

Michigan

1997

Issued December 1999

EC97S54A-MI

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Professional, Scientific, and Technical Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

Table with 9 columns: 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, Estimated), and Percent of receipts— (Estimated). Rows include Michigan state totals and various NAICS codes (54) for professional, scientific, and technical services.

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
MICHIGAN—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	1 135	1 799 543	581 852	142 085	13 676	13.0	2.9
54181	Advertising agencies	404	854 034	358 449	91 882	6 863	8.2	2.6
541810	Advertising agencies	404	854 034	358 449	91 882	6 863	8.2	2.6
54182	Public relations agencies	141	86 710	37 421	7 330	820	25.0	3.1
541820	Public relations agencies	141	86 710	37 421	7 330	820	25.0	3.1
54183	Media buying services	12	7 033	3 279	751	67	6.1	4.9
541830	Media buying services	12	7 033	3 279	751	67	6.1	4.9
54184	Media representatives	98	65 670	24 844	5 497	548	22.7	11.2
541840	Media representatives	98	65 670	24 844	5 497	548	22.7	11.2
5418401	Radio & television advertising representatives	54	41 592	15 215	3 677	365	15.2	11.8
5418402	Publishers' advertising representatives	44	24 078	9 629	1 820	183	35.6	10.2
54185	Display advertising	69	171 320	27 822	7 017	1 151	9.5	1.7
541850	Display advertising	69	171 320	27 822	7 017	1 151	9.5	1.7
5418501	Display advertising (except outdoor)	23	94 398	9 981	2 840	737	9.3	.8
5418502	Outdoor advertising services	46	76 922	17 841	4 177	414	9.6	2.8
54186	Direct mail advertising	95	204 274	51 385	12 614	1 895	20.2	3.2
541860	Direct mail advertising	95	204 274	51 385	12 614	1 895	20.2	3.2
54187	Advertising material distribution services	24	28 165	4 924	1 161	371	17.0	10.1
541870	Advertising material distribution services	24	28 165	4 924	1 161	371	17.0	10.1
54189	Other services related to advertising	292	382 337	73 728	15 833	1 961	17.1	2.0
541890	Other services related to advertising	292	382 337	73 728	15 833	1 961	17.1	2.0
5418901	Welcoming services	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor	139	273 412	37 473	7 045	874	17.8	2.1
5418903	Sign painting & lettering shop	120	25 091	6 648	1 506	367	52.0	4.9
5418909	All other advertising	31	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	875	430 844	134 811	28 441	6 758	22.5	10.5
54191	Marketing research & public opinion polling	99	203 414	75 387	15 487	3 555	8.5	9.0
541910	Marketing research & public opinion polling	99	203 414	75 387	15 487	3 555	8.5	9.0
54192	Photographic services	654	169 531	42 661	9 107	2 545	36.9	13.2
541921	Photographic studios, portrait	530	126 489	32 347	7 061	2 225	33.9	14.6
541922	Commercial photography	124	43 042	10 314	2 046	320	46.0	9.2
54193	Translation & interpretation services	26	9 738	3 598	747	99	11.9	—
541930	Translation & interpretation services	26	9 738	3 598	747	99	11.9	—
54199	All other professional, scientific, & technical services	96	48 161	13 165	3 100	559	32.8	9.8
541990	All other professional, scientific, & technical services	96	48 161	13 165	3 100	559	32.8	9.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MICHIGAN									
54	Professional, scientific, & technical services ..	182	221 556	170 287	74 116	21 616	2 156	6.4	7.2
541	Professional, scientific, & technical services	182	221 556	170 287	74 116	21 616	2 156	6.4	7.2
5411	Legal services	114	57 821	57 071	33 372	8 094	1 000	4.5	14.7
54111	Offices of lawyers	114	57 821	57 071	33 372	8 094	1 000	4.5	14.7
541110	Offices of lawyers	114	57 821	57 071	33 372	8 094	1 000	4.5	14.7
5411102	Legal aid societies & similar legal services	114	57 821	57 071	33 372	8 094	1 000	4.5	14.7
5417	Scientific research & development services	68	163 735	113 216	40 744	13 522	1 156	7.0	4.6
54171	R&D in the physical, engineering, & life sciences	51	143 062	97 500	34 100	11 934	977	3.5	5.0
541710	R&D in the physical, engineering, & life sciences	51	143 062	97 500	34 100	11 934	977	3.5	5.0
5417101	R&D in the physical & engineering sciences	24	123 523	79 592	27 461	10 513	815	.6	1.4
5417102	Research & development in the life sciences	27	19 539	17 908	6 639	1 421	162	22.0	27.3
54172	Research & development in the social sciences & humanities	17	20 673	15 716	6 644	1 588	179	31.4	1.8
541720	R&D in the social sciences & humanities	17	20 673	15 716	6 644	1 588	179	31.4	1.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA								
54	Professional, scientific, & technical services	255	124 571	48 856	10 545	1 338	30.4	5.4
541	Professional, scientific, & technical services	255	124 571	48 856	10 545	1 338	30.4	5.4
5411	Legal services	79	33 973	11 117	2 503	320	35.1	4.3
54111	Offices of lawyers	75	D	D	D	e	D	D
541110	Offices of lawyers	75	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies).....	75	D	D	D	e	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	12 881	5 259	1 242	215	31.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	12 881	5 259	1 242	215	31.6	9.7
541211	Offices of certified public accountants	28	8 850	3 580	826	118	27.4	7.3
541213	Tax return preparation services	8	1 191	411	136	31	21.1	15.8
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	20 204	9 377	1 988	234	23.8	12.9
54133	Engineering services	19	12 642	6 543	1 286	146	15.6	19.6
541330	Engineering services	19	12 642	6 543	1 286	146	15.6	19.6
5414	Specialized design services	8	2 133	284	59	20	92.0	.5
5415	Computer systems design & related services	17	10 543	4 706	1 203	104	23.7	10.4
54151	Computer systems design & related services	17	10 543	4 706	1 203	104	23.7	10.4
541512	Computer systems design services	9	9 190	4 156	1 014	90	21.7	4.3
5416	Management, scientific, & technical consulting services	27	6 256	2 926	648	76	66.8	3.0
54161	Management consulting services	19	4 082	2 014	467	51	49.0	4.6
5418	Advertising & related services	19	27 799	11 192	2 038	258	16.6	.4
54181	Advertising agencies	8	15 929	6 543	1 436	166	18.8	.8
541810	Advertising agencies	8	15 929	6 543	1 436	166	18.8	.8
54182	Public relations agencies	2	D	D	D	a	D	D
541820	Public relations agencies	2	D	D	D	a	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	11	5 131	1 741	429	62	25.0	—
541921	Photographic studios, portrait	10	D	D	D	b	D	D
DETROIT—ANN ARBOR—FLINT, MI CMSA								
54	Professional, scientific, & technical services	11 780	12 601 926	5 347 125	1 215 308	118 407	15.5	5.3
541	Professional, scientific, & technical services	11 780	12 601 926	5 347 125	1 215 308	118 407	15.5	5.3
5411	Legal services	3 200	2 101 661	984 635	204 353	18 295	17.6	4.5
54111	Offices of lawyers	3 112	2 036 691	954 673	198 021	17 288	17.8	4.5
541110	Offices of lawyers	3 112	2 036 691	954 673	198 021	17 288	17.8	4.5
5411101	Offices of lawyers (except legal aid societies).....	3 112	2 036 691	954 673	198 021	17 288	17.8	4.5
54119	Other legal services	88	64 970	29 962	6 332	1 007	10.8	6.4
541191	Title abstract & settlement offices	61	52 112	25 886	5 481	863	11.6	8.0
541199	All other legal services	27	12 858	4 076	851	144	7.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 831	1 235 238	588 140	131 377	17 713	15.3	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 831	1 235 238	588 140	131 377	17 713	15.3	5.0
541211	Offices of certified public accountants	958	789 252	353 537	75 593	8 085	14.5	4.3
541213	Tax return preparation services	197	45 620	20 110	7 458	3 723	22.1	5.2
541214	Payroll services	64	D	D	D	h	D	D
541219	Other accounting services	612	D	D	D	g	D	D
5413	Architectural, engineering, & related services	2 171	3 403 036	1 577 665	368 250	31 975	16.3	6.6
54131	Architectural services	359	291 879	128 805	28 215	2 767	18.3	2.5
541310	Architectural services	359	291 879	128 805	28 215	2 767	18.3	2.5
54133	Engineering services	1 510	2 731 821	1 287 113	299 818	24 824	17.0	7.7
541330	Engineering services	1 510	2 731 821	1 287 113	299 818	24 824	17.0	7.7
54134	Drafting services	49	D	D	D	f	D	D
541340	Drafting services	49	D	D	D	f	D	D
54135	Building inspection services	59	7 791	2 871	554	113	30.4	5.0
541350	Building inspection services	59	7 791	2 871	554	113	30.4	5.0
54137	Surveying & mapping (except geophysical) services	71	41 553	21 452	4 405	739	18.6	4.4
541370	Surveying & mapping (except geophysical) services	71	41 553	21 452	4 405	739	18.6	4.4
54138	Testing laboratories	122	260 155	94 295	24 501	2 569	8.7	1.8
541380	Testing laboratories	122	260 155	94 295	24 501	2 569	8.7	1.8
5414	Specialized design services	550	303 729	112 568	25 560	2 983	31.1	4.6
54141	Interior design services	195	D	D	D	f	D	D
541410	Interior design services	195	D	D	D	f	D	D
54142	Industrial design services	74	94 160	48 499	11 186	1 039	8.0	5.9
541420	Industrial design services	74	94 160	48 499	11 186	1 039	8.0	5.9
54143	Graphic design services	277	129 772	47 069	10 816	1 324	34.5	3.6
541430	Graphic design services	277	129 772	47 069	10 816	1 324	34.5	3.6
5414301	Graphic design services (except commercial art & medical artists) ..	217	108 828	39 255	9 096	1 117	34.5	4.0
5414302	Commercial art	59	D	D	D	c	D	D
54149	Other specialized design services	4	D	D	D	b	D	D
541490	Other specialized design services	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	DETROIT-ANN ARBOR-FLINT, MI CMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	1 172	1 871 701	794 220	187 615	15 639	12.2	5.1
54151	Computer systems design & related services	1 172	1 871 701	794 220	187 615	15 639	12.2	5.1
541511	Custom computer programming services	538	567 448	290 900	63 106	5 759	15.7	9.9
541512	Computer systems design services	483	999 809	435 960	104 660	8 296	12.0	3.6
5415121	Computer systems integrators	195	599 588	210 647	48 542	3 998	9.6	4.5
5415122	Computer systems consultants (except systems integrators)	288	400 221	225 313	56 118	4 298	15.6	2.4
541513	Computer facilities management services	19	258 002	44 673	15 768	1 088	1.0	.1
541519	Other computer related services	132	46 442	22 687	4 081	496	37.6	7.8
5416	Management, scientific, & technical consulting services	1 514	1 451 052	551 582	125 344	12 905	17.3	5.6
54161	Management consulting services	1 223	1 341 865	503 646	115 801	11 865	15.4	5.4
541611	Administrative management & general management consulting service	548	556 370	211 232	48 701	3 818	15.5	5.9
541612	Human resources & executive search consulting services	289	175 855	87 399	19 698	2 110	24.2	12.7
5416121	Actuarial consulting	9	D	D	D	e	D	D
5416122	Executive placement services	138	73 044	41 669	9 235	1 101	29.2	8.7
5416123	Human resources & personnel management consulting	142	D	D	D	f	D	D
541613	Marketing consulting services	246	357 141	113 538	26 825	3 942	19.4	4.4
541614	Process, physical distribution, & logistics consulting services	107	244 127	87 750	19 671	1 877	2.9	.7
541618	Other management consulting services	33	8 372	3 727	906	118	26.3	4.9
54162	Environmental consulting services	83	46 619	19 886	4 481	529	42.4	6.1
541620	Environmental consulting services	83	46 619	19 886	4 481	529	42.4	6.1
54169	Other scientific & technical consulting services	208	62 568	28 050	5 062	511	37.4	8.2
541690	Other scientific & technical consulting services	208	62 568	28 050	5 062	511	37.4	8.2
5417	Scientific research & development services	111	D	D	D	h	D	D
54171	R&D in the physical, engineering, & life sciences	99	D	D	D	h	D	D
541710	R&D in the physical, engineering, & life sciences	99	D	D	D	h	D	D
5417101	R&D in the physical & engineering sciences	76	D	D	D	h	D	D
5417102	Research & development in the life sciences	23	34 261	11 557	2 688	263	24.5	35.0
54172	Research & development in the social sciences & humanities	12	D	D	D	c	D	D
541720	R&D in the social sciences & humanities	12	D	D	D	c	D	D
5418	Advertising & related services	710	1 503 353	482 288	121 320	10 815	10.2	2.4
54181	Advertising agencies	253	749 168	309 876	81 698	5 792	5.5	2.0
541810	Advertising agencies	253	749 168	309 876	81 698	5 792	5.5	2.0
54182	Public relations agencies	89	52 326	23 380	4 877	493	25.8	4.0
541820	Public relations agencies	89	52 326	23 380	4 877	493	25.8	4.0
54184	Media representatives	69	53 245	21 327	4 854	408	19.9	11.5
541840	Media representatives	69	53 245	21 327	4 854	408	19.9	11.5
5418401	Radio & television advertising representatives	38	36 723	13 308	3 419	286	14.6	11.1
5418402	Publishers' advertising representatives	31	16 522	8 019	1 435	122	31.9	12.4
54185	Display advertising	33	125 309	15 853	4 420	855	6.7	1.5
541850	Display advertising	33	125 309	15 853	4 420	855	6.7	1.5
5418501	Display advertising (except outdoor)	15	D	D	D	f	D	D
5418502	Outdoor advertising services	18	D	D	D	c	D	D
54186	Direct mail advertising	65	179 445	42 576	10 687	1 520	16.9	1.9
541860	Direct mail advertising	65	179 445	42 576	10 687	1 520	16.9	1.9
54187	Advertising material distribution services	13	15 738	2 500	655	193	22.8	17.8
541870	Advertising material distribution services	13	15 738	2 500	655	193	22.8	17.8
54189	Other services related to advertising	178	D	D	D	g	D	D
541890	Other services related to advertising	178	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	91	D	D	D	f	D	D
5418903	Sign painting & lettering shop	64	12 223	3 271	721	177	49.0	4.9
5418909	All other advertising	22	79 456	28 290	6 789	674	3.0	.1
5419	Other professional, scientific, & technical services	521	D	D	D	h	D	D
54191	Marketing research & public opinion polling	77	D	D	D	h	D	D
541910	Marketing research & public opinion polling	77	D	D	D	h	D	D
54192	Photographic services	374	110 047	27 652	6 025	1 571	36.0	16.6
541921	Photographic studios, portrait	284	76 718	19 866	4 459	1 349	31.1	18.9
541922	Commercial photography	90	33 329	7 786	1 566	222	47.3	11.4
54193	Translation & interpretation services	19	8 433	3 234	676	81	6.4	—
541930	Translation & interpretation services	19	8 433	3 234	676	81	6.4	—
54199	All other professional, scientific, & technical services	51	28 122	9 152	2 290	349	24.4	8.1
541990	All other professional, scientific, & technical services	51	28 122	9 152	2 290	349	24.4	8.1

