

Nevada

1997

Issued August 1999

EC97S54A-NV

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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

Helping You Make Informed Decisions

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



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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
NEVADA								
54	Professional, scientific, & technical services	4 171	2 974 421	1 171 101	258 306	28 963	22.2	8.9
541	Professional, scientific, & technical services	4 171	2 974 421	1 171 101	258 306	28 963	22.2	8.9
5411	Legal services	1 166	684 441	323 565	61 198	6 396	23.8	6.5
54111	Offices of lawyers	1 097	629 337	296 069	54 981	5 645	25.7	5.4
541110	Offices of lawyers	1 097	629 337	296 069	54 981	5 645	25.7	5.4
5411101	Offices of lawyers (except legal aid societies)	1 097	629 337	296 069	54 981	5 645	25.7	5.4
54119	Other legal services	69	55 104	27 496	6 217	751	1.7	19.4
541191	Title abstract & settlement offices	47	49 913	25 496	5 709	669	.3	19.4
541199	All other legal services	22	5 191	2 000	508	82	14.7	18.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	620	224 261	92 947	21 179	4 064	25.1	16.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	620	224 261	92 947	21 179	4 064	25.1	16.2
541211	Offices of certified public accountants	297	143 177	58 806	13 098	1 613	26.4	7.3
541213	Tax return preparation services	109	14 510	4 891	1 706	899	29.0	9.9
541214	Payroll services	26	26 811	14 048	2 702	836	6.3	52.9
541219	Other accounting services	188	39 763	15 202	3 673	716	31.4	25.6
5413	Architectural, engineering, & related services	681	937 594	382 812	89 732	8 395	15.7	6.8
54131	Architectural services	131	144 766	49 791	10 955	1 069	17.7	2.3
541310	Architectural services	131	144 766	49 791	10 955	1 069	17.7	2.3
54133	Engineering services	399	710 544	298 466	71 101	6 279	14.8	7.8
541330	Engineering services	399	710 544	298 466	71 101	6 279	14.8	7.8
54134	Drafting services	15	2 537	782	171	49	20.5	1.5
541340	Drafting services	15	2 537	782	171	49	20.5	1.5
54135	Building inspection services	12	1 417	688	119	29	68.7	3.8
541350	Building inspection services	12	1 417	688	119	29	68.7	3.8
54136	Geophysical surveying & mapping services	8	4 126	2 031	390	45	33.5	22.1
541360	Geophysical surveying & mapping services	8	4 126	2 031	390	45	33.5	22.1
54137	Surveying & mapping (except geophysical) services	76	32 776	15 026	3 286	398	28.0	3.2
541370	Surveying & mapping (except geophysical) services	76	32 776	15 026	3 286	398	28.0	3.2
54138	Testing laboratories	40	41 428	16 028	3 710	526	11.7	6.5
541380	Testing laboratories	40	41 428	16 028	3 710	526	11.7	6.5
5414	Specialized design services	153	78 609	17 248	4 038	555	46.6	4.9
54141	Interior design services	87	46 674	9 635	2 394	326	49.2	5.7
541410	Interior design services	87	46 674	9 635	2 394	326	49.2	5.7
54142	Industrial design services	5	2 899	488	36	8	82.7	—
541420	Industrial design services	5	2 899	488	36	8	82.7	—
54143	Graphic design services	57	27 868	6 754	1 501	203	37.1	3.8
541430	Graphic design services	57	27 868	6 754	1 501	203	37.1	3.8
5414301	Graphic design services (except commercial art & medical artists) ..	48	26 114	6 174	1 376	187	37.9	4.1
5414302	Commercial art	9	1 754	580	125	16	25.1	—
54149	Other specialized design services	4	1 168	371	107	18	79.3	9.8
541490	Other specialized design services	4	1 168	371	107	18	79.3	9.8
5415	Computer systems design & related services	361	183 285	68 913	16 572	1 590	23.3	11.5
54151	Computer systems design & related services	361	183 285	68 913	16 572	1 590	23.3	11.5
541511	Custom computer programming services	162	65 380	27 764	6 653	564	34.2	17.3
541512	Computer systems design services	153	90 158	33 363	7 556	800	18.5	8.8
5415121	Computer systems integrators	42	48 376	17 634	4 413	489	9.1	8.5
5415122	Computer systems consultants (except systems integrators)	111	41 782	15 729	3 143	311	29.5	9.1
541513	Computer facilities management services	5	D	D	D	c	D	D
541519	Other computer related services	41	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	678	341 566	109 742	24 147	2 954	30.6	16.2
54161	Management consulting services	537	269 259	91 315	19 085	2 292	33.6	17.4
541611	Administrative management & general management consulting service	304	148 263	54 850	10 843	1 132	33.8	14.3
541612	Human resources & executive search consulting services	66	18 772	7 697	1 613	357	59.0	7.2
5416121	Actuarial consulting	4	422	220	60	14	—	46.0
5416122	Executive placement services	37	14 020	5 806	1 160	262	59.7	1.8
5416123	Human resources & personnel management consulting	25	4 330	1 671	393	81	62.4	20.9
541613	Marketing consulting services	127	89 230	24 758	5 548	694	30.7	26.1
541614	Process, physical distribution, & logistics consulting services	22	7 666	2 150	498	87	11.3	9.1
541618	Other management consulting services	18	5 328	1 860	583	22	18.8	5.7
54162	Environmental consulting services	39	38 760	7 974	3 122	414	12.3	8.7
541620	Environmental consulting services	39	38 760	7 974	3 122	414	12.3	8.7
54169	Other scientific & technical consulting services	102	33 547	10 453	1 940	248	28.2	15.5
541690	Other scientific & technical consulting services	102	33 547	10 453	1 940	248	28.2	15.5
5417	Scientific research & development services	54	162 741	91 864	23 329	1 900	3.9	1.6
54171	R&D in the physical, engineering, & life sciences	47	161 109	91 069	23 127	1 880	3.9	1.6
541710	R&D in the physical, engineering, & life sciences	47	161 109	91 069	23 127	1 880	3.9	1.6
5417101	R&D in the physical & engineering sciences	31	145 836	84 962	21 963	1 776	1.5	1.2
5417102	Research & development in the life sciences	16	15 273	6 107	1 164	104	26.5	5.7
54172	Research & development in the social sciences & humanities	7	1 632	795	202	20	7.4	.4
541720	R&D in the social sciences & humanities	7	1 632	795	202	20	7.4	.4

