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1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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

Helping You Make Informed Decisions

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

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Professional, Scientific, and Technical Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAINE								
54	Professional, scientific, & technical services	2 552	1 215 623	474 779	102 608	13 747	24.6	6.3
541	Professional, scientific, & technical services	2 552	1 215 623	474 779	102 608	13 747	24.6	6.3
5411	Legal services	742	369 509	150 312	30 066	3 918	21.2	2.3
54111	Offices of lawyers	714	360 849	145 881	29 141	3 774	21.4	1.9
541110	Offices of lawyers	714	360 849	145 881	29 141	3 774	21.4	1.9
5411101	Offices of lawyers (except legal aid societies)	714	360 849	145 881	29 141	3 774	21.4	1.9
54119	Other legal services	28	8 660	4 431	925	144	12.1	17.2
541191	Title abstract & settlement offices	23	8 396	4 253	876	136	11.2	17.7
541199	All other legal services	5	264	178	49	8	41.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	463	155 158	71 354	16 304	2 633	26.1	14.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	463	155 158	71 354	16 304	2 633	26.1	14.7
541211	Offices of certified public accountants	199	100 274	48 689	10 690	1 302	23.3	19.1
541213	Tax return preparation services	72	8 826	2 805	1 112	463	54.6	3.7
541214	Payroll services	27	8 953	4 674	1 006	186	17.3	10.2
541219	Other accounting services	165	37 105	15 186	3 496	682	29.1	6.4
5413	Architectural, engineering, & related services	488	315 358	138 254	31 654	3 654	24.1	7.5
54131	Architectural services	83	49 569	21 270	3 948	529	24.8	2.0
541310	Architectural services	83	49 569	21 270	3 948	529	24.8	2.0
54133	Engineering services	259	229 336	100 548	24 120	2 497	23.4	9.4
541330	Engineering services	259	229 336	100 548	24 120	2 497	23.4	9.4
54134	Drafting services	13	1 557	656	147	30	38.5	1.0
541340	Drafting services	13	1 557	656	147	30	38.5	1.0
54135	Building inspection services	8	D	D	D	a	D	D
541350	Building inspection services	8	D	D	D	a	D	D
54136	Geophysical surveying & mapping services	2	D	D	D	a	D	D
541360	Geophysical surveying & mapping services	2	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services	101	21 845	10 072	2 202	428	30.5	3.5
541370	Surveying & mapping (except geophysical) services	101	21 845	10 072	2 202	428	30.5	3.5
54138	Testing laboratories	22	11 805	5 250	1 132	151	15.6	.9
541380	Testing laboratories	22	11 805	5 250	1 132	151	15.6	.9
5414	Specialized design services	57	18 659	4 775	996	175	46.8	1.9
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54142	Industrial design services	2	D	D	D	a	D	D
541420	Industrial design services	2	D	D	D	a	D	D
54143	Graphic design services	28	10 715	3 824	800	119	48.7	—
541430	Graphic design services	28	10 715	3 824	800	119	48.7	—
5414301	Graphic design services (except commercial art & medical artists) ..	25	10 599	3 768	789	114	48.6	—
5414302	Commercial art	3	116	56	11	5	D	—
54149	Other specialized design services	3	94	19	4	3	87.2	12.8
541490	Other specialized design services	3	94	19	4	3	87.2	12.8
5415	Computer systems design & related services	202	78 559	28 921	6 223	742	33.3	8.4
54151	Computer systems design & related services	202	78 559	28 921	6 223	742	33.3	8.4
541511	Custom computer programming services	88	18 851	8 549	1 738	233	35.5	10.8
541512	Computer systems design services	96	52 030	17 083	3 848	406	35.6	8.5
5415121	Computer systems integrators	34	37 147	11 439	2 715	266	26.1	8.9
5415122	Computer systems consultants (except systems integrators)	62	14 883	5 644	1 133	140	59.2	7.5
541513	Computer facilities management services	3	D	D	D	b	D	D
541519	Other computer related services	15	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	330	86 201	34 617	7 144	914	51.0	6.8
54161	Management consulting services	217	54 855	22 290	4 461	580	49.8	6.2
541611	Administrative management & general management consulting service	107	26 752	11 296	2 248	256	50.7	8.7
541612	Human resources & executive search consulting services	44	15 024	6 460	1 239	184	34.8	4.2
5416121	Actuarial consulting	4	1 373	834	124	6	—	—
5416122	Executive placement services	16	4 658	1 773	397	116	52.9	13.1
5416123	Human resources & personnel management consulting	24	8 993	3 853	718	62	30.7	.2
541613	Marketing consulting services	41	9 660	3 063	637	94	69.7	4.4
541614	Process, physical distribution, & logistics consulting services	8	599	247	35	6	47.4	.7
541618	Other management consulting services	17	2 820	1 224	302	40	53.1	—
54162	Environmental consulting services	52	15 792	6 450	1 599	185	48.8	5.8
541620	Environmental consulting services	52	15 792	6 450	1 599	185	48.8	5.8
54169	Other scientific & technical consulting services	61	15 554	5 877	1 084	149	57.8	10.0
541690	Other scientific & technical consulting services	61	15 554	5 877	1 084	149	57.8	10.0
5417	Scientific research & development services	12	8 890	3 779	773	71	12.2	49.9
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	b	D	D
5417101	R&D in the physical & engineering sciences	4	D	D	D	b	D	D
5417102	Research & development in the life sciences	5	5 510	2 344	565	39	4.2	80.4
54172	Research & development in the social sciences & humanities	3	D	D	D	a	D	D
541720	R&D in the social sciences & humanities	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
MAINE—Con.									
54	Professional, scientific, & technical services—Con.								
541	Professional, scientific, & technical services—Con.								
5418	Advertising & related services	150	158 570	35 037	7 808	1 211	11.3	2.0	
54181	Advertising agencies	60	33 873	13 285	2 972	315	30.9	3.9	
541810	Advertising agencies	60	33 873	13 285	2 972	315	30.9	3.9	
54182	Public relations agencies	27	7 281	3 384	698	132	28.6	9.4	
541820	Public relations agencies	27	7 281	3 384	698	132	28.6	9.4	
54183	Media buying services	3	D	D	D	a	D	D	
541830	Media buying services	3	D	D	D	a	D	D	
54184	Media representatives	9	D	D	D	b	D	D	
541840	Media representatives	9	D	D	D	b	D	D	
5418401	Radio & television advertising representatives	8	D	D	D	b	D	D	
5418402	Publishers' advertising representatives	1	D	D	D	a	D	D	
54185	Display advertising	2	D	D	D	a	D	D	
541850	Display advertising	2	D	D	D	a	D	D	
5418501	Display advertising (except outdoor)	2	D	D	D	a	D	D	
54186	Direct mail advertising	9	6 204	2 544	486	117	19.1	—	
541860	Direct mail advertising	9	6 204	2 544	486	117	19.1	—	
54187	Advertising material distribution services	2	D	D	D	a	D	D	
541870	Advertising material distribution services	2	D	D	D	a	D	D	
54189	Other services related to advertising	38	D	D	D	f	D	D	
541890	Other services related to advertising	38	D	D	D	f	D	D	
5418902	Advertising specialties goods distributor	13	D	D	D	f	D	D	
5418903	Sign painting & lettering shop	21	D	D	D	b	D	D	
5418909	All other advertising	4	D	D	D	a	D	D	
5419	Other professional, scientific, & technical services	108	24 719	7 730	1 640	429	24.8	5.8	
54191	Marketing research & public opinion polling	16	6 922	2 641	614	155	22.7	9.4	
541910	Marketing research & public opinion polling	16	6 922	2 641	614	155	22.7	9.4	
54192	Photographic services	76	14 738	4 133	786	229	24.8	5.3	
541921	Photographic studios, portrait	53	9 233	2 040	447	170	27.6	2.7	
541922	Commercial photography	23	5 505	2 093	339	59	20.0	9.7	
54193	Translation & interpretation services	2	D	D	D	a	D	D	
541930	Translation & interpretation services	2	D	D	D	a	D	D	
54199	All other professional, scientific, & technical services	14	D	D	D	b	D	D	
541990	All other professional, scientific, & technical services	14	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 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
MAINE									
54	Professional, scientific, & technical services ..	34	72 751	74 763	34 419	8 114	1 169	4.1	2.2
541	Professional, scientific, & technical services	34	72 751	74 763	34 419	8 114	1 169	4.1	2.2
5411	Legal services	13	4 053	3 715	1 945	463	73	8.6	28.2
54111	Offices of lawyers	13	4 053	3 715	1 945	463	73	8.6	28.2
541110	Offices of lawyers	13	4 053	3 715	1 945	463	73	8.6	28.2
5411102	Legal aid societies & similar legal services	13	4 053	3 715	1 945	463	73	8.6	28.2
5417	Scientific research & development services	21	68 698	71 048	32 474	7 651	1 096	3.8	.7
54171	R&D in the physical, engineering, & life sciences	12	64 656	67 278	31 041	7 295	1 016	.1	—
541710	R&D in the physical, engineering, & life sciences	12	64 656	67 278	31 041	7 295	1 016	.1	—
5417101	R&D in the physical & engineering sciences	2	D	D	D	D	b	D	D
5417102	Research & development in the life sciences	10	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	9	4 042	3 770	1 433	356	80	63.7	11.6
541720	R&D in the social sciences & humanities	9	4 042	3 770	1 433	356	80	63.7	11.6