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
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.								
Ann Arbor, MI PMSA								
54	Professional, scientific, & technical services	1 387	1 081 609	439 894	95 018	9 818	22.2	7.3
541	Professional, scientific, & technical services	1 387	1 081 609	439 894	95 018	9 818	22.2	7.3
5411	Legal services	279	112 998	51 058	10 057	1 233	20.9	6.8
54111	Offices of lawyers	263	99 710	42 824	8 354	951	22.5	7.4
541110	Offices of lawyers	263	99 710	42 824	8 354	951	22.5	7.4
5411101	Offices of lawyers (except legal aid societies)	263	99 710	42 824	8 354	951	22.5	7.4
54119	Other legal services	16	13 288	8 234	1 703	282	8.7	2.0
541191	Title abstract & settlement offices	13	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	179	114 580	51 111	11 860	1 504	14.3	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	179	114 580	51 111	11 860	1 504	14.3	2.2
541211	Offices of certified public accountants	83	36 976	17 397	3 848	462	26.3	5.1
541213	Tax return preparation services	20	3 206	1 116	326	138	34.8	3.5
541214	Payroll services	6	D	D	D	f	D	D
541219	Other accounting services	70	D	D	D	e	D	D
5413	Architectural, engineering, & related services	282	343 442	132 470	31 658	3 045	16.8	4.7
54131	Architectural services	54	32 394	11 627	2 518	319	28.8	2.3
541310	Architectural services	54	32 394	11 627	2 518	319	28.8	2.3
54133	Engineering services	177	242 605	96 237	22 461	1 918	17.8	5.4
541330	Engineering services	177	242 605	96 237	22 461	1 918	17.8	5.4
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	30	63 528	22 101	6 211	725	5.8	2.6
541380	Testing laboratories	30	63 528	22 101	6 211	725	5.8	2.6
5414	Specialized design services	63	14 343	3 438	715	144	56.7	8.1
54141	Interior design services	21	D	D	D	b	D	D
541410	Interior design services	21	D	D	D	b	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) ..	31	D	D	D	b	D	D
5415	Computer systems design & related services	194	132 524	63 563	13 510	1 242	23.9	14.9
54151	Computer systems design & related services	194	132 524	63 563	13 510	1 242	23.9	14.9
541511	Custom computer programming services	93	D	D	D	f	D	D
541512	Computer systems design services	83	62 396	26 055	5 541	502	26.4	11.7
5415121	Computer systems integrators	26	41 879	16 065	3 614	305	9.8	16.8
5415122	Computer systems consultants (except systems integrators)	57	20 517	9 990	1 927	197	60.4	1.4
5416	Management, scientific, & technical consulting services	254	126 003	56 579	12 430	1 233	35.9	10.8
54161	Management consulting services	188	101 231	46 403	10 344	984	33.5	10.5
541611	Administrative management & general management consulting service	89	55 182	26 905	6 134	483	24.6	14.5
541612	Human resources & executive search consulting services	46	D	D	D	c	D	D
5416122	Executive placement services	22	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	23	D	D	D	c	D	D
541613	Marketing consulting services	31	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	16	D	D	D	c	D	D
54162	Environmental consulting services	24	D	D	D	c	D	D
541620	Environmental consulting services	24	D	D	D	c	D	D
54169	Other scientific & technical consulting services	42	D	D	D	b	D	D
541690	Other scientific & technical consulting services	42	D	D	D	b	D	D
5417	Scientific research & development services	41	192 758	62 468	10 589	825	20.3	7.1
54171	R&D in the physical, engineering, & life sciences	37	191 134	61 726	10 435	756	19.9	6.9
541710	R&D in the physical, engineering, & life sciences	37	191 134	61 726	10 435	756	19.9	6.9
5417101	R&D in the physical & engineering sciences	27	D	D	D	f	D	D
5417102	Research & development in the life sciences	10	D	D	D	c	D	D
5418	Advertising & related services	48	25 124	11 346	2 522	280	43.0	7.2
54181	Advertising agencies	20	13 756	7 388	1 732	144	30.4	11.2
541810	Advertising agencies	20	13 756	7 388	1 732	144	30.4	11.2
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	1 534	415	94	21	27.5	14.1
5419	Other professional, scientific, & technical services	47	19 837	7 861	1 677	312	38.8	11.7
54191	Marketing research & public opinion polling	12	D	D	D	c	D	D
541910	Marketing research & public opinion polling	12	D	D	D	c	D	D
54192	Photographic services	30	D	D	D	b	D	D
541921	Photographic studios, portrait	21	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
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.								
Detroit, MI PMSA								
54	Professional, scientific, & technical services	9 733	11 246 055	4 782 023	1 092 413	104 440	14.6	5.1
541	Professional, scientific, & technical services	9 733	11 246 055	4 782 023	1 092 413	104 440	14.6	5.1
5411	Legal services	2 668	1 908 126	898 615	187 343	16 245	16.6	4.3
54111	Offices of lawyers	2 600	1 861 740	879 371	183 163	15 596	16.7	4.2
541110	Offices of lawyers	2 600	1 861 740	879 371	183 163	15 596	16.7	4.2
5411101	Offices of lawyers (except legal aid societies)	2 600	1 861 740	879 371	183 163	15 596	16.7	4.2
54119	Other legal services	68	46 386	19 244	4 180	649	12.7	8.4
541191	Title abstract & settlement offices	45	34 109	15 341	3 359	514	15.1	11.5
541199	All other legal services	23	12 277	3 903	821	135	5.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	1 521	1 079 598	516 050	114 631	15 005	14.8	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	1 521	1 079 598	516 050	114 631	15 005	14.8	5.1
541211	Offices of certified public accountants	825	731 283	324 735	69 599	7 322	13.4	4.3
541213	Tax return preparation services	149	36 825	16 540	6 063	3 089	21.8	5.6
541214	Payroll services	54	216 261	130 716	29 605	2 806	2.2	3.0
541219	Other accounting services	493	95 229	44 059	9 364	1 788	52.0	15.8
5413	Architectural, engineering, & related services	1 793	2 981 973	1 406 451	327 089	27 726	16.1	6.9
54131	Architectural services	288	248 659	112 141	24 499	2 325	17.3	2.6
541310	Architectural services	288	248 659	112 141	24 499	2 325	17.3	2.6
54133	Engineering services	1 271	2 446 353	1 166 187	271 348	22 253	16.6	8.0
541330	Engineering services	1 271	2 446 353	1 166 187	271 348	22 253	16.6	8.0
54134	Drafting services	44	64 264	40 315	9 999	877	3.3	.2
541340	Drafting services	44	64 264	40 315	9 999	877	3.3	.2
54135	Building inspection services	48	D	D	D	b	D	D
541350	Building inspection services	48	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	57	36 903	18 943	3 967	650	18.4	3.9
541370	Surveying & mapping (except geophysical) services	57	36 903	18 943	3 967	650	18.4	3.9
54138	Testing laboratories	84	178 203	66 077	16 684	1 516	10.2	1.7
541380	Testing laboratories	84	178 203	66 077	16 684	1 516	10.2	1.7
5414	Specialized design services	472	273 662	99 567	23 064	2 588	30.6	4.6
54141	Interior design services	168	D	D	D	f	D	D
541410	Interior design services	168	D	D	D	f	D	D
54142	Industrial design services	62	81 082	39 490	9 530	808	8.1	6.6
541420	Industrial design services	62	81 082	39 490	9 530	808	8.1	6.6
54143	Graphic design services	238	119 712	44 122	10 170	1 205	32.9	3.3
541430	Graphic design services	238	119 712	44 122	10 170	1 205	32.9	3.3
5414301	Graphic design services (except commercial art & medical artists) ..	182	99 618	36 573	8 498	1 011	32.7	3.7
5414302	Commercial art	55	D	D	D	c	D	D
54149	Other specialized design services	4	D	D	D	b	D	D
541490	Other specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	944	1 729 305	726 478	172 741	14 310	11.0	4.4
54151	Computer systems design & related services	944	1 729 305	726 478	172 741	14 310	11.0	4.4
541511	Custom computer programming services	431	498 613	254 496	55 310	5 040	14.7	8.8
541512	Computer systems design services	384	930 523	406 669	97 962	7 727	10.6	3.1
5415121	Computer systems integrators	162	552 834	192 468	44 112	3 654	9.1	3.5
5415122	Computer systems consultants (except systems integrators)	222	377 689	214 201	53 850	4 073	12.8	2.3
541513	Computer facilities management services	19	258 002	44 673	15 768	1 088	1.0	.1
541519	Other computer related services	110	42 167	20 640	3 701	455	38.0	7.9
5416	Management, scientific, & technical consulting services	1 215	1 303 568	487 313	111 581	11 477	15.4	5.0
54161	Management consulting services	999	1 221 610	450 621	104 310	10 712	13.8	4.9
541611	Administrative management & general management consulting service	436	490 624	180 435	41 821	3 227	14.4	4.9
541612	Human resources & executive search consulting services	235	161 072	80 742	18 351	1 934	20.5	12.5
5416121	Actuarial consulting	8	D	D	D	e	D	D
5416122	Executive placement services	111	63 814	37 170	8 340	980	25.3	6.9
5416123	Human resources & personnel management consulting	116	D	D	D	f	D	D
541613	Marketing consulting services	211	327 150	103 286	24 923	3 750	17.6	4.3
541614	Process, physical distribution, & logistics consulting services	90	236 487	83 635	18 592	1 715	2.7	.5
541618	Other management consulting services	27	6 277	2 523	623	86	25.9	1.8
54162	Environmental consulting services	57	32 571	14 388	3 352	376	42.6	2.4
541620	Environmental consulting services	57	32 571	14 388	3 352	376	42.6	2.4
54169	Other scientific & technical consulting services	159	49 387	22 304	3 919	389	35.2	8.5
541690	Other scientific & technical consulting services	159	49 387	22 304	3 919	389	35.2	8.5
5417	Scientific research & development services	63	204 721	85 744	18 242	2 300	9.5	3.8
54171	R&D in the physical, engineering, & life sciences	58	200 171	83 939	17 869	2 248	7.7	3.6
541710	R&D in the physical, engineering, & life sciences	58	200 171	83 939	17 869	2 248	7.7	3.6
5417101	R&D in the physical & engineering sciences	46	D	D	D	g	D	D
5417102	Research & development in the life sciences	12	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.							
	Detroit, MI PMSA—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services	613	1 460 040	464 700	117 352	10 318	9.4	2.2
54181	Advertising agencies	215	730 762	300 624	79 522	5 585	5.0	1.6
541810	Advertising agencies	215	730 762	300 624	79 522	5 585	5.0	1.6
54182	Public relations agencies	82	50 023	22 601	4 696	472	24.3	4.1
541820	Public relations agencies	82	50 023	22 601	4 696	472	24.3	4.1
54184	Media representatives	59	51 358	20 855	4 743	393	18.3	11.1
541840	Media representatives	59	51 358	20 855	4 743	393	18.3	11.1
5418401	Radio & television advertising representatives	32	D	D	D	D	D	D
5418402	Publishers' advertising representatives	27	D	D	D	D	D	D
54185	Display advertising	24	118 379	14 059	4 115	820	5.3	1.3
541850	Display advertising	24	118 379	14 059	4 115	820	5.3	1.3
5418501	Display advertising (except outdoor)	13	D	D	D	f	D	D
5418502	Outdoor advertising services	11	D	D	D	c	D	D
54186	Direct mail advertising	53	170 636	38 552	9 771	1 364	16.1	2.0
541860	Direct mail advertising	53	170 636	38 552	9 771	1 364	16.1	2.0
54187	Advertising material distribution services	13	15 738	2 500	655	193	22.8	17.8
541870	Advertising material distribution services	13	15 738	2 500	655	193	22.8	17.8
54189	Other services related to advertising	158	D	D	D	g	D	D
541890	Other services related to advertising	158	D	D	D	g	D	D
5418902	Advertising specialties goods distributor	87	227 896	31 744	5 825	621	15.2	1.7
5418903	Sign painting & lettering shop	50	D	D	D	c	D	D
5418909	All other advertising	21	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	444	305 062	97 105	20 370	4 471	16.2	11.0
54191	Marketing research & public opinion polling	62	172 687	60 550	12 091	2 713	4.9	8.5
541910	Marketing research & public opinion polling	62	172 687	60 550	12 091	2 713	4.9	8.5
54192	Photographic services	318	97 322	24 764	5 437	1 348	34.4	17.4
541921	Photographic studios, portrait	239	65 941	17 272	3 939	1 147	28.8	20.8
541922	Commercial photography	79	31 381	7 492	1 498	201	46.2	10.0
54193	Translation & interpretation services	15	D	D	D	b	D	D
541930	Translation & interpretation services	15	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	49	D	D	D	e	D	D
541990	All other professional, scientific, & technical services	49	D	D	D	e	D	D
	Flint, MI PMSA							
54	Professional, scientific, & technical services	660	274 262	125 208	27 877	4 149	28.8	7.1
541	Professional, scientific, & technical services	660	274 262	125 208	27 877	4 149	28.8	7.1
5411	Legal services	253	80 537	34 962	6 953	817	36.6	6.6
541111	Offices of lawyers	249	75 241	32 478	6 504	741	39.2	7.1
5411110	Offices of lawyers	249	75 241	32 478	6 504	741	39.2	7.1
5411101	Offices of lawyers (except legal aid societies)	249	75 241	32 478	6 504	741	39.2	7.1
54119	Other legal services	4	5 296	2 484	449	76	—	—
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	131	41 060	20 979	4 886	1 204	29.8	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	131	41 060	20 979	4 886	1 204	29.8	12.0
541211	Offices of certified public accountants	50	20 993	11 405	2 146	301	31.5	6.4
541213	Tax return preparation services	28	5 589	2 454	1 069	496	17.1	3.5
541219	Other accounting services	49	11 347	5 148	1 176	256	41.2	6.5
5413	Architectural, engineering, & related services	96	77 621	38 744	9 503	1 204	21.6	3.6
54131	Architectural services	17	10 826	5 037	1 198	123	8.4	.7
541310	Architectural services	17	10 826	5 037	1 198	123	8.4	.7
54133	Engineering services	62	42 863	24 689	6 009	653	35.1	6.4
541330	Engineering services	62	42 863	24 689	6 009	653	35.1	6.4
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54138	Testing laboratories	8	18 424	6 117	1 606	328	3.9	—
541380	Testing laboratories	8	18 424	6 117	1 606	328	3.9	—
5414	Specialized design services	15	15 724	9 563	1 781	251	15.1	.3
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
5415	Computer systems design & related services	34	9 872	4 179	1 364	87	66.2	7.8
54151	Computer systems design & related services	34	9 872	4 179	1 364	87	66.2	7.8
541512	Computer systems design services	16	6 890	3 236	1 157	67	68.8	9.9
5416	Management, scientific, & technical consulting services	45	21 481	7 690	1 333	195	22.4	10.3
54161	Management consulting services	36	19 024	6 622	1 147	169	22.1	11.4
541611	Administrative management & general management consulting service	23	10 564	3 892	746	108	16.6	3.7
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	49	18 189	6 242	1 446	217	22.3	11.6
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	30	D	D	D	c	D	D
54192	Photographic services	26	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRAND RAPIDS—MUSKEGON—HOLLAND, MI MSA								
54	Professional, scientific, & technical services	1 958	1 413 672	596 861	133 647	15 704	21.1	5.7
541	Professional, scientific, & technical services	1 958	1 413 672	596 861	133 647	15 704	21.1	5.7
5411	Legal services	428	320 962	122 794	25 779	2 800	16.6	2.4
54111	Offices of lawyers	418	317 437	121 646	25 519	2 750	16.3	2.5
541110	Offices of lawyers	418	317 437	121 646	25 519	2 750	16.3	2.5
5411101	Offices of lawyers (except legal aid societies)	418	317 437	121 646	25 519	2 750	16.3	2.5
54119	Other legal services	10	3 525	1 148	260	50	46.7	.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	312	190 559	85 802	20 314	3 173	17.8	5.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	312	190 559	85 802	20 314	3 173	17.8	5.1
541211	Offices of certified public accountants	144	130 932	56 405	13 060	1 497	14.6	2.7
541213	Tax return preparation services	27	6 098	2 105	886	462	40.8	.9
541219	Other accounting services	126	40 844	20 571	4 804	953	27.2	7.5
5413	Architectural, engineering, & related services	361	350 348	162 558	35 850	3 782	21.7	9.1
54131	Architectural services	65	67 397	31 654	7 184	721	12.5	1.5
541310	Architectural services	65	67 397	31 654	7 184	721	12.5	1.5
54133	Engineering services	218	233 411	106 952	23 202	2 318	23.0	12.0
541330	Engineering services	218	233 411	106 952	23 202	2 318	23.0	12.0
54134	Drafting services	16	5 201	2 932	738	101	15.9	.1
541340	Drafting services	16	5 201	2 932	738	101	15.9	.1
54135	Building inspection services	19	3 407	1 747	266	63	18.9	5.9
541350	Building inspection services	19	3 407	1 747	266	63	18.9	5.9
54137	Surveying & mapping (except geophysical) services	19	8 913	4 834	1 094	159	63.4	8.2
541370	Surveying & mapping (except geophysical) services	19	8 913	4 834	1 094	159	63.4	8.2
54138	Testing laboratories	24	32 019	14 439	3 366	420	20.9	6.2
541380	Testing laboratories	24	32 019	14 439	3 366	420	20.9	6.2
5414	Specialized design services	141	79 344	35 246	7 938	684	24.8	8.7
54141	Interior design services	36	12 254	3 044	660	110	52.2	2.6
541410	Interior design services	36	12 254	3 044	660	110	52.2	2.6
54142	Industrial design services	16	36 336	22 119	5 497	325	2.9	12.8
541420	Industrial design services	16	36 336	22 119	5 497	325	2.9	12.8
54143	Graphic design services	86	29 119	9 610	1 630	238	41.9	6.5
541430	Graphic design services	86	29 119	9 610	1 630	238	41.9	6.5
5414301	Graphic design services (except commercial art & medical artists) ..	74	27 543	9 097	1 557	224	41.7	5.0
5415	Computer systems design & related services	192	191 541	85 544	19 306	1 905	15.8	4.9
54151	Computer systems design & related services	192	191 541	85 544	19 306	1 905	15.8	4.9
541511	Custom computer programming services	90	82 092	44 664	10 563	1 041	13.9	1.3
541512	Computer systems design services	80	95 127	36 102	7 525	754	18.5	3.5
5415121	Computer systems integrators	41	70 158	24 164	5 190	502	13.3	3.7
5415122	Computer systems consultants (except systems integrators)	39	24 969	11 938	2 335	252	33.3	2.8
541519	Other computer related services	17	4 091	1 489	345	35	32.0	34.1
5416	Management, scientific, & technical consulting services	261	91 392	37 077	8 334	995	37.5	3.9
54161	Management consulting services	201	73 683	29 171	6 435	742	37.9	3.8
541611	Administrative management & general management consulting service	109	26 255	11 204	2 151	312	37.1	4.6
541612	Human resources & executive search consulting services	37	14 384	8 168	1 863	209	42.9	7.1
5416122	Executive placement services	11	5 146	3 587	714	105	37.5	18.6
5416123	Human resources & personnel management consulting	22	D	D	D	b	D	D
541613	Marketing consulting services	39	24 063	6 794	1 733	150	35.4	2.4
541618	Other management consulting services	8	4 441	911	203	19	44.8	—
54162	Environmental consulting services	19	9 816	4 671	1 257	155	21.6	7.1
541620	Environmental consulting services	19	9 816	4 671	1 257	155	21.6	7.1
54169	Other scientific & technical consulting services	41	7 893	3 235	642	98	53.9	.4
541690	Other scientific & technical consulting services	41	7 893	3 235	642	98	53.9	.4
5417	Scientific research & development services	5	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	4	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	e	D	D
5418	Advertising & related services	151	107 803	38 788	8 384	1 046	31.9	6.7
54181	Advertising agencies	64	43 718	21 974	4 675	431	29.1	4.2
541810	Advertising agencies	64	43 718	21 974	4 675	431	29.1	4.2
54182	Public relations agencies	12	5 660	2 609	593	116	57.3	—
541820	Public relations agencies	12	5 660	2 609	593	116	57.3	—
54185	Display advertising	9	13 021	3 163	552	60	28.9	—
541850	Display advertising	9	13 021	3 163	552	60	28.9	—
5418502	Outdoor advertising services	7	D	D	D	b	D	D
54186	Direct mail advertising	15	16 558	5 532	1 172	232	33.1	17.5
541860	Direct mail advertising	15	16 558	5 532	1 172	232	33.1	17.5
54189	Other services related to advertising	41	D	D	D	c	D	D
541890	Other services related to advertising	41	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	16	11 280	1 491	313	72	37.9	15.0
5418903	Sign painting & lettering shop	22	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	107	D	D	D	f	D	D
54192	Photographic services	80	19 339	4 947	989	310	37.4	6.0
541921	Photographic studios, portrait	64	15 217	3 879	796	275	37.7	7.6
541922	Commercial photography	16	4 122	1 068	193	35	36.4	—
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
JACKSON, MI MSA								
54	Professional, scientific, & technical services	200	90 818	45 473	9 369	1 354	29.7	14.3
541	Professional, scientific, & technical services	200	90 818	45 473	9 369	1 354	29.7	14.3
5411	Legal services	61	19 089	9 464	1 753	229	50.1	1.4
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	21 872	10 951	2 295	400	16.3	41.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	21 872	10 951	2 295	400	16.3	41.8
541211	Offices of certified public accountants	18	19 999	10 100	2 021	302	14.3	43.6
541213	Tax return preparation services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	28 220	14 655	2 944	348	23.2	8.9
54133	Engineering services	34	23 116	12 253	2 637	287	23.2	10.4
541330	Engineering services	34	23 116	12 253	2 637	287	23.2	10.4
5414	Specialized design services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	16	7 659	4 839	1 216	87	22.4	.1
54161	Management consulting services	12	3 093	1 284	244	36	42.2	.2
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	4 106	1 056	249	49	77.2	—
5419	Other professional, scientific, & technical services	9	D	D	D	a	D	D
54192	Photographic services	9	D	D	D	a	D	D
KALAMAZOO—BATTLE CREEK, MI MSA								
54	Professional, scientific, & technical services	726	411 985	177 168	37 656	4 641	23.7	8.0
541	Professional, scientific, & technical services	726	411 985	177 168	37 656	4 641	23.7	8.0
5411	Legal services	203	102 628	46 685	8 919	1 053	20.6	3.3
54111	Offices of lawyers	198	101 037	45 937	8 744	1 020	20.4	3.4
541110	Offices of lawyers	198	101 037	45 937	8 744	1 020	20.4	3.4
5411101	Offices of lawyers (except legal aid societies)	198	101 037	45 937	8 744	1 020	20.4	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	143	46 637	21 892	5 157	798	26.6	5.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	143	46 637	21 892	5 157	798	26.6	5.6
541211	Offices of certified public accountants	74	38 187	17 846	4 040	492	21.0	6.5
541213	Tax return preparation services	26	3 318	1 622	605	198	25.5	—
541219	Other accounting services	43	5 132	2 424	512	108	68.9	2.3
5413	Architectural, engineering, & related services	107	95 689	43 121	9 420	1 027	22.6	.1
54131	Architectural services	19	13 177	6 625	1 416	163	25.1	.4
541310	Architectural services	19	13 177	6 625	1 416	163	25.1	.4
54133	Engineering services	61	72 360	31 286	6 811	692	22.6	.1
541330	Engineering services	61	72 360	31 286	6 811	692	22.6	.1
54137	Surveying & mapping (except geophysical) services	11	3 292	1 821	328	63	35.8	—
541370	Surveying & mapping (except geophysical) services	11	3 292	1 821	328	63	35.8	—
5414	Specialized design services	38	19 022	5 946	1 114	181	44.1	1.2
54141	Interior design services	10	D	D	D	b	D	D
541410	Interior design services	10	D	D	D	b	D	D
54143	Graphic design services	23	11 548	3 535	653	101	57.7	.5
541430	Graphic design services	23	11 548	3 535	653	101	57.7	.5
5414301	Graphic design services (except commercial art & medical artists) ..	21	D	D	D	b	D	D
5415	Computer systems design & related services	57	45 393	19 455	3 472	402	13.0	32.9
54151	Computer systems design & related services	57	45 393	19 455	3 472	402	13.0	32.9
541511	Custom computer programming services	23	9 969	4 918	874	93	18.3	9.5
541512	Computer systems design services	27	32 464	13 174	2 392	273	11.0	43.0
5415121	Computer systems integrators	13	20 229	5 170	1 130	137	10.0	60.8
5415122	Computer systems consultants (except systems integrators)	14	12 235	8 004	1 262	136	12.6	13.7
5416	Management, scientific, & technical consulting services	88	35 389	16 340	4 333	450	47.5	22.3
54161	Management consulting services	68	24 770	11 180	3 123	302	53.1	28.7
541611	Administrative management & general management consulting service	29	D	D	D	c	D	D
541612	Human resources & executive search consulting services	29	13 680	7 025	2 282	148	45.9	47.6
5416122	Executive placement services	18	11 269	5 928	2 028	98	40.7	57.3
541613	Marketing consulting services	8	D	D	D	b	D	D
54162	Environmental consulting services	9	7 955	3 828	917	108	27.5	9.3
541620	Environmental consulting services	9	7 955	3 828	917	108	27.5	9.3
5417	Scientific research & development services	5	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	5	D	D	D	c	D	D
5417102	Research & development in the life sciences	3	D	D	D	c	D	D
5418	Advertising & related services	46	37 049	12 999	2 788	324	22.5	7.1
54181	Advertising agencies	19	22 387	9 902	2 019	181	15.8	9.6
541810	Advertising agencies	19	22 387	9 902	2 019	181	15.8	9.6
54185	Display advertising	8	9 002	1 776	486	56	19.6	2.1
541850	Display advertising	8	9 002	1 776	486	56	19.6	2.1
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D

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
KALAMAZOO—BATTLE CREEK, MI MSA—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	39	D	D	D	c	D	D
54192	Photographic services	27	6 083	1 418	277	122	30.2	—
541921	Photographic studios, portrait	23	3 984	815	180	99	43.3	.1
54199	All other professional, scientific, & technical services	9	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	9	D	D	D	b	D	D
LANSING—EAST LANSING, MI MSA								
54	Professional, scientific, & technical services	897	597 991	253 565	53 017	6 161	24.7	4.8
541	Professional, scientific, & technical services	897	597 991	253 565	53 017	6 161	24.7	4.8
5411	Legal services	274	169 581	86 572	17 162	1 618	14.4	2.3
54111	Offices of lawyers	267	167 321	85 729	16 955	1 578	14.2	2.1
541110	Offices of lawyers	267	167 321	85 729	16 955	1 578	14.2	2.1
5411101	Offices of lawyers (except legal aid societies)	267	167 321	85 729	16 955	1 578	14.2	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	145	57 216	28 306	6 631	1 164	25.7	10.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	145	57 216	28 306	6 631	1 164	25.7	10.7
541211	Offices of certified public accountants	66	35 717	16 906	3 999	490	27.7	2.8
541213	Tax return preparation services	29	2 906	1 287	449	175	45.1	1.7
541219	Other accounting services	43	12 431	6 650	1 347	235	26.1	1.5
5413	Architectural, engineering, & related services	127	131 457	54 544	11 894	1 446	44.2	4.3
54131	Architectural services	22	13 018	5 312	1 080	121	20.5	.4
541310	Architectural services	22	13 018	5 312	1 080	121	20.5	.4
54133	Engineering services	76	99 485	40 122	8 585	1 012	46.8	5.5
541330	Engineering services	76	99 485	40 122	8 585	1 012	46.8	5.5
54137	Surveying & mapping (except geophysical) services	12	6 180	3 191	694	111	32.2	1.3
541370	Surveying & mapping (except geophysical) services	12	6 180	3 191	694	111	32.2	1.3
54138	Testing laboratories	9	9 820	4 328	1 019	139	61.8	—
541380	Testing laboratories	9	9 820	4 328	1 019	139	61.8	—
5414	Specialized design services	26	6 933	1 702	380	73	46.1	6.3
54141	Interior design services	10	2 848	386	127	30	31.5	.7
541410	Interior design services	10	2 848	386	127	30	31.5	.7
54143	Graphic design services	16	4 085	1 316	253	43	56.4	10.2
541430	Graphic design services	16	4 085	1 316	253	43	56.4	10.2
5414301	Graphic design services (except commercial art & medical artists) ..	14	D	D	D	b	D	D
5415	Computer systems design & related services	79	92 812	32 938	6 862	594	13.8	2.1
54151	Computer systems design & related services	79	92 812	32 938	6 862	594	13.8	2.1
541511	Custom computer programming services	38	D	D	D	c	D	D
541512	Computer systems design services	34	42 564	11 154	2 676	278	21.5	2.7
5415121	Computer systems integrators	16	22 195	5 829	1 128	139	35.0	3.4
5415122	Computer systems consultants (except systems integrators)	18	20 369	5 325	1 548	139	6.9	1.9
541519	Other computer related services	7	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	126	55 163	24 503	5 071	523	36.3	7.6
54161	Management consulting services	89	40 416	18 950	3 924	376	22.7	9.5
541611	Administrative management & general management consulting service	54	30 743	14 364	2 952	245	13.9	10.0
541612	Human resources & executive search consulting services	17	4 010	1 838	392	43	61.3	1.9
54162	Environmental consulting services	16	6 480	2 653	612	84	61.4	3.0
541620	Environmental consulting services	16	6 480	2 653	612	84	61.4	3.0
54169	Other scientific & technical consulting services	21	8 267	2 900	535	63	83.2	1.7
541690	Other scientific & technical consulting services	21	8 267	2 900	535	63	83.2	1.7
5418	Advertising & related services	72	68 756	18 275	3 684	488	14.1	4.6
54181	Advertising agencies	24	10 547	4 206	886	111	36.9	29.6
541810	Advertising agencies	24	10 547	4 206	886	111	36.9	29.6
54182	Public relations agencies	24	22 798	7 674	1 484	174	14.3	.2
541820	Public relations agencies	24	22 798	7 674	1 484	174	14.3	.2
54185	Display advertising	6	D	D	D	b	D	D
541850	Display advertising	6	D	D	D	b	D	D
5418502	Outdoor advertising services	6	D	D	D	b	D	D
54189	Other services related to advertising	12	18 851	1 748	349	52	5.1	—
541890	Other services related to advertising	12	18 851	1 748	349	52	5.1	—
5418902	Advertising specialties goods distributor	7	18 166	1 639	322	46	1.6	—
5419	Other professional, scientific, & technical services	37	11 855	4 328	833	194	32.8	11.6
54192	Photographic services	27	5 503	1 601	359	110	33.5	9.9
541921	Photographic studios, portrait	24	4 645	1 234	270	99	39.7	8.8

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
SAGINAW—BAY CITY—MIDLAND, MI MSA								
54	Professional, scientific, & technical services	600	329 354	138 533	30 741	4 439	22.3	7.2
541	Professional, scientific, & technical services	600	329 354	138 533	30 741	4 439	22.3	7.2
5411	Legal services	191	76 591	33 066	6 668	906	24.3	5.6
54111	Offices of lawyers	183	73 548	31 588	6 367	848	24.5	5.7
541110	Offices of lawyers	183	73 548	31 588	6 367	848	24.5	5.7
5411101	Offices of lawyers (except legal aid societies)	183	73 548	31 588	6 367	848	24.5	5.7
54119	Other legal services	8	3 043	1 478	301	58	18.9	3.7
541191	Title abstract & settlement offices	8	3 043	1 478	301	58	18.9	3.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	116	51 362	26 666	6 316	1 087	22.8	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	116	51 362	26 666	6 316	1 087	22.8	8.9
541211	Offices of certified public accountants	56	35 622	18 582	4 052	483	17.3	1.4
541213	Tax return preparation services	16	D	D	D	e	D	D
541219	Other accounting services	41	D	D	D	e	D	D
5413	Architectural, engineering, & related services	95	92 834	41 327	9 823	1 097	17.8	10.7
54131	Architectural services	15	5 927	2 370	526	74	11.6	14.6
541310	Architectural services	15	5 927	2 370	526	74	11.6	14.6
54133	Engineering services	66	81 767	36 977	8 931	955	19.4	10.8
541330	Engineering services	66	81 767	36 977	8 931	955	19.4	10.8
5414	Specialized design services	20	36 694	13 675	2 763	548	3.8	.1
54142	Industrial design services	5	28 496	11 286	2 285	476	—	—
541420	Industrial design services	5	28 496	11 286	2 285	476	—	—
54143	Graphic design services	7	6 482	2 142	426	55	3.3	.4
541430	Graphic design services	7	6 482	2 142	426	55	3.3	.4
5414301	Graphic design services (except commercial art & medical artists) ..	7	6 482	2 142	426	55	3.3	.4
5415	Computer systems design & related services	41	19 126	7 105	1 741	235	23.0	3.2
54151	Computer systems design & related services	41	19 126	7 105	1 741	235	23.0	3.2
541512	Computer systems design services	17	8 601	3 619	846	117	14.6	6.7
5416	Management, scientific, & technical consulting services	57	21 557	7 368	1 523	192	30.0	12.2
54161	Management consulting services	43	16 426	5 853	1 139	149	31.6	13.8
541611	Administrative management & general management consulting service	22	6 789	2 668	438	66	40.6	18.6
54162	Environmental consulting services	8	D	D	D	b	D	D
541620	Environmental consulting services	8	D	D	D	b	D	D
5418	Advertising & related services	39	22 183	7 287	1 466	216	44.9	6.3
54189	Other services related to advertising	11	D	D	D	b	D	D
541890	Other services related to advertising	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	40	D	D	D	c	D	D
54192	Photographic services	35	7 404	1 676	365	132	42.6	—
541921	Photographic studios, portrait	34	D	D	D	c	D	D
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS								
54	Professional, scientific, & technical services	2 198	661 380	275 313	59 319	10 927	38.6	9.6
541	Professional, scientific, & technical services	2 198	661 380	275 313	59 319	10 927	38.6	9.6
5411	Legal services	689	177 663	72 064	14 606	2 456	37.6	5.2
54111	Offices of lawyers	630	D	D	D	g	D	D
541110	Offices of lawyers	630	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	630	D	D	D	g	D	D
54119	Other legal services	59	D	D	D	e	D	D
541191	Title abstract & settlement offices	57	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	518	134 719	69 710	16 148	3 894	31.1	10.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	518	134 719	69 710	16 148	3 894	31.1	10.6
541211	Offices of certified public accountants	238	75 261	35 792	8 607	1 231	31.0	5.1
541213	Tax return preparation services	94	11 327	3 056	1 286	575	49.4	1.2
541214	Payroll services	15	D	D	D	g	D	D
541219	Other accounting services	171	D	D	D	f	D	D
5413	Architectural, engineering, & related services	387	170 963	72 280	15 718	2 176	40.0	12.9
54131	Architectural services	67	21 448	8 614	1 637	253	48.7	1.4
541310	Architectural services	67	21 448	8 614	1 637	253	48.7	1.4
54133	Engineering services	205	119 400	50 718	11 171	1 383	39.1	14.5
541330	Engineering services	205	119 400	50 718	11 171	1 383	39.1	14.5
54137	Surveying & mapping (except geophysical) services	78	D	D	D	e	D	D
541370	Surveying & mapping (except geophysical) services	78	D	D	D	e	D	D
54138	Testing laboratories	14	8 945	3 569	970	165	6.4	33.2
541380	Testing laboratories	14	8 945	3 569	970	165	6.4	33.2
5414	Specialized design services	49	D	D	D	c	D	D
54141	Interior design services	24	D	D	D	b	D	D
541410	Interior design services	24	D	D	D	b	D	D
54143	Graphic design services	20	D	D	D	b	D	D
541430	Graphic design services	20	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	17	D	D	D	b	D	D
5415	Computer systems design & related services	121	40 407	13 300	2 745	374	45.8	12.4
54151	Computer systems design & related services	121	40 407	13 300	2 745	374	45.8	12.4
541511	Custom computer programming services	46	D	D	D	c	D	D
541512	Computer systems design services	62	24 556	7 172	1 475	202	51.5	7.7
5415122	Computer systems consultants (except systems integrators)	34	11 918	4 083	914	125	52.7	6.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
54	AREA OUTSIDE MICHIGAN METROPOLITAN AREAS—Con.							
	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	228	67 018	27 160	5 716	981	43.0	7.8
54161	Management consulting services	145	45 895	19 399	4 019	725	31.5	9.2
541611	Administrative management & general management consulting service	84	31 934	12 630	2 711	527	29.8	5.9
541612	Human resources & executive search consulting services	23	6 593	3 876	870	109	21.7	22.9
5416122	Executive placement services	15	D	D	D	b	D	D
541613	Marketing consulting services	23	5 955	2 376	366	79	48.5	10.7
54162	Environmental consulting services	39	D	D	D	c	D	D
541620	Environmental consulting services	39	D	D	D	c	D	D
54169	Other scientific & technical consulting services	44	D	D	D	b	D	D
541690	Other scientific & technical consulting services	44	D	D	D	b	D	D
5418	Advertising & related services	88	28 494	9 967	2 156	480	41.5	9.0
54189	Other services related to advertising	31	9 188	2 004	436	117	63.6	10.0
541890	Other services related to advertising	31	9 188	2 004	436	117	63.6	10.0
5418903	Sign painting & lettering shop	18	3 466	902	184	50	60.8	4.1
5419	Other professional, scientific, & technical services	106	D	D	D	e	D	D
54192	Photographic services	91	D	D	D	c	D	D
541921	Photographic studios, portrait	83	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	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
54	BENTON HARBOR, MI MSA								
	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
	DETROIT-ANN ARBOR-FLINT, MI CMSA								
54	Professional, scientific, & technical services ..	112	D	D	D	D	g	D	D
541	Professional, scientific, & technical services	112	D	D	D	D	g	D	D
5411	Legal services	71	D	D	D	D	f	D	D
54111	Offices of lawyers	71	D	D	D	D	f	D	D
541110	Offices of lawyers	71	D	D	D	D	f	D	D
5411102	Legal aid societies & similar legal services	71	D	D	D	D	f	D	D
5417	Scientific research & development services	41	134 092	87 273	30 035	11 041	887	1.5	4.0
54171	R&D in the physical, engineering, & life sciences	31	124 702	79 281	26 937	10 248	799	1.3	4.0
541710	R&D in the physical, engineering, & life sciences	31	124 702	79 281	26 937	10 248	799	1.3	4.0
5417101	R&D in the physical & engineering sciences	16	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	10	9 390	7 992	3 098	793	88	4.7	4.1
541720	R&D in the social sciences & humanities	10	9 390	7 992	3 098	793	88	4.7	4.1
	Ann Arbor, MI PMSA								
54	Professional, scientific, & technical services ..	27	129 536	83 754	29 970	11 014	883	.5	.8
541	Professional, scientific, & technical services	27	129 536	83 754	29 970	11 014	883	.5	.8
5417	Scientific research & development services	19	126 781	81 059	28 410	10 639	834	.4	.7
54171	R&D in the physical, engineering, & life sciences	15	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	15	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	D	f	D	D
54172	Research & development in the social sciences & humanities	4	D	D	D	D	b	D	D
541720	R&D in the social sciences & humanities	4	D	D	D	D	b	D	D

See footnotes at end of table.