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
NEVADA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	308	301 879	70 351	14 931	2 258	30.6	10.6
54181	Advertising agencies	111	99 936	28 269	6 187	727	51.8	15.0
541810	Advertising agencies	111	99 936	28 269	6 187	727	51.8	15.0
54182	Public relations agencies	39	16 513	6 332	1 172	157	29.1	5.4
541820	Public relations agencies	39	16 513	6 332	1 172	157	29.1	5.4
54183	Media buying services	7	1 722	355	51	8	63.0	19.6
541830	Media buying services	7	1 722	355	51	8	63.0	19.6
54184	Media representatives	19	14 688	2 999	546	86	48.9	38.3
541840	Media representatives	19	14 688	2 999	546	86	48.9	38.3
5418401	Radio & television advertising representatives	4	774	361	50	4	74.5	25.5
5418402	Publishers' advertising representatives	15	13 914	2 638	496	82	47.5	39.0
54185	Display advertising	27	48 685	7 965	1 575	233	6.0	9.6
541850	Display advertising	27	48 685	7 965	1 575	233	6.0	9.6
5418501	Display advertising (except outdoor)	4	D	D	D	a	D	D
5418502	Outdoor advertising services	23	D	D	D	c	D	D
54186	Direct mail advertising	22	63 600	10 807	2 780	495	8.5	4.7
541860	Direct mail advertising	22	63 600	10 807	2 780	495	8.5	4.7
54187	Advertising material distribution services	9	5 117	1 247	148	94	8.3	1.5
541870	Advertising material distribution services	9	5 117	1 247	148	94	8.3	1.5
54189	Other services related to advertising	74	51 618	12 377	2 472	458	36.2	4.5
541890	Other services related to advertising	74	51 618	12 377	2 472	458	36.2	4.5
5418902	Advertising specialties goods distributor	31	30 624	6 330	1 457	232	40.1	.4
5418903	Sign painting & lettering shop	28	7 512	2 465	462	130	36.9	17.3
5418909	All other advertising	15	13 482	3 582	553	96	26.8	6.6
5419	Other professional, scientific, & technical services	150	60 045	13 659	3 180	851	17.7	8.5
54191	Marketing research & public opinion polling	12	3 299	1 198	269	92	12.7	7.2
541910	Marketing research & public opinion polling	12	3 299	1 198	269	92	12.7	7.2
54192	Photographic services	115	46 590	9 769	2 227	613	15.8	9.4
541921	Photographic studios, portrait	89	37 935	7 493	1 652	490	14.3	8.5
541922	Commercial photography	26	8 655	2 276	575	123	22.3	13.7
54193	Translation & interpretation services	3	228	105	29	5	D	50.9
541930	Translation & interpretation services	3	228	105	29	5	D	50.9
54199	All other professional, scientific, & technical services	20	9 928	2 587	655	141	28.6	3.9
541990	All other professional, scientific, & technical services	20	9 928	2 587	655	141	28.6	3.9

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
NEVADA									
54	Professional, scientific, & technical services ..	25	10 120	9 439	4 946	1 150	163	13.4	19.6
541	Professional, scientific, & technical services	25	10 120	9 439	4 946	1 150	163	13.4	19.6
5411	Legal services	12	5 395	5 210	3 166	738	109	13.3	23.8
54111	Offices of lawyers	12	5 395	5 210	3 166	738	109	13.3	23.8
541110	Offices of lawyers	12	5 395	5 210	3 166	738	109	13.3	23.8
5411102	Legal aid societies & similar legal services	12	5 395	5 210	3 166	738	109	13.3	23.8
5417	Scientific research & development services	13	4 725	4 229	1 780	412	54	13.5	14.8
54171	R&D in the physical, engineering, & life sciences	8	3 762	3 336	1 479	356	45	—	9.9
541710	R&D in the physical, engineering, & life sciences	8	3 762	3 336	1 479	356	45	—	9.9
5417101	R&D in the physical & engineering sciences	4	1 340	1 223	383	86	12	—	22.5
5417102	Research & development in the life sciences	4	2 422	2 113	1 096	270	33	—	2.9
54172	Research & development in the social sciences & humanities	5	963	893	301	56	9	66.0	34.0
541720	R&D in the social sciences & humanities	5	963	893	301	56	9	66.0	34.0