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
BANGOR, ME MSA								
54	Professional, scientific, & technical services	213	94 730	43 259	9 218	1 235	21.1	7.2
541	Professional, scientific, & technical services	213	94 730	43 259	9 218	1 235	21.1	7.2
5411	Legal services	66	37 245	16 113	3 565	435	15.7	2.6
54111	Offices of lawyers	63	D	D	D	e	D	D
541110	Offices of lawyers	63	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	63	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	19 731	9 738	1 972	279	33.7	27.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	19 731	9 738	1 972	279	33.7	27.1
541211	Offices of certified public accountants	27	12 571	6 500	1 325	159	35.6	35.5
541219	Other accounting services	20	5 150	2 358	436	60	20.3	16.6
5413	Architectural, engineering, & related services	36	26 278	12 562	2 697	354	14.6	1.0
54133	Engineering services	20	12 597	5 738	1 239	138	25.0	.5
541330	Engineering services	20	12 597	5 738	1 239	138	25.0	.5
54137	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	20	4 983	2 619	583	57	12.0	—
54161	Management consulting services	13	3 829	2 095	472	45	13.6	—
5419	Other professional, scientific, & technical services	8	1 530	282	52	19	11.0	—
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	h	D	D
541219	Other accounting services	545	D	D	D	g	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
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	i	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

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.							
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
	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