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

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (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
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.									
Detroit, MI PMSA									
54	Professional, scientific, & technical services ..	81	42 080	40 389	21 280	5 170	631	8.2	28.0
541	Professional, scientific, & technical services	81	42 080	40 389	21 280	5 170	631	8.2	28.0
5411	Legal services	59	34 769	34 175	19 655	4 768	578	5.5	20.7
54111	Offices of lawyers	59	34 769	34 175	19 655	4 768	578	5.5	20.7
541110	Offices of lawyers	59	34 769	34 175	19 655	4 768	578	5.5	20.7
5411102	Legal aid societies & similar legal services	59	34 769	34 175	19 655	4 768	578	5.5	20.7
5417	Scientific research & development services	22	7 311	6 214	1 625	402	53	20.9	62.6
Flint, MI PMSA									
54	Professional, scientific, & technical services ..	4	D	D	D	D	b	D	D
541	Professional, scientific, & technical services	4	D	D	D	D	b	D	D
5411	Legal services	4	D	D	D	D	b	D	D
54111	Offices of lawyers	4	D	D	D	D	b	D	D
541110	Offices of lawyers	4	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	4	D	D	D	D	b	D	D
GRAND RAPIDS—MUSKEGON—HOLLAND, MI MSA									
54	Professional, scientific, & technical services ..	11	8 469	8 188	3 815	876	102	33.7	—
541	Professional, scientific, & technical services	11	8 469	8 188	3 815	876	102	33.7	—
5411	Legal services	8	4 804	4 636	2 892	758	88	4.2	—
54111	Offices of lawyers	8	4 804	4 636	2 892	758	88	4.2	—
541110	Offices of lawyers	8	4 804	4 636	2 892	758	88	4.2	—
5411102	Legal aid societies & similar legal services	8	4 804	4 636	2 892	758	88	4.2	—
JACKSON, MI MSA									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
KALAMAZOO—BATTLE CREEK, MI MSA									
54	Professional, scientific, & technical services ..	8	6 190	5 782	2 901	730	85	—	17.1
541	Professional, scientific, & technical services	8	6 190	5 782	2 901	730	85	—	17.1
LANSING—EAST LANSING, MI MSA									
54	Professional, scientific, & technical services ..	20	12 660	12 842	6 062	1 450	171	15.9	8.2
541	Professional, scientific, & technical services	20	12 660	12 842	6 062	1 450	171	15.9	8.2
5417	Scientific research & development services	15	D	D	D	D	c	D	D
SAGINAW—BAY CITY—MIDLAND, MI MSA									
54	Professional, scientific, & technical services ..	7	13 169	9 884	4 595	1 089	117	35.2	2.9
541	Professional, scientific, & technical services	7	13 169	9 884	4 595	1 089	117	35.2	2.9
5411	Legal services	5	D	D	D	D	b	D	D
54111	Offices of lawyers	5	D	D	D	D	b	D	D
541110	Offices of lawyers	5	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	5	D	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	D	b	D	D
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS									
54	Professional, scientific, & technical services ..	20	3 936	3 935	2 221	497	76	14.2	10.3
541	Professional, scientific, & technical services	20	3 936	3 935	2 221	497	76	14.2	10.3
5411	Legal services	17	D	D	D	D	b	D	D
54111	Offices of lawyers	17	D	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services	17	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
ALCONA COUNTY, MI								
54	Professional, scientific, & technical services	10	3 362	1 710	414	94	59.8	-
541	Professional, scientific, & technical services	10	3 362	1 710	414	94	59.8	-
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
ALGER COUNTY, MI								
54	Professional, scientific, & technical services	8	1 099	259	56	13	99.3	.7
541	Professional, scientific, & technical services	8	1 099	259	56	13	99.3	.7
ALLEGAN COUNTY, MI								
54	Professional, scientific, & technical services	82	17 347	7 134	1 402	330	43.9	10.7
541	Professional, scientific, & technical services	82	17 347	7 134	1 402	330	43.9	10.7
5411	Legal services	20	4 137	1 837	404	61	35.5	-
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 408	1 489	309	117	40.1	39.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 408	1 489	309	117	40.1	39.3
5413	Architectural, engineering, & related services	12	4 255	2 179	406	87	55.2	6.7
54135	Building inspection services	2	D	D	D	a	D	D
541350	Building inspection services	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	17	2 916	1 092	184	30	49.0	3.1
ALPENA COUNTY, MI								
54	Professional, scientific, & technical services	33	8 581	3 483	667	127	25.5	2.3
541	Professional, scientific, & technical services	33	8 581	3 483	667	127	25.5	2.3
5411	Legal services	10	3 484	1 074	225	45	15.3	4.2
54111	Offices of lawyers	10	3 484	1 074	225	45	15.3	4.2
541110	Offices of lawyers	10	3 484	1 074	225	45	15.3	4.2
5411101	Offices of lawyers (except legal aid societies)	10	3 484	1 074	225	45	15.3	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 667	801	121	36	41.5	-
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 667	801	121	36	41.5	-
5413	Architectural, engineering, & related services	7	2 294	1 282	273	36	15.6	2.1
ANTRIM COUNTY, MI								
54	Professional, scientific, & technical services	31	11 154	5 939	904	589	31.3	55.9
541	Professional, scientific, & technical services	31	11 154	5 939	904	589	31.3	55.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
5413	Architectural, engineering, & related services	9	1 717	623	122	25	79.7	3.2
ARENAC COUNTY, MI								
54	Professional, scientific, & technical services	20	4 408	1 494	292	54	67.1	17.2
541	Professional, scientific, & technical services	20	4 408	1 494	292	54	67.1	17.2
BARAGA COUNTY, MI								
54	Professional, scientific, & technical services	3	106	34	8	5	D	-
BARRY COUNTY, MI								
54	Professional, scientific, & technical services	45	12 858	4 832	1 074	170	30.0	15.6
541	Professional, scientific, & technical services	45	12 858	4 832	1 074	170	30.0	15.6
5411	Legal services	10	2 849	815	186	35	67.1	9.6
54111	Offices of lawyers	10	2 849	815	186	35	67.1	9.6
541110	Offices of lawyers	10	2 849	815	186	35	67.1	9.6
5411101	Offices of lawyers (except legal aid societies)	10	2 849	815	186	35	67.1	9.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 053	969	223	40	21.0	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 053	969	223	40	21.0	19.4
5415	Computer systems design & related services	6	5 965	2 293	558	55	5.9	19.0
54151	Computer systems design & related services	6	5 965	2 293	558	55	5.9	19.0

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
BAY COUNTY, MI								
54	Professional, scientific, & technical services	138	62 794	28 579	6 080	834	26.7	4.6
541	Professional, scientific, & technical services	138	62 794	28 579	6 080	834	26.7	4.6
5411	Legal services	44	17 045	6 742	1 323	215	30.6	4.1
54111	Offices of lawyers	43	D	D	D	c	D	D
541110	Offices of lawyers	43	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	43	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	34	13 522	7 448	1 766	230	20.2	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	34	13 522	7 448	1 766	230	20.2	5.2
541211	Offices of certified public accountants	14	10 078	6 121	1 351	142	18.2	—
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	20	16 837	9 568	2 042	231	32.6	1.6
54133	Engineering services	14	15 928	9 202	1 955	215	32.6	—
541330	Engineering services	14	15 928	9 202	1 955	215	32.6	—
5415	Computer systems design & related services	9	4 242	1 752	404	51	6.8	2.1
54151	Computer systems design & related services	9	4 242	1 752	404	51	6.8	2.1
5416	Management, scientific, & technical consulting services	7	3 024	572	168	21	1.1	11.0
5418	Advertising & related services	9	3 611	1 777	217	27	28.1	22.9
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	2 732	479	112	43	42.3	—
541921	Photographic studios, portrait	10	2 732	479	112	43	42.3	—
BENZIE COUNTY, MI								
54	Professional, scientific, & technical services	19	2 564	925	205	49	45.0	17.7
541	Professional, scientific, & technical services	19	2 564	925	205	49	45.0	17.7
BERRIEN COUNTY, MI								
54	Professional, scientific, & technical services	255	124 571	48 856	10 545	1 338	30.4	5.4
541	Professional, scientific, & technical services	255	124 571	48 856	10 545	1 338	30.4	5.4
5411	Legal services	79	33 973	11 117	2 503	320	35.1	4.3
54111	Offices of lawyers	75	D	D	D	e	D	D
541110	Offices of lawyers	75	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	75	D	D	D	e	D	D
54119	Other legal services	4	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	54	12 881	5 259	1 242	215	31.6	9.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	54	12 881	5 259	1 242	215	31.6	9.7
541211	Offices of certified public accountants	28	8 850	3 580	826	118	27.4	7.3
541213	Tax return preparation services	8	1 191	411	136	31	21.1	15.8
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	20 204	9 377	1 988	234	23.8	12.9
54133	Engineering services	19	12 642	6 543	1 286	146	15.6	19.6
541330	Engineering services	19	12 642	6 543	1 286	146	15.6	19.6
5414	Specialized design services	8	2 133	284	59	20	92.0	.5
5415	Computer systems design & related services	17	10 543	4 706	1 203	104	23.7	10.4
54151	Computer systems design & related services	17	10 543	4 706	1 203	104	23.7	10.4
541512	Computer systems design services	9	9 190	4 156	1 014	90	21.7	4.3
5416	Management, scientific, & technical consulting services	27	6 256	2 926	648	76	66.8	3.0
54161	Management consulting services	19	4 082	2 014	467	51	49.0	4.6
5418	Advertising & related services	19	27 799	11 192	2 038	258	16.6	.4
54181	Advertising agencies	8	15 929	6 543	1 436	166	18.8	.8
541810	Advertising agencies	8	15 929	6 543	1 436	166	18.8	.8
54182	Public relations agencies	2	D	D	D	a	D	D
541820	Public relations agencies	2	D	D	D	a	D	D
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	11	5 131	1 741	429	62	25.0	—
541921	Photographic studios, portrait	10	D	D	D	b	D	D
BRANCH COUNTY, MI								
54	Professional, scientific, & technical services	35	15 285	6 243	1 259	212	20.7	2.5
541	Professional, scientific, & technical services	35	15 285	6 243	1 259	212	20.7	2.5
5411	Legal services	11	3 120	1 296	251	51	12.8	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 792	1 080	295	66	30.7	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 792	1 080	295	66	30.7	8.0
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
541611	Administrative management & general management consulting service	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CALHOUN COUNTY, MI								
54	Professional, scientific, & technical services	168	68 777	29 055	6 942	836	31.9	18.4
541	Professional, scientific, & technical services	168	68 777	29 055	6 942	836	31.9	18.4
5411	Legal services	45	14 335	5 821	992	158	41.7	6.5
541111	Offices of lawyers	45	14 335	5 821	992	158	41.7	6.5
541110	Offices of lawyers	45	14 335	5 821	992	158	41.7	6.5
5411101	Offices of lawyers (except legal aid societies)	45	14 335	5 821	992	158	41.7	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	13 390	5 656	1 369	229	18.4	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	13 390	5 656	1 369	229	18.4	2.6
541211	Offices of certified public accountants	21	11 755	4 982	1 113	139	13.7	2.8
541213	Tax return preparation services	9	1 008	477	207	68	24.7	—
5413	Architectural, engineering, & related services	19	12 400	4 834	1 077	117	29.0	—
54133	Engineering services	10	10 244	4 042	914	78	19.5	—
541330	Engineering services	10	10 244	4 042	914	78	19.5	—
5414	Specialized design services	12	D	D	D	b	D	D
5415	Computer systems design & related services	17	D	D	D	b	D	D
54151	Computer systems design & related services	17	D	D	D	b	D	D
541512	Computer systems design services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	9 857	5 492	2 052	120	28.8	68.9
54161	Management consulting services	15	D	D	D	c	D	D
541612	Human resources & executive search consulting services	7	D	D	D	b	D	D
5416122	Executive placement services	4	D	D	D	b	D	D
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
CASS COUNTY, MI								
54	Professional, scientific, & technical services	52	11 789	4 253	945	193	73.8	2.1
541	Professional, scientific, & technical services	52	11 789	4 253	945	193	73.8	2.1
5411	Legal services	18	3 174	1 298	319	70	70.0	5.0
541111	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	11	889	399	105	47	80.8	6.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	889	399	105	47	80.8	6.2
5413	Architectural, engineering, & related services	7	4 140	1 275	292	34	67.0	—
CHARLEVOIX COUNTY, MI								
54	Professional, scientific, & technical services	57	14 093	5 390	1 223	191	41.6	20.8
541	Professional, scientific, & technical services	57	14 093	5 390	1 223	191	41.6	20.8
5411	Legal services	14	3 377	1 311	268	32	50.2	8.0
541111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 329	500	110	32	70.9	24.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 329	500	110	32	70.9	24.5
5413	Architectural, engineering, & related services	12	2 290	996	244	34	50.7	9.6
5414	Specialized design services	6	2 022	372	147	23	39.4	1.7
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
CHEBOYGAN COUNTY, MI								
54	Professional, scientific, & technical services	40	10 295	3 385	765	145	35.6	9.7
541	Professional, scientific, & technical services	40	10 295	3 385	765	145	35.6	9.7
5411	Legal services	18	4 404	1 136	240	54	19.9	4.7
541111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 129	705	174	36	41.4	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 129	705	174	36	41.4	4.5
5413	Architectural, engineering, & related services	9	2 548	1 335	307	44	41.3	17.5
CHIPPEWA COUNTY, MI								
54	Professional, scientific, & technical services	44	10 194	4 501	1 033	198	49.0	5.7
541	Professional, scientific, & technical services	44	10 194	4 501	1 033	198	49.0	5.7
5411	Legal services	15	3 970	2 043	427	61	33.7	8.7
541111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	2 407	936	220	61	30.1	8.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 407	936	220	61	30.1	8.9
5413	Architectural, engineering, & related services	6	2 285	1 201	335	63	66.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARE COUNTY, MI								
54	Professional, scientific, & technical services	31	7 440	3 233	618	109	49.1	1.1
541	Professional, scientific, & technical services	31	7 440	3 233	618	109	49.1	1.1
5411	Legal services	13	3 858	1 430	237	48	38.4	1.6
54111	Offices of lawyers	13	3 858	1 430	237	48	38.4	1.6
541110	Offices of lawyers	13	3 858	1 430	237	48	38.4	1.6
5411101	Offices of lawyers (except legal aid societies)	13	3 858	1 430	237	48	38.4	1.6
CLINTON COUNTY, MI								
54	Professional, scientific, & technical services	84	39 169	13 553	2 822	410	23.0	9.0
541	Professional, scientific, & technical services	84	39 169	13 553	2 822	410	23.0	9.0
5411	Legal services	13	5 501	2 710	501	61	16.9	—
54111	Offices of lawyers	13	5 501	2 710	501	61	16.9	—
541110	Offices of lawyers	13	5 501	2 710	501	61	16.9	—
5411101	Offices of lawyers (except legal aid societies)	13	5 501	2 710	501	61	16.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	4 051	2 118	472	85	34.4	44.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	4 051	2 118	472	85	34.4	44.3
5413	Architectural, engineering, & related services	14	6 661	2 991	444	66	20.9	22.1
5415	Computer systems design & related services	11	7 240	2 119	533	57	18.1	.1
54151	Computer systems design & related services	11	7 240	2 119	533	57	18.1	.1
541512	Computer systems design services	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	3 314	1 011	245	41	80.9	5.6
5418	Advertising & related services	7	D	D	D	b	D	D
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
CRAWFORD COUNTY, MI								
54	Professional, scientific, & technical services	16	2 890	1 060	253	52	45.9	41.2
541	Professional, scientific, & technical services	16	2 890	1 060	253	52	45.9	41.2
DELTA COUNTY, MI								
54	Professional, scientific, & technical services	47	23 289	12 800	2 979	730	26.0	2.5
541	Professional, scientific, & technical services	47	23 289	12 800	2 979	730	26.0	2.5
5411	Legal services	13	7 286	3 656	781	111	24.4	.9
54111	Offices of lawyers	12	D	D	D	c	D	D
541110	Offices of lawyers	12	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	9 725	6 808	1 692	543	15.3	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	9 725	6 808	1 692	543	15.3	1.3
541211	Offices of certified public accountants	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	8	3 459	1 701	362	48	60.0	3.1
DICKINSON COUNTY, MI								
54	Professional, scientific, & technical services	51	19 416	6 442	1 470	224	22.6	4.6
541	Professional, scientific, & technical services	51	19 416	6 442	1 470	224	22.6	4.6
5411	Legal services	17	3 404	1 759	354	59	36.2	6.1
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	11	3 337	1 447	442	75	25.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 337	1 447	442	75	25.7	—
5413	Architectural, engineering, & related services	9	8 015	2 141	452	57	5.2	—
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EATON COUNTY, MI								
54	Professional, scientific, & technical services	133	38 113	17 304	3 826	580	34.7	8.0
541	Professional, scientific, & technical services	133	38 113	17 304	3 826	580	34.7	8.0
5411	Legal services	39	10 191	5 761	1 182	142	17.9	6.1
54111	Offices of lawyers	37	D	D	D	c	D	D
541110	Offices of lawyers	37	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	4 944	1 996	533	143	85.1	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	4 944	1 996	533	143	85.1	7.5
5413	Architectural, engineering, & related services	20	8 569	4 133	1 002	124	24.6	2.5
5415	Computer systems design & related services	14	7 138	2 155	445	55	19.4	11.1
54151	Computer systems design & related services	14	7 138	2 155	445	55	19.4	11.1
541512	Computer systems design services	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	17	3 936	1 982	379	42	52.7	.1
54161	Management consulting services	15	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
EMMET COUNTY, MI								
54	Professional, scientific, & technical services	86	24 688	9 662	2 144	312	39.1	4.3
541	Professional, scientific, & technical services	86	24 688	9 662	2 144	312	39.1	4.3
5411	Legal services	29	7 538	2 898	675	85	36.0	6.3
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	4 178	1 919	478	74	21.9	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	4 178	1 919	478	74	21.9	1.2
5413	Architectural, engineering, & related services	11	4 319	2 196	379	43	57.5	—
5414	Specialized design services	3	2 144	160	40	7	100.0	—
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
GENESEE COUNTY, MI								
54	Professional, scientific, & technical services	660	274 262	125 208	27 877	4 149	28.8	7.1
541	Professional, scientific, & technical services	660	274 262	125 208	27 877	4 149	28.8	7.1
5411	Legal services	253	80 537	34 962	6 953	817	36.6	6.6
54111	Offices of lawyers	249	75 241	32 478	6 504	741	39.2	7.1
541110	Offices of lawyers	249	75 241	32 478	6 504	741	39.2	7.1
5411101	Offices of lawyers (except legal aid societies)	249	75 241	32 478	6 504	741	39.2	7.1
54119	Other legal services	4	5 296	2 484	449	76	—	—
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	131	41 060	20 979	4 886	1 204	29.8	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	131	41 060	20 979	4 886	1 204	29.8	12.0
541211	Offices of certified public accountants	50	20 993	11 405	2 146	301	31.5	6.4
541213	Tax return preparation services	28	5 589	2 454	1 069	496	17.1	3.5
541219	Other accounting services	49	11 347	5 148	1 176	256	41.2	6.5
5413	Architectural, engineering, & related services	96	77 621	38 744	9 503	1 204	21.6	3.6
54131	Architectural services	17	10 826	5 037	1 198	123	8.4	.7
541310	Architectural services	17	10 826	5 037	1 198	123	8.4	.7
54133	Engineering services	62	42 863	24 689	6 009	653	35.1	6.4
541330	Engineering services	62	42 863	24 689	6 009	653	35.1	6.4
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54138	Testing laboratories	8	18 424	6 117	1 606	328	3.9	—
541380	Testing laboratories	8	18 424	6 117	1 606	328	3.9	—
5414	Specialized design services	15	15 724	9 563	1 781	251	15.1	.3
54142	Industrial design services	4	D	D	D	c	D	D
541420	Industrial design services	4	D	D	D	c	D	D
5415	Computer systems design & related services	34	9 872	4 179	1 364	87	66.2	7.8
54151	Computer systems design & related services	34	9 872	4 179	1 364	87	66.2	7.8
541512	Computer systems design services	16	6 890	3 236	1 157	67	68.8	9.9
5416	Management, scientific, & technical consulting services	45	21 481	7 690	1 333	195	22.4	10.3
54161	Management consulting services	36	19 024	6 622	1 147	169	22.1	11.4
541611	Administrative management & general management consulting service	23	10 564	3 892	746	108	16.6	3.7
541613	Marketing consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	49	18 189	6 242	1 446	217	22.3	11.6
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	30	D	D	D	c	D	D
54192	Photographic services	26	D	D	D	c	D	D
541921	Photographic studios, portrait	24	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GLADWIN COUNTY, MI								
54	Professional, scientific, & technical services	22	5 309	1 171	297	64	78.5	—
541	Professional, scientific, & technical services	22	5 309	1 171	297	64	78.5	—
5413	Architectural, engineering, & related services	5	3 578	597	129	23	92.1	—
GOGEBIC COUNTY, MI								
54	Professional, scientific, & technical services	25	4 933	2 204	571	103	45.3	—
541	Professional, scientific, & technical services	25	4 933	2 204	571	103	45.3	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 295	504	134	29	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 295	504	134	29	100.0	—
GRAND TRAVERSE COUNTY, MI								
54	Professional, scientific, & technical services	284	133 680	58 098	12 408	1 990	34.3	6.3
541	Professional, scientific, & technical services	284	133 680	58 098	12 408	1 990	34.3	6.3
5411	Legal services	70	31 646	14 395	2 767	379	30.1	2.6
54111	Offices of lawyers	69	D	D	D	e	D	D
541110	Offices of lawyers	69	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	69	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	57	22 454	11 464	2 779	624	23.9	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	57	22 454	11 464	2 779	624	23.9	3.9
541211	Offices of certified public accountants	28	14 326	6 375	1 468	170	22.0	4.2
541213	Tax return preparation services	8	1 878	430	151	74	32.0	—
541219	Other accounting services	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	55	32 262	14 190	3 075	384	39.2	14.3
54131	Architectural services	16	5 373	2 079	390	55	61.8	—
541310	Architectural services	16	5 373	2 079	390	55	61.8	—
54133	Engineering services	29	19 455	9 264	2 006	236	28.8	23.7
541330	Engineering services	29	19 455	9 264	2 006	236	28.8	23.7
5414	Specialized design services	8	2 170	934	193	23	41.6	—
54143	Graphic design services	4	1 591	872	180	19	20.3	—
541430	Graphic design services	4	1 591	872	180	19	20.3	—
5415	Computer systems design & related services	19	5 711	2 014	227	39	45.0	5.4
54151	Computer systems design & related services	19	5 711	2 014	227	39	45.0	5.4
541512	Computer systems design services	11	4 349	1 387	185	33	37.6	2.7
5416	Management, scientific, & technical consulting services	45	27 183	10 864	2 363	393	37.8	3.9
54161	Management consulting services	31	19 194	7 698	1 670	296	21.5	2.2
541611	Administrative management & general management consulting service	18	13 886	4 538	982	239	17.7	3.0
541612	Human resources & executive search consulting services	9	D	D	D	b	D	D
5416122	Executive placement services	7	D	D	D	b	D	D
54162	Environmental consulting services	9	7 501	3 065	671	93	75.6	8.5
541620	Environmental consulting services	9	7 501	3 065	671	93	75.6	8.5
5418	Advertising & related services	17	7 432	3 121	744	86	28.4	10.7
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
GRATIOT COUNTY, MI								
54	Professional, scientific, & technical services	38	5 679	1 902	399	94	50.0	6.5
541	Professional, scientific, & technical services	38	5 679	1 902	399	94	50.0	6.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 199	1 085	236	46	33.8	12.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 199	1 085	236	46	33.8	12.5
HILLSDALE COUNTY, MI								
54	Professional, scientific, & technical services	38	6 469	2 811	629	123	49.4	10.5
541	Professional, scientific, & technical services	38	6 469	2 811	629	123	49.4	10.5
5411	Legal services	12	2 954	1 267	243	47	55.1	4.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 984	1 040	278	54	29.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 984	1 040	278	54	29.0	—
HOUGHTON COUNTY, MI								
54	Professional, scientific, & technical services	48	15 385	7 096	1 677	266	40.6	9.8
541	Professional, scientific, & technical services	48	15 385	7 096	1 677	266	40.6	9.8
5411	Legal services	10	3 826	1 209	248	48	19.9	—
54111	Offices of lawyers	9	D	D	D	b	D	D
541110	Offices of lawyers	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 439	1 183	308	82	42.8	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 439	1 183	308	82	42.8	8.5
5413	Architectural, engineering, & related services	14	6 448	3 366	810	92	46.1	14.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	HURON COUNTY, MI							
54	Professional, scientific, & technical services	38	7 071	3 167	674	150	36.4	2.7
541	Professional, scientific, & technical services	38	7 071	3 167	674	150	36.4	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 307	1 695	382	91	33.8	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 307	1 695	382	91	33.8	3.4
	INGHAM COUNTY, MI							
54	Professional, scientific, & technical services	680	520 709	222 708	46 369	5 171	24.1	4.2
541	Professional, scientific, & technical services	680	520 709	222 708	46 369	5 171	24.1	4.2
5411	Legal services	222	153 889	78 101	15 479	1 415	14.1	2.2
54111	Offices of lawyers	217	D	D	D	g	D	D
541110	Offices of lawyers	217	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	217	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	96	48 221	24 192	5 626	936	18.9	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	96	48 221	24 192	5 626	936	18.9	8.2
541211	Offices of certified public accountants	48	31 312	15 018	3 568	412	21.1	2.7
541213	Tax return preparation services	16	2 005	975	335	123	35.2	—
541219	Other accounting services	27	D	D	D	c	D	D
5413	Architectural, engineering, & related services	93	116 227	47 420	10 438	1 256	47.0	3.4
54131	Architectural services	18	9 904	3 935	881	98	19.9	.6
541310	Architectural services	18	9 904	3 935	881	98	19.9	.6
54133	Engineering services	54	90 131	35 969	7 837	903	49.3	4.2
541330	Engineering services	54	90 131	35 969	7 837	903	49.3	4.2
54137	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	10	D	D	D	c	D	D
54138	Testing laboratories	7	D	D	D	c	D	D
541380	Testing laboratories	7	D	D	D	c	D	D
5414	Specialized design services	23	6 443	1 588	350	65	42.0	6.8
54143	Graphic design services	14	D	D	D	b	D	D
541430	Graphic design services	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services	54	78 434	28 664	5 884	482	12.9	1.4
54151	Computer systems design & related services	54	78 434	28 664	5 884	482	12.9	1.4
541511	Custom computer programming services	27	D	D	D	c	D	D
541512	Computer systems design services	23	31 545	7 998	1 948	201	23.8	1.9
5415121	Computer systems integrators	11	16 487	3 963	755	98	43.3	1.4
5415122	Computer systems consultants (except systems integrators)	12	15 058	4 035	1 193	103	2.3	2.5
541519	Other computer related services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	97	47 913	21 510	4 447	440	31.9	8.3
54161	Management consulting services	68	35 196	16 542	3 459	313	17.1	10.4
541611	Administrative management & general management consulting service	42	29 493	13 802	2 847	219	11.0	9.8
54162	Environmental consulting services	12	5 028	2 270	497	72	50.2	3.9
541620	Environmental consulting services	12	5 028	2 270	497	72	50.2	3.9
54169	Other scientific & technical consulting services	17	7 689	2 698	491	55	87.3	1.8
541690	Other scientific & technical consulting services	17	7 689	2 698	491	55	87.3	1.8
5418	Advertising & related services	63	D	D	D	e	D	D
54181	Advertising agencies	22	D	D	D	c	D	D
541810	Advertising agencies	22	D	D	D	c	D	D
54182	Public relations agencies	24	22 798	7 674	1 484	174	14.3	.2
541820	Public relations agencies	24	22 798	7 674	1 484	174	14.3	.2
54189	Other services related to advertising	9	D	D	D	b	D	D
541890	Other services related to advertising	9	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	23	D	D	D	c	D	D
54192	Photographic services	16	3 506	1 070	255	65	29.5	13.0
541921	Photographic studios, portrait	13	2 648	703	166	54	39.0	12.0
	IONIA COUNTY, MI							
54	Professional, scientific, & technical services	56	12 326	4 542	1 036	205	46.6	18.0
541	Professional, scientific, & technical services	56	12 326	4 542	1 036	205	46.6	18.0
5411	Legal services	18	3 211	1 138	271	59	60.1	—
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 151	1 280	357	65	40.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 151	1 280	357	65	40.6	.4
5413	Architectural, engineering, & related services	11	4 122	1 556	292	51	42.8	45.5
	IOSCO COUNTY, MI							
54	Professional, scientific, & technical services	33	5 267	2 282	553	101	39.9	3.5
541	Professional, scientific, & technical services	33	5 267	2 282	553	101	39.9	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 558	1 103	317	50	26.5	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 558	1 103	317	50	26.5	.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
IRON COUNTY, MI								
54	Professional, scientific, & technical services	30	6 623	2 670	483	105	65.8	4.2
541	Professional, scientific, & technical services	30	6 623	2 670	483	105	65.8	4.2
5411	Legal services	16	3 611	1 488	213	42	60.6	3.0
541111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	921	306	81	25	85.2	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	921	306	81	25	85.2	14.8
ISABELLA COUNTY, MI								
54	Professional, scientific, & technical services	86	39 384	16 159	2 664	457	25.5	28.6
541	Professional, scientific, & technical services	86	39 384	16 159	2 664	457	25.5	28.6
5411	Legal services	25	7 400	2 503	507	82	43.1	17.8
541111	Offices of lawyers	23	D	D	D	b	D	D
541110	Offices of lawyers	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	23	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	10 899	7 537	1 072	203	14.8	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	10 899	7 537	1 072	203	14.8	1.6
541211	Offices of certified public accountants	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services	17	15 678	4 147	715	102	13.5	57.6
54133	Engineering services	8	9 954	1 922	268	39	9.7	80.0
541330	Engineering services	8	9 954	1 922	268	39	9.7	80.0
5416	Management, scientific, & technical consulting services	10	2 916	897	169	25	50.3	16.3
JACKSON COUNTY, MI								
54	Professional, scientific, & technical services	200	90 818	45 473	9 369	1 354	29.7	14.3
541	Professional, scientific, & technical services	200	90 818	45 473	9 369	1 354	29.7	14.3
5411	Legal services	61	19 089	9 464	1 753	229	50.1	1.4
541111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	21 872	10 951	2 295	400	16.3	41.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	21 872	10 951	2 295	400	16.3	41.8
541211	Offices of certified public accountants	18	19 999	10 100	2 021	302	14.3	43.6
541213	Tax return preparation services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	46	28 220	14 655	2 944	348	23.2	8.9
54133	Engineering services	34	23 116	12 253	2 637	287	23.2	10.4
541330	Engineering services	34	23 116	12 253	2 637	287	23.2	10.4
5414	Specialized design services	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	16	7 659	4 839	1 216	87	22.4	.1
54161	Management consulting services	12	3 093	1 284	244	36	42.2	.2
54169	Other scientific & technical consulting services	3	D	D	D	b	D	D
541690	Other scientific & technical consulting services	3	D	D	D	b	D	D
5418	Advertising & related services	10	4 106	1 056	249	49	77.2	—
5419	Other professional, scientific, & technical services	9	D	D	D	a	D	D
54192	Photographic services	9	D	D	D	a	D	D
KALAMAZOO COUNTY, MI								
54	Professional, scientific, & technical services	481	306 033	134 433	27 571	3 366	22.4	2.8
541	Professional, scientific, & technical services	481	306 033	134 433	27 571	3 366	22.4	2.8
5411	Legal services	136	84 766	39 786	7 691	846	15.6	2.9
541111	Offices of lawyers	133	D	D	D	f	D	D
541110	Offices of lawyers	133	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	133	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	88	29 746	14 636	3 350	500	28.7	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	88	29 746	14 636	3 350	500	28.7	1.4
541211	Offices of certified public accountants	47	23 659	11 512	2 594	309	23.0	1.5
541213	Tax return preparation services	14	D	D	D	c	D	D
541219	Other accounting services	27	D	D	D	b	D	D
5413	Architectural, engineering, & related services	76	81 346	37 188	8 126	869	20.9	.2
54131	Architectural services	15	12 109	6 372	1 352	151	18.5	.4
541310	Architectural services	15	12 109	6 372	1 352	151	18.5	.4
54133	Engineering services	44	61 394	26 820	5 798	596	22.4	.1
541330	Engineering services	44	61 394	26 820	5 798	596	22.4	.1
5414	Specialized design services	23	13 083	3 449	670	102	47.3	—
54141	Interior design services	8	D	D	D	a	D	D
541410	Interior design services	8	D	D	D	a	D	D
54143	Graphic design services	14	9 724	3 006	567	80	50.3	—
541430	Graphic design services	14	9 724	3 006	567	80	50.3	—
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services	36	27 375	15 005	2 468	295	7.1	9.0
54151	Computer systems design & related services	36	27 375	15 005	2 468	295	7.1	9.0
541511	Custom computer programming services	14	D	D	D	b	D	D
541512	Computer systems design services	19	17 688	10 485	1 783	208	6.9	9.5
5415122	Computer systems consultants (except systems integrators)	11	11 249	7 645	1 191	132	6.2	14.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KALAMAZOO COUNTY, MI—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	61	23 993	10 012	2 180	315	55.1	4.5
54161	Management consulting services	45	13 707	5 129	1 014	173	72.3	2.1
541612	Human resources & executive search consulting services	19	D	D	D	b	D	D
5416122	Executive placement services	13	D	D	D	b	D	D
541613	Marketing consulting services	6	D	D	D	a	D	D
54162	Environmental consulting services	7	D	D	D	c	D	D
541620	Environmental consulting services	7	D	D	D	c	D	D
5418	Advertising & related services	31	33 729	11 461	2 479	288	19.8	3.5
54181	Advertising agencies	10	20 050	8 630	1 759	158	13.6	4.1
541810	Advertising agencies	10	20 050	8 630	1 759	158	13.6	4.1
54185	Display advertising	8	9 002	1 776	486	56	19.6	2.1
541850	Display advertising	8	9 002	1 776	486	56	19.6	2.1
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	27	D	D	D	c	D	D
54192	Photographic services	18	D	D	D	b	D	D
541921	Photographic studios, portrait	17	D	D	D	b	D	D
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
KALKASKA COUNTY, MI								
54	Professional, scientific, & technical services	13	3 475	1 319	395	42	18.5	42.0
541	Professional, scientific, & technical services	13	3 475	1 319	395	42	18.5	42.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
KENT COUNTY, MI								
54	Professional, scientific, & technical services	1 303	1 113 106	457 405	102 579	11 722	18.0	5.6
541	Professional, scientific, & technical services	1 303	1 113 106	457 405	102 579	11 722	18.0	5.6
5411	Legal services	292	267 833	97 836	21 032	2 201	14.7	2.3
54111	Offices of lawyers	287	265 777	97 076	20 841	2 167	14.5	2.3
541110	Offices of lawyers	287	265 777	97 076	20 841	2 167	14.5	2.3
5411101	Offices of lawyers (except legal aid societies)	287	265 777	97 076	20 841	2 167	14.5	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	197	158 140	69 375	16 385	2 511	14.0	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	197	158 140	69 375	16 385	2 511	14.0	3.1
541211	Offices of certified public accountants	103	111 640	46 229	10 729	1 205	12.3	2.0
541213	Tax return preparation services	16	5 334	1 933	815	424	32.5	.9
541219	Other accounting services	69	31 996	16 724	3 864	751	18.4	3.5
5413	Architectural, engineering, & related services	231	260 419	115 335	25 080	2 587	17.3	11.3
54131	Architectural services	50	56 399	27 426	6 222	626	10.5	1.7
541310	Architectural services	50	56 399	27 426	6 222	626	10.5	1.7
54133	Engineering services	131	172 226	73 649	15 555	1 524	18.8	15.2
541330	Engineering services	131	172 226	73 649	15 555	1 524	18.8	15.2
54135	Building inspection services	13	1 608	662	130	34	34.7	12.5
541350	Building inspection services	13	1 608	662	130	34	34.7	12.5
54137	Surveying & mapping (except geophysical) services	10	2 634	1 166	227	39	22.0	9.9
541370	Surveying & mapping (except geophysical) services	10	2 634	1 166	227	39	22.0	9.9
54138	Testing laboratories	19	26 135	11 761	2 712	344	20.3	7.0
541380	Testing laboratories	19	26 135	11 761	2 712	344	20.3	7.0
5414	Specialized design services	107	66 689	30 142	6 756	526	22.3	10.0
54141	Interior design services	26	8 514	2 192	471	77	64.2	3.3
541410	Interior design services	26	8 514	2 192	471	77	64.2	3.3
54142	Industrial design services	10	D	D	D	e	D	D
541420	Industrial design services	10	D	D	D	e	D	D
54143	Graphic design services	69	24 524	8 352	1 358	188	34.9	7.1
541430	Graphic design services	69	24 524	8 352	1 358	188	34.9	7.1
5414301	Graphic design services (except commercial art & medical artists)	57	22 948	7 839	1 285	174	34.1	5.3
5415	Computer systems design & related services	126	133 156	57 695	12 707	1 159	14.1	3.1
54151	Computer systems design & related services	126	133 156	57 695	12 707	1 159	14.1	3.1
541511	Custom computer programming services	65	55 519	27 474	6 447	540	14.7	1.6
541512	Computer systems design services	50	73 541	28 608	5 903	582	13.1	2.7
5415121	Computer systems integrators	25	53 822	18 317	3 893	378	9.6	2.4
5415122	Computer systems consultants (except systems integrators)	25	19 719	10 291	2 010	204	22.6	3.5
5416	Management, scientific, & technical consulting services	169	69 182	28 356	6 504	685	35.4	3.4
54161	Management consulting services	132	60 267	24 810	5 693	586	34.6	3.1
541611	Administrative management & general management consulting service	69	17 926	8 490	1 712	203	38.6	5.2
541612	Human resources & executive search consulting services	26	12 285	7 176	1 664	190	33.8	7.8
5416122	Executive placement services	8	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	15	D	D	D	b	D	D
541613	Marketing consulting services	27	22 318	6 300	1 651	127	33.9	—
541618	Other management consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	27	5 551	2 117	510	64	34.9	.1
541690	Other scientific & technical consulting services	27	5 551	2 117	510	64	34.9	.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	KENT COUNTY, MI—Con.							
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services	1	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	e	D	D
5418	Advertising & related services	115	90 769	33 580	7 334	894	29.7	5.7
54181	Advertising agencies	53	39 502	20 347	4 322	388	31.3	4.3
541810	Advertising agencies	53	39 502	20 347	4 322	388	31.3	4.3
54182	Public relations agencies	10	D	D	D	c	D	D
541820	Public relations agencies	10	D	D	D	c	D	D
54186	Direct mail advertising	11	14 125	4 971	1 038	220	33.8	8.2
541860	Direct mail advertising	11	14 125	4 971	1 038	220	33.8	8.2
54189	Other services related to advertising	27	D	D	D	b	D	D
541890	Other services related to advertising	27	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	13	10 170	1 260	276	59	31.1	16.6
5418903	Sign painting & lettering shop	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	65	D	D	D	f	D	D
54192	Photographic services	48	D	D	D	c	D	D
541921	Photographic studios, portrait	36	D	D	D	c	D	D
541922	Commercial photography	12	D	D	D	a	D	D
	LAKE COUNTY, MI							
54	Professional, scientific, & technical services	6	724	194	51	15	42.8	4.3
	LAPEER COUNTY, MI							
54	Professional, scientific, & technical services	98	28 565	10 059	2 166	430	39.7	3.8
541	Professional, scientific, & technical services	98	28 565	10 059	2 166	430	39.7	3.8
5411	Legal services	22	6 394	2 805	528	96	24.9	13.5
54111	Offices of lawyers	21	D	D	D	b	D	D
541110	Offices of lawyers	21	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	21	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	2 445	1 194	286	58	71.3	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	2 445	1 194	286	58	71.3	2.1
5413	Architectural, engineering, & related services	23	9 441	3 970	901	137	47.2	.3
5419	Other professional, scientific, & technical services	11	D	D	D	c	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	b	D	D
	LEELANAU COUNTY, MI							
54	Professional, scientific, & technical services	36	11 537	4 417	1 162	220	67.9	2.5
541	Professional, scientific, & technical services	36	11 537	4 417	1 162	220	67.9	2.5
5413	Architectural, engineering, & related services	12	5 950	2 522	599	50	74.6	—
	LENAWEE COUNTY, MI							
54	Professional, scientific, & technical services	106	23 501	9 372	2 043	371	36.7	10.1
541	Professional, scientific, & technical services	106	23 501	9 372	2 043	371	36.7	10.1
5411	Legal services	36	8 000	2 508	555	100	24.3	12.7
54111	Offices of lawyers	34	D	D	D	b	D	D
541110	Offices of lawyers	34	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	5 654	2 932	656	135	49.2	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	5 654	2 932	656	135	49.2	4.5
541219	Other accounting services	13	1 869	889	227	38	67.9	—
5413	Architectural, engineering, & related services	13	3 420	1 978	355	59	56.8	5.3

