE OF DUKES COUNTY, MA								
54	Professional, scientific, & technical services	44	10 335	4 285	910	109	31.4	5.9
541	Professional, scientific, & technical services	44	10 335	4 285	910	109	31.4	5.9
5411	Legal services	15	3 896	1 219	267	40	45.1	7.5
54111	Offices of lawyers	15	3 896	1 219	267	40	45.1	7.5
541110	Offices of lawyers	15	3 896	1 219	267	40	45.1	7.5
5411101	Offices of lawyers (except legal aid societies)	15	3 896	1 219	267	40	45.1	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	888	371	97	17	75.0	5.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	888	371	97	17	75.0	5.4
5413	Architectural, engineering, & related services	9	3 081	1 644	339	36	10.5	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NANTUCKET COUNTY, MA								
54	Professional, scientific, & technical services	44	14 318	5 960	1 123	133	51.1	5.1
541	Professional, scientific, & technical services	44	14 318	5 960	1 123	133	51.1	5.1
5411	Legal services	14	4 849	2 240	472	50	31.7	12.6
54111	Offices of lawyers	14	4 849	2 240	472	50	31.7	12.6
541110	Offices of lawyers	14	4 849	2 240	472	50	31.7	12.6
5411101	Offices of lawyers (except legal aid societies)	14	4 849	2 240	472	50	31.7	12.6
5413	Architectural, engineering, & related services	13	4 998	2 182	408	46	53.9	2.4
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	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.

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

MASSACHUSETTS

There are no geographic notes for the state of Massachusetts.

Appendix E. Metropolitan Areas

MASSACHUSETTS

Barnstable—Yarmouth, MA MSA

Barnstable County, MA
Barnstable city, MA
Dennis town, MA
Harwich town, MA
Sandwich town, MA
Yarmouth town, MA

Boston, MA—NH PMSA

Bristol County, MA (Part)
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (Part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Marblehead town, MA
Newburyport city, MA
Peabody city, MA
Salem city, MA
Saugus town, MA
Swampscott town, MA
Middlesex County, MA (Part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Belmont town, MA
Burlington town, MA
Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)
Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA
Plymouth County, MA (Part)
Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Boston, MA—NH PMSA—Con.

Suffolk County, MA (Part)
Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA
Worcester County, MA (Part)
Harvard town, MA
Milford town, MA
Rockingham County, NH (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA**

Boston, MA—NH PMSA

Bristol County, MA (Part)
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (Part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Marblehead town, MA
Newburyport city, MA
Peabody city, MA
Salem city, MA
Saugus town, MA
Swampscott town, MA
Middlesex County, MA (Part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA
Belmont town, MA
Burlington town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Somerville city, MA
Stoneham town, MA
Sudbury town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Boston, MA—NH PMSA—Con.

Suffolk County, MA (Part)—Con.

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

**Boston—Worcester—Lawrence, MA—NH—ME—CT
CMSA—Con.**

Portsmouth—Rochester, NH—ME PMSA—Con.

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Brockton, MA PMSA—Con.

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

New Bedford, MA PMSA

Bristol County, MA (Part)
Dartmouth town, MA
Fairhaven town, MA
New Bedford city, MA
Plymouth County, MA (Part)

Pittsfield, MA MSA

Berkshire County, MA (Part)
Pittsfield city, MA

Providence—Fall River—Warwick, RI—MA MSA

Bristol County, MA (Part)
Attleboro city, MA
Fall River city, MA
North Attleborough town, MA
Seekonk town, MA
Somerset town, MA
Swansea town, MA
Westport town, MA
Bristol County, RI
Barrington town, RI
Bristol town, RI
Warren town, RI
Kent County, RI
Coventry town, RI
East Greenwich town, RI
Warwick city, RI
West Warwick town, RI
Newport County, RI (Part)
Tiverton town, RI
Providence County, RI
Burrillville town, RI
Central Falls city, RI
Cranston city, RI
Cumberland town, RI
East Providence city, RI
Johnston town, RI
Lincoln town, RI
North Providence town, RI

Providence—Fall River—Warwick, RI—MA MSA—Con.

Providence County, RI—Con.
North Smithfield town, RI
Pawtucket city, RI
Providence city, RI
Scituate town, RI
Smithfield town, RI
Woonsocket city, RI
Washington County, RI (Part)
Narragansett town, RI
North Kingstown town, RI
South Kingstown town, RI

Springfield, MA MSA

Franklin County, MA (Part)
Hampden County, MA (Part)
Agawam city, MA
Chicopee city, MA
East Longmeadow town, MA
Holyoke city, MA
Longmeadow town, MA
Ludlow town, MA
Palmer town, MA
Springfield city, MA
Westfield city, MA
West Springfield town, MA
Wilbraham town, MA
Hampshire County, MA (Part)
Amherst town, MA
Belchertown town, MA
Easthampton town, MA
Northampton city, MA
South Hadley town, MA

Worcester, MA—CT PMSA

Windham County, CT (Part)
Hampden County, MA (Part)

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)
Auburn town, MA
Charlton town, MA
Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA

Worcester, MA—CT PMSA—Con.

Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
Worcester city, MA