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	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	12.3
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
LEWISTON-AUBURN, ME MSA								
54	Professional, scientific, & technical services	140	190 003	53 769	10 413	1 640	5.6	1.2
541	Professional, scientific, & technical services	140	190 003	53 769	10 413	1 640	5.6	1.2
5411	Legal services	43	33 211	16 932	2 474	346	9.7	2.2
54111	Offices of lawyers	41	D	D	D	e	D	D
541110	Offices of lawyers	41	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	40	24 745	11 182	2 619	433	9.9	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	40	24 745	11 182	2 619	433	9.9	2.0
541211	Offices of certified public accountants	10	6 648	4 207	816	92	17.8	—
541219	Other accounting services	20	16 149	6 072	1 564	294	5.9	.8
5413	Architectural, engineering, & related services	19	16 503	6 749	1 081	163	13.9	.6
54131	Architectural services	3	7 738	4 458	519	94	D	—
541310	Architectural services	3	7 738	4 458	519	94	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
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	f	D	D
54189	Other services related to advertising	5	D	D	D	f	D	D
541890	Other services related to advertising	5	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	7	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
PORTLAND, ME MSA								
54	Professional, scientific, & technical services	870	576 223	238 965	52 347	5 955	21.7	8.1
541	Professional, scientific, & technical services	870	576 223	238 965	52 347	5 955	21.7	8.1
5411	Legal services	211	177 830	72 212	14 540	1 604	13.2	1.9
54111	Offices of lawyers	205	173 334	69 555	13 997	1 529	13.2	1.3
541110	Offices of lawyers	205	173 334	69 555	13 997	1 529	13.2	1.3
5411101	Offices of lawyers (except legal aid societies)	205	173 334	69 555	13 997	1 529	13.2	1.3
54119	Other legal services	6	4 496	2 657	543	75	13.4	22.0
541191	Title abstract & settlement offices	6	4 496	2 657	543	75	13.4	22.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	114	68 355	32 444	7 437	984	17.7	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	114	68 355	32 444	7 437	984	17.7	20.1
541211	Offices of certified public accountants	64	54 155	26 414	5 926	605	14.8	24.0
541213	Tax return preparation services	13	3 145	1 172	464	219	19.4	1.4
541219	Other accounting services	33	D	D	D	c	D	D
5413	Architectural, engineering, & related services	163	171 166	75 505	17 773	1 789	19.5	8.0
54131	Architectural services	35	20 323	8 259	1 623	199	23.7	3.5
541310	Architectural services	35	20 323	8 259	1 623	199	23.7	3.5
54133	Engineering services	99	136 005	60 567	14 657	1 381	19.6	9.3
541330	Engineering services	99	136 005	60 567	14 657	1 381	19.6	9.3
54137	Surveying & mapping (except geophysical) services	15	3 542	1 754	396	73	24.5	3.7
541370	Surveying & mapping (except geophysical) services	15	3 542	1 754	396	73	24.5	3.7
54138	Testing laboratories	10	10 026	4 375	966	116	5.2	1.0
541380	Testing laboratories	10	10 026	4 375	966	116	5.2	1.0
5414	Specialized design services	29	12 405	3 520	759	107	60.3	2.8
54141	Interior design services	15	D	D	D	b	D	D
541410	Interior design services	15	D	D	D	b	D	D
54143	Graphic design services	12	8 248	2 981	640	80	51.2	—
541430	Graphic design services	12	8 248	2 981	640	80	51.2	—
5414301	Graphic design services (except commercial art & medical artists) ..	12	8 248	2 981	640	80	51.2	—
5415	Computer systems design & related services	92	47 283	16 582	3 617	382	32.7	9.7
54151	Computer systems design & related services	92	47 283	16 582	3 617	382	32.7	9.7
541511	Custom computer programming services	39	D	D	D	b	D	D
541512	Computer systems design services	47	37 519	11 993	2 773	269	30.7	9.0
5415121	Computer systems integrators	20	30 221	9 283	2 219	206	28.5	9.6
5415122	Computer systems consultants (except systems integrators)	27	7 298	2 710	554	63	40.0	6.4
5416	Management, scientific, & technical consulting services	149	46 937	19 354	4 038	472	43.6	9.9
54161	Management consulting services	106	31 062	12 901	2 625	311	47.0	7.8
541611	Administrative management & general management consulting service	49	13 599	6 347	1 324	115	39.9	12.0
541612	Human resources & executive search consulting services	26	10 342	4 202	820	138	28.7	5.9
5416123	Human resources & personnel management consulting	14	6 361	2 404	431	42	35.2	—
541613	Marketing consulting services	21	5 914	1 940	404	46	91.3	3.0
54162	Environmental consulting services	19	7 065	3 183	863	84	13.1	12.0
541620	Environmental consulting services	19	7 065	3 183	863	84	13.1	12.0
54169	Other scientific & technical consulting services	24	8 810	3 270	550	77	56.1	15.7
541690	Other scientific & technical consulting services	24	8 810	3 270	550	77	56.1	15.7
5418	Advertising & related services	65	34 209	12 950	2 776	364	29.2	3.1
54181	Advertising agencies	35	22 306	8 563	1 847	219	37.2	3.3
541810	Advertising agencies	35	22 306	8 563	1 847	219	37.2	3.3
54189	Other services related to advertising	14	D	D	D	b	D	D
541890	Other services related to advertising	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	42	12 312	4 024	809	220	22.3	7.3
54192	Photographic services	25	6 765	2 202	388	88	29.2	3.7
541921	Photographic studios, portrait	14	2 954	671	147	49	34.4	1.6
541922	Commercial photography	11	3 811	1 531	241	39	25.2	5.3
AREA OUTSIDE MAINE METROPOLITAN AREAS								
54	Professional, scientific, & technical services	1 253	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
AREA OUTSIDE MAINE METROPOLITAN AREAS—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services	1 253	D	D	D	h	D	D
5411	Legal services	403	D	D	D	g	D	D
54111	Offices of lawyers	387	113 831	42 409	8 961	1 432	36.6	2.9
541110	Offices of lawyers	387	113 831	42 409	8 961	1 432	36.6	2.9
5411101	Offices of lawyers (except legal aid societies)	387	113 831	42 409	8 961	1 432	36.6	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	240	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	240	D	D	D	f	D	D
541211	Offices of certified public accountants	92	D	D	D	e	D	D
541213	Tax return preparation services	49	D	D	D	c	D	D
541219	Other accounting services	85	D	D	D	c	D	D
5413	Architectural, engineering, & related services	252	D	D	D	g	D	D
54131	Architectural services	40	17 210	6 372	1 359	183	36.8	1.6
541310	Architectural services	40	17 210	6 372	1 359	183	36.8	1.6
54133	Engineering services	118	D	D	D	f	D	D
541330	Engineering services	118	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services	73	8 509	3 641	784	190	59.9	5.1
541370	Surveying & mapping (except geophysical) services	73	8 509	3 641	784	190	59.9	5.1
5414	Specialized design services	25	D	D	D	b	D	D
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5415	Computer systems design & related services	79	D	D	D	c	D	D
54151	Computer systems design & related services	79	D	D	D	c	D	D
541511	Custom computer programming services	37	D	D	D	b	D	D
541512	Computer systems design services	34	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	24	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	137	D	D	D	e	D	D
54161	Management consulting services	81	D	D	D	c	D	D
541611	Administrative management & general management consulting service	43	D	D	D	c	D	D
54162	Environmental consulting services	27	D	D	D	b	D	D
541620	Environmental consulting services	27	D	D	D	b	D	D
54169	Other scientific & technical consulting services	29	D	D	D	b	D	D
541690	Other scientific & technical consulting services	29	D	D	D	b	D	D
5418	Advertising & related services	63	D	D	D	e	D	D
54181	Advertising agencies	20	D	D	D	b	D	D
541810	Advertising agencies	20	D	D	D	b	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
5418903	Sign painting & lettering shop	11	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	49	D	D	D	c	D	D
54192	Photographic services	39	D	D	D	c	D	D
541921	Photographic studios, portrait	29	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
BANGOR, ME MSA									
54	Professional, scientific, & technical services ..	4	1 611	1 481	867	222	65	30.4	—
541	Professional, scientific, & technical services	4	1 611	1 481	867	222	65	30.4	—
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
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