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
LIVINGSTON COUNTY, MI								
54	Professional, scientific, & technical services	288	103 667	50 500	10 859	1 629	36.0	6.9
541	Professional, scientific, & technical services	288	103 667	50 500	10 859	1 629	36.0	6.9
5411	Legal services	56	18 212	9 833	2 082	365	26.7	5.2
541110	Offices of lawyers	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	53	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	c	D	D
541191	Title abstract & settlement offices	3	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	48	11 522	7 285	1 566	369	37.2	1.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	48	11 522	7 285	1 566	369	37.2	1.1
541211	Offices of certified public accountants	20	5 080	2 643	594	79	49.4	1.8
541213	Tax return preparation services	5	D	D	D	b	D	D
541219	Other accounting services	22	D	D	D	b	D	D
5413	Architectural, engineering, & related services	57	38 969	17 328	4 085	480	25.4	5.9
54133	Engineering services	38	24 401	10 831	2 662	231	36.8	6.9
541330	Engineering services	38	24 401	10 831	2 662	231	36.8	6.9
54138	Testing laboratories	8	11 256	5 039	1 152	210	.2	3.9
541380	Testing laboratories	8	11 256	5 039	1 152	210	.2	3.9
5414	Specialized design services	11	1 717	319	54	13	28.7	28.8
5415	Computer systems design & related services	44	16 556	9 216	1 775	181	44.7	2.5
54151	Computer systems design & related services	44	16 556	9 216	1 775	181	44.7	2.5
541511	Custom computer programming services	19	D	D	D	c	D	D
541512	Computer systems design services	19	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	46	10 455	4 599	999	163	59.0	20.1
54161	Management consulting services	28	5 198	2 525	605	108	56.8	40.5
5418	Advertising & related services	15	3 902	1 446	195	33	76.8	5.8
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	a	D	D
LUCE COUNTY, MI								
54	Professional, scientific, & technical services	7	665	241	53	16	80.9	7.1
MACKINAC COUNTY, MI								
54	Professional, scientific, & technical services	21	10 220	4 877	979	109	20.6	7.7
541	Professional, scientific, & technical services	21	10 220	4 877	979	109	20.6	7.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
MACOMB COUNTY, MI								
54	Professional, scientific, & technical services	1 305	1 069 390	509 171	123 901	11 709	17.3	6.1
541	Professional, scientific, & technical services	1 305	1 069 390	509 171	123 901	11 709	17.3	6.1
5411	Legal services	338	100 339	46 185	9 285	1 140	27.8	6.8
541111	Offices of lawyers	331	98 088	44 847	8 999	1 094	26.2	5.9
5411110	Offices of lawyers	331	98 088	44 847	8 999	1 094	26.2	5.9
5411101	Offices of lawyers (except legal aid societies)	331	98 088	44 847	8 999	1 094	26.2	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	229	76 580	40 295	7 785	1 556	26.5	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	229	76 580	40 295	7 785	1 556	26.5	7.2
541211	Offices of certified public accountants	104	43 939	23 369	4 862	574	25.0	5.9
541213	Tax return preparation services	24	D	D	D	f	D	D
541219	Other accounting services	97	D	D	D	e	D	D
5413	Architectural, engineering, & related services	337	492 696	273 177	64 872	5 314	15.7	6.8
54131	Architectural services	29	8 754	3 990	693	83	68.2	3.6
541310	Architectural services	29	8 754	3 990	693	83	68.2	3.6
54133	Engineering services	260	437 854	245 655	58 894	4 649	14.6	7.1
541330	Engineering services	260	437 854	245 655	58 894	4 649	14.6	7.1
54134	Drafting services	14	16 082	10 853	2 633	232	1.9	.4
541340	Drafting services	14	16 082	10 853	2 633	232	1.9	.4
54137	Surveying & mapping (except geophysical) services	11	10 544	5 538	1 022	170	13.4	—
541370	Surveying & mapping (except geophysical) services	11	10 544	5 538	1 022	170	13.4	—
54138	Testing laboratories	14	17 799	6 567	1 473	165	25.4	12.4
541380	Testing laboratories	14	17 799	6 567	1 473	165	25.4	12.4
5414	Specialized design services	60	22 092	7 709	1 829	206	38.0	22.4
54141	Interior design services	16	4 568	857	151	41	32.6	31.7
541410	Interior design services	16	4 568	857	151	41	32.6	31.7
54142	Industrial design services	13	9 191	3 218	889	71	32.6	33.2
541420	Industrial design services	13	9 191	3 218	889	71	32.6	33.2
54143	Graphic design services	31	8 333	3 634	789	94	46.8	5.4
541430	Graphic design services	31	8 333	3 634	789	94	46.8	5.4
5414301	Graphic design services (except commercial art & medical artists) ..	24	D	D	D	b	D	D
5414302	Commercial art	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MACOMB COUNTY, MI—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	100	82 203	31 494	7 132	702	25.1	3.7
54151	Computer systems design & related services	100	82 203	31 494	7 132	702	25.1	3.7
541511	Custom computer programming services	42	D	D	D	c	D	D
541512	Computer systems design services	46	30 570	11 690	2 637	295	53.8	4.7
5415121	Computer systems integrators	22	22 434	9 020	2 060	232	41.4	6.3
5415122	Computer systems consultants (except systems integrators)	24	8 136	2 670	577	63	88.0	.3
5416	Management, scientific, & technical consulting services	113	102 110	36 461	8 254	955	11.6	3.2
54161	Management consulting services	88	96 392	34 292	7 900	900	9.7	3.0
541611	Administrative management & general management consulting service	35	D	D	D	c	D	D
541612	Human resources & executive search consulting services	23	D	D	D	e	D	D
5416122	Executive placement services	12	D	D	D	e	D	D
541613	Marketing consulting services	17	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	9	D	D	D	e	D	D
54169	Other scientific & technical consulting services	18	5 134	1 972	307	48	38.5	8.3
541690	Other scientific & technical consulting services	18	5 134	1 972	307	48	38.5	8.3
5417	Scientific research & development services	11	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	10	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	10	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	e	D	D
5418	Advertising & related services	52	143 554	57 464	21 036	1 059	5.0	.6
54181	Advertising agencies	16	D	D	D	f	D	D
541810	Advertising agencies	16	D	D	D	f	D	D
54189	Other services related to advertising	26	D	D	D	e	D	D
541890	Other services related to advertising	26	D	D	D	e	D	D
5418903	Sign painting & lettering shop	14	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	65	D	D	D	f	D	D
54192	Photographic services	53	17 288	4 582	1 240	257	26.9	19.6
541921	Photographic studios, portrait	44	13 893	3 627	1 050	236	27.4	23.2
541922	Commercial photography	9	3 395	955	190	21	25.2	4.6
54199	All other professional, scientific, & technical services	7	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	7	D	D	D	b	D	D
MANISTEE COUNTY, MI								
54	Professional, scientific, & technical services	28	4 696	2 008	486	77	38.3	7.5
541	Professional, scientific, & technical services	28	4 696	2 008	486	77	38.3	7.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 099	497	137	27	41.7	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 099	497	137	27	41.7	6.8
MARQUETTE COUNTY, MI								
54	Professional, scientific, & technical services	120	35 175	16 735	3 384	590	31.1	5.3
541	Professional, scientific, & technical services	120	35 175	16 735	3 384	590	31.1	5.3
5411	Legal services	42	11 310	5 959	1 138	176	29.5	2.7
54111	Offices of lawyers	40	D	D	D	c	D	D
541110	Offices of lawyers	40	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	40	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	28	6 294	3 403	853	172	36.3	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	28	6 294	3 403	853	172	36.3	14.9
541211	Offices of certified public accountants	13	4 091	2 266	559	85	29.4	8.9
541219	Other accounting services	12	1 779	904	225	52	42.4	26.6
5413	Architectural, engineering, & related services	19	12 527	6 100	1 121	165	17.6	1.5
54133	Engineering services	11	11 317	5 546	986	145	17.2	—
541330	Engineering services	11	11 317	5 546	986	145	17.2	—
MASON COUNTY, MI								
54	Professional, scientific, & technical services	53	12 580	4 923	1 068	190	42.0	9.1
541	Professional, scientific, & technical services	53	12 580	4 923	1 068	190	42.0	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 806	705	169	39	36.4	53.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 806	705	169	39	36.4	53.9
5413	Architectural, engineering, & related services	12	4 938	2 013	439	80	34.3	—
MECOSTA COUNTY, MI								
54	Professional, scientific, & technical services	41	9 576	3 816	653	141	39.9	3.8
541	Professional, scientific, & technical services	41	9 576	3 816	653	141	39.9	3.8
5411	Legal services	12	3 629	1 780	234	44	31.5	—
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 398	601	165	37	96.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 398	601	165	37	96.4	3.6
5413	Architectural, engineering, & related services	9	1 926	812	124	34	48.9	—
5414	Specialized design services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MENOMINEE COUNTY, MI								
54	Professional, scientific, & technical services	26	5 035	2 486	516	92	40.1	5.6
541	Professional, scientific, & technical services	26	5 035	2 486	516	92	40.1	5.6
MIDLAND COUNTY, MI								
54	Professional, scientific, & technical services	142	71 463	23 414	5 089	697	19.5	4.9
541	Professional, scientific, & technical services	142	71 463	23 414	5 089	697	19.5	4.9
5411	Legal services	30	9 028	2 480	815	142	27.9	9.2
54111	Offices of lawyers	27	D	D	D	c	D	D
541110	Offices of lawyers	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	7 903	3 685	728	106	35.3	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	7 903	3 685	728	106	35.3	1.9
541211	Offices of certified public accountants	16	6 457	3 175	590	75	20.8	2.3
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	25	11 863	4 715	835	114	11.7	2.6
5414	Specialized design services	7	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	12	3 520	1 550	365	47	37.2	.9
54151	Computer systems design & related services	12	3 520	1 550	365	47	37.2	.9
5416	Management, scientific, & technical consulting services	31	12 359	4 282	903	110	22.8	15.9
54161	Management consulting services	23	D	D	D	b	D	D
5418	Advertising & related services	6	4 719	1 502	316	43	38.5	4.2
MISSAUKEE COUNTY, MI								
54	Professional, scientific, & technical services	9	2 356	795	171	32	79.8	—
541	Professional, scientific, & technical services	9	2 356	795	171	32	79.8	—
5413	Architectural, engineering, & related services	3	1 413	393	74	15	D	—
MONROE COUNTY, MI								
54	Professional, scientific, & technical services	120	36 327	14 056	2 801	501	35.6	3.6
541	Professional, scientific, & technical services	120	36 327	14 056	2 801	501	35.6	3.6
5411	Legal services	36	8 859	3 556	632	121	38.6	4.9
54111	Offices of lawyers	34	D	D	D	c	D	D
541110	Offices of lawyers	34	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	34	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	4 359	1 599	498	136	44.9	8.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	4 359	1 599	498	136	44.9	8.6
541213	Tax return preparation services	7	1 065	379	180	69	35.9	12.6
5413	Architectural, engineering, & related services	24	14 192	4 731	953	102	19.9	.4
54133	Engineering services	15	11 434	3 655	704	67	21.2	.5
541330	Engineering services	15	11 434	3 655	704	67	21.2	.5
5415	Computer systems design & related services	11	3 883	1 462	248	31	68.6	2.3
54151	Computer systems design & related services	11	3 883	1 462	248	31	68.6	2.3
5416	Management, scientific, & technical consulting services	10	2 875	1 878	337	65	35.7	—
MONTCALM COUNTY, MI								
54	Professional, scientific, & technical services	35	5 707	1 399	389	134	53.0	16.1
541	Professional, scientific, & technical services	35	5 707	1 399	389	134	53.0	16.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 128	514	199	82	31.0	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 128	514	199	82	31.0	8.0
541213	Tax return preparation services	2	D	D	D	b	D	D
MONTMORENCY COUNTY, MI								
54	Professional, scientific, & technical services	12	1 593	693	116	25	74.7	4.8
541	Professional, scientific, & technical services	12	1 593	693	116	25	74.7	4.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MUSKEGON COUNTY, MI								
54	Professional, scientific, & technical services	229	91 189	40 446	8 392	1 087	35.2	5.4
541	Professional, scientific, & technical services	229	91 189	40 446	8 392	1 087	35.2	5.4
5411	Legal services	52	28 852	13 585	2 526	293	14.4	4.3
54111	Offices of lawyers	51	D	D	D	e	D	D
541110	Offices of lawyers	51	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	10 582	4 862	1 095	162	31.2	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	10 582	4 862	1 095	162	31.2	17.8
541211	Offices of certified public accountants	16	7 576	3 716	784	102	20.4	17.8
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	38	20 684	11 012	2 384	269	43.8	2.1
54133	Engineering services	23	15 379	8 348	1 835	185	52.3	.3
541330	Engineering services	23	15 379	8 348	1 835	185	52.3	.3
5414	Specialized design services	13	4 291	900	192	39	40.7	3.5
54143	Graphic design services	8	2 006	514	101	18	84.5	5.5
541430	Graphic design services	8	2 006	514	101	18	84.5	5.5
5415	Computer systems design & related services	16	6 147	2 397	514	57	84.4	3.0
54151	Computer systems design & related services	16	6 147	2 397	514	57	84.4	3.0
5416	Management, scientific, & technical consulting services	28	5 543	2 974	742	106	34.4	7.1
54161	Management consulting services	24	D	D	D	b	D	D
5418	Advertising & related services	15	9 437	2 956	584	84	53.0	1.8
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	21	D	D	D	b	D	D
54192	Photographic services	15	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
NEWAYGO COUNTY, MI								
54	Professional, scientific, & technical services	37	11 595	4 699	851	258	30.0	7.3
541	Professional, scientific, & technical services	37	11 595	4 699	851	258	30.0	7.3
5411	Legal services	11	3 190	1 069	214	49	15.1	24.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 264	1 015	245	55	36.1	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 264	1 015	245	55	36.1	2.8
5416	Management, scientific, & technical consulting services	6	2 898	1 603	194	50	24.1	—
54161	Management consulting services	6	2 898	1 603	194	50	24.1	—
OAKLAND COUNTY, MI								
54	Professional, scientific, & technical services	5 522	6 921 973	2 990 558	671 974	60 999	15.0	4.3
541	Professional, scientific, & technical services	5 522	6 921 973	2 990 558	671 974	60 999	15.0	4.3
5411	Legal services	1 452	1 067 883	544 872	106 695	9 003	18.1	4.9
54111	Offices of lawyers	1 417	1 045 653	536 078	104 759	8 705	18.3	4.8
541110	Offices of lawyers	1 417	1 045 653	536 078	104 759	8 705	18.3	4.8
5411101	Offices of lawyers (except legal aid societies)	1 417	1 045 653	536 078	104 759	8 705	18.3	4.8
54119	Other legal services	35	22 230	8 794	1 936	298	7.4	9.6
541191	Title abstract & settlement offices	21	13 017	6 417	1 461	211	10.4	16.4
541199	All other legal services	14	9 213	2 377	475	87	3.1	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	826	552 857	301 554	64 617	6 899	17.5	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	826	552 857	301 554	64 617	6 899	17.5	6.1
541211	Offices of certified public accountants	526	358 023	183 606	36 962	3 796	19.2	6.0
541213	Tax return preparation services	47	10 463	5 468	1 747	736	34.7	2.8
541214	Payroll services	36	138 520	89 754	21 384	1 586	1.5	3.5
541219	Other accounting services	217	45 851	22 726	4 524	781	49.0	15.8
5413	Architectural, engineering, & related services	941	1 766 029	802 172	184 039	15 448	16.1	4.3
54131	Architectural services	182	161 106	72 178	15 130	1 499	17.7	2.8
541310	Architectural services	182	161 106	72 178	15 130	1 499	17.7	2.8
54133	Engineering services	660	1 472 179	667 944	154 193	12 416	16.7	4.8
541330	Engineering services	660	1 472 179	667 944	154 193	12 416	16.7	4.8
54134	Drafting services	15	42 377	27 088	6 434	522	2.2	—
541340	Drafting services	15	42 377	27 088	6 434	522	2.2	—
54135	Building inspection services	27	3 915	1 305	250	47	15.4	4.6
541350	Building inspection services	27	3 915	1 305	250	47	15.4	4.6
54137	Surveying & mapping (except geophysical) services	23	17 371	8 579	1 827	303	17.9	4.1
541370	Surveying & mapping (except geophysical) services	23	17 371	8 579	1 827	303	17.9	4.1
54138	Testing laboratories	34	69 081	25 078	6 205	661	7.3	.9
541380	Testing laboratories	34	69 081	25 078	6 205	661	7.3	.9
5414	Specialized design services	296	192 111	70 071	15 801	1 777	30.7	2.6
54141	Interior design services	107	D	D	D	e	D	D
541410	Interior design services	107	D	D	D	e	D	D
54142	Industrial design services	39	62 453	31 262	7 454	639	5.1	3.7
541420	Industrial design services	39	62 453	31 262	7 454	639	5.1	3.7
54143	Graphic design services	148	81 917	29 923	6 462	800	34.7	1.5
541430	Graphic design services	148	81 917	29 923	6 462	800	34.7	1.5
5414301	Graphic design services (except commercial art & medical artists) ..	112	68 525	24 796	5 334	673	34.5	1.5
5414302	Commercial art	36	13 392	5 127	1 128	127	35.6	1.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OAKLAND COUNTY, MI—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5415	Computer systems design & related services	602	1 355 552	555 087	134 996	10 675	9.6	2.2
54151	Computer systems design & related services	602	1 355 552	555 087	134 996	10 675	9.6	2.2
541511	Custom computer programming services	273	D	D	D	h	D	D
541512	Computer systems design services	244	741 339	319 507	77 956	6 040	9.1	2.1
5415121	Computer systems integrators	107	475 471	163 041	37 687	3 066	6.9	1.8
5415122	Computer systems consultants (except systems integrators)	137	265 868	156 466	40 269	2 974	13.1	2.5
541513	Computer facilities management services	11	D	D	D	D	D	D
541519	Other computer related services	74	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services	763	860 000	336 458	76 016	8 007	16.8	5.3
54161	Management consulting services	641	806 559	310 712	70 921	7 499	16.0	5.3
541611	Administrative management & general management consulting service	273	308 162	118 829	26 850	2 063	19.0	6.6
541612	Human resources & executive search consulting services	163	130 651	65 048	14 364	1 376	17.2	9.2
5416121	Actuarial consulting	6	D	D	D	e	D	D
5416122	Executive placement services	83	53 653	30 334	6 567	634	22.9	7.4
5416123	Human resources & personnel management consulting	74	D	D	D	e	D	D
541613	Marketing consulting services	146	295 812	94 597	23 193	3 508	15.2	3.5
541614	Process, physical distribution, & logistics consulting services	44	68 930	31 016	6 208	527	3.1	.3
541618	Other management consulting services	15	3 004	1 222	306	25	33.2	—
54162	Environmental consulting services	25	19 827	9 130	2 226	259	31.9	3.1
541620	Environmental consulting services	25	19 827	9 130	2 226	259	31.9	3.1
54169	Other scientific & technical consulting services	97	33 614	16 616	2 869	249	28.3	5.8
541690	Other scientific & technical consulting services	97	33 614	16 616	2 869	249	28.3	5.8
5417	Scientific research & development services	30	57 149	30 079	6 928	573	14.2	6.6
54171	R&D in the physical, engineering, & life sciences	29	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	29	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	25	52 188	28 296	6 493	513	7.2	6.1
5418	Advertising & related services	385	839 189	274 118	67 345	5 563	10.9	3.3
54181	Advertising agencies	154	484 173	203 363	50 815	3 905	6.1	2.2
541810	Advertising agencies	154	484 173	203 363	50 815	3 905	6.1	2.2
54182	Public relations agencies	47	26 849	10 798	2 387	234	23.1	6.2
541820	Public relations agencies	47	26 849	10 798	2 387	234	23.1	6.2
54184	Media representatives	48	44 055	19 064	4 282	351	14.1	11.3
541840	Media representatives	48	44 055	19 064	4 282	351	14.1	11.3
5418401	Radio & television advertising representatives	27	D	D	D	e	D	D
5418402	Publishers' advertising representatives	21	D	D	D	b	D	D
54185	Display advertising	13	D	D	D	b	D	D
541850	Display advertising	13	D	D	D	b	D	D
5418501	Display advertising (except outdoor)	8	D	D	D	b	D	D
54186	Direct mail advertising	30	D	D	D	e	D	D
541860	Direct mail advertising	30	D	D	D	e	D	D
54187	Advertising material distribution services	7	12 032	880	244	25	9.8	16.6
541870	Advertising material distribution services	7	12 032	880	244	25	9.8	16.6
54189	Other services related to advertising	79	D	D	D	f	D	D
541890	Other services related to advertising	79	D	D	D	f	D	D
5418902	Advertising specialties goods distributor	52	169 281	18 514	4 332	460	11.9	2.1
5418903	Sign painting & lettering shop	15	D	D	D	b	D	D
5418909	All other advertising	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	227	231 203	76 147	15 537	3 054	14.1	9.0
54191	Marketing research & public opinion polling	45	159 990	55 939	11 167	2 288	4.6	6.7
541910	Marketing research & public opinion polling	45	159 990	55 939	11 167	2 288	4.6	6.7
54192	Photographic services	144	53 743	13 286	2 608	593	37.1	18.3
541921	Photographic studios, portrait	87	27 827	7 334	1 418	447	28.1	24.5
541922	Commercial photography	57	25 916	5 952	1 190	146	46.7	11.5
54193	Translation & interpretation services	13	D	D	D	b	D	D
541930	Translation & interpretation services	13	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	25	D	D	D	c	D	D
541990	All other professional, scientific, & technical services	25	D	D	D	c	D	D
OCEANA COUNTY, MI								
54	Professional, scientific, & technical services	21	5 580	1 686	404	96	67.0	8.4
541	Professional, scientific, & technical services	21	5 580	1 686	404	96	67.0	8.4
5413	Architectural, engineering, & related services	4	1 607	322	85	20	100.0	—
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
OGEMAW COUNTY, MI								
54	Professional, scientific, & technical services	24	7 423	2 122	446	78	64.1	2.2
541	Professional, scientific, & technical services	24	7 423	2 122	446	78	64.1	2.2
5411	Legal services	8	4 471	896	165	31	78.3	—
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 182	432	129	23	56.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 182	432	129	23	56.6	2.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ONTONAGON COUNTY, MI								
54	Professional, scientific, & technical services	9	805	351	52	15	69.6	9.3
OSCEOLA COUNTY, MI								
54	Professional, scientific, & technical services	20	3 940	1 781	286	58	52.4	5.6
541	Professional, scientific, & technical services	20	3 940	1 781	286	58	52.4	5.6
OSCODA COUNTY, MI								
54	Professional, scientific, & technical services	6	777	268	83	27	60.5	—
OTSEGO COUNTY, MI								
54	Professional, scientific, & technical services	51	19 439	7 991	1 711	317	30.3	7.2
541	Professional, scientific, & technical services	51	19 439	7 991	1 711	317	30.3	7.2
5411	Legal services	18	6 270	3 101	676	82	19.4	7.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 594	734	175	32	54.8	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 594	734	175	32	54.8	7.7
5413	Architectural, engineering, & related services	12	7 253	3 202	640	108	33.4	.7
5418	Advertising & related services	3	D	D	D	b	D	D
OTTAWA COUNTY, MI								
54	Professional, scientific, & technical services	344	192 030	91 876	21 274	2 565	30.6	6.2
541	Professional, scientific, & technical services	344	192 030	91 876	21 274	2 565	30.6	6.2
5411	Legal services	64	20 140	9 536	1 817	245	41.7	2.3
54111	Offices of lawyers	61	D	D	D	c	D	D
541110	Offices of lawyers	61	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	61	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	56	18 429	10 076	2 525	383	38.5	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	56	18 429	10 076	2 525	383	38.5	9.2
541211	Offices of certified public accountants	21	10 631	5 840	1 460	172	32.4	—
541219	Other accounting services	29	5 551	2 593	596	137	57.3	25.2
5413	Architectural, engineering, & related services	80	64 990	34 032	7 980	839	29.7	3.0
54131	Architectural services	7	8 845	3 335	788	70	16.7	—
541310	Architectural services	7	8 845	3 335	788	70	16.7	—
54133	Engineering services	57	43 537	23 953	5 607	560	25.9	4.0
541330	Engineering services	57	43 537	23 953	5 607	560	25.9	4.0
54134	Drafting services	5	3 169	1 947	446	65	5.6	—
541340	Drafting services	5	3 169	1 947	446	65	5.6	—
54137	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	5	D	D	D	b	D	D
5414	Specialized design services	18	8 074	4 151	988	118	36.1	.6
54143	Graphic design services	8	D	D	D	b	D	D
541430	Graphic design services	8	D	D	D	b	D	D
5415	Computer systems design & related services	45	51 044	25 159	6 017	670	12.5	9.8
54151	Computer systems design & related services	45	51 044	25 159	6 017	670	12.5	9.8
541511	Custom computer programming services	18	24 115	16 151	3 889	477	3.8	.2
541512	Computer systems design services	20	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	47	13 751	4 655	904	174	46.9	5.4
54161	Management consulting services	34	8 232	2 153	334	82	51.9	8.7
54162	Environmental consulting services	3	3 650	1 588	485	63	D	—
541620	Environmental consulting services	3	3 650	1 588	485	63	D	—
5418	Advertising & related services	17	7 206	2 203	460	65	28.6	26.0
54189	Other services related to advertising	4	1 966	555	99	26	55.3	—
541890	Other services related to advertising	4	1 966	555	99	26	55.3	—
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D
PRESQUE ISLE COUNTY, MI								
54	Professional, scientific, & technical services	14	2 245	1 280	493	59	31.4	6.2
541	Professional, scientific, & technical services	14	2 245	1 280	493	59	31.4	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	b	D	D