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
LAS VEGAS, NV—AZ MSA								
54	Professional, scientific, & technical services	2 560	2 152 379	845 172	188 490	20 871	18.9	8.3
541	Professional, scientific, & technical services	2 560	2 152 379	845 172	188 490	20 871	18.9	8.3
5411	Legal services	727	481 950	227 599	41 978	4 421	22.7	7.0
54111	Offices of lawyers	684	448 017	211 061	38 483	4 006	24.2	6.3
541110	Offices of lawyers	684	448 017	211 061	38 483	4 006	24.2	6.3
5411101	Offices of lawyers (except legal aid societies)	684	448 017	211 061	38 483	4 006	24.2	6.3
54119	Other legal services	43	33 933	16 538	3 495	415	2.2	15.6
541191	Title abstract & settlement offices	26	31 636	15 981	3 353	367	.5	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	432	141 370	56 704	13 092	2 851	26.8	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	432	141 370	56 704	13 092	2 851	26.8	14.0
541211	Offices of certified public accountants	179	85 454	33 455	7 549	991	28.0	8.4
541213	Tax return preparation services	91	11 016	3 500	1 169	646	32.3	10.3
541219	Other accounting services	142	32 296	12 332	3 055	591	29.8	28.1
5413	Architectural, engineering, & related services	370	719 017	290 270	69 967	6 128	10.1	5.8
54131	Architectural services	85	116 165	40 305	8 917	830	14.2	1.2
541310	Architectural services	85	116 165	40 305	8 917	830	14.2	1.2
54133	Engineering services	215	564 822	232 398	56 964	4 784	8.5	6.8
541330	Engineering services	215	564 822	232 398	56 964	4 784	8.5	6.8
54137	Surveying & mapping (except geophysical) services	38	22 593	10 422	2 385	264	28.1	1.6
541370	Surveying & mapping (except geophysical) services	38	22 593	10 422	2 385	264	28.1	1.6
54138	Testing laboratories	16	13 717	6 503	1 574	201	4.2	8.6
541380	Testing laboratories	16	13 717	6 503	1 574	201	4.2	8.6
5414	Specialized design services	105	60 336	12 371	2 877	380	49.5	4.6
54141	Interior design services	63	40 108	8 152	2 012	256	49.1	4.6
541410	Interior design services	63	40 108	8 152	2 012	256	49.1	4.6
54143	Graphic design services	37	17 261	3 818	775	110	43.9	4.8
541430	Graphic design services	37	17 261	3 818	775	110	43.9	4.8
5414301	Graphic design services (except commercial art & medical artists) ..	32	D	D	D	c	D	D
5415	Computer systems design & related services	191	104 775	39 688	8 529	1 001	20.2	12.4
54151	Computer systems design & related services	191	104 775	39 688	8 529	1 001	20.2	12.4
541511	Custom computer programming services	84	34 280	14 536	3 055	291	28.6	18.0
541512	Computer systems design services	82	61 243	20 435	4 537	545	15.1	8.6
5415121	Computer systems integrators	26	33 774	11 335	2 697	342	6.1	11.3
5415122	Computer systems consultants (except systems integrators)	56	27 469	9 100	1 840	203	26.2	5.4
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	393	224 384	72 374	16 583	1 968	28.6	19.4
54161	Management consulting services	326	181 114	63 754	13 452	1 541	31.3	20.9
541611	Administrative management & general management consulting service	182	103 838	37 704	7 378	699	25.0	15.3
541612	Human resources & executive search consulting services	35	11 606	4 911	1 100	268	66.5	4.0
5416122	Executive placement services	17	D	D	D	c	D	D
541613	Marketing consulting services	85	56 513	18 517	4 369	519	38.4	37.8
541618	Other management consulting services	13	D	D	D	a	D	D
54162	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
541620	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
54169	Other scientific & technical consulting services	52	12 304	4 946	1 016	130	44.4	23.5
541690	Other scientific & technical consulting services	52	12 304	4 946	1 016	130	44.4	23.5
5417	Scientific research & development services	26	142 197	82 663	21 591	1 749	1.7	.8
54171	R&D in the physical, engineering, & life sciences	24	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	24	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	18	138 656	81 240	21 315	1 725	.7	.8
5418	Advertising & related services	208	228 306	52 651	11 296	1 696	26.0	7.7
54181	Advertising agencies	73	58 766	18 759	4 092	464	53.6	6.7
541810	Advertising agencies	73	58 766	18 759	4 092	464	53.6	6.7
54182	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
541820	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
54184	Media representatives	12	12 462	2 751	591	85	46.8	50.2
541840	Media representatives	12	12 462	2 751	591	85	46.8	50.2
5418402	Publishers' advertising representatives	10	D	D	D	b	D	D
54185	Display advertising	25	45 935	7 430	1 434	212	6.4	10.1
541850	Display advertising	25	45 935	7 430	1 434	212	6.4	10.1
5418502	Outdoor advertising services	21	D	D	D	c	D	D
54186	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
541860	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
54189	Other services related to advertising	53	38 982	9 409	1 766	325	28.4	5.2
541890	Other services related to advertising	53	38 982	9 409	1 766	325	28.4	5.2
5418902	Advertising specialties goods distributor	21	20 918	4 609	1 065	149	22.7	.5
5418903	Sign painting & lettering shop	21	6 610	2 076	360	99	41.3	16.8
5418909	All other advertising	11	11 454	2 724	341	77	31.3	7.0
5419	Other professional, scientific, & technical services	108	50 044	10 852	2 577	677	17.7	9.3
54192	Photographic services	84	40 638	8 122	1 889	508	15.4	10.5
541921	Photographic studios, portrait	66	32 142	5 962	1 342	393	11.7	9.7
541922	Commercial photography	18	8 496	2 160	547	115	29.7	13.3
54199	All other professional, scientific, & technical services	15	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	15	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
RENO, NV MSA								
54	Professional, scientific, & technical services	1 193	659 736	259 659	55 812	6 422	31.1	11.1
541	Professional, scientific, & technical services	1 193	659 736	259 659	55 812	6 422	31.1	11.1
5411	Legal services	351	167 520	77 155	15 253	1 603	27.6	5.9
54111	Offices of lawyers	337	151 688	69 140	13 192	1 359	30.5	3.0
541110	Offices of lawyers	337	151 688	69 140	13 192	1 359	30.5	3.0
5411101	Offices of lawyers (except legal aid societies)	337	151 688	69 140	13 192	1 359	30.5	3.0
54119	Other legal services	14	15 832	8 015	2 061	244	.5	33.0
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	136	65 058	28 797	6 465	1 025	20.7	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	136	65 058	28 797	6 465	1 025	20.7	21.5
541211	Offices of certified public accountants	88	43 572	19 525	4 270	501	24.4	3.4
541213	Tax return preparation services	14	3 530	1 378	508	258	23.1	6.7
541219	Other accounting services	28	4 399	1 807	416	89	39.7	10.4
5413	Architectural, engineering, & related services	207	170 242	73 408	15 946	1 713	36.1	10.5
54131	Architectural services	38	26 992	9 138	1 920	230	30.7	5.5
541310	Architectural services	38	26 992	9 138	1 920	230	30.7	5.5
54133	Engineering services	123	106 677	50 668	10 953	1 086	42.9	12.9
541330	Engineering services	123	106 677	50 668	10 953	1 086	42.9	12.9
54137	Surveying & mapping (except geophysical) services	18	6 682	3 093	661	81	24.4	7.8
541370	Surveying & mapping (except geophysical) services	18	6 682	3 093	661	81	24.4	7.8
54138	Testing laboratories	18	26 166	8 732	2 024	275	15.7	4.9
541380	Testing laboratories	18	26 166	8 732	2 024	275	15.7	4.9
5414	Specialized design services	43	16 919	4 379	1 047	163	36.2	6.0
54141	Interior design services	22	D	D	D	b	D	D
541410	Interior design services	22	D	D	D	b	D	D
54143	Graphic design services	19	10 114	2 800	636	84	24.6	2.0
541430	Graphic design services	19	10 114	2 800	636	84	24.6	2.0
5414301	Graphic design services (except commercial art & medical artists) ..	16	9 274	2 496	563	73	25.8	2.1
5415	Computer systems design & related services	112	48 518	21 367	5 575	414	34.5	7.7
54151	Computer systems design & related services	112	48 518	21 367	5 575	414	34.5	7.7
541511	Custom computer programming services	49	D	D	D	c	D	D
541512	Computer systems design services	50	23 961	10 931	2 575	220	20.1	6.1
5415122	Computer systems consultants (except systems integrators)	37	9 983	4 906	926	78	30.4	11.5
5416	Management, scientific, & technical consulting services	199	93 385	27 843	5 972	716	25.6	9.6
54161	Management consulting services	145	68 234	20 071	4 328	529	28.2	9.3
541611	Administrative management & general management consulting service	86	31 616	11 891	2 735	274	43.8	14.8
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	29	29 408	5 660	1 110	161	12.1	2.7
54162	Environmental consulting services	18	5 704	3 283	853	94	25.3	7.3
541620	Environmental consulting services	18	5 704	3 283	853	94	25.3	7.3
54169	Other scientific & technical consulting services	36	19 447	4 489	791	93	16.9	11.5
541690	Other scientific & technical consulting services	36	19 447	4 489	791	93	16.9	11.5
5417	Scientific research & development services	27	19 880	8 733	1 626	146	21.9	7.7
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
5418	Advertising & related services	83	68 923	15 515	3 370	495	44.7	23.0
54181	Advertising agencies	35	40 411	9 212	2 041	255	49.7	26.0
541810	Advertising agencies	35	40 411	9 212	2 041	255	49.7	26.0
54189	Other services related to advertising	16	10 866	2 324	570	105	67.0	2.5
541890	Other services related to advertising	16	10 866	2 324	570	105	67.0	2.5
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	9 291	2 462	558	147	24.6	2.5
54192	Photographic services	25	5 307	1 362	284	83	29.0	1.1
541921	Photographic studios, portrait	17	4 545	1 186	238	73	33.7	.1
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D

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 NEVADA METROPOLITAN AREAS								
54	Professional, scientific, & technical services	556	195 293	76 314	16 477	2 187	32.7	9.1
541	Professional, scientific, & technical services	556	195 293	76 314	16 477	2 187	32.7	9.1
5411	Legal services	125	43 288	21 333	4 514	478	23.9	3.3
54111	Offices of lawyers	110	37 726	18 318	3 831	380	27.1	2.9
541110	Offices of lawyers	110	37 726	18 318	3 831	380	27.1	2.9
5411101	Offices of lawyers (except legal aid societies)	110	37 726	18 318	3 831	380	27.1	2.9
54119	Other legal services	15	5 562	3 015	683	98	2.0	6.2
541191	Title abstract & settlement offices	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	94	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	94	D	D	D	e	D	D
541211	Offices of certified public accountants	47	18 227	7 699	1 701	215	32.1	11.1
541213	Tax return preparation services	12	D	D	D	b	D	D
541219	Other accounting services	34	D	D	D	b	D	D
5413	Architectural, engineering, & related services	127	54 576	21 721	4 456	654	31.7	8.0
54133	Engineering services	72	42 300	16 960	3 570	466	32.0	8.3
541330	Engineering services	72	42 300	16 960	3 570	466	32.0	8.3
54137	Surveying & mapping (except geophysical) services	26	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	26	D	D	D	b	D	D
5414	Specialized design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	61	D	D	D	c	D	D
54151	Computer systems design & related services	61	D	D	D	c	D	D
541511	Custom computer programming services	30	D	D	D	b	D	D
541512	Computer systems design services	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	99	D	D	D	e	D	D
54161	Management consulting services	76	D	D	D	e	D	D
541611	Administrative management & general management consulting service	40	D	D	D	c	D	D
5418	Advertising & related services	24	10 309	2 962	472	89	27.1	12.8
54189	Other services related to advertising	7	D	D	D	b	D	D
541890	Other services related to advertising	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	12	1 648	420	90	29	19.3	5.2
541921	Photographic studios, portrait	11	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
LAS VEGAS, NV—AZ MSA									
54	Professional, scientific, & technical services ..	15	5 726	5 238	2 836	654	87	12.6	2.5
541	Professional, scientific, & technical services	15	5 726	5 238	2 836	654	87	12.6	2.5
5411	Legal services	7	3 810	3 567	2 178	504	70	7.0	2.0
54111	Offices of lawyers	7	3 810	3 567	2 178	504	70	7.0	2.0
541110	Offices of lawyers	7	3 810	3 567	2 178	504	70	7.0	2.0
5411102	Legal aid societies & similar legal services	7	3 810	3 567	2 178	504	70	7.0	2.0
RENO, NV MSA									
54	Professional, scientific, & technical services ..	8	3 163	3 035	1 425	316	55	20.1	21.2
541	Professional, scientific, & technical services	8	3 163	3 035	1 425	316	55	20.1	21.2
AREA OUTSIDE NEVADA METROPOLITAN AREAS									
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