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.									
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
PORTLAND, ME MSA									
54	Professional, scientific, & technical services ..	10	10 210	9 450	4 500	1 052	121	18.2	-
541	Professional, scientific, & technical services	10	10 210	9 450	4 500	1 052	121	18.2	-
5417	Scientific research & development services	6	8 960	8 271	3 881	907	99	20.3	-
AREA OUTSIDE MAINE METROPOLITAN AREAS									
54	Professional, scientific, & technical services ..	19	D	D	D	D	f	D	D
541	Professional, scientific, & technical services	19	D	D	D	D	f	D	D
5417	Scientific research & development services	12	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences ...	7	D	D	D	D	f	D	D
5417102	Research & development in the life sciences	7	D	D	D	D	f	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
ANDROSCOGGIN COUNTY, ME								
54	Professional, scientific, & technical services	151	191 601	54 319	10 526	1 672	6.0	1.5
541	Professional, scientific, & technical services	151	191 601	54 319	10 526	1 672	6.0	1.5
5411	Legal services	45	33 786	17 022	2 500	353	10.9	2.5
54111	Offices of lawyers	43	D	D	D	e	D	D
541110	Offices of lawyers	43	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	42	24 782	11 201	2 620	435	10.0	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	42	24 782	11 201	2 620	435	10.0	2.1
541211	Offices of certified public accountants	10	6 648	4 207	816	92	17.8	-
541219	Other accounting services	21	16 163	6 076	1 565	296	6.0	.8
5413	Architectural, engineering, & related services	25	17 405	7 186	1 166	185	15.7	3.1
54131	Architectural services	3	7 738	4 458	519	94	D	-
541310	Architectural services	3	7 738	4 458	519	94	D	-
54133	Engineering services	14	8 891	2 465	601	76	15.5	6.1
541330	Engineering services	14	8 891	2 465	601	76	15.5	6.1
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
5416	Management, scientific, & technical consulting services	16	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	f	D	D
54189	Other services related to advertising	5	D	D	D	f	D	D
541890	Other services related to advertising	5	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	4	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AROOSTOOK COUNTY, ME								
54	Professional, scientific, & technical services	89	18 055	7 177	1 714	342	52.0	2.4
541	Professional, scientific, & technical services	89	18 055	7 177	1 714	342	52.0	2.4
5411	Legal services	39	9 283	3 344	736	149	44.5	4.5
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	23	4 390	1 993	523	99	62.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	4 390	1 993	523	99	62.1	—
5413	Architectural, engineering, & related services	14	2 436	855	187	46	89.6	—
CUMBERLAND COUNTY, ME								
54	Professional, scientific, & technical services	973	614 642	253 763	55 483	6 408	22.1	7.8
541	Professional, scientific, & technical services	973	614 642	253 763	55 483	6 408	22.1	7.8
5411	Legal services	237	183 842	74 620	15 075	1 684	14.3	2.0
54111	Offices of lawyers	229	179 035	71 842	14 509	1 604	14.3	1.5
541110	Offices of lawyers	229	179 035	71 842	14 509	1 604	14.3	1.5
5411101	Offices of lawyers (except legal aid societies)	229	179 035	71 842	14 509	1 604	14.3	1.5
54119	Other legal services	8	4 807	2 778	566	80	12.6	20.6
541191	Title abstract & settlement offices	8	4 807	2 778	566	80	12.6	20.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	128	70 779	33 180	7 628	1 032	19.0	19.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	128	70 779	33 180	7 628	1 032	19.0	19.6
541211	Offices of certified public accountants	72	56 144	27 145	6 119	648	16.3	23.4
541213	Tax return preparation services	14	D	D	D	c	D	D
541219	Other accounting services	35	7 684	3 387	746	124	39.9	1.7
5413	Architectural, engineering, & related services	192	191 546	83 750	19 603	2 027	19.3	7.2
54131	Architectural services	40	27 758	10 384	2 016	248	20.1	2.5
541310	Architectural services	40	27 758	10 384	2 016	248	20.1	2.5
54133	Engineering services	117	148 527	66 463	16 049	1 555	19.7	8.5
541330	Engineering services	117	148 527	66 463	16 049	1 555	19.7	8.5
54137	Surveying & mapping (except geophysical) services	19	3 898	1 950	436	86	27.3	3.3
541370	Surveying & mapping (except geophysical) services	19	3 898	1 950	436	86	27.3	3.3
54138	Testing laboratories	10	10 026	4 375	966	116	5.2	1.0
541380	Testing laboratories	10	10 026	4 375	966	116	5.2	1.0
5414	Specialized design services	30	12 511	3 544	760	109	59.8	2.8
54141	Interior design services	16	D	D	D	b	D	D
541410	Interior design services	16	D	D	D	b	D	D
54143	Graphic design services	12	8 248	2 981	640	80	51.2	—
541430	Graphic design services	12	8 248	2 981	640	80	51.2	—
5414301	Graphic design services (except commercial art & medical artists) ..	12	8 248	2 981	640	80	51.2	—
5415	Computer systems design & related services	101	51 891	17 787	3 841	404	30.1	9.4
54151	Computer systems design & related services	101	51 891	17 787	3 841	404	30.1	9.4
541511	Custom computer programming services	42	D	D	D	c	D	D
541512	Computer systems design services	51	40 497	12 377	2 833	278	28.2	9.1
5415121	Computer systems integrators	24	33 297	9 723	2 304	218	25.9	9.7
5415122	Computer systems consultants (except systems integrators)	27	7 200	2 654	529	60	39.2	6.5
5416	Management, scientific, & technical consulting services	167	50 233	21 027	4 310	516	45.7	9.4
54161	Management consulting services	119	33 750	14 216	2 838	346	49.5	7.4
541611	Administrative management & general management consulting service	55	14 470	6 672	1 348	119	42.3	11.8
541612	Human resources & executive search consulting services	31	12 029	4 970	954	161	36.8	5.1
5416122	Executive placement services	11	4 068	1 587	368	111	48.2	15.0
5416123	Human resources & personnel management consulting	16	6 588	2 549	462	44	37.5	—
541613	Marketing consulting services	20	5 352	1 860	398	45	90.4	3.3
54162	Environmental consulting services	22	7 538	3 487	909	91	15.7	11.4
541620	Environmental consulting services	22	7 538	3 487	909	91	15.7	11.4
54169	Other scientific & technical consulting services	26	8 945	3 324	563	79	56.7	15.4
541690	Other scientific & technical consulting services	26	8 945	3 324	563	79	56.7	15.4
5418	Advertising & related services	68	34 469	13 004	2 779	367	29.0	3.0
54181	Advertising agencies	36	22 330	8 572	1 849	220	37.2	3.3
541810	Advertising agencies	36	22 330	8 572	1 849	220	37.2	3.3
54189	Other services related to advertising	15	D	D	D	b	D	D
541890	Other services related to advertising	15	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	45	13 645	4 477	889	236	24.4	6.6
54192	Photographic services	28	D	D	D	c	D	D
541921	Photographic studios, portrait	16	D	D	D	b	D	D
541922	Commercial photography	12	4 201	1 635	262	46	22.8	4.8
FRANKLIN COUNTY, ME								
54	Professional, scientific, & technical services	36	4 997	1 960	433	95	49.3	10.6
541	Professional, scientific, & technical services	36	4 997	1 960	433	95	49.3	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
HANCOCK COUNTY, ME								
54	Professional, scientific, & technical services	111	24 242	8 698	1 757	309	58.3	5.0
541	Professional, scientific, & technical services	111	24 242	8 698	1 757	309	58.3	5.0
5411	Legal services	35	6 582	2 070	456	97	56.0	—
54111	Offices of lawyers	33	D	D	D	b	D	D
541110	Offices of lawyers	33	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	33	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 279	1 148	308	65	48.7	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 279	1 148	308	65	48.7	.5
5413	Architectural, engineering, & related services	31	6 305	2 945	626	84	73.9	16.0
KENNEBEC COUNTY, ME								
54	Professional, scientific, & technical services	230	71 065	26 267	5 933	926	35.2	4.8
541	Professional, scientific, & technical services	230	71 065	26 267	5 933	926	35.2	4.8
5411	Legal services	77	30 713	10 656	2 294	329	22.7	1.4
54111	Offices of lawyers	74	D	D	D	e	D	D
541110	Offices of lawyers	74	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	74	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	8 919	4 015	864	171	28.3	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	8 919	4 015	864	171	28.3	2.9
541211	Offices of certified public accountants	20	7 243	3 230	674	107	23.3	.6
5413	Architectural, engineering, & related services	34	12 997	4 711	1 137	140	42.3	15.5