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
ROSCOMMON COUNTY, MI								
54	Professional, scientific, & technical services	28	3 808	1 460	330	61	64.5	14.9
541	Professional, scientific, & technical services	28	3 808	1 460	330	61	64.5	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	922	345	79	17	99.0	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	922	345	79	17	99.0	.5
SAGINAW COUNTY, MI								
54	Professional, scientific, & technical services	320	195 097	86 540	19 572	2 908	21.9	8.8
541	Professional, scientific, & technical services	320	195 097	86 540	19 572	2 908	21.9	8.8
5411	Legal services	117	50 518	23 844	4 530	549	21.5	5.5
54111	Offices of lawyers	113	D	D	D	f	D	D
541110	Offices of lawyers	113	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	113	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	58	29 937	15 533	3 822	751	20.6	12.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	58	29 937	15 533	3 822	751	20.6	12.4
541211	Offices of certified public accountants	26	19 087	9 286	2 111	266	15.7	1.8
541213	Tax return preparation services	7	2 787	1 211	493	235	8.0	11.2
541219	Other accounting services	24	D	D	D	c	D	D
5413	Architectural, engineering, & related services	50	64 134	27 044	6 946	752	15.0	14.6
54133	Engineering services	38	58 235	24 841	6 419	672	16.5	14.6
541330	Engineering services	38	58 235	24 841	6 419	672	16.5	14.6
5414	Specialized design services	10	D	D	D	e	D	D
54142	Industrial design services	4	D	D	D	e	D	D
541420	Industrial design services	4	D	D	D	e	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	b	D	D
5415	Computer systems design & related services	20	11 364	3 803	972	137	24.8	4.3
54151	Computer systems design & related services	20	11 364	3 803	972	137	24.8	4.3
541512	Computer systems design services	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	19	6 174	2 514	452	61	58.6	5.5
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	24	13 853	4 008	933	146	51.5	2.7
54189	Other services related to advertising	5	1 972	535	138	25	57.5	—
541890	Other services related to advertising	5	1 972	535	138	25	57.5	—
5419	Other professional, scientific, & technical services	22	D	D	D	b	D	D
54192	Photographic services	19	D	D	D	b	D	D
541921	Photographic studios, portrait	18	D	D	D	b	D	D
ST. CLAIR COUNTY, MI								
54	Professional, scientific, & technical services	176	56 787	25 184	5 391	851	45.2	11.4
541	Professional, scientific, & technical services	176	56 787	25 184	5 391	851	45.2	11.4
5411	Legal services	60	19 089	8 315	1 414	206	40.6	7.2
54111	Offices of lawyers	56	16 593	7 246	1 182	162	43.3	8.3
541110	Offices of lawyers	56	16 593	7 246	1 182	162	43.3	8.3
5411101	Offices of lawyers (except legal aid societies)	56	16 593	7 246	1 182	162	43.3	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	10 388	4 976	1 527	298	23.5	3.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	10 388	4 976	1 527	298	23.5	3.2
541211	Offices of certified public accountants	12	6 860	3 820	1 154	129	8.2	2.4
541213	Tax return preparation services	12	1 874	642	246	127	20.0	.9
541219	Other accounting services	20	D	D	D	b	D	D
5413	Architectural, engineering, & related services	32	16 349	7 671	1 522	197	55.5	28.0
54133	Engineering services	24	13 980	6 874	1 365	161	56.2	32.2
541330	Engineering services	24	13 980	6 874	1 365	161	56.2	32.2
5416	Management, scientific, & technical consulting services	11	3 055	1 876	398	45	44.8	5.0
5418	Advertising & related services	9	3 316	573	105	21	51.3	1.7
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
ST. JOSEPH COUNTY, MI								
54	Professional, scientific, & technical services	49	12 559	6 072	1 405	244	24.8	11.3
541	Professional, scientific, & technical services	49	12 559	6 072	1 405	244	24.8	11.3
5411	Legal services	15	4 549	2 462	496	65	20.4	—
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	2 645	1 298	325	70	35.0	4.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	2 645	1 298	325	70	35.0	4.6
5413	Architectural, engineering, & related services	6	2 956	1 539	392	50	13.3	4.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SANILAC COUNTY, MI								
54	Professional, scientific, & technical services	42	9 683	2 299	527	164	61.0	16.6
541	Professional, scientific, & technical services	42	9 683	2 299	527	164	61.0	16.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 857	697	186	56	54.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 857	697	186	56	54.1	8.0
5413	Architectural, engineering, & related services	8	2 662	793	151	28	89.8	10.2
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
SCHOOLCRAFT COUNTY, MI								
54	Professional, scientific, & technical services	9	911	408	112	24	75.6	13.4
541	Professional, scientific, & technical services	9	911	408	112	24	75.6	13.4
SHIAWASSEE COUNTY, MI								
54	Professional, scientific, & technical services	70	26 451	11 875	3 001	334	45.2	16.7
541	Professional, scientific, & technical services	70	26 451	11 875	3 001	334	45.2	16.7
5411	Legal services	24	5 389	1 513	304	54	52.7	4.7
54111	Offices of lawyers	24	5 389	1 513	304	54	52.7	4.7
541110	Offices of lawyers	24	5 389	1 513	304	54	52.7	4.7
5411101	Offices of lawyers (except legal aid societies)	24	5 389	1 513	304	54	52.7	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	3 751	2 182	499	74	50.3	24.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	3 751	2 182	499	74	50.3	24.1
541219	Other accounting services	5	2 006	1 477	357	34	10.3	45.1
5413	Architectural, engineering, & related services	9	8 268	4 080	1 422	102	53.8	14.5
5418	Advertising & related services	4	4 292	2 064	383	57	46.0	—
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
TUSCOLA COUNTY, MI								
54	Professional, scientific, & technical services	43	8 971	2 970	635	127	59.7	3.8
541	Professional, scientific, & technical services	43	8 971	2 970	635	127	59.7	3.8
5411	Legal services	12	3 092	1 002	210	34	45.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 364	718	163	32	30.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 364	718	163	32	30.4	—
VAN BUREN COUNTY, MI								
54	Professional, scientific, & technical services	77	37 175	13 680	3 143	439	18.8	30.9
541	Professional, scientific, & technical services	77	37 175	13 680	3 143	439	18.8	30.9
5411	Legal services	22	3 527	1 078	236	49	55.2	1.4
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	3 501	1 600	438	69	39.5	52.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	3 501	1 600	438	69	39.5	52.4
5413	Architectural, engineering, & related services	12	1 943	1 099	217	41	51.7	.5
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
5417	Scientific research & development services	2	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	2	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHTENAW COUNTY, MI								
54	Professional, scientific, & technical services	993	954 441	380 022	82 116	7 818	20.4	7.2
541	Professional, scientific, & technical services	993	954 441	380 022	82 116	7 818	20.4	7.2
5411	Legal services	187	86 786	38 717	7 420	768	19.3	6.6
54111	Offices of lawyers	176	82 093	36 846	7 038	719	20.0	6.6
541110	Offices of lawyers	176	82 093	36 846	7 038	719	20.0	6.6
5411101	Offices of lawyers (except legal aid societies)	176	82 093	36 846	7 038	719	20.0	6.6
54119	Other legal services	11	4 693	1 871	382	49	8.2	5.5
541191	Title abstract & settlement offices	8	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	103	97 404	40 894	9 638	1 000	9.5	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	103	97 404	40 894	9 638	1 000	9.5	2.2
541211	Offices of certified public accountants	52	28 676	12 949	2 900	333	20.9	5.5
541213	Tax return preparation services	11	D	D	D	b	D	D
541214	Payroll services	5	D	D	D	e	D	D
541219	Other accounting services	35	D	D	D	c	D	D
5413	Architectural, engineering, & related services	212	301 053	113 164	27 218	2 506	15.3	4.5
54131	Architectural services	50	29 839	10 453	2 283	290	29.3	2.5
541310	Architectural services	50	29 839	10 453	2 283	290	29.3	2.5
54133	Engineering services	130	216 561	84 608	19 633	1 663	15.3	5.2
541330	Engineering services	130	216 561	84 608	19 633	1 663	15.3	5.2
54137	Surveying & mapping (except geophysical) services	5	1 828	885	220	34	11.9	12.5
541370	Surveying & mapping (except geophysical) services	5	1 828	885	220	34	11.9	12.5
54138	Testing laboratories	22	52 272	17 062	5 059	515	7.0	2.3
541380	Testing laboratories	22	52 272	17 062	5 059	515	7.0	2.3
5414	Specialized design services	46	11 856	2 965	638	125	57.9	5.7
54141	Interior design services	15	3 575	624	115	26	43.4	11.5
541410	Interior design services	15	3 575	624	115	26	43.4	11.5
54143	Graphic design services	28	7 742	2 290	507	92	63.4	1.6
541430	Graphic design services	28	7 742	2 290	507	92	63.4	1.6
5414301	Graphic design services (except commercial art & medical artists) ..	26	D	D	D	b	D	D
5415	Computer systems design & related services	145	112 872	53 285	11 451	1 029	21.4	17.0
54151	Computer systems design & related services	145	112 872	53 285	11 451	1 029	21.4	17.0
541511	Custom computer programming services	72	54 562	28 766	6 254	569	21.3	21.4
541512	Computer systems design services	61	55 438	22 922	4 876	432	21.5	12.9
5415121	Computer systems integrators	18	37 645	14 391	3 217	263	4.2	18.7
5415122	Computer systems consultants (except systems integrators)	43	17 793	8 531	1 659	169	58.0	.8
5416	Management, scientific, & technical consulting services	195	113 915	51 437	11 307	1 045	33.6	9.3
54161	Management consulting services	151	95 406	43 727	9 705	865	31.9	8.9
541611	Administrative management & general management consulting service	76	52 514	25 442	5 769	416	25.1	11.2
541612	Human resources & executive search consulting services	38	9 948	4 685	1 020	120	65.7	4.0
5416122	Executive placement services	17	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	20	4 085	1 527	310	39	73.9	3.6
541613	Marketing consulting services	22	23 684	8 520	1 591	147	42.1	5.6
541614	Process, physical distribution, & logistics consulting services	11	D	D	D	c	D	D
54162	Environmental consulting services	17	10 789	4 046	845	109	41.0	19.0
541620	Environmental consulting services	17	10 789	4 046	845	109	41.0	19.0
54169	Other scientific & technical consulting services	27	7 720	3 664	757	71	44.6	1.4
541690	Other scientific & technical consulting services	27	7 720	3 664	757	71	44.6	1.4
5417	Scientific research & development services	40	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences	37	191 134	61 726	10 435	756	19.9	6.9
541710	R&D in the physical, engineering, & life sciences	37	191 134	61 726	10 435	756	19.9	6.9
5417101	R&D in the physical & engineering sciences	27	D	D	D	f	D	D
5417102	Research & development in the life sciences	10	D	D	D	c	D	D
5418	Advertising & related services	33	21 222	9 900	2 327	247	36.8	7.4
54181	Advertising agencies	15	13 514	7 256	1 712	140	30.9	11.3
541810	Advertising agencies	15	13 514	7 256	1 712	140	30.9	11.3
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
5418903	Sign painting & lettering shop	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	32	D	D	D	e	D	D
54191	Marketing research & public opinion polling	11	D	D	D	c	D	D
541910	Marketing research & public opinion polling	11	D	D	D	c	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, MI								
54	Professional, scientific, & technical services	2 512	3 133 013	1 232 995	286 180	29 950	11.5	6.4
541	Professional, scientific, & technical services	2 512	3 133 013	1 232 995	286 180	29 950	11.5	6.4
5411	Legal services	760	705 562	292 882	68 789	5 679	11.7	2.9
54111	Offices of lawyers	741	687 510	285 439	67 190	5 439	11.5	2.9
541110	Offices of lawyers	741	687 510	285 439	67 190	5 439	11.5	2.9
5411101	Offices of lawyers (except legal aid societies)	741	687 510	285 439	67 190	5 439	11.5	2.9
54119	Other legal services	19	18 052	7 443	1 599	240	17.1	4.6
541191	Title abstract & settlement offices	13	15 240	5 990	1 263	195	18.2	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	378	432 969	166 432	39 918	6 058	8.5	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	378	432 969	166 432	39 918	6 058	8.5	3.4
541211	Offices of certified public accountants	168	318 504	112 254	26 202	2 752	5.0	2.2
541213	Tax return preparation services	57	17 265	7 323	2 822	1 543	14.8	8.9
541214	Payroll services	13	D	D	D	f	D	D
541219	Other accounting services	140	D	D	D	g	D	D
5413	Architectural, engineering, & related services	436	683 266	314 730	74 802	6 528	14.8	13.4
54131	Architectural services	68	76 027	35 100	8 514	722	9.9	2.4
541310	Architectural services	68	76 027	35 100	8 514	722	9.9	2.4
54133	Engineering services	295	504 887	239 603	55 686	4 889	16.4	17.6
541330	Engineering services	295	504 887	239 603	55 686	4 889	16.4	17.6
54134	Drafting services	11	D	D	D	c	D	D
541340	Drafting services	11	D	D	D	c	D	D
54135	Building inspection services	11	D	D	D	b	D	D
541350	Building inspection services	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	18	7 615	4 100	938	141	21.6	9.4
541370	Surveying & mapping (except geophysical) services	18	7 615	4 100	938	141	21.6	9.4
54138	Testing laboratories	33	87 505	32 897	8 616	628	9.4	.3
541380	Testing laboratories	33	87 505	32 897	8 616	628	9.4	.3
5414	Specialized design services	107	57 832	21 424	5 323	577	25.9	4.8
54141	Interior design services	39	D	D	D	c	D	D
541410	Interior design services	39	D	D	D	c	D	D
54142	Industrial design services	10	9 438	5 010	1 187	98	4.2	.5
541420	Industrial design services	10	9 438	5 010	1 187	98	4.2	.5
54143	Graphic design services	56	28 929	10 420	2 859	306	22.3	7.9
541430	Graphic design services	56	28 929	10 420	2 859	306	22.3	7.9
5414301	Graphic design services (except commercial art & medical artists) ..	44	24 813	8 795	2 474	260	20.2	8.9
5414302	Commercial art	12	4 116	1 625	385	46	35.2	1.5
54149	Other specialized design services	2	D	D	D	b	D	D
541490	Other specialized design services	2	D	D	D	b	D	D
5415	Computer systems design & related services	218	285 490	137 504	30 165	2 879	12.1	15.1
54151	Computer systems design & related services	218	285 490	137 504	30 165	2 879	12.1	15.1
541511	Custom computer programming services	104	118 180	59 829	12 234	1 392	14.2	26.6
541512	Computer systems design services	85	154 445	74 082	17 089	1 355	7.3	7.5
5415121	Computer systems integrators	28	51 146	19 212	4 130	326	6.7	18.4
5415122	Computer systems consultants (except systems integrators)	57	103 299	54 870	12 959	1 029	9.1	2.0
541519	Other computer related services	23	5 407	1 365	322	36	75.1	.9
5416	Management, scientific, & technical consulting services	309	333 816	110 315	26 540	2 392	11.9	4.8
54161	Management consulting services	248	311 988	101 870	24 781	2 203	8.8	4.5
541611	Administrative management & general management consulting service	117	171 590	55 729	13 763	1 017	5.1	1.9
541612	Human resources & executive search consulting services	45	19 701	7 932	2 082	171	34.5	38.1
5416123	Human resources & personnel management consulting	28	D	D	D	c	D	D
541613	Marketing consulting services	46	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	34	98 478	31 413	7 514	819	3.1	.9
54162	Environmental consulting services	22	11 792	4 956	1 076	108	57.5	1.2
541620	Environmental consulting services	22	11 792	4 956	1 076	108	57.5	1.2
54169	Other scientific & technical consulting services	39	10 036	3 489	683	81	54.4	17.0
541690	Other scientific & technical consulting services	39	10 036	3 489	683	81	54.4	17.0
5417	Scientific research & development services	20	125 027	47 271	9 490	1 456	4.1	1.5
54171	R&D in the physical, engineering, & life sciences	17	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	17	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	10	D	D	D	g	D	D
5417102	Research & development in the life sciences	7	D	D	D	b	D	D
5418	Advertising & related services	157	472 304	131 886	28 772	3 648	7.8	.7
54181	Advertising agencies	41	D	D	D	g	D	D
541810	Advertising agencies	41	D	D	D	g	D	D
54182	Public relations agencies	29	21 661	11 559	2 268	231	21.4	1.4
541820	Public relations agencies	29	21 661	11 559	2 268	231	21.4	1.4
54185	Display advertising	10	D	D	D	f	D	D
541850	Display advertising	10	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	5	D	D	D	f	D	D
5418502	Outdoor advertising services	5	D	D	D	b	D	D
54186	Direct mail advertising	21	129 767	28 808	7 580	1 028	5.1	.3
541860	Direct mail advertising	21	129 767	28 808	7 580	1 028	5.1	.3
54189	Other services related to advertising	45	D	D	D	e	D	D
541890	Other services related to advertising	45	D	D	D	e	D	D
5418902	Advertising specialties goods distributor	23	D	D	D	c	D	D
5418903	Sign painting & lettering shop	18	D	D	D	b	D	D
5418909	All other advertising	4	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, MI—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services	127	36 747	10 551	2 381	733	24.6	20.5
54192	Photographic services	103	23 218	6 286	1 457	447	35.0	15.2
541921	Photographic studios, portrait	90	21 148	5 681	1 339	413	31.2	16.7
54199	All other professional, scientific, & technical services	12	5 554	1 261	298	69	10.3	7.2
541990	All other professional, scientific, & technical services	12	5 554	1 261	298	69	10.3	7.2
WEXFORD COUNTY, MI								
54	Professional, scientific, & technical services	42	18 217	8 401	1 860	257	28.2	3.1
541	Professional, scientific, & technical services	42	18 217	8 401	1 860	257	28.2	3.1
5411	Legal services	16	4 331	2 242	388	62	44.1	5.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	3 027	1 764	480	68	14.6	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	3 027	1 764	480	68	14.6	5.0
5413	Architectural, engineering, & related services	6	6 799	3 222	733	88	2.6	—