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
CHURCHILL COUNTY, NV								
54	Professional, scientific, & technical services	28	6 164	2 755	674	120	20.5	3.6
541	Professional, scientific, & technical services	28	6 164	2 755	674	120	20.5	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	1 592	772	204	44	56.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	1 592	772	204	44	56.0	1.3
CLARK COUNTY, NV								
54	Professional, scientific, & technical services	2 405	2 105 797	832 726	185 231	20 281	18.5	8.2
541	Professional, scientific, & technical services	2 405	2 105 797	832 726	185 231	20 281	18.5	8.2
5411	Legal services	689	D	D	D	h	D	D
54111	Offices of lawyers	649	D	D	D	h	D	D
541110	Offices of lawyers	649	D	D	D	h	D	D
5411101	Offices of lawyers (except legal aid societies)	649	D	D	D	h	D	D
54119	Other legal services	40	33 710	16 466	3 473	409	2.2	15.1
541191	Title abstract & settlement offices	26	31 636	15 981	3 353	367	.5	13.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	387	D	D	D	h	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	387	D	D	D	h	D	D
541211	Offices of certified public accountants	160	D	D	D	f	D	D
541213	Tax return preparation services	82	D	D	D	f	D	D
541219	Other accounting services	126	D	D	D	f	D	D
5413	Architectural, engineering, & related services	341	D	D	D	i	D	D
54131	Architectural services	82	115 544	40 061	8 866	821	13.8	1.2
541310	Architectural services	82	115 544	40 061	8 866	821	13.8	1.2
54133	Engineering services	200	560 967	230 679	56 535	4 720	8.0	6.9
541330	Engineering services	200	560 967	230 679	56 535	4 720	8.0	6.9
54137	Surveying & mapping (except geophysical) services	30	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	30	D	D	D	c	D	D
54138	Testing laboratories	14	D	D	D	c	D	D
541380	Testing laboratories	14	D	D	D	c	D	D
5414	Specialized design services	101	D	D	D	e	D	D
54141	Interior design services	62	D	D	D	e	D	D
541410	Interior design services	62	D	D	D	e	D	D
54143	Graphic design services	34	D	D	D	c	D	D
541430	Graphic design services	34	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	29	D	D	D	c	D	D
5415	Computer systems design & related services	186	103 045	39 264	8 426	988	20.2	12.6
54151	Computer systems design & related services	186	103 045	39 264	8 426	988	20.2	12.6
541511	Custom computer programming services	83	D	D	D	e	D	D
541512	Computer systems design services	79	60 784	20 379	4 526	542	14.8	8.7
5415121	Computer systems integrators	25	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators)	54	D	D	D	c	D	D
541519	Other computer related services	21	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	377	D	D	D	g	D	D
54161	Management consulting services	314	180 017	63 359	13 361	1 508	31.0	21.0
541611	Administrative management & general management consulting service	176	D	D	D	f	D	D
541612	Human resources & executive search consulting services	33	D	D	D	e	D	D
5416122	Executive placement services	16	D	D	D	c	D	D
541613	Marketing consulting services	81	56 370	18 475	4 359	509	38.3	37.8
541618	Other management consulting services	13	D	D	D	a	D	D
54162	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
541620	Environmental consulting services	15	30 966	3 674	2 115	297	6.6	9.4
54169	Other scientific & technical consulting services	48	D	D	D	c	D	D
541690	Other scientific & technical consulting services	48	D	D	D	c	D	D
5417	Scientific research & development services	24	130 103	80 765	20 967	1 705	1.5	.9
54171	R&D in the physical, engineering, & life sciences	22	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	22	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	16	126 562	79 342	20 691	1 681	.4	.9
5418	Advertising & related services	200	D	D	D	e	D	D
54181	Advertising agencies	70	D	D	D	g	D	D
541810	Advertising agencies	70	D	D	D	e	D	D
54182	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
541820	Public relations agencies	25	12 807	4 807	862	123	24.6	2.9
54184	Media representatives	11	D	D	D	b	D	D
541840	Media representatives	11	D	D	D	b	D	D
5418402	Publishers' advertising representatives	9	D	D	D	b	D	D
54185	Display advertising	24	D	D	D	c	D	D
541850	Display advertising	24	D	D	D	c	D	D
5418502	Outdoor advertising services	20	D	D	D	c	D	D
54186	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
541860	Direct mail advertising	11	57 832	9 051	2 487	410	8.1	.1
54189	Other services related to advertising	50	D	D	D	e	D	D
541890	Other services related to advertising	50	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	20	D	D	D	c	D	D
5418903	Sign painting & lettering shop	19	D	D	D	b	D	D
5418909	All other advertising	11	11 454	2 724	341	77	31.3	7.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARK COUNTY, NV—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	100	D	D	D	f	D	D
54192	Photographic services	78	39 635	7 987	1 853	501	13.9	10.7
541921	Photographic studios, portrait	61	D	D	D	e	D	D
541922	Commercial photography	17	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	13	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	13	D	D	D	b	D	D
DOUGLAS COUNTY, NV								
54	Professional, scientific, & technical services	149	46 951	20 874	3 739	526	34.5	20.0
541	Professional, scientific, & technical services	149	46 951	20 874	3 739	526	34.5	20.0
5411	Legal services	27	13 858	7 526	1 385	120	16.5	4.8
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	6 035	2 598	424	100	40.2	26.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	6 035	2 598	424	100	40.2	26.3
541211	Offices of certified public accountants	16	4 374	1 660	244	45	34.8	32.9
5413	Architectural, engineering, & related services	25	8 619	3 420	657	81	47.8	30.3
5415	Computer systems design & related services	26	D	D	D	b	D	D
54151	Computer systems design & related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	6 392	2 557	298	95	57.4	8.9
54161	Management consulting services	23	4 747	1 814	248	83	59.8	12.0
5418	Advertising & related services	9	D	D	D	b	D	D
ELKO COUNTY, NV								
54	Professional, scientific, & technical services	68	27 429	10 877	2 224	353	35.2	1.6
541	Professional, scientific, & technical services	68	27 429	10 877	2 224	353	35.2	1.6
5411	Legal services	19	5 849	2 652	618	68	35.8	3.0
54111	Offices of lawyers	19	5 849	2 652	618	68	35.8	3.0
541110	Offices of lawyers	19	5 849	2 652	618	68	35.8	3.0
5411101	Offices of lawyers (except legal aid societies)	19	5 849	2 652	618	68	35.8	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 567	1 556	454	64	40.2	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 567	1 556	454	64	40.2	.1
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	14 530	5 844	952	177	34.1	1.7
54137	Surveying & mapping (except geophysical) services	7	2 223	765	120	26	45.5	—
541370	Surveying & mapping (except geophysical) services	7	2 223	765	120	26	45.5	—
ESMERALDA COUNTY, NV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
HUMBOLDT COUNTY, NV								
54	Professional, scientific, & technical services	18	4 866	2 258	540	80	18.1	5.4
541	Professional, scientific, & technical services	18	4 866	2 258	540	80	18.1	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	1 351	637	139	25	8.7	—