54133	Engineering services	22	10 448	3 766	918	106	40.8	17.6
541330	Engineering services	22	10 448	3 766	918	106	40.8	17.6
5415	Computer systems design & related services	14	4 833	2 187	535	79	64.0	—
54151	Computer systems design & related services	14	4 833	2 187	535	79	64.0	—
5416	Management, scientific, & technical consulting services	34	D	D	D	b	D	D
5418	Advertising & related services	17	D	D	D	b	D	D
KNOX COUNTY, ME								
54	Professional, scientific, & technical services	74	14 984	6 214	1 196	275	55.8	5.2
541	Professional, scientific, & technical services	74	14 984	6 214	1 196	275	55.8	5.2
5411	Legal services	18	6 478	2 736	574	87	52.1	5.6
54111	Offices of lawyers	18	6 478	2 736	574	87	52.1	5.6
541110	Offices of lawyers	18	6 478	2 736	574	87	52.1	5.6
5411101	Offices of lawyers (except legal aid societies)	18	6 478	2 736	574	87	52.1	5.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	2 313	1 013	207	65	48.9	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	2 313	1 013	207	65	48.9	8.8
5413	Architectural, engineering, & related services	15	2 094	905	180	33	64.0	4.3
5414	Specialized design services	6	1 453	398	58	16	58.5	.8
LINCOLN COUNTY, ME								
54	Professional, scientific, & technical services	74	D	D	D	c	D	D
541	Professional, scientific, & technical services	74	D	D	D	c	D	D
5411	Legal services	20	4 654	1 373	343	63	54.4	—
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
5413	Architectural, engineering, & related services	16	3 031	989	223	37	84.6	9.0
OXFORD COUNTY, ME								
54	Professional, scientific, & technical services	56	8 912	3 573	793	149	47.4	9.8
541	Professional, scientific, & technical services	56	8 912	3 573	793	149	47.4	9.8
5411	Legal services	16	3 951	1 907	397	68	24.8	10.1
54111	Offices of lawyers	16	3 951	1 907	397	68	24.8	10.1
541110	Offices of lawyers	16	3 951	1 907	397	68	24.8	10.1
5411101	Offices of lawyers (except legal aid societies)	16	3 951	1 907	397	68	24.8	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 208	525	148	43	43.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 208	525	148	43	43.5	1.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PENOBSCOT COUNTY, ME								
54	Professional, scientific, & technical services	271	102 691	45 926	9 895	1 388	24.0	6.9
541	Professional, scientific, & technical services	271	102 691	45 926	9 895	1 388	24.0	6.9
5411	Legal services	85	40 387	17 200	3 806	486	19.8	2.3
54111	Offices of lawyers	81	39 892	16 997	3 775	479	19.5	2.3
541110	Offices of lawyers	81	39 892	16 997	3 775	479	19.5	2.3
5411101	Offices of lawyers (except legal aid societies)	81	39 892	16 997	3 775	479	19.5	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	70	20 697	9 999	2 042	304	35.8	26.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	70	20 697	9 999	2 042	304	35.8	26.2
541211	Offices of certified public accountants	30	12 856	6 575	1 339	162	36.7	34.8
541213	Tax return preparation services	10	1 186	395	117	48	89.1	6.3
541219	Other accounting services	26	5 400	2 469	465	69	23.3	15.8
5413	Architectural, engineering, & related services	44	27 546	13 060	2 851	380	18.9	1.1
54133	Engineering services	22	13 262	6 072	1 360	153	31.0	.4
541330	Engineering services	22	13 262	6 072	1 360	153	31.0	.4
54137	Surveying & mapping (except geophysical) services	14	9 627	4 644	1 013	164	4.4	2.6
541370	Surveying & mapping (except geophysical) services	14	9 627	4 644	1 013	164	4.4	2.6
5416	Management, scientific, & technical consulting services	25	5 746	2 941	661	71	11.4	.1
54161	Management consulting services	15	3 899	2 121	478	48	13.7	—
5418	Advertising & related services	16	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
PISCATAQUIS COUNTY, ME								
54	Professional, scientific, & technical services	13	D	D	D	b	D	D
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 573	1 072	251	50	19.2	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 573	1 072	251	50	19.2	3.4
SAGADAHOC COUNTY, ME								
54	Professional, scientific, & technical services	62	42 707	19 406	4 412	535	13.3	11.1
541	Professional, scientific, & technical services	62	42 707	19 406	4 412	535	13.3	11.1
5411	Legal services	14	11 732	4 271	758	91	7.4	—
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 177	1 228	273	58	31.2	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 177	1 228	273	58	31.2	11.5
5413	Architectural, engineering, & related services	18	23 092	11 163	2 774	324	5.7	17.3
54133	Engineering services	11	22 585	10 882	2 710	312	4.6	17.7
541330	Engineering services	11	22 585	10 882	2 710	312	4.6	17.7
SOMERSET COUNTY, ME								
54	Professional, scientific, & technical services	58	16 560	6 148	1 427	221	28.5	1.3
541	Professional, scientific, & technical services	58	16 560	6 148	1 427	221	28.5	1.3
5411	Legal services	22	5 774	1 790	339	68	46.9	1.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 110	412	120	39	90.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 110	412	120	39	90.1	2.7
5413	Architectural, engineering, & related services	13	7 576	3 014	789	87	8.9	.2
WALDO COUNTY, ME								
54	Professional, scientific, & technical services	40	7 369	2 801	521	100	51.4	3.7
541	Professional, scientific, & technical services	40	7 369	2 801	521	100	51.4	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 140	874	174	31	61.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 140	874	174	31	61.2	—
WASHINGTON COUNTY, ME								
54	Professional, scientific, & technical services	34	3 738	1 094	274	82	79.9	6.4
541	Professional, scientific, & technical services	34	3 738	1 094	274	82	79.9	6.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
YORK COUNTY, ME								
54	Professional, scientific, & technical services	280	77 744	30 746	6 699	973	49.2	7.6
541	Professional, scientific, & technical services	280	77 744	30 746	6 699	973	49.2	7.6
5411	Legal services	88	24 763	10 449	2 205	321	45.0	3.8
54111	Offices of lawyers	85	24 194	10 208	2 155	316	46.1	3.6
541110	Offices of lawyers	85	24 194	10 208	2 155	316	46.1	3.6
5411101	Offices of lawyers (except legal aid societies)	85	24 194	10 208	2 155	316	46.1	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	53	10 550	4 140	1 001	182	42.8	18.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	53	10 550	4 140	1 001	182	42.8	18.3
541211	Offices of certified public accountants	23	6 679	2 585	613	80	21.8	20.3
541213	Tax return preparation services	7	976	266	104	42	90.7	—
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	59	18 316	8 369	1 840	258	63.4	8.6
54133	Engineering services	30	12 701	5 218	1 149	152	72.6	12.1
541330	Engineering services	30	12 701	5 218	1 149	152	72.6	12.1
5414	Specialized design services	6	2 435	195	43	12	9.6	—
5416	Management, scientific, & technical consulting services	27	6 634	1 714	238	30	79.3	5.8
54161	Management consulting services	22	5 423	1 462	198	23	75.8	7.1
5418	Advertising & related services	15	9 455	3 876	925	76	33.2	7.3
5419	Other professional, scientific, & technical services	12	2 704	900	222	64	31.3	—
54192	Photographic services	6	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AUBURN, ME								
54	Professional, scientific, & technical services	43	33 231	14 465	2 487	365	15.0	2.4
541	Professional, scientific, & technical services	43	33 231	14 465	2 487	365	15.0	2.4
5411	Legal services	11	D	D	D	c	D	D
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
54131	Architectural services	3	7 738	4 458	519	94	D	—
541310	Architectural services	3	7 738	4 458	519	94	D	—
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
AUGUSTA, ME								
54	Professional, scientific, & technical services	82	39 505	14 637	3 247	467	28.5	2.1
541	Professional, scientific, & technical services	82	39 505	14 637	3 247	467	28.5	2.1
5411	Legal services	43	20 910	6 924	1 445	207	20.8	1.6
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	3 924	1 843	371	62	7.9	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	3 924	1 843	371	62	7.9	2.5
541211	Offices of certified public accountants	5	3 634	1 762	335	53	3.3	—
5413	Architectural, engineering, & related services	5	5 620	2 119	550	59	23.0	—
5416	Management, scientific, & technical consulting services	8	3 048	1 062	300	37	70.1	—
5418	Advertising & related services	11	3 325	1 382	291	52	44.7	12.2