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADRIAN, MI								
54	Professional, scientific, & technical services	54	14 778	6 039	1 318	223	25.6	11.6
541	Professional, scientific, & technical services	54	14 778	6 039	1 318	223	25.6	11.6
5411	Legal services	26	4 902	1 514	335	68	28.7	15.8
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	10	3 378	1 966	433	65	21.5	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 378	1 966	433	65	21.5	2.4
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
ALBION, MI								
54	Professional, scientific, & technical services	10	2 183	747	138	29	46.5	—
541	Professional, scientific, & technical services	10	2 183	747	138	29	46.5	—
ALGONAC, MI								
54	Professional, scientific, & technical services	7	1 473	716	143	21	65.1	7.9
541	Professional, scientific, & technical services	7	1 473	716	143	21	65.1	7.9
ALLEGAN, MI								
54	Professional, scientific, & technical services	19	4 130	1 971	381	72	32.4	2.7
541	Professional, scientific, & technical services	19	4 130	1 971	381	72	32.4	2.7
5411	Legal services	12	2 891	1 258	271	44	28.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLEN PARK, MI								
54	Professional, scientific, & technical services	50	52 204	19 299	5 267	492	14.2	7.0
541	Professional, scientific, & technical services	50	52 204	19 299	5 267	492	14.2	7.0
5411	Legal services	18	2 913	1 025	211	42	49.6	9.8
54111	Offices of lawyers	18	2 913	1 025	211	42	49.6	9.8
541110	Offices of lawyers	18	2 913	1 025	211	42	49.6	9.8
5411101	Offices of lawyers (except legal aid societies)	18	2 913	1 025	211	42	49.6	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	e	D	D
541214	Payroll services	1	D	D	D	e	D	D
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	1 460	923	137	23	69.6	30.4
5414	Specialized design services	2	D	D	D	b	D	D
54143	Graphic design services	1	D	D	D	b	D	D
541430	Graphic design services	1	D	D	D	b	D	D
ALMA, MI								
54	Professional, scientific, & technical services	16	2 947	1 142	224	51	52.5	—
541	Professional, scientific, & technical services	16	2 947	1 142	224	51	52.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 376	745	147	30	14.2	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 376	745	147	30	14.2	—
ALPENA, MI								
54	Professional, scientific, & technical services	25	7 353	3 127	613	114	20.9	2.0
541	Professional, scientific, & technical services	25	7 353	3 127	613	114	20.9	2.0
5411	Legal services	10	3 484	1 074	225	45	15.3	4.2
54111	Offices of lawyers	10	3 484	1 074	225	45	15.3	4.2
541110	Offices of lawyers	10	3 484	1 074	225	45	15.3	4.2
5411101	Offices of lawyers (except legal aid societies)	10	3 484	1 074	225	45	15.3	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
ALPINE TOWNSHIP, MI								
54	Professional, scientific, & technical services	13	7 761	3 342	649	77	15.2	—
541	Professional, scientific, & technical services	13	7 761	3 342	649	77	15.2	—
5413	Architectural, engineering, & related services	6	3 382	1 445	287	29	17.0	—
5414	Specialized design services	2	D	D	D	a	D	D
ANN ARBOR, MI								
54	Professional, scientific, & technical services	621	809 041	320 788	69 738	6 371	16.2	6.9
541	Professional, scientific, & technical services	621	809 041	320 788	69 738	6 371	16.2	6.9
5411	Legal services	130	72 211	32 300	6 151	622	18.1	5.8
54111	Offices of lawyers	122	67 723	30 500	5 777	576	19.0	5.9
541110	Offices of lawyers	122	67 723	30 500	5 777	576	19.0	5.9
5411101	Offices of lawyers (except legal aid societies)	122	67 723	30 500	5 777	576	19.0	5.9
54119	Other legal services	8	4 488	1 800	374	46	4.0	5.8
541191	Title abstract & settlement offices	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	61	91 760	38 211	8 955	862	5.6	1.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	61	91 760	38 211	8 955	862	5.6	1.6
541211	Offices of certified public accountants	37	D	D	D	e	D	D
541213	Tax return preparation services	4	D	D	D	a	D	D
541214	Payroll services	3	D	D	D	e	D	D
541219	Other accounting services	17	D	D	D	c	D	D
5413	Architectural, engineering, & related services	124	246 051	89 594	22 170	1 963	11.2	3.1
54131	Architectural services	34	D	D	D	c	D	D
541310	Architectural services	34	D	D	D	c	D	D
54133	Engineering services	78	181 248	68 878	16 197	1 336	11.9	3.5
541330	Engineering services	78	181 248	68 878	16 197	1 336	11.9	3.5
54138	Testing laboratories	11	39 037	12 004	4 093	382	.6	2.2
541380	Testing laboratories	11	39 037	12 004	4 093	382	.6	2.2
5414	Specialized design services	24	8 988	2 149	424	72	47.6	4.6
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54143	Graphic design services	13	5 518	1 581	303	44	51.3	—
541430	Graphic design services	13	5 518	1 581	303	44	51.3	—
5414301	Graphic design services (except commercial art & medical artists) ..	13	5 518	1 581	303	44	51.3	—
5415	Computer systems design & related services	94	101 162	48 545	10 598	932	17.2	18.5
54151	Computer systems design & related services	94	101 162	48 545	10 598	932	17.2	18.5
541511	Custom computer programming services	51	49 337	26 833	5 865	522	13.5	23.7
541512	Computer systems design services	36	49 663	20 466	4 442	387	20.4	14.1
5415121	Computer systems integrators	11	33 853	12 806	2 984	240	3.7	20.4
5415122	Computer systems consultants (except systems integrators)	25	15 810	7 660	1 458	147	55.9	.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANN ARBOR, MI—Con.								
54	Professional, scientific, & technical services—Con.							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services	112	81 852	40 064	9 060	808	24.1	8.8
54161	Management consulting services	86	71 323	35 286	8 180	700	22.1	7.1
541611	Administrative management & general management consulting service	42	40 481	21 758	5 229	352	13.0	11.3
541612	Human resources & executive search consulting services	24	D	D	D	b	D	D
541613	Marketing consulting services	14	18 840	7 169	1 302	126	38.1	.4
54162	Environmental consulting services	10	5 632	2 020	437	65	29.5	36.4
541620	Environmental consulting services	10	5 632	2 020	437	65	29.5	36.4
54169	Other scientific & technical consulting services	16	4 897	2 758	443	43	47.5	1.9
541690	Other scientific & technical consulting services	16	4 897	2 758	443	43	47.5	1.9
5417	Scientific research & development services	29	179 313	56 218	9 292	710	20.4	7.1
54171	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences	26	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences	20	165 876	50 267	7 882	543	21.2	1.1
5418	Advertising & related services	22	12 931	7 140	1 721	156	15.2	12.2
54181	Advertising agencies	11	8 655	5 623	1 339	99	7.3	17.7
541810	Advertising agencies	11	8 655	5 623	1 339	99	7.3	17.7
5419	Other professional, scientific, & technical services	25	14 773	6 567	1 367	246	36.6	11.7
54191	Marketing research & public opinion polling	9	10 840	5 631	1 206	189	30.1	12.4
541910	Marketing research & public opinion polling	9	10 840	5 631	1 206	189	30.1	12.4
54192	Photographic services	12	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
AUBURN HILLS, MI								
54	Professional, scientific, & technical services	86	208 079	93 262	21 173	1 912	10.7	5.4
541	Professional, scientific, & technical services	86	208 079	93 262	21 173	1 912	10.7	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	13 754	8 600	1 932	190	58.1	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	13 754	8 600	1 932	190	58.1	.2
541211	Offices of certified public accountants	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	29	114 877	50 831	12 402	993	5.5	3.2
54133	Engineering services	25	106 038	46 959	11 525	840	6.0	3.5
541330	Engineering services	25	106 038	46 959	11 525	840	6.0	3.5
54137	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5415	Computer systems design & related services	10	20 480	6 830	1 447	127	5.8	8.5
54151	Computer systems design & related services	10	20 480	6 830	1 447	127	5.8	8.5
541512	Computer systems design services	6	19 822	6 559	1 382	120	4.4	8.8
5415121	Computer systems integrators	5	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	17	40 617	21 400	4 221	431	6.3	13.0
54161	Management consulting services	15	D	D	D	e	D	D
541611	Administrative management & general management consulting service	7	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	4	D	D	D	c	D	D
54169	Other scientific & technical consulting services	1	D	D	D	b	D	D
541690	Other scientific & technical consulting services	1	D	D	D	b	D	D
5418	Advertising & related services	8	5 653	2 052	339	45	31.2	—
5419	Other professional, scientific, & technical services	3	D	D	D	b	D	D
BAD AXE, MI								
54	Professional, scientific, & technical services	17	3 137	1 387	329	70	44.3	4.1
541	Professional, scientific, & technical services	17	3 137	1 387	329	70	44.3	4.1
BANGOR TOWNSHIP, MI								
54	Professional, scientific, & technical services	15	6 297	2 072	504	83	79.9	—
541	Professional, scientific, & technical services	15	6 297	2 072	504	83	79.9	—
5413	Architectural, engineering, & related services	3	2 587	1 174	302	35	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BATTLE CREEK, MI								
54	Professional, scientific, & technical services	96	51 552	22 286	5 558	568	23.5	24.2
541	Professional, scientific, & technical services	96	51 552	22 286	5 558	568	23.5	24.2
5411	Legal services	22	8 724	4 075	622	95	25.3	10.6
54111	Offices of lawyers	22	8 724	4 075	622	95	25.3	10.6
541110	Offices of lawyers	22	8 724	4 075	622	95	25.3	10.6
5411101	Offices of lawyers (except legal aid societies)	22	8 724	4 075	622	95	25.3	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	11 555	4 892	1 121	175	14.9	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	11 555	4 892	1 121	175	14.9	3.0
541211	Offices of certified public accountants	14	D	D	D	c	D	D
5413	Architectural, engineering, & related services	13	11 272	4 461	1 037	106	21.9	—
54133	Engineering services	7	9 393	3 774	886	72	12.2	—
541330	Engineering services	7	9 393	3 774	886	72	12.2	—
5415	Computer systems design & related services	13	6 902	2 519	554	61	33.9	44.3
54151	Computer systems design & related services	13	6 902	2 519	554	61	33.9	44.3
5416	Management, scientific, & technical consulting services	7	8 421	4 565	1 860	72	16.9	80.4
54161	Management consulting services	7	8 421	4 565	1 860	72	16.9	80.4
541612	Human resources & executive search consulting services	4	D	D	D	b	D	D
5416122	Executive placement services	3	D	D	D	b	D	D
5418	Advertising & related services	7	2 157	1 203	241	16	37.0	60.8
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
BAY CITY, MI								
54	Professional, scientific, & technical services	95	46 453	22 568	4 642	621	21.0	6.3
541	Professional, scientific, & technical services	95	46 453	22 568	4 642	621	21.0	6.3
5411	Legal services	43	D	D	D	c	D	D
54111	Offices of lawyers	42	D	D	D	c	D	D
541110	Offices of lawyers	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	9 921	5 744	1 347	175	18.9	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	9 921	5 744	1 347	175	18.9	7.1
541211	Offices of certified public accountants	11	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	12 870	7 822	1 599	175	14.6	2.0
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
BEDFORD TOWNSHIP, MI (CALHOUN COUNTY)								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BEDFORD TOWNSHIP, MI (MONROE COUNTY)								
54	Professional, scientific, & technical services	26	3 553	1 529	419	76	64.6	5.8
541	Professional, scientific, & technical services	26	3 553	1 529	419	76	64.6	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	980	296	122	28	65.9	13.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	980	296	122	28	65.9	13.7
BELDING, MI								
54	Professional, scientific, & technical services	4	879	523	125	22	43.6	—
541	Professional, scientific, & technical services	4	879	523	125	22	43.6	—
BELLEVILLE, MI								
54	Professional, scientific, & technical services	10	2 310	1 075	247	42	95.5	1.1
541	Professional, scientific, & technical services	10	2 310	1 075	247	42	95.5	1.1
BENTON TOWNSHIP, MI								
54	Professional, scientific, & technical services	7	2 052	449	99	34	45.3	—
541	Professional, scientific, & technical services	7	2 052	449	99	34	45.3	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON HARBOR, MI								
54	Professional, scientific, & technical services	22	23 881	10 079	2 511	256	14.1	6.2
541	Professional, scientific, & technical services	22	23 881	10 079	2 511	256	14.1	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	5 145	2 617	663	71	6.4	23.1
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
BERKLEY, MI								
54	Professional, scientific, & technical services	43	14 353	5 881	1 303	175	46.0	14.9
541	Professional, scientific, & technical services	43	14 353	5 881	1 303	175	46.0	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 077	1 102	213	52	45.0	7.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 077	1 102	213	52	45.0	7.0
541219	Other accounting services	5	1 870	1 016	193	42	46.6	—
5413	Architectural, engineering, & related services	8	3 106	1 338	346	42	29.0	53.7
5414	Specialized design services	6	1 396	324	63	16	16.3	—
54143	Graphic design services	6	1 396	324	63	16	16.3	—
541430	Graphic design services	6	1 396	324	63	16	16.3	—
5418	Advertising & related services	6	3 743	1 103	272	18	44.9	.3
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
BEVERLY HILLS, MI								
54	Professional, scientific, & technical services	26	D	D	D	e	D	D
541	Professional, scientific, & technical services	26	D	D	D	e	D	D
5413	Architectural, engineering, & related services	9	D	D	D	c	D	D
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5418	Advertising & related services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	c	D	D
541890	Other services related to advertising	1	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	1	D	D	D	c	D	D
BIG RAPIDS, MI								
54	Professional, scientific, & technical services	28	7 871	3 051	514	108	33.2	.6
541	Professional, scientific, & technical services	28	7 871	3 051	514	108	33.2	.6
5411	Legal services	12	3 629	1 780	234	44	31.5	—
54111	Offices of lawyers	11	D	D	D	b	D	D
541110	Offices of lawyers	11	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5414	Specialized design 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
BIRMINGHAM, MI								
54	Professional, scientific, & technical services	298	197 180	84 873	15 927	1 360	27.3	7.4
541	Professional, scientific, & technical services	298	197 180	84 873	15 927	1 360	27.3	7.4
5411	Legal services	107	89 761	44 897	9 227	697	20.5	4.6
54111	Offices of lawyers	106	D	D	D	f	D	D
541110	Offices of lawyers	106	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	106	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	10 277	6 584	876	87	33.8	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	10 277	6 584	876	87	33.8	—
541211	Offices of certified public accountants	17	8 459	5 495	835	80	19.6	—
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	42	21 264	10 446	2 033	192	34.5	12.3
54131	Architectural services	27	16 273	7 879	1 419	145	33.7	8.8
541310	Architectural services	27	16 273	7 879	1 419	145	33.7	8.8
5414	Specialized design services	30	17 663	2 657	551	82	46.9	6.5
54141	Interior design services	20	13 596	1 636	356	50	46.0	5.9
541410	Interior design services	20	13 596	1 636	356	50	46.0	5.9
54143	Graphic design services	9	D	D	D	b	D	D
541430	Graphic design services	9	D	D	D	b	D	D
5415	Computer systems design & related services	13	7 024	2 913	358	39	19.6	21.3
54151	Computer systems design & related services	13	7 024	2 913	358	39	19.6	21.3
5416	Management, scientific, & technical consulting services	53	25 222	8 816	1 477	136	30.3	9.2
54161	Management consulting services	49	D	D	D	c	D	D
541612	Human resources & executive search consulting services	13	7 296	3 790	753	73	19.5	25.1
5416122	Executive placement services	7	4 650	2 757	455	45	15.8	3.9
541613	Marketing consulting services	11	7 329	2 127	362	35	63.4	—
54169	Other scientific & technical consulting services	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services	4	D	D	D	a	D	D
5418	Advertising & related services	22	19 799	6 409	859	92	23.8	5.7
5419	Other professional, scientific, & technical services	9	6 170	2 151	546	35	41.8	28.4
BLACKMAN TOWNSHIP, MI								
54	Professional, scientific, & technical services	15	8 663	3 764	891	113	22.7	6.3
541	Professional, scientific, & technical services	15	8 663	3 764	891	113	22.7	6.3
5413	Architectural, engineering, & related services	6	5 526	2 782	664	65	25.8	—
BLISSFIELD, MI								
54	Professional, scientific, & technical services	7	1 384	622	116	28	87.9	1.4
541	Professional, scientific, & technical services	7	1 384	622	116	28	87.9	1.4
BLOOMFIELD TOWNSHIP, MI								
54	Professional, scientific, & technical services	328	280 558	116 717	25 640	2 316	23.0	4.6
541	Professional, scientific, & technical services	328	280 558	116 717	25 640	2 316	23.0	4.6
5411	Legal services	111	87 613	38 696	7 505	695	15.3	4.3
54111	Offices of lawyers	109	D	D	D	f	D	D
541110	Offices of lawyers	109	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	109	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	10 031	6 019	1 338	133	28.8	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	10 031	6 019	1 338	133	28.8	10.2
541211	Offices of certified public accountants	18	9 138	5 622	1 228	103	26.7	9.6
5413	Architectural, engineering, & related services	48	36 357	18 114	3 629	389	22.6	2.6
54131	Architectural services	21	D	D	D	c	D	D
541310	Architectural services	21	D	D	D	c	D	D
54133	Engineering services	22	22 146	10 727	2 140	212	19.0	4.3
541330	Engineering services	22	22 146	10 727	2 140	212	19.0	4.3
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5414	Specialized design services	17	2 758	413	87	20	87.6	4.0
5415	Computer systems design & related services	29	31 386	8 810	1 919	174	37.7	18.8
54151	Computer systems design & related services	29	31 386	8 810	1 919	174	37.7	18.8
541511	Custom computer programming services	14	20 637	6 271	1 480	124	6.7	27.7
541512	Computer systems design services	10	9 793	2 127	422	47	96.8	1.9
5416	Management, scientific, & technical consulting services	67	35 338	7 614	1 478	138	66.9	.1
54161	Management consulting services	61	34 197	7 035	1 344	124	68.3	.1
541611	Administrative management & general management consulting service	28	19 769	2 419	373	38	98.5	.1
541613	Marketing consulting services	18	11 124	2 957	604	49	22.6	—
5418	Advertising & related services	21	52 493	26 961	7 391	481	1.3	2.0
54181	Advertising agencies	9	50 154	26 365	7 254	460	—	1.1
541810	Advertising agencies	9	50 154	26 365	7 254	460	—	1.1
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	7	D	D	D	c	D	D
54191	Marketing research & public opinion polling	3	D	D	D	c	D	D
541910	Marketing research & public opinion polling	3	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BLOOMFIELD HILLS, MI								
54	Professional, scientific, & technical services	158	352 835	151 349	33 261	2 886	7.1	1.3
541	Professional, scientific, & technical services	158	352 835	151 349	33 261	2 886	7.1	1.3
5411	Legal services	88	112 344	57 404	10 968	799	13.5	1.3
54111	Offices of lawyers	86	D	D	D	f	D	D
541110	Offices of lawyers	86	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	86	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	35 742	16 588	3 336	322	—	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	35 742	16 588	3 336	322	—	.2
541211	Offices of certified public accountants	9	35 742	16 588	3 336	322	—	.2
5413	Architectural, engineering, & related services	9	13 388	7 514	1 253	135	—	3.5
54131	Architectural services	4	D	D	D	c	D	D
541310	Architectural services	4	D	D	D	c	D	D
5414	Specialized design services	11	5 852	1 732	313	43	25.5	—
54143	Graphic design services	6	4 296	1 499	284	35	16.4	—
541430	Graphic design services	6	4 296	1 499	284	35	16.4	—
5414302	Commercial art	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	26	D	D	D	f	D	D
54161	Management consulting services	23	D	D	D	f	D	D
541613	Marketing consulting services	7	D	D	D	f	D	D
5418	Advertising & related services	9	D	D	D	f	D	D
54181	Advertising agencies	5	D	D	D	f	D	D
541810	Advertising agencies	5	D	D	D	f	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541922	Commercial photography	2	D	D	D	a	D	D
BOYNE CITY, MI								
54	Professional, scientific, & technical services	11	1 465	462	90	21	73.7	18.5
541	Professional, scientific, & technical services	11	1 465	462	90	21	73.7	18.5
BRANDON TOWNSHIP, MI								
54	Professional, scientific, & technical services	18	5 704	2 825	535	76	84.7	7.8
541	Professional, scientific, & technical services	18	5 704	2 825	535	76	84.7	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	988	551	120	34	83.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	988	551	120	34	83.6	—
5413	Architectural, engineering, & related services	6	2 356	1 237	240	19	82.3	12.7
BRIDGEPORT TOWNSHIP, MI								
54	Professional, scientific, & technical services	8	4 989	1 295	303	37	17.1	—
541	Professional, scientific, & technical services	8	4 989	1 295	303	37	17.1	—
5418	Advertising & related services	1	D	D	D	a	D	D
BRIGHTON, MI								
54	Professional, scientific, & technical services	39	11 548	5 431	1 226	170	24.2	10.1
541	Professional, scientific, & technical services	39	11 548	5 431	1 226	170	24.2	10.1
5411	Legal services	11	2 950	1 132	280	39	18.8	9.2
54111	Offices of lawyers	11	2 950	1 132	280	39	18.8	9.2
541110	Offices of lawyers	11	2 950	1 132	280	39	18.8	9.2
5411101	Offices of lawyers (except legal aid societies)	11	2 950	1 132	280	39	18.8	9.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 463	1 326	286	41	50.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 463	1 326	286	41	50.3	—
5413	Architectural, engineering, & related services	4	1 929	1 155	240	37	.5	—
5416	Management, scientific, & technical consulting services	5	2 803	1 387	322	34	25.9	29.5
BRIGHTON TOWNSHIP, MI								
54	Professional, scientific, & technical services	53	24 919	12 701	2 543	355	40.2	2.6
541	Professional, scientific, & technical services	53	24 919	12 701	2 543	355	40.2	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	1 199	649	173	35	52.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	1 199	649	173	35	52.5	—
5413	Architectural, engineering, & related services	8	8 019	3 824	888	160	25.7	—
5415	Computer systems design & related services	11	9 965	6 277	1 200	96	32.0	—
54151	Computer systems design & related services	11	9 965	6 277	1 200	96	32.0	—
541511	Custom computer programming services	5	7 838	5 425	998	77	13.6	—
5418	Advertising & related services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BROWNSTOWN TOWNSHIP, MI								
54	Professional, scientific, & technical services	13	6 734	2 409	463	75	52.4	—
541	Professional, scientific, & technical services	13	6 734	2 409	463	75	52.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 392	648	138	23	24.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 392	648	138	23	24.4	—
5413	Architectural, engineering, & related services	3	2 299	1 171	266	28	100.0	—
BUCHANAN, MI								
54	Professional, scientific, & technical services	7	5 722	2 150	553	56	4.8	1.9
541	Professional, scientific, & technical services	7	5 722	2 150	553	56	4.8	1.9
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
BUENA VISTA TOWNSHIP, MI								
54	Professional, scientific, & technical services	6	D	D	D	e	D	D
541	Professional, scientific, & technical services	6	D	D	D	e	D	D
5413	Architectural, engineering, & related services	4	D	D	D	e	D	D
54133	Engineering services	2	D	D	D	c	D	D
541330	Engineering services	2	D	D	D	c	D	D
5414	Specialized design services	1	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	c	D	D
541420	Industrial design services	1	D	D	D	c	D	D
BURTON, MI								
54	Professional, scientific, & technical services	29	24 603	8 853	2 608	437	19.2	1.3
541	Professional, scientific, & technical services	29	24 603	8 853	2 608	437	19.2	1.3
5411	Legal services	9	4 269	760	141	28	73.9	—
54111	Offices of lawyers	8	D	D	D	a	D	D
541110	Offices of lawyers	8	D	D	D	a	D	D
5411101	Offices of lawyers (except legal aid societies)	8	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 839	864	296	66	69.1	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 839	864	296	66	69.1	1.3
5413	Architectural, engineering, & related services	6	D	D	D	e	D	D
54138	Testing laboratories	2	D	D	D	e	D	D
541380	Testing laboratories	2	D	D	D	e	D	D
BYRON TOWNSHIP, MI								
54	Professional, scientific, & technical services	19	5 539	2 377	474	81	55.8	2.5
541	Professional, scientific, & technical services	19	5 539	2 377	474	81	55.8	2.5
5413	Architectural, engineering, & related services	5	2 513	1 174	225	42	71.6	—
CADILLAC, MI								
54	Professional, scientific, & technical services	31	11 277	5 293	1 140	157	42.3	4.7
541	Professional, scientific, & technical services	31	11 277	5 293	1 140	157	42.3	4.7
5411	Legal services	16	4 331	2 242	388	62	44.1	5.1
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
CANNON TOWNSHIP, MI								
54	Professional, scientific, & technical services	10	1 082	353	39	15	92.3	—
541	Professional, scientific, & technical services	10	1 082	353	39	15	92.3	—
CANTON TOWNSHIP, MI								
54	Professional, scientific, & technical services	69	28 089	6 130	1 196	181	39.1	7.0
541	Professional, scientific, & technical services	69	28 089	6 130	1 196	181	39.1	7.0
5413	Architectural, engineering, & related services	16	7 920	2 355	417	54	78.2	21.6
5416	Management, scientific, & technical consulting services	14	13 779	1 923	455	52	10.7	.1
54161	Management consulting services	12	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	b	D	D
CARLETON, MI								
54	Professional, scientific, & technical services	1	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARO, MI								
54	Professional, scientific, & technical services	17	5 189	2 097	446	71	39.9	—
541	Professional, scientific, & technical services	17	5 189	2 097	446	71	39.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
CASCADE TOWNSHIP, MI								
54	Professional, scientific, & technical services	68	25 928	11 578	2 327	275	51.8	3.5
541	Professional, scientific, & technical services	68	25 928	11 578	2 327	275	51.8	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	4 885	2 561	485	66	76.1	10.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	4 885	2 561	485	66	76.1	10.0
541211	Offices of certified public accountants	5	3 651	2 078	372	45	87.3	12.7
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	4 824	2 187	495	36	46.5	—
5415	Computer systems design & related services	9	4 942	2 286	443	40	31.9	—
54151	Computer systems design & related services	9	4 942	2 286	443	40	31.9	—
5416	Management, scientific, & technical consulting services	22	5 479	2 898	566	60	29.9	.1
54161	Management consulting services	18	5 103	2 720	539	57	27.0	—
5418	Advertising & related services	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D
541921	Photographic studios, portrait	3	D	D	D	b	D	D
CEDAR SPRINGS, MI								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
CENTER LINE, MI								
54	Professional, scientific, & technical services	13	5 638	2 345	504	86	30.3	2.3
541	Professional, scientific, & technical services	13	5 638	2 345	504	86	30.3	2.3
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
CHARLEVOIX, MI								
54	Professional, scientific, & technical services	33	9 366	3 347	824	103	44.3	21.7
541	Professional, scientific, & technical services	33	9 366	3 347	824	103	44.3	21.7
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
5414	Specialized design services	5	D	D	D	b	D	D
CHARLOTTE, MI								
54	Professional, scientific, & technical services	20	2 193	824	187	48	60.3	.2
541	Professional, scientific, & technical services	20	2 193	824	187	48	60.3	.2
CHEBOYGAN, MI								
54	Professional, scientific, & technical services	29	8 712	3 048	704	127	28.6	10.4
541	Professional, scientific, & technical services	29	8 712	3 048	704	127	28.6	10.4
5411	Legal services	16	D	D	D	b	D	D
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	2 159	1 162	281	36	41.0	20.7
CHELSEA, MI								
54	Professional, scientific, & technical services	14	2 584	1 150	266	50	64.2	8.8
541	Professional, scientific, & technical services	14	2 584	1 150	266	50	64.2	8.8
CHESANING, MI								
54	Professional, scientific, & technical services	9	1 396	422	100	27	75.5	—
541	Professional, scientific, & technical services	9	1 396	422	100	27	75.5	—