LANDER COUNTY, NV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
LINCOLN COUNTY, NV								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
LYON COUNTY, NV								
54	Professional, scientific, & technical services	31	18 406	6 809	1 623	240	14.6	3.3
541	Professional, scientific, & technical services	31	18 406	6 809	1 623	240	14.6	3.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services	9	12 126	4 367	1 156	174	9.3	3.6
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
MINERAL COUNTY, NV								
54	Professional, scientific, & technical services	3	134	51	29	8	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
NYE COUNTY, NV								
54	Professional, scientific, & technical services	17	13 595	2 402	786	73	9.7	1.6
541	Professional, scientific, & technical services	17	13 595	2 402	786	73	9.7	1.6
5417	Scientific research & development services	1	D	D	D	b	D	D
PERSHING COUNTY, NV								
54	Professional, scientific, & technical services	4	265	84	20	5	100.0	—
STOREY COUNTY, NV								
54	Professional, scientific, & technical services	5	1 292	536	73	16	27.7	9.7
541	Professional, scientific, & technical services	5	1 292	536	73	16	27.7	9.7
WASHOE COUNTY, NV								
54	Professional, scientific, & technical services	1 193	659 736	259 659	55 812	6 422	31.1	11.1
541	Professional, scientific, & technical services	1 193	659 736	259 659	55 812	6 422	31.1	11.1
5411	Legal services	351	167 520	77 155	15 253	1 603	27.6	5.9
54111	Offices of lawyers	337	151 688	69 140	13 192	1 359	30.5	3.0
541110	Offices of lawyers	337	151 688	69 140	13 192	1 359	30.5	3.0
5411101	Offices of lawyers (except legal aid societies)	337	151 688	69 140	13 192	1 359	30.5	3.0
54119	Other legal services	14	15 832	8 015	2 061	244	.5	33.0
541191	Title abstract & settlement offices	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	136	65 058	28 797	6 465	1 025	20.7	21.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	136	65 058	28 797	6 465	1 025	20.7	21.5
541211	Offices of certified public accountants	88	43 572	19 525	4 270	501	24.4	3.4
541213	Tax return preparation services	14	3 530	1 378	508	258	23.1	6.7
541219	Other accounting services	28	4 399	1 807	416	89	39.7	10.4
5413	Architectural, engineering, & related services	207	170 242	73 408	15 946	1 713	36.1	10.5
54131	Architectural services	38	26 992	9 138	1 920	230	30.7	5.5
541310	Architectural services	38	26 992	9 138	1 920	230	30.7	5.5
54133	Engineering services	123	106 677	50 668	10 953	1 086	42.9	12.9
541330	Engineering services	123	106 677	50 668	10 953	1 086	42.9	12.9
54137	Surveying & mapping (except geophysical) services	18	6 682	3 093	661	81	24.4	7.8
541370	Surveying & mapping (except geophysical) services	18	6 682	3 093	661	81	24.4	7.8
54138	Testing laboratories	18	26 166	8 732	2 024	275	15.7	4.9
541380	Testing laboratories	18	26 166	8 732	2 024	275	15.7	4.9
5414	Specialized design services	43	16 919	4 379	1 047	163	36.2	6.0
54141	Interior design services	22	D	D	D	b	D	D
541410	Interior design services	22	D	D	D	b	D	D
54143	Graphic design services	19	10 114	2 800	636	84	24.6	2.0
541430	Graphic design services	19	10 114	2 800	636	84	24.6	2.0
5414301	Graphic design services (except commercial art & medical artists) ..	16	9 274	2 496	563	73	25.8	2.1
5415	Computer systems design & related services	112	48 518	21 367	5 575	414	34.5	7.7
54151	Computer systems design & related services	112	48 518	21 367	5 575	414	34.5	7.7
541511	Custom computer programming services	49	D	D	D	c	D	D
541512	Computer systems design services	50	23 961	10 931	2 575	220	20.1	6.1
5415122	Computer systems consultants (except systems integrators)	37	9 983	4 906	926	78	30.4	11.5
5416	Management, scientific, & technical consulting services	199	93 385	27 843	5 972	716	25.6	9.6
54161	Management consulting services	145	68 234	20 071	4 328	529	28.2	9.3
541611	Administrative management & general management consulting service	86	31 616	11 891	2 735	274	43.8	14.8
541612	Human resources & executive search consulting services	21	D	D	D	b	D	D
541613	Marketing consulting services	29	29 408	5 660	1 110	161	12.1	2.7
54162	Environmental consulting services	18	5 704	3 283	853	94	25.3	7.3
541620	Environmental consulting services	18	5 704	3 283	853	94	25.3	7.3
54169	Other scientific & technical consulting services	36	19 447	4 489	791	93	16.9	11.5
541690	Other scientific & technical consulting services	36	19 447	4 489	791	93	16.9	11.5
5417	Scientific research & development services	27	19 880	8 733	1 626	146	21.9	7.7
54171	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	23	D	D	D	c	D	D
5418	Advertising & related services	83	68 923	15 515	3 370	495	44.7	23.0
54181	Advertising agencies	35	40 411	9 212	2 041	255	49.7	26.0
541810	Advertising agencies	35	40 411	9 212	2 041	255	49.7	26.0
54189	Other services related to advertising	16	10 866	2 324	570	105	67.0	2.5
541890	Other services related to advertising	16	10 866	2 324	570	105	67.0	2.5
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	35	9 291	2 462	558	147	24.6	2.5
54192	Photographic services	25	5 307	1 362	284	83	29.0	1.1
541921	Photographic studios, portrait	17	4 545	1 186	238	73	33.7	.1
54199	All other professional, scientific, & technical services	6	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	6	D	D	D	b	D	D
WHITE PINE COUNTY, NV								
54	Professional, scientific, & technical services	13	3 025	1 723	129	23	73.3	—
541	Professional, scientific, & technical services	13	3 025	1 723	129	23	73.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARSON CITY, NV (IC)								
54	Professional, scientific, & technical services	233	86 222	30 181	7 389	806	34.7	7.8
541	Professional, scientific, & technical services	233	86 222	30 181	7 389	806	34.7	7.8
5411	Legal services	46	17 129	8 199	1 857	193	26.1	.9
54111	Offices of lawyers	42	15 879	7 607	1 718	167	27.5	.7
541110	Offices of lawyers	42	15 879	7 607	1 718	167	27.5	.7
5411101	Offices of lawyers (except legal aid societies)	42	15 879	7 607	1 718	167	27.5	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 803	3 395	745	116	28.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 803	3 395	745	116	28.2	17.0
541211	Offices of certified public accountants	13	5 760	2 410	520	67	23.0	10.0
541219	Other accounting services	12	2 703	863	196	42	31.2	33.1
5413	Architectural, engineering, & related services	45	15 854	6 685	1 395	170	37.9	5.4
54133	Engineering services	35	13 572	6 105	1 270	146	36.3	3.5
541330	Engineering services	35	13 572	6 105	1 270	146	36.3	3.5
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	32	22 630	4 742	1 787	96	12.4	4.8
54151	Computer systems design & related services	32	22 630	4 742	1 787	96	12.4	4.8
5416	Management, scientific, & technical consulting services	58	15 310	5 294	1 209	178	76.8	15.8
54161	Management consulting services	46	14 120	4 595	1 060	159	76.9	15.1
541611	Administrative management & general management consulting service	21	D	D	D	c	D	D
5418	Advertising & related services	12	4 787	1 200	266	39	36.3	10.4
54189	Other services related to advertising	4	2 027	656	147	25	37.3	—
541890	Other services related to advertising	4	2 027	656	147	25	37.3	—