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
BANGOR, ME								
54	Professional, scientific, & technical services	147	70 387	33 042	7 066	869	18.4	9.0
541	Professional, scientific, & technical services	147	70 387	33 042	7 066	869	18.4	9.0
5411	Legal services	58	34 166	14 746	3 258	385	14.8	2.4
54111	Offices of lawyers	55	D	D	D	e	D	D
541110	Offices of lawyers	55	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	55	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	37	17 569	8 830	1 808	242	30.4	30.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	37	17 569	8 830	1 808	242	30.4	30.1
541211	Offices of certified public accountants	20	11 508	6 123	1 233	140	30.6	38.8
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	21	11 897	6 344	1 375	161	14.2	1.8
5416	Management, scientific, & technical consulting services	10	3 750	2 152	460	36	6.2	—
54161	Management consulting services	8	D	D	D	b	D	D
BATH, ME								
54	Professional, scientific, & technical services	36	25 753	12 529	2 706	337	11.3	16.9
541	Professional, scientific, & technical services	36	25 753	12 529	2 706	337	11.3	16.9
5411	Legal services	10	D	D	D	b	D	D
54111	Offices of lawyers	10	D	D	D	b	D	D
541110	Offices of lawyers	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
BELFAST, ME								
54	Professional, scientific, & technical services	18	4 536	1 457	295	55	63.5	4.6
541	Professional, scientific, & technical services	18	4 536	1 457	295	55	63.5	4.6
BIDDEFORD, ME								
54	Professional, scientific, & technical services	30	12 097	6 293	1 478	162	12.1	4.7
541	Professional, scientific, & technical services	30	12 097	6 293	1 478	162	12.1	4.7
5411	Legal services	15	4 049	2 070	469	61	21.8	2.4
54111	Offices of lawyers	15	4 049	2 070	469	61	21.8	2.4
541110	Offices of lawyers	15	4 049	2 070	469	61	21.8	2.4
5411101	Offices of lawyers (except legal aid societies)	15	4 049	2 070	469	61	21.8	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 195	609	151	19	29.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 195	609	151	19	29.0	—
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
BREWSTER, ME								
54	Professional, scientific, & technical services	20	6 738	3 044	695	99	30.4	4.0
541	Professional, scientific, & technical services	20	6 738	3 044	695	99	30.4	4.0
5413	Architectural, engineering, & related services	5	2 463	1 276	280	37	8.1	—
BRUNSWICK TOWN, ME								
54	Professional, scientific, & technical services	73	25 150	11 048	2 506	343	30.8	2.5
541	Professional, scientific, & technical services	73	25 150	11 048	2 506	343	30.8	2.5
5411	Legal services	27	5 683	2 247	481	73	45.9	3.5
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	9	1 741	587	157	35	46.6	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 741	587	157	35	46.6	7.3
5413	Architectural, engineering, & related services	16	12 289	5 849	1 359	160	19.1	—
54133	Engineering services	10	10 998	5 396	1 245	141	14.0	—
541330	Engineering services	10	10 998	5 396	1 245	141	14.0	—
CALAIS, ME								
54	Professional, scientific, & technical services	12	1 503	412	107	31	85.0	6.7
541	Professional, scientific, & technical services	12	1 503	412	107	31	85.0	6.7
CARIBOU, ME								
54	Professional, scientific, & technical services	15	D	D	D	b	D	D
541	Professional, scientific, & technical services	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	976	303	83	22	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	976	303	83	22	100.0	—