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
CHESTERFIELD TOWNSHIP, MI								
54	Professional, scientific, & technical services	30	30 317	14 914	4 118	275	11.4	66.2
541	Professional, scientific, & technical services	30	30 317	14 914	4 118	275	11.4	66.2
5413	Architectural, engineering, & related services	15	26 331	12 834	3 702	212	11.5	74.9
54133	Engineering services	11	25 165	12 337	3 611	199	7.4	78.3
541330	Engineering services	11	25 165	12 337	3 611	199	7.4	78.3
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
CLARE, MI *								
54	Professional, scientific, & technical services	16	5 720	2 839	528	68	40.8	1.0
541	Professional, scientific, & technical services	16	5 720	2 839	528	68	40.8	1.0
5411	Legal services	8	3 148	1 214	192	35	27.2	1.9
54111	Offices of lawyers	8	3 148	1 214	192	35	27.2	1.9
541110	Offices of lawyers	8	3 148	1 214	192	35	27.2	1.9
5411101	Offices of lawyers (except legal aid societies)	8	3 148	1 214	192	35	27.2	1.9
CLARE, MI (CLARE COUNTY PART) *								
54	Professional, scientific, & technical services	16	5 720	2 839	528	68	40.8	1.0
541	Professional, scientific, & technical services	16	5 720	2 839	528	68	40.8	1.0
5411	Legal services	8	3 148	1 214	192	35	27.2	1.9
54111	Offices of lawyers	8	3 148	1 214	192	35	27.2	1.9
541110	Offices of lawyers	8	3 148	1 214	192	35	27.2	1.9
5411101	Offices of lawyers (except legal aid societies)	8	3 148	1 214	192	35	27.2	1.9
CLAWSON, MI								
54	Professional, scientific, & technical services	33	26 374	11 591	2 655	254	15.3	7.3
541	Professional, scientific, & technical services	33	26 374	11 591	2 655	254	15.3	7.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 795	1 043	240	21	19.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 795	1 043	240	21	19.5	—
541219	Other accounting services	5	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	5 674	3 567	804	76	6.2	2.1
5414	Specialized design services	3	D	D	D	b	D	D
5415	Computer systems design & related services	4	6 441	1 737	363	39	12.1	—
54151	Computer systems design & related services	4	6 441	1 737	363	39	12.1	—
541512	Computer systems design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	5	3 153	1 787	428	35	18.6	5.2
54161	Management consulting services	2	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	1 479	400	84	11	84.5	—
54192	Photographic services	5	1 479	400	84	11	84.5	—
CLINTON, MI								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
CLINTON TOWNSHIP, MI								
54	Professional, scientific, & technical services	177	96 096	37 945	8 707	1 040	31.7	4.4
541	Professional, scientific, & technical services	177	96 096	37 945	8 707	1 040	31.7	4.4
5411	Legal services	46	15 906	7 161	1 441	156	22.1	2.9
54111	Offices of lawyers	46	15 906	7 161	1 441	156	22.1	2.9
541110	Offices of lawyers	46	15 906	7 161	1 441	156	22.1	2.9
5411101	Offices of lawyers (except legal aid societies)	46	15 906	7 161	1 441	156	22.1	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	11 182	5 503	1 014	172	35.4	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	11 182	5 503	1 014	172	35.4	14.9
541211	Offices of certified public accountants	18	6 402	3 491	534	85	38.3	9.2
541219	Other accounting services	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	39 218	16 559	4 280	412	26.4	.1
54133	Engineering services	28	29 180	13 959	3 688	346	25.8	.2
541330	Engineering services	28	29 180	13 959	3 688	346	25.8	.2
54138	Testing laboratories	1	D	D	D	b	D	D
541380	Testing laboratories	1	D	D	D	b	D	D
5415	Computer systems design & related services	17	10 879	3 520	692	91	52.9	8.2
54151	Computer systems design & related services	17	10 879	3 520	692	91	52.9	8.2
541512	Computer systems design services	11	9 860	3 157	661	87	52.5	8.6
5417	Scientific research & development services	3	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLIO, MI								
54	Professional, scientific, & technical services	9	2 435	754	113	23	55.2	16.1
541	Professional, scientific, & technical services	9	2 435	754	113	23	55.2	16.1
COLDWATER, MI								
54	Professional, scientific, & technical services	23	12 916	5 515	1 090	174	13.8	3.0
541	Professional, scientific, & technical services	23	12 916	5 515	1 090	174	13.8	3.0
5411	Legal services	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541611	Administrative management & general management consulting service	1	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
COMMERCE TOWNSHIP BALANCE, MI *								
54	Professional, scientific, & technical services	77	49 634	20 405	4 817	439	30.2	3.8
541	Professional, scientific, & technical services	77	49 634	20 405	4 817	439	30.2	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	1 556	533	114	26	82.7	17.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	1 556	533	114	26	82.7	17.3
5413	Architectural, engineering, & related services	21	6 928	3 118	662	61	75.8	3.6
5414	Specialized design services	5	D	D	D	c	D	D
54142	Industrial design services	3	D	D	D	c	D	D
541420	Industrial design services	3	D	D	D	c	D	D
5415	Computer systems design & related services	13	20 139	8 385	1 965	155	28.3	2.7
54151	Computer systems design & related services	13	20 139	8 385	1 965	155	28.3	2.7
541511	Custom computer programming services	8	D	D	D	b	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
COMSTOCK TOWNSHIP, MI								
54	Professional, scientific, & technical services	13	3 022	1 319	285	50	45.0	6.4
541	Professional, scientific, & technical services	13	3 022	1 319	285	50	45.0	6.4
5413	Architectural, engineering, & related services	5	1 948	875	216	25	49.4	.5
COOPERSVILLE, MI								
54	Professional, scientific, & technical services	8	5 152	2 041	577	70	12.5	70.7
541	Professional, scientific, & technical services	8	5 152	2 041	577	70	12.5	70.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
CORUNNA, MI								
54	Professional, scientific, & technical services	11	3 152	1 149	224	53	18.1	74.9
541	Professional, scientific, & technical services	11	3 152	1 149	224	53	18.1	74.9
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
54192	Photographic services	2	D	D	D	a	D	D
541921	Photographic studios, portrait	2	D	D	D	a	D	D
DAVISON, MI								
54	Professional, scientific, & technical services	7	1 559	562	113	27	37.3	—
541	Professional, scientific, & technical services	7	1 559	562	113	27	37.3	—
DAVISON TOWNSHIP, MI								
54	Professional, scientific, & technical services	10	1 963	705	153	31	34.1	—
541	Professional, scientific, & technical services	10	1 963	705	153	31	34.1	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DEARBORN, MI								
54	Professional, scientific, & technical services	215	252 849	127 106	30 396	2 747	22.8	4.4
541	Professional, scientific, & technical services	215	252 849	127 106	30 396	2 747	22.8	4.4
5411	Legal services	50	13 663	5 216	1 025	137	45.8	5.2
54111	Offices of lawyers	49	D	D	D	c	D	D
541110	Offices of lawyers	49	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	49	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	39	11 347	5 697	1 376	338	21.4	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	39	11 347	5 697	1 376	338	21.4	8.0
541211	Offices of certified public accountants	15	5 555	3 246	717	81	24.0	1.4
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services	42	97 575	52 251	13 498	994	30.3	6.3
54131	Architectural services	7	D	D	D	b	D	D
541310	Architectural services	7	D	D	D	b	D	D
54133	Engineering services	33	90 127	49 433	12 833	927	30.4	6.5
541330	Engineering services	33	90 127	49 433	12 833	927	30.4	6.5
5414	Specialized design services	8	7 511	3 894	623	71	39.4	.8
54143	Graphic design services	4	D	D	D	b	D	D
541430	Graphic design services	4	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	1	D	D	D	a	D	D
54149	Other specialized design services	1	D	D	D	b	D	D
541490	Other specialized design services	1	D	D	D	b	D	D
5415	Computer systems design & related services	17	62 598	39 432	9 403	789	6.5	2.2
54151	Computer systems design & related services	17	62 598	39 432	9 403	789	6.5	2.2
541512	Computer systems design services	5	57 339	36 672	8 965	750	.4	—
5415122	Computer systems consultants (except systems integrators)	4	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	27	29 782	8 852	1 966	166	9.2	3.6
54161	Management consulting services	20	28 716	8 353	1 900	156	6.2	3.4
541614	Process, physical distribution, & logistics consulting services	6	21 945	6 375	1 476	111	—	3.3
5418	Advertising & related services	14	27 874	11 047	2 332	203	32.4	.1
54181	Advertising agencies	3	D	D	D	b	D	D
541810	Advertising agencies	3	D	D	D	b	D	D
54182	Public relations agencies	2	D	D	D	c	D	D
541820	Public relations agencies	2	D	D	D	c	D	D
54189	Other services related to advertising	6	5 474	894	241	26	100.0	—
541890	Other services related to advertising	6	5 474	894	241	26	100.0	—
5419	Other professional, scientific, & technical services	16	D	D	D	b	D	D
54192	Photographic services	12	1 968	521	118	37	34.2	39.4
541921	Photographic studios, portrait	11	D	D	D	b	D	D
DEARBORN HEIGHTS, MI								
54	Professional, scientific, & technical services	67	20 315	10 939	1 997	348	22.8	6.3
541	Professional, scientific, & technical services	67	20 315	10 939	1 997	348	22.8	6.3
5411	Legal services	15	3 692	2 173	308	50	30.0	2.7
54111	Offices of lawyers	15	3 692	2 173	308	50	30.0	2.7
541110	Offices of lawyers	15	3 692	2 173	308	50	30.0	2.7
5411101	Offices of lawyers (except legal aid societies)	15	3 692	2 173	308	50	30.0	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	9 731	5 955	1 239	200	15.7	4.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	9 731	5 955	1 239	200	15.7	4.0
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
DELHI TOWNSHIP, MI								
54	Professional, scientific, & technical services	30	40 018	12 026	2 534	298	16.8	.9
541	Professional, scientific, & technical services	30	40 018	12 026	2 534	298	16.8	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	12 293	5 127	1 067	130	24.9	1.2
54133	Engineering services	6	9 681	3 908	815	92	28.0	1.6
541330	Engineering services	6	9 681	3 908	815	92	28.0	1.6
5418	Advertising & related services	6	19 246	2 174	446	58	15.6	—
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DELTA TOWNSHIP, MI								
54	Professional, scientific, & technical services	64	23 209	10 345	2 216	315	31.2	9.8
541	Professional, scientific, & technical services	64	23 209	10 345	2 216	315	31.2	9.8
5411	Legal services	19	5 976	3 549	764	84	12.9	3.0
541111	Offices of lawyers	19	5 976	3 549	764	84	12.9	3.0
541110	Offices of lawyers	19	5 976	3 549	764	84	12.9	3.0
5411101	Offices of lawyers (except legal aid societies)	19	5 976	3 549	764	84	12.9	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 542	955	249	65	79.6	14.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 542	955	249	65	79.6	14.6
5413	Architectural, engineering, & related services	7	4 291	2 122	471	57	23.4	—
5415	Computer systems design & related services	8	6 240	1 972	413	48	14.4	12.6
54151	Computer systems design & related services	8	6 240	1 972	413	48	14.4	12.6
541512	Computer systems design services	5	D	D	D	b	D	D
DETROIT, MI								
54	Professional, scientific, & technical services	718	1 594 443	604 323	142 057	12 794	6.8	2.9
541	Professional, scientific, & technical services	718	1 594 443	604 323	142 057	12 794	6.8	2.9
5411	Legal services	350	585 091	243 661	58 533	4 321	6.7	2.1
541111	Offices of lawyers	343	581 363	241 958	58 116	4 273	6.7	2.0
541110	Offices of lawyers	343	581 363	241 958	58 116	4 273	6.7	2.0
5411101	Offices of lawyers (except legal aid societies)	343	581 363	241 958	58 116	4 273	6.7	2.0
54119	Other legal services	7	3 728	1 703	417	48	8.2	15.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	72	297 244	100 931	23 964	2 897	2.5	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	72	297 244	100 931	23 964	2 897	2.5	.9
541211	Offices of certified public accountants	23	275 891	91 503	21 383	2 086	.3	.5
541213	Tax return preparation services	13	4 143	1 665	740	481	14.9	.3
541219	Other accounting services	33	D	D	D	c	D	D
5413	Architectural, engineering, & related services	95	191 798	85 364	19 177	1 756	10.7	6.8
54131	Architectural services	23	61 649	29 265	7 322	589	5.3	1.2
541310	Architectural services	23	61 649	29 265	7 322	589	5.3	1.2
54133	Engineering services	55	114 213	51 228	10 791	1 026	12.0	10.2
541330	Engineering services	55	114 213	51 228	10 791	1 026	12.0	10.2
54138	Testing laboratories	10	14 138	4 137	895	110	20.8	—
541380	Testing laboratories	10	14 138	4 137	895	110	20.8	—
5414	Specialized design services	23	15 270	5 369	1 158	133	21.4	—
54143	Graphic design services	17	14 328	5 215	1 134	128	18.3	—
541430	Graphic design services	17	14 328	5 215	1 134	128	18.3	—
5414301	Graphic design services (except commercial art & medical artists)	14	12 490	4 509	967	111	16.9	—
5415	Computer systems design & related services	34	53 041	19 219	3 734	408	23.7	11.0
54151	Computer systems design & related services	34	53 041	19 219	3 734	408	23.7	11.0
541511	Custom computer programming services	16	20 602	9 922	2 031	202	31.8	24.3
541512	Computer systems design services	9	25 635	7 579	1 280	120	6.7	3.3
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	64	198 142	61 882	14 783	1 144	3.6	4.5
54161	Management consulting services	50	194 318	60 287	14 401	1 096	2.2	4.5
541611	Administrative management & general management consulting service	26	D	D	D	f	D	D
541612	Human resources & executive search consulting services	10	12 995	5 026	1 543	94	11.4	56.2
5416123	Human resources & personnel management consulting	6	12 329	4 671	1 459	81	6.9	59.3
541613	Marketing consulting services	10	8 531	2 925	626	75	19.0	1.7
541614	Process, physical distribution, & logistics consulting services	3	D	D	D	c	D	D
5417	Scientific research & development services	10	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	7	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences	7	D	D	D	b	D	D
5417102	Research & development in the life sciences	4	D	D	D	b	D	D
5418	Advertising & related services	46	223 188	79 736	18 809	1 833	5.4	.3
54181	Advertising agencies	15	146 179	54 976	12 796	928	2.4	.1
541810	Advertising agencies	15	146 179	54 976	12 796	928	2.4	.1
54182	Public relations agencies	13	7 553	3 127	598	77	36.4	1.6
541820	Public relations agencies	13	7 553	3 127	598	77	36.4	1.6
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418502	Outdoor advertising services	2	D	D	D	b	D	D
54186	Direct mail advertising	6	36 414	14 577	3 443	556	4.3	—
541860	Direct mail advertising	6	36 414	14 577	3 443	556	4.3	—
54189	Other services related to advertising	6	D	D	D	b	D	D
541890	Other services related to advertising	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	24	D	D	D	c	D	D
54192	Photographic services	17	D	D	D	c	D	D
541921	Photographic studios, portrait	13	D	D	D	c	D	D
54199	All other professional, scientific, & technical services	5	3 977	674	179	40	2.8	7.8
541990	All other professional, scientific, & technical services	5	3 977	674	179	40	2.8	7.8
DE WITT, MI								
54	Professional, scientific, & technical services	8	2 250	694	136	19	90.3	3.1
541	Professional, scientific, & technical services	8	2 250	694	136	19	90.3	3.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DE WITT TOWNSHIP, MI								
54	Professional, scientific, & technical services	19	17 429	5 301	915	135	4.1	.7
541	Professional, scientific, & technical services	19	17 429	5 301	915	135	4.1	.7
5411	Legal services	2	D	D	D	b	D	D
54111	Offices of lawyers	2	D	D	D	b	D	D
541110	Offices of lawyers	2	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	3 400	1 457	136	24	6.5	—
5418	Advertising & related services	3	D	D	D	b	D	D
54185	Display advertising	1	D	D	D	b	D	D
541850	Display advertising	1	D	D	D	b	D	D
5418502	Outdoor advertising services	1	D	D	D	b	D	D
DOWAGIAC, MI								
54	Professional, scientific, & technical services	10	2 330	896	210	54	84.3	9.2
541	Professional, scientific, & technical services	10	2 330	896	210	54	84.3	9.2
DURAND, MI								
54	Professional, scientific, & technical services	7	3 023	2 356	496	28	33.8	29.9
541	Professional, scientific, & technical services	7	3 023	2 356	496	28	33.8	29.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
EAST GRAND RAPIDS, MI								
54	Professional, scientific, & technical services	23	4 025	1 322	305	39	47.8	6.4
541	Professional, scientific, & technical services	23	4 025	1 322	305	39	47.8	6.4
EAST JORDAN, MI								
54	Professional, scientific, & technical services	4	728	263	36	9	43.5	9.8
EAST LANSING, MI								
54	Professional, scientific, & technical services	110	57 852	24 919	5 344	687	21.9	6.5
541	Professional, scientific, & technical services	110	57 852	24 919	5 344	687	21.9	6.5
5411	Legal services	39	19 166	8 490	1 973	215	21.1	9.1
54111	Offices of lawyers	39	19 166	8 490	1 973	215	21.1	9.1
541110	Offices of lawyers	39	19 166	8 490	1 973	215	21.1	9.1
5411101	Offices of lawyers (except legal aid societies)	39	19 166	8 490	1 973	215	21.1	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	12 473	6 059	1 493	248	4.8	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	12 473	6 059	1 493	248	4.8	2.1
541211	Offices of certified public accountants	9	10 228	4 416	1 050	117	3.4	2.5
5413	Architectural, engineering, & related services	14	7 062	3 001	592	68	29.7	1.3
5414	Specialized design services	7	D	D	D	b	D	D
54143	Graphic design services	4	D	D	D	a	D	D
541430	Graphic design services	4	D	D	D	a	D	D
5415	Computer systems design & related services	5	6 153	2 706	559	42	18.5	3.9
54151	Computer systems design & related services	5	6 153	2 706	559	42	18.5	3.9
5416	Management, scientific, & technical consulting services	20	3 914	1 734	292	45	73.4	6.2
5418	Advertising & related services	9	5 731	2 154	258	45	14.7	21.0
EASTPOINTE, MI *								
54	Professional, scientific, & technical services	38	10 847	4 557	923	144	31.4	5.9
541	Professional, scientific, & technical services	38	10 847	4 557	923	144	31.4	5.9
5411	Legal services	18	2 997	894	200	33	33.1	4.7
54111	Offices of lawyers	18	2 997	894	200	33	33.1	4.7
541110	Offices of lawyers	18	2 997	894	200	33	33.1	4.7
5411101	Offices of lawyers (except legal aid societies)	18	2 997	894	200	33	33.1	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	a	D	D
5413	Architectural, engineering, & related services	5	4 674	2 224	406	73	26.9	—
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
EAST TAWAS, MI								
54	Professional, scientific, & technical services	8	2 479	1 164	302	32	6.5	2.3
541	Professional, scientific, & technical services	8	2 479	1 164	302	32	6.5	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 942	849	229	22	3.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 942	849	229	22	3.9	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
EATON RAPIDS, MI								
54	Professional, scientific, & technical services	12	2 832	1 484	273	41	33.9	15.6
541	Professional, scientific, & technical services	12	2 832	1 484	273	41	33.9	15.6
ECORSE, MI								
54	Professional, scientific, & technical services	4	D	D	D	b	D	D
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
5415	Computer systems design & related services	1	D	D	D	b	D	D
54151	Computer systems design & related services	1	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
EMMETT TOWNSHIP, MI								
54	Professional, scientific, & technical services	17	4 945	2 650	510	96	45.2	3.4
541	Professional, scientific, & technical services	17	4 945	2 650	510	96	45.2	3.4
5414	Specialized design services	2	D	D	D	b	D	D
ESCANABA, MI								
54	Professional, scientific, & technical services	38	21 635	12 320	2 874	711	26.7	.5
541	Professional, scientific, & technical services	38	21 635	12 320	2 874	711	26.7	.5
5411	Legal services	12	D	D	D	c	D	D
54111	Offices of lawyers	11	D	D	D	c	D	D
541110	Offices of lawyers	11	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	9 449	6 683	1 663	537	13.7	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	9 449	6 683	1 663	537	13.7	.5
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
ESSEXVILLE, MI								
54	Professional, scientific, & technical services	3	D	D	D	b	D	D
541	Professional, scientific, & technical services	3	D	D	D	b	D	D
FARMINGTON, MI								
54	Professional, scientific, & technical services	47	11 628	4 195	955	153	49.1	2.9
541	Professional, scientific, & technical services	47	11 628	4 195	955	153	49.1	2.9
5413	Architectural, engineering, & related services	11	2 461	1 187	265	31	40.5	—
5418	Advertising & related services	6	1 987	248	97	12	89.8	1.5
54189	Other services related to advertising	3	1 747	153	78	10	D	—
541890	Other services related to advertising	3	1 747	153	78	10	D	—
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	FARMINGTON HILLS, MI							
54	Professional, scientific, & technical services	656	829 141	359 643	82 554	7 600	16.8	2.9
541	Professional, scientific, & technical services	656	829 141	359 643	82 554	7 600	16.8	2.9
5411	Legal services	195	118 017	57 381	12 012	1 057	20.7	1.6
54111	Offices of lawyers	192	114 049	55 390	11 708	1 008	21.5	1.6
541110	Offices of lawyers	192	114 049	55 390	11 708	1 008	21.5	1.6
5411101	Offices of lawyers (except legal aid societies)	192	114 049	55 390	11 708	1 008	21.5	1.6
54119	Other legal services	3	3 968	1 991	304	49	—	—
541191	Title abstract & settlement offices	3	3 968	1 991	304	49	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	123	57 285	30 381	5 954	651	29.8	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	123	57 285	30 381	5 954	651	29.8	5.2
541211	Offices of certified public accountants	93	48 660	25 334	4 911	492	27.6	4.5
541219	Other accounting services	23	D	D	D	c	D	D
5413	Architectural, engineering, & related services	87	172 690	69 671	16 578	1 274	16.3	4.7
54131	Architectural services	19	29 481	11 525	2 871	248	4.6	1.0
541310	Architectural services	19	29 481	11 525	2 871	248	4.6	1.0
54133	Engineering services	61	135 720	54 404	12 766	911	19.2	5.4
541330	Engineering services	61	135 720	54 404	12 766	911	19.2	5.4
54138	Testing laboratories	4	D	D	D	c	D	D
541380	Testing laboratories	4	D	D	D	c	D	D
5414	Specialized design services	26	16 589	5 462	1 397	109	23.8	.2
54141	Interior design services	9	D	D	D	b	D	D
541410	Interior design services	9	D	D	D	b	D	D
54142	Industrial design services	5	8 058	3 193	889	41	3.3	—
541420	Industrial design services	5	8 058	3 193	889	41	3.3	—
54143	Graphic design services	11	3 947	1 554	358	46	35.7	.6
541430	Graphic design services	11	3 947	1 554	358	46	35.7	.6
5414301	Graphic design services (except commercial art & medical artists) ..	9	D	D	D	b	D	D
5415	Computer systems design & related services	86	305 402	124 414	29 038	2 300	7.2	.7
54151	Computer systems design & related services	86	305 402	124 414	29 038	2 300	7.2	.7
541511	Custom computer programming services	39	43 059	19 464	4 938	373	29.7	3.9
541512	Computer systems design services	37	259 564	103 709	23 930	1 911	3.4	.2
5415121	Computer systems integrators	17	243 589	95 042	22 394	1 745	1.0	.1
5415122	Computer systems consultants (except systems integrators)	20	15 975	8 667	1 536	166	40.0	2.1
5416	Management, scientific, & technical consulting services	84	94 993	49 489	12 767	1 621	31.3	4.3
54161	Management consulting services	72	85 636	46 189	11 887	1 539	31.9	4.1
541611	Administrative management & general management consulting service	29	24 098	16 229	3 925	758	17.0	2.6
541612	Human resources & executive search consulting services	25	D	D	D	c	D	D
5416122	Executive placement services	14	D	D	D	b	D	D
5416123	Human resources & personnel management consulting	11	10 054	4 970	1 033	105	8.9	6.0
541613	Marketing consulting services	15	38 864	18 361	5 617	558	50.9	2.4
54162	Environmental consulting services	5	7 796	2 728	724	67	27.0	—
541620	Environmental consulting services	5	7 796	2 728	724	67	27.0	—
5418	Advertising & related services	35	33 203	11 343	2 776	231	33.0	10.1
54181	Advertising agencies	11	11 494	5 781	1 440	99	29.6	14.7
541810	Advertising agencies	11	11 494	5 781	1 440	99	29.6	14.7
54182	Public relations agencies	10	8 259	3 108	759	57	3.0	20.0
541820	Public relations agencies	10	8 259	3 108	759	57	3.0	20.0
54189	Other services related to advertising	10	9 749	1 508	373	45	40.9	—
541890	Other services related to advertising	10	9 749	1 508	373	45	40.9	—
5419	Other professional, scientific, & technical services	19	D	D	D	e	D	D
54191	Marketing research & public opinion polling	6	D	D	D	e	D	D
541910	Marketing research & public opinion polling	6	D	D	D	e	D	D
54192	Photographic services	11	2 874	930	171	54	68.6	8.6
541921	Photographic studios, portrait	9	D	D	D	b	D	D
	FENTON, MI							
54	Professional, scientific, & technical services	28	13 269	4 541	1 060	154	39.4	1.6
541	Professional, scientific, & technical services	28	13 269	4 541	1 060	154	39.4	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 370	519	149	22	33.8	15.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 370	519	149	22	33.8	15.1
5413	Architectural, engineering, & related services	7	4 989	2 072	506	66	24.3	—
5416	Management, scientific, & technical consulting services	3	D	D	D	b	D	D
54161	Management consulting services	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	a	D	D
54192	Photographic services	5	D	D	D	a	D	D
	FENTON TOWNSHIP, MI							
54	Professional, scientific, & technical services	19	4 073	2 094	374	58	75.0	3.4
541	Professional, scientific, & technical services	19	4 073	2 094	374	58	75.0	3.4
5413	Architectural, engineering, & related services	8	2 267	1 194	259	36	89.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FERNDALE, MI								
54	Professional, scientific, & technical services	41	49 234	12 611	2 878	369	7.6	2.1
541	Professional, scientific, & technical services	41	49 234	12 611	2 878	369	7.6	2.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 229	686	269	26	13.8	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 229	686	269	26	13.8	—
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
5414	Specialized design services	9	4 903	1 399	278	33	31.2	.9
54143	Graphic design services	6	D	D	D	b	D	D
541430	Graphic design services	6	D	D	D	b	D	D
5415	Computer systems design & related services	5	D	D	D	b	D	D
54151	Computer systems design & related services	5	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
FERRYSBURG, MI								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D
FLAT ROCK, MI								
54	Professional, scientific, & technical services	12	D	D	D	c	D	D
541	Professional, scientific, & technical services	12	D	D	D	c	D	D
5413	Architectural, engineering, & related services	2	D	D	D	c	D	D
54138	Testing laboratories	2	D	D	D	c	D	D
541380	Testing laboratories	2	D	D	D	c	D	D
FLINT, MI								
54	Professional, scientific, & technical services	253	101 791	46 636	10 053	1 497	29.1	5.2
541	Professional, scientific, & technical services	253	101 791	46 636	10 053	1 497	29.1	5.2
5411	Legal services	163	52 165	23 341	4 759	540	33.2	6.7
54111	Offices of lawyers	160	D	D	D	e	D	D
541110	Offices of lawyers	160	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	160	D	D	D	e	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	31	15 620	8 662	1 985	535	20.5	5.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	31	15 620	8 662	1 985	535	20.5	5.0
541211	Offices of certified public accountants	15	10 395	6 240	1 062	131	16.4	3.3
541213	Tax return preparation services	7	D	D	D	e	D	D
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	23	20 247	10 320	2 444	251	31.2	3.6
54131	Architectural services	6	D	D	D	b	D	D
541310	Architectural services	6	D	D	D	b	D	D
54133	Engineering services	15	12 113	6 659	1 519	178	45.7	6.1
541330	Engineering services	15	12 113	6 659	1 519	178	45.7	6.1
5414	Specialized design services	6	2 314	514	114	21	39.8	2.3
5416	Management, scientific, & technical consulting services	9	7 235	2 084	402	68	7.1	—
54161	Management consulting services	7	D	D	D	b	D	D
541611	Administrative management & general management consulting service	5	6 272	1 638	356	59	1.3	—
5418	Advertising & related services	12	2 820	1 050	245	38	29.8	—
FLINT TOWNSHIP, MI								
54	Professional, scientific, & technical services	81	26 648	11 800	2 712	424	31.2	14.2
541	Professional, scientific, & technical services	81	26 648	11 800	2 712	424	31.2	14.2
5411	Legal services	27	8 004	3 443	729	85	35.7	12.2
54111	Offices of lawyers	27	8 004	3 443	729	85	35.7	12.2
541110	Offices of lawyers	27	8 004	3 443	729	85	35.7	12.2
5411101	Offices of lawyers (except legal aid societies)	27	8 004	3 443	729	85	35.7	12.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	17	5 491	2 928	631	112	41.4	7.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	17	5 491	2 928	631	112	41.4	7.1
541211	Offices of certified public accountants	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	10	5 618	2 815	759	100	11.4	4.9
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5418	Advertising & related services	8	2 548	882	213	32	33.6	59.4
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
FLUSHING, MI								
54	Professional, scientific, & technical services	9	1 416	365	98	20	88.6	11.4
541	Professional, scientific, & technical services	9	1 416	365	98	20	88.6	11.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FOWLerville, MI								
54	Professional, scientific, & technical services	5	615	212	49	10	95.3	4.7
FRANKENMUTH, MI								
54	Professional, scientific, & technical services	12	3 540	1 503	332	58	29.5	17.7
541	Professional, scientific, & technical services	12	3 540	1 503	332	58	29.5	17.7
FRANKLIN, MI								
54	Professional, scientific, & technical services	16	8 897	4 263	572	68	64.5	.4
541	Professional, scientific, & technical services	16	8 897	4 263	572	68	64.5	.4
5415	Computer systems design & related services	2	D	D	D	a	D	D
54151	Computer systems design & related services	2	D	D	D	a	D	D
FRASER, MI								
54	Professional, scientific, & technical services	31	19 337	8 434	1 990	185	31.8	15.2
541	Professional, scientific, & technical services	31	19 337	8 434	1 990	185	31.8	15.2
5413	Architectural, engineering, & related services	16	12 141	6 233	1 458	103	25.5	—
54134	Drafting services	1	D	D	D	a	D	D
541340	Drafting services	1	D	D	D	a	D	D
5414	Specialized design services	3	D	D	D	a	D	D
FREMONT, MI								
54	Professional, scientific, & technical services	20	8 916	3 818	681	216	22.9	2.7
541	Professional, scientific, & technical services	20	8 916	3 818	681	216	22.9	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 092	961	231	49	33.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 092	961	231	49	33.9	—
5416	Management, scientific, & technical consulting services	5	D	D	D	b	D	D
54161	Management consulting services	5	D	D	D	b	D	D
FRENCHTOWN TOWNSHIP, MI								
54	Professional, scientific, & technical services	7	1 262	339	74	32	52.4	30.6
541	Professional, scientific, & technical services	7	1 262	339	74	32	52.4	30.6
FRUITPORT TOWNSHIP, MI								
54	Professional, scientific, & technical services	12	3 004	1 137	233	36	45.8	4.5
541	Professional, scientific, & technical services	12	3 004	1 137	233	36	45.8	4.5
GAINES TOWNSHIP, MI								
54	Professional, scientific, & technical services	13	1 678	452	52	14	82.5	17.5
541	Professional, scientific, & technical services	13	1 678	452	52	14	82.5	17.5
GARDEN CITY, MI								
54	Professional, scientific, & technical services	13	2 656	1 611	346	28	35.6	—
541	Professional, scientific, & technical services	13	2 656	1 611	346	28	35.6	—
GARFIELD TOWNSHIP, MI								
54	Professional, scientific, & technical services	34	21 906	9 116	2 132	229	23.4	1.6
541	Professional, scientific, & technical services	34	21 906	9 116	2 132	229	23.4	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 217	1 666	414	45	36.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 217	1 666	414	45	36.9	—
5413	Architectural, engineering, & related services	8	2 258	722	157	26	87.9	12.1
5416	Management, scientific, & technical consulting services	6	12 063	4 522	1 023	97	1.2	—
54161	Management consulting services	5	D	D	D	b	D	D
541611	Administrative management & general management consulting service	3	D	D	D	b	D	D
5418	Advertising & related services	6	4 459	2 025	502	51	36.8	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GAYLORD, MI								
54	Professional, scientific, & technical services	47	19 247	7 933	1 705	313	29.6	7.3
541	Professional, scientific, & technical services	47	19 247	7 933	1 705	313	29.6	7.3
5411	Legal services	18	6 270	3 101	676	82	19.4	7.8
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	2 594	734	175	32	54.8	7.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	2 594	734	175	32	54.8	7.7
5413	Architectural, engineering, & related services	10	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D
GENESEE TOWNSHIP, MI								
54	Professional, scientific, & technical services	9	1 440	844	274	21	39.2	27.3
541	Professional, scientific, & technical services	9	1 440	844	274	21	39.2	27.3
GENOA TOWNSHIP, MI								
54	Professional, scientific, & technical services	42	23 513	8 957	2 118	193	36.2	9.5
541	Professional, scientific, & technical services	42	23 513	8 957	2 118	193	36.2	9.5
5413	Architectural, engineering, & related services	12	17 396	7 059	1 798	127	23.9	5.5
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
GEORGETOWN TOWNSHIP, MI								
54	Professional, scientific, & technical services	48	11 929	4 934	1 021	202	69.5	1.0
541	Professional, scientific, & technical services	48	11 929	4 934	1 021	202	69.5	1.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 041	866	200	42	62.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 041	866	200	42	62.4	—
5413	Architectural, engineering, & related services	15	5 619	2 636	535	103	77.9	1.4
GLADSTONE, MI								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
GLADWIN, MI								
54	Professional, scientific, & technical services	9	3 957	829	214	37	85.6	—
541	Professional, scientific, & technical services	9	3 957	829	214	37	85.6	—
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
GRAND BLANC, MI								
54	Professional, scientific, & technical services	59	21 667	12 117	2 344	283	32.5	6.5
541	Professional, scientific, & technical services	59	21 667	12 117	2 344	283	32.5	6.5
5411	Legal services	22	8 069	4 368	734	67	21.2	6.8
54111	Offices of lawyers	22	8 069	4 368	734	67	21.2	6.8
541110	Offices of lawyers	22	8 069	4 368	734	67	21.2	6.8
5411101	Offices of lawyers (except legal aid societies)	22	8 069	4 368	734	67	21.2	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 099	1 601	293	49	26.2	11.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 099	1 601	293	49	26.2	11.1
541219	Other accounting services	5	1 228	604	144	25	25.2	16.3
5413	Architectural, engineering, & related services	8	4 494	2 605	587	63	57.8	1.0
5414	Specialized design services	1	D	D	D	b	D	D
GRAND BLANC TOWNSHIP, MI								
54	Professional, scientific, & technical services	60	39 225	20 660	4 448	538	15.1	8.8
541	Professional, scientific, & technical services	60	39 225	20 660	4 448	538	15.1	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	3 413	1 299	329	68	53.5	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	3 413	1 299	329	68	53.5	13.8
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	15 271	9 079	2 336	246	3.2	9.5
54133	Engineering services	11	D	D	D	c	D	D
541330	Engineering services	11	D	D	D	c	D	D
5414	Specialized design services	1	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	c	D	D
541420	Industrial design services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	11	7 899	2 907	483	52	12.0	16.0
54161	Management consulting services	8	D	D	D	b	D	D
541613	Marketing consulting services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRAND HAVEN, MI								
54	Professional, scientific, & technical services	61	26 418	11 817	2 705	330	19.8	12.0
541	Professional, scientific, & technical services	61	26 418	11 817	2 705	330	19.8	12.0
5411	Legal services	21	5 235	2 029	423	71	30.1	4.4
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	3 090	1 551	351	54	27.4	29.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	3 090	1 551	351	54	27.4	29.3
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	10 452	5 700	1 305	125	16.7	—
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5414	Specialized design services	5	2 206	606	132	19	22.6	—
5418	Advertising & related services	5	3 437	1 144	253	22	4.4	54.6
GRAND HAVEN TOWNSHIP, MI								
54	Professional, scientific, & technical services	8	1 892	785	165	15	92.5	7.5
541	Professional, scientific, & technical services	8	1 892	785	165	15	92.5	7.5
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
GRAND LEDGE, MI								
54	Professional, scientific, & technical services	15	4 043	2 029	487	87	35.2	7.6
541	Professional, scientific, & technical services	15	4 043	2 029	487	87	35.2	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	897	438	112	31	88.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	897	438	112	31	88.7	—
GRAND RAPIDS, MI								
54	Professional, scientific, & technical services	661	647 447	257 687	57 701	6 066	15.2	3.3
541	Professional, scientific, & technical services	661	647 447	257 687	57 701	6 066	15.2	3.3
5411	Legal services	222	228 804	85 239	18 234	1 812	13.6	1.8
54111	Offices of lawyers	220	D	D	D	g	D	D
541110	Offices of lawyers	220	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies)	220	D	D	D	g	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	75	95 025	38 742	9 080	1 006	7.0	2.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	75	95 025	38 742	9 080	1 006	7.0	2.5
541211	Offices of certified public accountants	34	79 660	30 960	7 332	750	4.3	—
541219	Other accounting services	31	D	D	D	c	D	D
5413	Architectural, engineering, & related services	79	105 506	47 200	10 844	1 054	16.2	2.6
54131	Architectural services	29	41 624	20 665	4 780	464	9.0	1.0
541310	Architectural services	29	41 624	20 665	4 780	464	9.0	1.0
54133	Engineering services	40	59 807	24 905	5 680	543	17.6	3.6
541330	Engineering services	40	59 807	24 905	5 680	543	17.6	3.6
5414	Specialized design services	61	25 581	8 497	1 452	199	39.8	4.0
54141	Interior design services	12	D	D	D	b	D	D
541410	Interior design services	12	D	D	D	b	D	D
54143	Graphic design services	44	17 609	6 229	963	129	35.7	5.1
541430	Graphic design services	44	17 609	6 229	963	129	35.7	5.1
5414301	Graphic design services (except commercial art & medical artists) ..	39	16 343	5 854	903	120	35.5	2.7
5415	Computer systems design & related services	58	75 356	33 400	7 720	684	5.4	3.9
54151	Computer systems design & related services	58	75 356	33 400	7 720	684	5.4	3.9
541511	Custom computer programming services	29	D	D	D	e	D	D
541512	Computer systems design services	24	39 425	16 463	3 365	344	4.2	3.5
5415121	Computer systems integrators	13	24 205	8 582	1 918	202	2.8	5.3
5415122	Computer systems consultants (except systems integrators)	11	15 220	7 881	1 447	142	6.5	.7
5416	Management, scientific, & technical consulting services	61	30 294	11 989	2 882	353	26.3	5.6
54161	Management consulting services	50	28 632	11 462	2 786	331	23.8	5.2
541611	Administrative management & general management consulting service	27	7 259	4 143	889	106	32.1	7.5
541612	Human resources & executive search consulting services	11	D	D	D	c	D	D
541613	Marketing consulting services	8	10 208	1 555	335	45	24.5	—
5418	Advertising & related services	75	73 987	27 497	6 115	658	24.4	5.7
54181	Advertising agencies	41	34 812	17 637	3 696	339	33.5	2.6
541810	Advertising agencies	41	34 812	17 637	3 696	339	33.5	2.6
54182	Public relations agencies	7	D	D	D	b	D	D
541820	Public relations agencies	7	D	D	D	b	D	D
54189	Other services related to advertising	15	9 514	1 658	540	62	42.0	17.7
541890	Other services related to advertising	15	9 514	1 658	540	62	42.0	17.7
5419	Other professional, scientific, & technical services	30	12 894	5 123	1 374	300	27.4	18.1
54192	Photographic services	22	6 033	1 571	336	76	42.1	10.0
541921	Photographic studios, portrait	12	3 356	865	230	61	49.3	17.9
541922	Commercial photography	10	2 677	706	106	15	33.1	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GRAND RAPIDS TOWNSHIP, MI								
54	Professional, scientific, & technical services	63	110 029	44 824	10 617	1 084	9.6	2.4
541	Professional, scientific, & technical services	63	110 029	44 824	10 617	1 084	9.6	2.4
5411	Legal services	12	16 378	3 434	948	122	6.2	.8
54111	Offices of lawyers	11	D	D	D	c	D	D
541110	Offices of lawyers	11	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	11	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	10 409	3 947	932	119	12.8	3.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	10 409	3 947	932	119	12.8	3.9
541211	Offices of certified public accountants	10	8 704	3 273	773	93	8.3	4.7
5413	Architectural, engineering, & related services	16	20 978	10 064	1 793	190	16.0	9.8
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	5	9 878	6 387	1 294	111	22.2	—
54151	Computer systems design & related services	5	9 878	6 387	1 294	111	22.2	—
5416	Management, scientific, & technical consulting services	7	D	D	D	b	D	D
54161	Management consulting services	7	D	D	D	b	D	D
5417	Scientific research & development services	1	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	1	D	D	D	e	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
GRANDVILLE, MI								
54	Professional, scientific, & technical services	58	74 993	34 856	8 002	643	19.2	7.1
541	Professional, scientific, & technical services	58	74 993	34 856	8 002	643	19.2	7.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	5 201	2 811	744	85	22.9	1.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	5 201	2 811	744	85	22.9	1.8
541211	Offices of certified public accountants	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	33 609	12 142	1 986	189	21.5	—
54133	Engineering services	7	31 809	11 188	1 804	168	21.4	—
541330	Engineering services	7	31 809	11 188	1 804	168	21.4	—
5414	Specialized design services	9	25 302	15 979	4 286	179	3.9	18.5
54142	Industrial design services	5	25 025	15 908	4 271	171	3.0	18.6
541420	Industrial design services	5	25 025	15 908	4 271	171	3.0	18.6
5415	Computer systems design & related services	5	3 658	1 414	398	35	59.2	8.3
54151	Computer systems design & related services	5	3 658	1 414	398	35	59.2	8.3
5416	Management, scientific, & technical consulting services	7	2 958	742	179	20	46.5	8.6
GREEN OAK TOWNSHIP, MI								
54	Professional, scientific, & technical services	24	10 779	6 565	1 257	278	20.6	1.5
541	Professional, scientific, & technical services	24	10 779	6 565	1 257	278	20.6	1.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	4 079	1 930	384	59	8.2	—
GREENVILLE, MI								
54	Professional, scientific, & technical services	18	3 558	893	259	97	36.5	23.2
541	Professional, scientific, & technical services	18	3 558	893	259	97	36.5	23.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 741	373	141	66	16.0	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 741	373	141	66	16.0	9.4
541213	Tax return preparation services	2	D	D	D	b	D	D
GROSSE ILE TOWNSHIP, MI								
54	Professional, scientific, & technical services	17	2 595	1 340	223	20	61.3	3.2
541	Professional, scientific, & technical services	17	2 595	1 340	223	20	61.3	3.2
GROSSE POINTE, MI								
54	Professional, scientific, & technical services	30	8 797	4 060	902	95	42.4	3.8
541	Professional, scientific, & technical services	30	8 797	4 060	902	95	42.4	3.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
5414	Specialized design services	6	1 801	636	144	10	57.1	—
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GROSSE POINTE FARMS, MI								
54	Professional, scientific, & technical services	51	24 281	7 815	1 497	165	35.0	6.5
541	Professional, scientific, & technical services	51	24 281	7 815	1 497	165	35.0	6.5
5411	Legal services	13	2 994	1 007	174	26	52.9	10.9
54111	Offices of lawyers	13	2 994	1 007	174	26	52.9	10.9
541110	Offices of lawyers	13	2 994	1 007	174	26	52.9	10.9
5411101	Offices of lawyers (except legal aid societies)	13	2 994	1 007	174	26	52.9	10.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	1 132	613	153	22	41.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	1 132	613	153	22	41.7	—
5413	Architectural, engineering, & related services	6	5 616	2 482	382	44	11.7	8.2
5414	Specialized design services	7	7 102	1 409	307	29	17.2	—
54141	Interior design services	5	D	D	D	b	D	D
541410	Interior design services	5	D	D	D	b	D	D
5418	Advertising & related services	5	3 094	537	121	10	74.3	4.6
GROSSE POINTE PARK, MI								
54	Professional, scientific, & technical services	50	11 896	4 987	1 022	132	42.4	13.0
541	Professional, scientific, & technical services	50	11 896	4 987	1 022	132	42.4	13.0
5411	Legal services	14	3 130	1 176	220	31	50.2	13.5
54111	Offices of lawyers	14	3 130	1 176	220	31	50.2	13.5
541110	Offices of lawyers	14	3 130	1 176	220	31	50.2	13.5
5411101	Offices of lawyers (except legal aid societies)	14	3 130	1 176	220	31	50.2	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 031	365	83	20	50.9	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 031	365	83	20	50.9	10.3
5416	Management, scientific, & technical consulting services	10	3 192	1 733	375	34	30.2	.8
5418	Advertising & related services	7	2 027	830	184	32	31.6	48.8
GROSSE POINTE SHORES, MI *								
54	Professional, scientific, & technical services	16	1 708	651	101	18	54.2	20.8
541	Professional, scientific, & technical services	16	1 708	651	101	18	54.2	20.8
GROSSE POINTE SHORES, MI (WAYNE COUNTY PART) *								
54	Professional, scientific, & technical services	16	1 708	651	101	18	54.2	20.8
541	Professional, scientific, & technical services	16	1 708	651	101	18	54.2	20.8
GROSSE POINTE WOODS, MI								
54	Professional, scientific, & technical services	64	14 662	5 882	1 095	145	45.9	5.8
541	Professional, scientific, & technical services	64	14 662	5 882	1 095	145	45.9	5.8
5411	Legal services	26	6 498	2 875	550	68	42.2	10.5
54111	Offices of lawyers	26	6 498	2 875	550	68	42.2	10.5
541110	Offices of lawyers	26	6 498	2 875	550	68	42.2	10.5
5411101	Offices of lawyers (except legal aid societies)	26	6 498	2 875	550	68	42.2	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 325	508	91	15	99.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 325	508	91	15	99.5	—
5414	Specialized design services	2	D	D	D	a	D	D
HAMBURG TOWNSHIP, MI								
54	Professional, scientific, & technical services	19	2 225	767	150	33	61.7	6.0
541	Professional, scientific, & technical services	19	2 225	767	150	33	61.7	6.0
HAMTRAMCK, MI								
54	Professional, scientific, & technical services	4	665	326	79	13	25.3	41.1
HANCOCK, MI								
54	Professional, scientific, & technical services	12	3 380	1 431	315	70	51.5	4.3
541	Professional, scientific, & technical services	12	3 380	1 431	315	70	51.5	4.3
HARPER WOODS, MI								
54	Professional, scientific, & technical services	25	8 814	4 412	894	127	25.3	2.3
541	Professional, scientific, & technical services	25	8 814	4 412	894	127	25.3	2.3
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
HARRISON TOWNSHIP, MI								
54	Professional, scientific, & technical services	20	2 091	838	125	29	56.8	25.8
541	Professional, scientific, & technical services	20	2 091	838	125	29	56.8	25.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HASTINGS, MI								
54	Professional, scientific, & technical services	20	4 083	1 322	277	65	54.1	13.6
541	Professional, scientific, & technical services	20	4 083	1 322	277	65	54.1	13.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	a	D	D
HAZEL PARK, MI								
54	Professional, scientific, & technical services	17	14 701	4 078	832	153	45.1	1.2
541	Professional, scientific, & technical services	17	14 701	4 078	832	153	45.1	1.2
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
54134	Drafting services	1	D	D	D	b	D	D
541340	Drafting services	1	D	D	D	b	D	D
HIGHLAND TOWNSHIP, MI								
54	Professional, scientific, & technical services	23	4 623	1 625	384	46	86.0	7.1
541	Professional, scientific, & technical services	23	4 623	1 625	384	46	86.0	7.1
HIGHLAND PARK, MI								
54	Professional, scientific, & technical services	4	840	284	69	29	88.3	—
HILLSDALE, MI								
54	Professional, scientific, & technical services	18	3 946	1 702	381	77	38.7	8.3
541	Professional, scientific, & technical services	18	3 946	1 702	381	77	38.7	8.3
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
HOLLAND, MI *								
54	Professional, scientific, & technical services	76	55 375	26 332	5 853	682	26.3	4.3
541	Professional, scientific, & technical services	76	55 375	26 332	5 853	682	26.3	4.3
5411	Legal services	19	8 657	4 817	870	100	49.1	1.1
54111	Offices of lawyers	19	8 657	4 817	870	100	49.1	1.1
541110	Offices of lawyers	19	8 657	4 817	870	100	49.1	1.1
5411101	Offices of lawyers (except legal aid societies)	19	8 657	4 817	870	100	49.1	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 948	2 340	598	90	50.4	9.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 948	2 340	598	90	50.4	9.8
541211	Offices of certified public accountants	4	3 774	1 911	481	64	47.8	—
5413	Architectural, engineering, & related services	13	21 406	12 429	3 116	292	14.1	—
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5415	Computer systems design & related services	10	12 000	4 273	881	99	18.8	9.5
54151	Computer systems design & related services	10	12 000	4 273	881	99	18.8	9.5
541512	Computer systems design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	13	5 174	1 321	151	57	27.2	12.4
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	4	1 826	679	136	25	11.2	—
HOLLAND, MI (ALLEGAN COUNTY PART) *								
54	Professional, scientific, & technical services	8	2 224	1 085	238	53	69.9	—
541	Professional, scientific, & technical services	8	2 224	1 085	238	53	69.9	—
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOLLAND, MI (OTTAWA COUNTY PART) *								
54	Professional, scientific, & technical services	68	53 151	25 247	5 615	629	24.4	4.5
541	Professional, scientific, & technical services	68	53 151	25 247	5 615	629	24.4	4.5
5411	Legal services	18	D	D	D	b	D	D
54111	Offices of lawyers	18	D	D	D	b	D	D
541110	Offices of lawyers	18	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	18	D	D	D	b	D	D
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
541211	Offices of certified public accountants	4	3 774	1 911	481	64	47.8	—
5413	Architectural, engineering, & related services	10	D	D	D	e	D	D
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	5	D	D	D	c	D	D
541330	Engineering services	5	D	D	D	c	D	D
5415	Computer systems design & related services	10	12 000	4 273	881	99	18.8	9.5
54151	Computer systems design & related services	10	12 000	4 273	881	99	18.8	9.5
541512	Computer systems design services	7	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
54161	Management consulting services	11	D	D	D	b	D	D
5418	Advertising & related services	4	1 826	679	136	25	11.2	—
HOLLAND TOWNSHIP, MI								
54	Professional, scientific, & technical services	38	32 594	16 305	3 593	379	18.4	.8
541	Professional, scientific, & technical services	38	32 594	16 305	3 593	379	18.4	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	2 716	1 966	592	55	8.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	2 716	1 966	592	55	8.4	—
5413	Architectural, engineering, & related services	11	15 709	7 701	1 742	181	13.4	1.6
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5415	Computer systems design & related services	7	9 827	4 876	887	90	18.8	.2
54151	Computer systems design & related services	7	9 827	4 876	887	90	18.8	.2
541511	Custom computer programming services	4	D	D	D	b	D	D
HOLLY, MI								
54	Professional, scientific, & technical services	5	529	205	38	8	100.0	—
HOUGHTON, MI								
54	Professional, scientific, & technical services	15	5 338	2 455	457	93	18.0	3.2
541	Professional, scientific, & technical services	15	5 338	2 455	457	93	18.0	3.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
HOWELL, MI								
54	Professional, scientific, & technical services	41	17 462	10 163	2 220	357	27.3	6.4
541	Professional, scientific, & technical services	41	17 462	10 163	2 220	357	27.3	6.4
5411	Legal services	21	11 059	7 304	1 534	265	19.0	2.7
54111	Offices of lawyers	19	D	D	D	b	D	D
541110	Offices of lawyers	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	b	D	D
54119	Other legal services	2	D	D	D	c	D	D
541191	Title abstract & settlement offices	2	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 424	830	205	24	27.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 424	830	205	24	27.1	—
HUDSON, MI								
54	Professional, scientific, & technical services	4	394	179	37	10	41.9	6.6
HUDSONVILLE, MI								
54	Professional, scientific, & technical services	14	8 255	4 247	938	129	81.6	.2
541	Professional, scientific, & technical services	14	8 255	4 247	938	129	81.6	.2
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D