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
BOULDER CITY, NV								
54	Professional, scientific, & technical services	36	23 622	5 810	1 229	164	50.3	5.0
541	Professional, scientific, & technical services	36	23 622	5 810	1 229	164	50.3	5.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 730	681	219	39	33.2	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 730	681	219	39	33.2	2.8
5415	Computer systems design & related services	4	6 085	1 848	444	43	—	8.2
54151	Computer systems design & related services	4	6 085	1 848	444	43	—	8.2
541512	Computer systems design services	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	11	10 801	1 557	200	34	89.7	1.2
54161	Management consulting services	9	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	a	D	D
CARLIN, NV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARSON CITY, NV (IC)								
54	Professional, scientific, & technical services	233	86 222	30 181	7 389	806	34.7	7.8
541	Professional, scientific, & technical services	233	86 222	30 181	7 389	806	34.7	7.8
5411	Legal services	46	17 129	8 199	1 857	193	26.1	.9
54111	Offices of lawyers	42	15 879	7 607	1 718	167	27.5	.7
541110	Offices of lawyers	42	15 879	7 607	1 718	167	27.5	.7
5411101	Offices of lawyers (except legal aid societies)	42	15 879	7 607	1 718	167	27.5	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 803	3 395	745	116	28.2	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 803	3 395	745	116	28.2	17.0
541211	Offices of certified public accountants	13	5 760	2 410	520	67	23.0	10.0
541219	Other accounting services	12	2 703	863	196	42	31.2	33.1
5413	Architectural, engineering, & related services	45	15 854	6 685	1 395	170	37.9	5.4
54133	Engineering services	35	13 572	6 105	1 270	146	36.3	3.5
541330	Engineering services	35	13 572	6 105	1 270	146	36.3	3.5
5414	Specialized design services	6	D	D	D	a	D	D
5415	Computer systems design & related services	32	22 630	4 742	1 787	96	12.4	4.8
54151	Computer systems design & related services	32	22 630	4 742	1 787	96	12.4	4.8
5416	Management, scientific, & technical consulting services	58	15 310	5 294	1 209	178	76.8	15.8
54161	Management consulting services	46	14 120	4 595	1 060	159	76.9	15.1
541611	Administrative management & general management consulting service	21	D	D	D	c	D	D
5418	Advertising & related services	12	4 787	1 200	266	39	36.3	10.4
54189	Other services related to advertising	4	2 027	656	147	25	37.3	—
541890	Other services related to advertising	4	2 027	656	147	25	37.3	—
ELKO, NV								
54	Professional, scientific, & technical services	62	25 570	10 246	2 162	337	36.0	1.7
541	Professional, scientific, & technical services	62	25 570	10 246	2 162	337	36.0	1.7
5411	Legal services	19	5 849	2 652	618	68	35.8	3.0
54111	Offices of lawyers	19	5 849	2 652	618	68	35.8	3.0
541110	Offices of lawyers	19	5 849	2 652	618	68	35.8	3.0
5411101	Offices of lawyers (except legal aid societies)	19	5 849	2 652	618	68	35.8	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	4 567	1 556	454	64	40.2	.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	4 567	1 556	454	64	40.2	.1
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	12 671	5 213	890	161	35.6	1.9
ELY, NV								
54	Professional, scientific, & technical services	7	1 278	509	103	17	56.8	—
541	Professional, scientific, & technical services	7	1 278	509	103	17	56.8	—
FALLON, NV								
54	Professional, scientific, & technical services	23	5 822	2 656	653	114	16.2	3.5
541	Professional, scientific, & technical services	23	5 822	2 656	653	114	16.2	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
HENDERSON, NV								
54	Professional, scientific, & technical services	166	72 113	28 836	5 292	691	30.2	15.2
541	Professional, scientific, & technical services	166	72 113	28 836	5 292	691	30.2	15.2
5411	Legal services	29	9 535	3 166	519	88	43.0	18.0
54111	Offices of lawyers	20	5 431	1 820	245	50	72.3	11.2
541110	Offices of lawyers	20	5 431	1 820	245	50	72.3	11.2
5411101	Offices of lawyers (except legal aid societies)	20	5 431	1 820	245	50	72.3	11.2
54119	Other legal services	9	4 104	1 346	274	38	4.3	27.0
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	8 167	2 551	571	107	23.9	50.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	8 167	2 551	571	107	23.9	50.9
541219	Other accounting services	10	4 918	1 115	280	41	6.4	77.3
5413	Architectural, engineering, & related services	27	30 450	13 616	2 773	278	15.8	.2
54131	Architectural services	8	13 494	4 957	957	99	.6	.2
541310	Architectural services	8	13 494	4 957	957	99	.6	.2
54133	Engineering services	16	16 562	8 589	1 811	170	26.1	.2
541330	Engineering services	16	16 562	8 589	1 811	170	26.1	.2
5416	Management, scientific, & technical consulting services	40	15 602	6 519	822	93	33.0	27.4
54161	Management consulting services	30	11 846	5 357	718	81	24.7	23.1
541611	Administrative management & general management consulting service	15	9 038	4 549	559	54	18.9	28.5
54169	Other scientific & technical consulting services	9	D	D	D	a	D	D
541690	Other scientific & technical consulting services	9	D	D	D	a	D	D
5418	Advertising & related services	11	4 005	1 394	350	74	77.8	4.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAS VEGAS, NV								
54	Professional, scientific, & technical services	1 344	1 308 369	563 460	126 438	13 489	17.0	7.9
541	Professional, scientific, & technical services	1 344	1 308 369	563 460	126 438	13 489	17.0	7.9
5411	Legal services	550	384 537	184 114	33 997	3 523	22.7	6.6
54111	Offices of lawyers	531	362 215	171 064	31 227	3 206	24.0	6.5
541110	Offices of lawyers	531	362 215	171 064	31 227	3 206	24.0	6.5
5411101	Offices of lawyers (except legal aid societies)	531	362 215	171 064	31 227	3 206	24.0	6.5
54119	Other legal services	19	22 322	13 050	2 770	317	1.6	9.8
541191	Title abstract & settlement offices	11	21 417	12 788	2 721	288	—	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	208	77 689	31 252	7 394	1 767	23.2	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	208	77 689	31 252	7 394	1 767	23.2	11.5
541211	Offices of certified public accountants	94	53 125	20 101	4 665	581	22.2	5.7
541213	Tax return preparation services	42	5 672	1 994	635	378	31.4	14.1
541219	Other accounting services	66	15 047	6 736	1 569	300	29.6	23.4
5413	Architectural, engineering, & related services	144	447 479	184 465	45 910	3 784	7.0	5.5
54131	Architectural services	32	49 039	13 690	2 835	317	8.9	.8
541310	Architectural services	32	49 039	13 690	2 835	317	8.9	.8
54133	Engineering services	89	382 066	162 740	41 334	3 278	6.4	6.2
541330	Engineering services	89	382 066	162 740	41 334	3 278	6.4	6.2
54137	Surveying & mapping (except geophysical) services	15	15 159	7 518	1 661	166	13.3	2.4
541370	Surveying & mapping (except geophysical) services	15	15 159	7 518	1 661	166	13.3	2.4
5414	Specialized design services	42	30 566	5 159	1 303	169	44.6	3.7
54141	Interior design services	24	15 970	2 489	681	98	40.0	4.0
541410	Interior design services	24	15 970	2 489	681	98	40.0	4.0
54143	Graphic design services	15	D	D	D	b	D	D
541430	Graphic design services	15	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	13	D	D	D	b	D	D
5415	Computer systems design & related services	83	61 624	23 528	5 171	671	17.2	14.0
54151	Computer systems design & related services	83	61 624	23 528	5 171	671	17.2	14.0
541511	Custom computer programming services	38	D	D	D	c	D	D
541512	Computer systems design services	35	40 759	13 415	3 115	386	11.0	6.9
5415121	Computer systems integrators	14	28 534	9 506	2 337	301	4.6	8.4
5415122	Computer systems consultants (except systems integrators)	21	12 225	3 909	778	85	25.8	3.4