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
ELLSWORTH, ME								
54	Professional, scientific, & technical services	31	D	D	D	c	D	D
541	Professional, scientific, & technical services	31	D	D	D	c	D	D
5411	Legal services	15	D	D	D	b	D	D
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 732	568	146	33	45.7	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 732	568	146	33	45.7	.9
GARDINER, ME								
54	Professional, scientific, & technical services	11	2 455	1 263	231	56	30.3	.7
541	Professional, scientific, & technical services	11	2 455	1 263	231	56	30.3	.7
GORHAM TOWN, ME								
54	Professional, scientific, & technical services	31	11 270	2 323	482	85	55.6	11.3
541	Professional, scientific, & technical services	31	11 270	2 323	482	85	55.6	11.3
5413	Architectural, engineering, & related services	9	5 466	1 078	222	32	87.9	12.1
5419	Other professional, scientific, & technical services	1	D	D	D	a	D	D
HALLOWELL, ME								
54	Professional, scientific, & technical services	11	2 274	1 049	269	51	31.8	—
541	Professional, scientific, & technical services	11	2 274	1 049	269	51	31.8	—
LEWISTON, ME								
54	Professional, scientific, & technical services	73	153 395	38 166	7 666	1 215	2.6	.5
541	Professional, scientific, & technical services	73	153 395	38 166	7 666	1 215	2.6	.5
5411	Legal services	30	23 698	12 325	1 720	233	7.4	—
54111	Offices of lawyers	30	23 698	12 325	1 720	233	7.4	—
541110	Offices of lawyers	30	23 698	12 325	1 720	233	7.4	—
5411101	Offices of lawyers (except legal aid societies)	30	23 698	12 325	1 720	233	7.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	e	D	D
541211	Offices of certified public accountants	8	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	e	D	D
5415	Computer systems design & related services	3	D	D	D	b	D	D
54151	Computer systems design & related services	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	f	D	D
54189	Other services related to advertising	4	D	D	D	f	D	D
541890	Other services related to advertising	4	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	3	D	D	D	f	D	D
OLD TOWN, ME								
54	Professional, scientific, & technical services	7	D	D	D	c	D	D
541	Professional, scientific, & technical services	7	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
ORONO TOWN, ME								
54	Professional, scientific, & technical services	13	3 318	1 022	109	41	63.3	1.1
541	Professional, scientific, & technical services	13	3 318	1 022	109	41	63.3	1.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PORTLAND, ME								
54	Professional, scientific, & technical services	436	363 945	152 729	32 744	3 645	19.3	7.0
541	Professional, scientific, & technical services	436	363 945	152 729	32 744	3 645	19.3	7.0
5411	Legal services	151	156 157	61 909	12 368	1 351	12.1	1.6
541111	Offices of lawyers	148	D	D	D	g	D	D
541110	Offices of lawyers	148	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	148	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	49 263	24 458	5 405	695	13.1	26.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	49 263	24 458	5 405	695	13.1	26.3
541211	Offices of certified public accountants	36	42 754	21 665	4 711	465	11.3	29.1
541213	Tax return preparation services	5	D	D	D	c	D	D
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	54	72 960	34 055	8 215	770	16.5	7.7
54131	Architectural services	23	16 020	6 967	1 355	159	20.6	1.1
541310	Architectural services	23	16 020	6 967	1 355	159	20.6	1.1
54133	Engineering services	22	50 085	23 734	6 183	525	16.2	10.5
541330	Engineering services	22	50 085	23 734	6 183	525	16.2	10.5
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	15	8 835	2 965	640	81	51.3	2.2
54143	Graphic design services	9	7 929	2 817	601	75	51.8	—
541430	Graphic design services	9	7 929	2 817	601	75	51.8	—
5414301	Graphic design services (except commercial art & medical artists) ..	9	7 929	2 817	601	75	51.8	—
5415	Computer systems design & related services	34	16 164	4 379	838	114	48.4	8.3
54151	Computer systems design & related services	34	16 164	4 379	838	114	48.4	8.3
541512	Computer systems design services	18	11 855	2 633	586	71	43.7	1.6
5416	Management, scientific, & technical consulting services	67	28 277	12 809	2 722	322	41.4	4.6
54161	Management consulting services	50	21 313	9 522	1 932	234	44.7	4.4
541611	Administrative management & general management consulting service	22	7 954	4 266	868	75	29.3	11.1
541612	Human resources & executive search consulting services	16	8 408	3 547	702	121	31.4	—
5416123	Human resources & personnel management consulting	10	5 982	2 276	400	38	36.6	—
541613	Marketing consulting services	10	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	3 909	1 673	352	49	46.7	7.4
541690	Other scientific & technical consulting services	12	3 909	1 673	352	49	46.7	7.4
5418	Advertising & related services	37	25 097	9 429	2 053	235	30.1	3.0
54181	Advertising agencies	25	19 210	7 297	1 598	177	35.6	3.9
541810	Advertising agencies	25	19 210	7 297	1 598	177	35.6	3.9
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	21	D	D	D	b	D	D
54192	Photographic services	17	4 489	1 833	312	58	23.7	5.6
541922	Commercial photography	9	D	D	D	b	D	D
PRESQUE ISLE, ME								
54	Professional, scientific, & technical services	27	7 411	3 020	674	135	35.4	3.7
541	Professional, scientific, & technical services	27	7 411	3 020	674	135	35.4	3.7
5411	Legal services	10	3 462	1 304	281	58	17.0	7.9
541111	Offices of lawyers	10	3 462	1 304	281	58	17.0	7.9
541110	Offices of lawyers	10	3 462	1 304	281	58	17.0	7.9
5411101	Offices of lawyers (except legal aid societies)	10	3 462	1 304	281	58	17.0	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 936	1 019	250	42	30.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 936	1 019	250	42	30.1	—
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
ROCKLAND, ME								
54	Professional, scientific, & technical services	25	D	D	D	c	D	D
541	Professional, scientific, & technical services	25	D	D	D	c	D	D
5411	Legal services	10	2 972	1 499	296	49	46.0	12.2
541111	Offices of lawyers	10	2 972	1 499	296	49	46.0	12.2
541110	Offices of lawyers	10	2 972	1 499	296	49	46.0	12.2
5411101	Offices of lawyers (except legal aid societies)	10	2 972	1 499	296	49	46.0	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 138	567	126	41	44.2	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 138	567	126	41	44.2	1.7
SACO, ME								
54	Professional, scientific, & technical services	38	17 094	8 487	1 900	216	46.0	9.5
541	Professional, scientific, & technical services	38	17 094	8 487	1 900	216	46.0	9.5
5411	Legal services	12	5 877	3 027	622	73	26.9	2.3
541111	Offices of lawyers	12	5 877	3 027	622	73	26.9	2.3
541110	Offices of lawyers	12	5 877	3 027	622	73	26.9	2.3
5411101	Offices of lawyers (except legal aid societies)	12	5 877	3 027	622	73	26.9	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 887	1 135	250	36	28.4	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 887	1 135	250	36	28.4	21.5
5413	Architectural, engineering, & related services	10	6 738	2 663	633	78	84.2	15.0
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.

[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
SANFORD TOWN, ME								
54	Professional, scientific, & technical services	37	10 132	3 610	806	142	57.0	15.0
541	Professional, scientific, & technical services	37	10 132	3 610	806	142	57.0	15.0
5411	Legal services	15	4 662	1 459	298	48	61.4	6.7
54111	Offices of lawyers	15	4 662	1 459	298	48	61.4	6.7
541110	Offices of lawyers	15	4 662	1 459	298	48	61.4	6.7
5411101	Offices of lawyers (except legal aid societies)	15	4 662	1 459	298	48	61.4	6.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 845	835	239	53	46.0	42.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 845	835	239	53	46.0	42.6
5413	Architectural, engineering, & related services	10	D	D	D	b	D	D
SCARBOROUGH TOWN, ME								
54	Professional, scientific, & technical services	51	32 704	11 539	2 786	281	29.7	13.3
541	Professional, scientific, & technical services	51	32 704	11 539	2 786	281	29.7	13.3
5413	Architectural, engineering, & related services	13	16 592	5 819	1 421	136	21.0	—
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	8	3 998	1 188	324	25	66.1	—
54151	Computer systems design & related services	8	3 998	1 188	324	25	66.1	—
5418	Advertising & related services	6	4 052	1 636	338	54	13.9	7.3
SOUTH PORTLAND, ME								
54	Professional, scientific, & technical services	81	63 411	26 381	6 356	684	9.0	14.8
541	Professional, scientific, & technical services	81	63 411	26 381	6 356	684	9.0	14.8
5411	Legal services	18	14 760	8 142	1 744	161	12.3	.9
54111	Offices of lawyers	16	D	D	D	c	D	D
541110	Offices of lawyers	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	10 836	4 114	1 137	112	14.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	10 836	4 114	1 137	112	14.4	3.6
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	25 965	10 318	2 560	217	4.4	18.8
54133	Engineering services	11	24 441	9 794	2 445	202	.2	20.0
541330	Engineering services	11	24 441	9 794	2 445	202	.2	20.0
5415	Computer systems design & related services	10	5 088	1 282	311	31	2.0	58.4
54151	Computer systems design & related services	10	5 088	1 282	311	31	2.0	58.4
5416	Management, scientific, & technical consulting services	11	2 785	1 016	222	23	27.6	27.3
5419	Other professional, scientific, & technical services	7	D	D	D	c	D	D
WATERVILLE, ME								
54	Professional, scientific, & technical services	51	14 993	5 616	1 328	197	35.3	12.9
541	Professional, scientific, & technical services	51	14 993	5 616	1 328	197	35.3	12.9
5411	Legal services	21	6 766	2 510	601	80	26.6	1.5
54111	Offices of lawyers	21	6 766	2 510	601	80	26.6	1.5
541110	Offices of lawyers	21	6 766	2 510	601	80	26.6	1.5
5411101	Offices of lawyers (except legal aid societies)	21	6 766	2 510	601	80	26.6	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 965	1 472	341	59	19.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 965	1 472	341	59	19.9	—
5413	Architectural, engineering, & related services	6	2 983	934	219	25	46.6	52.3
WESTBROOK, ME								
54	Professional, scientific, & technical services	45	25 173	12 912	2 929	348	23.0	2.0
541	Professional, scientific, & technical services	45	25 173	12 912	2 929	348	23.0	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 436	1 077	265	52	48.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 436	1 077	265	52	48.3	.7
541219	Other accounting services	7	1 761	856	202	41	28.5	1.0
5413	Architectural, engineering, & related services	12	17 349	9 289	2 047	208	21.3	—
54133	Engineering services	8	12 044	7 034	1 464	134	30.7	—
541330	Engineering services	8	12 044	7 034	1 464	134	30.7	—
WINDHAM TOWN, ME								
54	Professional, scientific, & technical services	32	5 298	1 981	404	86	47.4	8.9
541	Professional, scientific, & technical services	32	5 298	1 981	404	86	47.4	8.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 293	563	140	31	80.7	19.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 293	563	140	31	80.7	19.3
5413	Architectural, engineering, & related services	8	2 143	689	121	23	54.6	4.9
YORK TOWN, ME								
54	Professional, scientific, & technical services	28	6 650	2 488	464	82	78.8	4.6
541	Professional, scientific, & technical services	28	6 650	2 488	464	82	78.8	4.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ANDROSCOGGIN COUNTY, ME								
54	Professional, scientific, & technical services	35	4 975	1 688	373	92	51.0	25.1
541	Professional, scientific, & technical services	35	4 975	1 688	373	92	51.0	25.1
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
BALANCE OF CUMBERLAND COUNTY, ME								
54	Professional, scientific, & technical services	224	87 691	34 850	7 276	936	31.8	6.2
541	Professional, scientific, & technical services	224	87 691	34 850	7 276	936	31.8	6.2
5411	Legal services	21	3 774	1 027	182	38	38.2	10.1
54111	Offices of lawyers	21	3 774	1 027	182	38	38.2	10.1
541110	Offices of lawyers	21	3 774	1 027	182	38	38.2	10.1
5411101	Offices of lawyers (except legal aid societies)	21	3 774	1 027	182	38	38.2	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 394	2 004	427	86	38.2	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 394	2 004	427	86	38.2	3.2
541219	Other accounting services	8	1 456	656	165	25	15.4	7.4
5413	Architectural, engineering, & related services	63	38 782	16 653	3 658	481	21.4	6.5
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	47	D	D	D	e	D	D
541330	Engineering services	47	D	D	D	e	D	D
5414	Specialized design services	10	D	D	D	a	D	D
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
5415	Computer systems design & related services	28	D	D	D	c	D	D
54151	Computer systems design & related services	28	D	D	D	c	D	D
541512	Computer systems design services	15	18 210	7 452	1 670	158	19.7	1.2
5415121	Computer systems integrators	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	55	D	D	D	b	D	D
54161	Management consulting services	36	D	D	D	b	D	D
54169	Other scientific & technical consulting services	9	4 583	1 519	196	25	65.9	23.8
541690	Other scientific & technical consulting services	9	4 583	1 519	196	25	65.9	23.8
5418	Advertising & related services	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	a	D	D
BALANCE OF PENOBSCOT COUNTY, ME								
54	Professional, scientific, & technical services	84	D	D	D	c	D	D
541	Professional, scientific, & technical services	84	D	D	D	c	D	D
5411	Legal services	21	D	D	D	b	D	D
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	2 013	738	142	39	55.1	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	2 013	738	142	39	55.1	5.0
5413	Architectural, engineering, & related services	14	D	D	D	b	D	D
5418	Advertising & related services	8	D	D	D	b	D	D
BALANCE OF WALDO COUNTY, ME								
54	Professional, scientific, & technical services	22	2 833	1 344	226	45	32.1	2.2
541	Professional, scientific, & technical services	22	2 833	1 344	226	45	32.1	2.2
BALANCE OF YORK COUNTY, ME								
54	Professional, scientific, & technical services	147	31 771	9 868	2 051	371	56.4	5.9
541	Professional, scientific, & technical services	147	31 771	9 868	2 051	371	56.4	5.9
5411	Legal services	36	7 521	3 092	652	116	46.4	4.1
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	4 250	1 453	316	62	48.4	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	4 250	1 453	316	62	48.4	4.9
5413	Architectural, engineering, & related services	30	D	D	D	b	D	D
5414	Specialized design services	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	b	D	D
54161	Management consulting services	18	D	D	D	a	D	D
5418	Advertising & related services	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF AROOSTOOK COUNTY, ME								
54	Professional, scientific, & technical services	47	D	D	D	c	D	D
541	Professional, scientific, & technical services	47	D	D	D	c	D	D
5411	Legal services	24	3 949	1 350	322	68	63.2	3.7
54111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 478	671	190	35	79.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 478	671	190	35	79.2	—
BALANCE OF FRANKLIN COUNTY, ME								
54	Professional, scientific, & technical services	36	4 997	1 960	433	95	49.3	10.6
541	Professional, scientific, & technical services	36	4 997	1 960	433	95	49.3	10.6
BALANCE OF HANCOCK COUNTY, ME								
54	Professional, scientific, & technical services	80	D	D	D	c	D	D
541	Professional, scientific, & technical services	80	D	D	D	c	D	D
5411	Legal services	20	D	D	D	b	D	D
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 547	580	162	32	52.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 547	580	162	32	52.1	—
5413	Architectural, engineering, & related services	26	D	D	D	b	D	D
BALANCE OF KENNEBEC COUNTY, ME								
54	Professional, scientific, & technical services	75	11 838	3 702	858	155	59.0	5.0
541	Professional, scientific, & technical services	75	11 838	3 702	858	155	59.0	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services	19	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, ME								
54	Professional, scientific, & technical services	49	D	D	D	c	D	D
541	Professional, scientific, & technical services	49	D	D	D	c	D	D
5411	Legal services	8	3 506	1 237	278	38	57.3	—
54111	Offices of lawyers	8	3 506	1 237	278	38	57.3	—
541110	Offices of lawyers	8	3 506	1 237	278	38	57.3	—
5411101	Offices of lawyers (except legal aid societies)	8	3 506	1 237	278	38	57.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 175	446	81	24	53.4	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 175	446	81	24	53.4	15.7
5413	Architectural, engineering, & related services	10	1 630	742	146	24	58.8	5.5
5414	Specialized design services	5	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, ME								
54	Professional, scientific, & technical services	74	D	D	D	c	D	D
541	Professional, scientific, & technical services	74	D	D	D	c	D	D
5411	Legal services	20	4 654	1 373	343	63	54.4	—
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
5413	Architectural, engineering, & related services	16	3 031	989	223	37	84.6	9.0
BALANCE OF OXFORD COUNTY, ME								
54	Professional, scientific, & technical services	56	8 912	3 573	793	149	47.4	9.8
541	Professional, scientific, & technical services	56	8 912	3 573	793	149	47.4	9.8
5411	Legal services	16	3 951	1 907	397	68	24.8	10.1
54111	Offices of lawyers	16	3 951	1 907	397	68	24.8	10.1
541110	Offices of lawyers	16	3 951	1 907	397	68	24.8	10.1
5411101	Offices of lawyers (except legal aid societies)	16	3 951	1 907	397	68	24.8	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	1 208	525	148	43	43.5	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	1 208	525	148	43	43.5	1.7
BALANCE OF PISCATAQUIS COUNTY, ME								
54	Professional, scientific, & technical services	13	D	D	D	b	D	D
541	Professional, scientific, & technical services	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 573	1 072	251	50	19.2	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 573	1 072	251	50	19.2	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
BALANCE OF SAGadahoc COUNTY, ME								
54	Professional, scientific, & technical services	26	16 954	6 877	1 706	198	16.4	2.3
541	Professional, scientific, & technical services	26	16 954	6 877	1 706	198	16.4	2.3
5411	Legal services	4	D	D	D	b	D	D
54111	Offices of lawyers	3	D	D	D	b	D	D
541110	Offices of lawyers	3	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	D	D	D	c	D	D
BALANCE OF SOMERSET COUNTY, ME								
54	Professional, scientific, & technical services	58	16 560	6 148	1 427	221	28.5	1.3
541	Professional, scientific, & technical services	58	16 560	6 148	1 427	221	28.5	1.3
5411	Legal services	22	5 774	1 790	339	68	46.9	1.9
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 110	412	120	39	90.1	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 110	412	120	39	90.1	2.7
5413	Architectural, engineering, & related services	13	7 576	3 014	789	87	8.9	.2
BALANCE OF WASHINGTON COUNTY, ME								
54	Professional, scientific, & technical services	22	2 235	682	167	51	76.5	6.2
541	Professional, scientific, & technical services	22	2 235	682	167	51	76.5	6.2

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.

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

MAINE

There are no geographic notes for the state of Maine.

Appendix E. Metropolitan Areas

MAINE

Bangor, ME MSA

Penobscot County, ME (Part)

Bangor city, ME

Brewer city, ME

Old Town city, ME

Orono town, ME

Waldo County, ME (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

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

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Bedford town, MA

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

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

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

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

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

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

Boston, MA—NH PMSA—Con.

Plymouth County, MA (Part)—Con.

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

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

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

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

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

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

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
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

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

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Webster town, MA

Westborough town, MA

Worcester city, MA

Lewiston—Auburn, ME MSA

Androscoggin County, ME

Auburn city, ME

Lewiston city, ME

Portland, ME MSA

Cumberland County, ME (Part)

Gorham town, ME

Portland city, ME

Scarborough town, ME

South Portland city, ME

Portland, ME MSA—Con.

Cumberland County, ME (Part)—Con.

Westbrook city, ME

Windham town, ME

York County, ME (Part)

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

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