5416	Management, scientific, & technical consulting services	160	77 834	30 822	7 285	877	36.8	28.8
54161	Management consulting services	135	71 488	27 740	6 571	798	36.6	29.5
541611	Administrative management & general management consulting service	77	32 024	11 762	2 591	339	34.9	29.0
541612	Human resources & executive search consulting services	17	D	D	D	c	D	D
5416122	Executive placement services	8	6 548	2 582	548	147	82.1	—
541613	Marketing consulting services	36	28 314	11 883	3 055	279	32.2	40.3
541618	Other management consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	20	D	D	D	b	D	D
541690	Other scientific & technical consulting services	20	D	D	D	b	D	D
5417	Scientific research & development services	12	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	12	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	12	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	9	D	D	D	g	D	D
5418	Advertising & related services	102	93 549	24 798	4 822	776	28.8	9.7
54181	Advertising agencies	37	34 747	12 817	2 450	291	45.7	7.7
541810	Advertising agencies	37	34 747	12 817	2 450	291	45.7	7.7
54182	Public relations agencies	14	7 740	3 104	717	95	24.4	4.6
541820	Public relations agencies	14	7 740	3 104	717	95	24.4	4.6
54185	Display advertising	16	26 380	3 537	761	113	4.6	17.6
541850	Display advertising	16	26 380	3 537	761	113	4.6	17.6
5418502	Outdoor advertising services	13	26 084	3 479	756	112	3.6	17.7
54189	Other services related to advertising	20	13 018	3 856	542	171	30.5	8.5
541890	Other services related to advertising	20	13 018	3 856	542	171	30.5	8.5
5418903	Sign painting & lettering shop	8	4 315	1 682	292	79	18.0	25.0
5419	Other professional, scientific, & technical services	43	D	D	D	e	D	D
54192	Photographic services	31	D	D	D	c	D	D
541921	Photographic studios, portrait	26	10 250	2 403	464	188	18.9	4.9
54199	All other professional, scientific, & technical services	8	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	8	D	D	D	b	D	D
MESQUITE, NV								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTH LAS VEGAS, NV								
54	Professional, scientific, & technical services	35	73 565	19 449	4 718	580	5.5	2.1
541	Professional, scientific, & technical services	35	73 565	19 449	4 718	580	5.5	2.1
5413	Architectural, engineering, & related services	13	33 487	11 548	2 771	262	5.5	—
54133	Engineering services	10	32 464	11 323	2 736	255	3.1	—
541330	Engineering services	10	32 464	11 323	2 736	255	3.1	—
5416	Management, scientific, & technical consulting services	8	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	e	D	D
54186	Direct mail advertising	2	D	D	D	c	D	D
541860	Direct mail advertising	2	D	D	D	c	D	D
RENO, NV								
54	Professional, scientific, & technical services	860	486 118	197 606	42 812	4 999	29.5	12.5
541	Professional, scientific, & technical services	860	486 118	197 606	42 812	4 999	29.5	12.5
5411	Legal services	323	160 048	74 301	14 555	1 527	26.6	5.5
54111	Offices of lawyers	312	D	D	D	g	D	D
541110	Offices of lawyers	312	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	312	D	D	D	g	D	D
54119	Other legal services	11	D	D	D	c	D	D
541191	Title abstract & settlement offices	5	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	104	58 222	26 009	5 832	912	19.3	22.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	104	58 222	26 009	5 832	912	19.3	22.8
541211	Offices of certified public accountants	77	39 322	17 642	3 854	453	25.5	2.8
541213	Tax return preparation services	9	D	D	D	c	D	D
541219	Other accounting services	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services	125	105 348	46 617	10 702	1 089	39.0	13.6
54131	Architectural services	28	20 087	6 224	1 459	164	30.7	3.4
541310	Architectural services	28	20 087	6 224	1 459	164	30.7	3.4
54133	Engineering services	76	76 166	36 692	8 379	829	41.2	16.3
541330	Engineering services	76	76 166	36 692	8 379	829	41.2	16.3
54137	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	9	D	D	D	b	D	D
5414	Specialized design services	33	14 158	3 672	913	142	32.7	6.1
54141	Interior design services	17	D	D	D	b	D	D
541410	Interior design services	17	D	D	D	b	D	D
54143	Graphic design services	14	8 530	2 344	547	73	17.5	2.3
541430	Graphic design services	14	8 530	2 344	547	73	17.5	2.3
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services	63	27 132	12 622	3 186	290	33.5	3.9
54151	Computer systems design & related services	63	27 132	12 622	3 186	290	33.5	3.9
541511	Custom computer programming services	28	9 889	3 927	991	110	47.3	4.6
541512	Computer systems design services	26	16 439	8 412	2 148	172	23.8	3.7
5415122	Computer systems consultants (except systems integrators)	18	7 056	3 786	739	59	30.3	8.7
5416	Management, scientific, & technical consulting services	111	54 958	16 106	3 648	445	23.2	11.8
54161	Management consulting services	84	42 361	10 952	2 474	315	22.5	10.2
541611	Administrative management & general management consulting service	46	15 813	6 444	1 552	171	40.7	22.5
541613	Marketing consulting services	19	23 761	3 493	724	111	5.8	2.2
54162	Environmental consulting services	8	4 213	2 718	728	75	24.8	6.7
541620	Environmental consulting services	8	4 213	2 718	728	75	24.8	6.7
54169	Other scientific & technical consulting services	19	8 384	2 436	446	55	25.5	22.3
541690	Other scientific & technical consulting services	19	8 384	2 436	446	55	25.5	22.3
5418	Advertising & related services	60	55 643	13 524	3 026	443	35.0	26.6
54181	Advertising agencies	27	33 063	8 150	1 819	228	38.9	31.4
541810	Advertising agencies	27	33 063	8 150	1 819	228	38.9	31.4
54189	Other services related to advertising	12	8 561	2 046	523	93	58.1	3.2
541890	Other services related to advertising	12	8 561	2 046	523	93	58.1	3.2
5419	Other professional, scientific, & technical services	28	5 126	1 480	337	96	26.6	4.5
54192	Photographic services	21	D	D	D	b	D	D
541921	Photographic studios, portrait	13	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
SPARKS, NV								
54	Professional, scientific, & technical services	111	86 241	33 847	7 601	881	21.4	5.3
541	Professional, scientific, & technical services	111	86 241	33 847	7 601	881	21.4	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 201	1 066	258	59	43.8	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 201	1 066	258	59	43.8	9.2
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	50 777	21 521	4 359	512	18.0	4.4
54131	Architectural services	5	D	D	D	b	D	D
541310	Architectural services	5	D	D	D	b	D	D
54133	Engineering services	17	19 372	9 926	1 840	169	29.6	1.9
541330	Engineering services	17	19 372	9 926	1 840	169	29.6	1.9
54137	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	3	D	D	D	b	D	D
54138	Testing laboratories	12	22 780	7 373	1 675	243	12.4	5.4
541380	Testing laboratories	12	22 780	7 373	1 675	243	12.4	5.4
5414	Specialized design services	6	D	D	D	a	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	8	4 429	3 112	1 337	40	11.8	2.6
54151	Computer systems design & related services	8	4 429	3 112	1 337	40	11.8	2.6
5416	Management, scientific, & technical consulting services	16	5 651	1 706	324	90	7.3	14.5
54161	Management consulting services	9	D	D	D	b	D	D
5417	Scientific research & development services	4	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
WINNEMUCCA, NV								
54	Professional, scientific, & technical services	16	D	D	D	b	D	D
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
YERINGTON, NV								
54	Professional, scientific, & technical services	4	603	352	81	9	18.7	-
BALANCE OF CHURCHILL COUNTY, NV								
54	Professional, scientific, & technical services	5	342	99	21	6	94.2	5.8
BALANCE OF CLARK COUNTY, NV								
54	Professional, scientific, & technical services	820	D	D	D	i	D	D
541	Professional, scientific, & technical services	820	D	D	D	i	D	D
5411	Legal services	104	D	D	D	f	D	D
54111	Offices of lawyers	95	D	D	D	f	D	D
541110	Offices of lawyers	95	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	95	D	D	D	f	D	D
54119	Other legal services	9	D	D	D	b	D	D
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	134	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	134	D	D	D	f	D	D
541211	Offices of certified public accountants	54	D	D	D	e	D	D
541213	Tax return preparation services	23	D	D	D	c	D	D
541219	Other accounting services	44	D	D	D	c	D	D
5413	Architectural, engineering, & related services	153	D	D	D	g	D	D
54131	Architectural services	41	D	D	D	e	D	D
541310	Architectural services	41	D	D	D	e	D	D
54133	Engineering services	84	D	D	D	g	D	D
541330	Engineering services	84	D	D	D	g	D	D
54137	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	11	D	D	D	b	D	D
54138	Testing laboratories	11	D	D	D	c	D	D
541380	Testing laboratories	11	D	D	D	c	D	D
5414	Specialized design services	47	D	D	D	c	D	D
54141	Interior design services	31	D	D	D	c	D	D
541410	Interior design services	31	D	D	D	c	D	D
54143	Graphic design services	14	4 402	1 273	195	38	50.5	7.3
541430	Graphic design services	14	4 402	1 273	195	38	50.5	7.3
5414301	Graphic design services (except commercial art & medical artists) ..	13	D	D	D	b	D	D
5415	Computer systems design & related services	80	D	D	D	e	D	D
54151	Computer systems design & related services	80	D	D	D	e	D	D
541511	Custom computer programming services	35	D	D	D	c	D	D
541512	Computer systems design services	34	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	26	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 CLARK COUNTY, NV—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	158	D	D	D	f	D	D
54161	Management consulting services	133	D	D	D	f	D	D
541611	Administrative management & general management consulting service	75	D	D	D	e	D	D
541613	Marketing consulting services	35	D	D	D	c	D	D
54162	Environmental consulting services	9	D	D	D	e	D	D
541620	Environmental consulting services	9	D	D	D	e	D	D
5417	Scientific research & development services	10	D	D	D	b	D	D
5418	Advertising & related services	82	D	D	D	f	D	D
54181	Advertising agencies	32	D	D	D	c	D	D
541810	Advertising agencies	32	D	D	D	c	D	D
54182	Public relations agencies	7	4 496	1 530	97	12	15.4	.4
541820	Public relations agencies	7	4 496	1 530	97	12	15.4	.4
54185	Display advertising	8	D	D	D	b	D	D
541850	Display advertising	8	D	D	D	b	D	D
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	4	D	D	D	c	D	D
541860	Direct mail advertising	4	D	D	D	c	D	D
54189	Other services related to advertising	23	D	D	D	c	D	D
541890	Other services related to advertising	23	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	52	D	D	D	e	D	D
54192	Photographic services	42	D	D	D	e	D	D
541921	Photographic studios, portrait	31	D	D	D	c	D	D
541922	Commercial photography	11	5 745	1 726	446	94	16.8	9.8
BALANCE OF DOUGLAS COUNTY, NV								
54	Professional, scientific, & technical services	149	46 951	20 874	3 739	526	34.5	20.0
541	Professional, scientific, & technical services	149	46 951	20 874	3 739	526	34.5	20.0
5411	Legal services	27	13 858	7 526	1 385	120	16.5	4.8
54111	Offices of lawyers	24	D	D	D	b	D	D
541110	Offices of lawyers	24	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	24	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	6 035	2 598	424	100	40.2	26.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	6 035	2 598	424	100	40.2	26.3
541211	Offices of certified public accountants	16	4 374	1 660	244	45	34.8	32.9
5413	Architectural, engineering, & related services	25	8 619	3 420	657	81	47.8	30.3
5415	Computer systems design & related services	26	D	D	D	b	D	D
54151	Computer systems design & related services	26	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	28	6 392	2 557	298	95	57.4	8.9
54161	Management consulting services	23	4 747	1 814	248	83	59.8	12.0
5418	Advertising & related services	9	D	D	D	b	D	D
BALANCE OF ELKO COUNTY, NV								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
BALANCE OF ESMERALDA COUNTY, NV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF HUMBOLDT COUNTY, NV								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF LANDER COUNTY, NV								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, NV								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LYON COUNTY, NV								
54	Professional, scientific, & technical services	27	17 803	6 457	1 542	231	14.5	3.4
541	Professional, scientific, & technical services	27	17 803	6 457	1 542	231	14.5	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	a	D	D
5413	Architectural, engineering, & related services	7	D	D	D	c	D	D
54133	Engineering services	6	D	D	D	c	D	D
541330	Engineering services	6	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
BALANCE OF MINERAL COUNTY, NV								
54	Professional, scientific, & technical services	3	134	51	29	8	D	-
BALANCE OF NYE COUNTY, NV								
54	Professional, scientific, & technical services	17	13 595	2 402	786	73	9.7	1.6
541	Professional, scientific, & technical services	17	13 595	2 402	786	73	9.7	1.6
5417	Scientific research & development services	1	D	D	D	b	D	D
BALANCE OF PERSHING COUNTY, NV								
54	Professional, scientific, & technical services	4	265	84	20	5	100.0	-
BALANCE OF STOREY COUNTY, NV								
54	Professional, scientific, & technical services	5	1 292	536	73	16	27.7	9.7
541	Professional, scientific, & technical services	5	1 292	536	73	16	27.7	9.7
BALANCE OF WASHOE COUNTY, NV								
54	Professional, scientific, & technical services	222	87 377	28 206	5 399	542	49.7	8.9
541	Professional, scientific, & technical services	222	87 377	28 206	5 399	542	49.7	8.9
5411	Legal services	19	5 044	2 215	578	51	45.1	.7
54111	Offices of lawyers	16	D	D	D	b	D	D
541110	Offices of lawyers	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 635	1 722	375	54	24.4	12.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 635	1 722	375	54	24.4	12.8
5413	Architectural, engineering, & related services	44	14 117	5 270	885	112	78.8	10.0
54133	Engineering services	30	11 139	4 050	734	88	77.9	8.9
541330	Engineering services	30	11 139	4 050	734	88	77.9	8.9
5415	Computer systems design & related services	41	16 957	5 633	1 052	84	42.0	15.1
54151	Computer systems design & related services	41	16 957	5 633	1 052	84	42.0	15.1
541511	Custom computer programming services	17	D	D	D	b	D	D
541512	Computer systems design services	20	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	72	32 776	10 031	2 000	181	33.0	5.0
54161	Management consulting services	52	D	D	D	c	D	D
541611	Administrative management & general management consulting service	36	D	D	D	b	D	D
541613	Marketing consulting services	9	D	D	D	b	D	D
54169	Other scientific & technical consulting services	12	8 767	1 388	261	18	10.2	4.1
541690	Other scientific & technical consulting services	12	8 767	1 388	261	18	10.2	4.1
5418	Advertising & related services	14	D	D	D	b	D	D
BALANCE OF WHITE PINE COUNTY, NV								
54	Professional, scientific, & technical services	6	1 747	1 214	26	6	85.3	-
541	Professional, scientific, & technical services	6	1 747	1 214	26	6	85.3	-

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

U.S. Census Bureau, 1997 Economic Census

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

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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

NEVADA

West Wendover was incorporated in July 1991, but this change was not submitted to the Census Bureau until May 1992.

Appendix E. Metropolitan Areas

NEVADA

Las Vegas, NV—AZ MSA

Mohave County, AZ

Clark County, NV

Nye County, NV

Reno, NV MSA

Washoe County, NV