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
HUNTINGTON WOODS, MI								
54	Professional, scientific, & technical services	30	7 965	3 879	724	72	33.7	9.4
541	Professional, scientific, & technical services	30	7 965	3 879	724	72	33.7	9.4
5411	Legal services	10	4 136	2 415	451	37	17.1	5.2
54111	Offices of lawyers	10	4 136	2 415	451	37	17.1	5.2
541110	Offices of lawyers	10	4 136	2 415	451	37	17.1	5.2
5411101	Offices of lawyers (except legal aid societies)	10	4 136	2 415	451	37	17.1	5.2
5418	Advertising & related services	3	1 886	501	96	7	D	—
HURON TOWNSHIP, MI								
54	Professional, scientific, & technical services	9	1 202	623	130	25	42.5	51.2
541	Professional, scientific, & technical services	9	1 202	623	130	25	42.5	51.2
IMLAY CITY, MI								
54	Professional, scientific, & technical services	9	2 187	914	201	45	54.4	—
541	Professional, scientific, & technical services	9	2 187	914	201	45	54.4	—
INDEPENDENCE TOWNSHIP, MI								
54	Professional, scientific, & technical services	55	17 565	8 264	1 919	207	19.5	7.9
541	Professional, scientific, & technical services	55	17 565	8 264	1 919	207	19.5	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 520	1 208	271	38	17.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 520	1 208	271	38	17.3	—
541213	Tax return preparation services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	11	6 307	4 176	976	79	5.4	1.1
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
INKSTER, MI								
54	Professional, scientific, & technical services	9	1 837	673	146	30	58.0	23.2
541	Professional, scientific, & technical services	9	1 837	673	146	30	58.0	23.2
IONIA, MI								
54	Professional, scientific, & technical services	14	2 343	652	169	46	75.2	3.5
541	Professional, scientific, & technical services	14	2 343	652	169	46	75.2	3.5
IRON MOUNTAIN, MI								
54	Professional, scientific, & technical services	38	17 206	5 620	1 276	198	21.5	1.6
541	Professional, scientific, & technical services	38	17 206	5 620	1 276	198	21.5	1.6
5411	Legal services	14	D	D	D	b	D	D
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5418	Advertising & related services	1	D	D	D	a	D	D
IRONWOOD, MI								
54	Professional, scientific, & technical services	21	4 601	1 988	521	92	41.4	—
541	Professional, scientific, & technical services	21	4 601	1 988	521	92	41.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
ISHPEMING, MI								
54	Professional, scientific, & technical services	16	5 077	2 850	605	98	44.7	—
541	Professional, scientific, & technical services	16	5 077	2 850	605	98	44.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
ITHACA, MI								
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
JACKSON, MI								
54	Professional, scientific, & technical services	109	60 552	30 797	6 274	966	26.9	18.5
541	Professional, scientific, & technical services	109	60 552	30 797	6 274	966	26.9	18.5
5411	Legal services	48	15 472	7 560	1 413	190	58.0	.6
54111	Offices of lawyers	46	D	D	D	c	D	D
541110	Offices of lawyers	46	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	46	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	24	19 801	10 086	2 039	328	10.5	44.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	24	19 801	10 086	2 039	328	10.5	44.8
541211	Offices of certified public accountants	13	18 811	9 611	1 895	281	8.9	46.4
5413	Architectural, engineering, & related services	16	15 419	8 826	1 885	202	12.8	11.2
54133	Engineering services	13	14 403	8 407	1 804	186	9.8	12.0
541330	Engineering services	13	14 403	8 407	1 804	186	9.8	12.0
5414	Specialized design services	4	D	D	D	c	D	D
5418	Advertising & related services	6	D	D	D	b	D	D
KALAMAZOO, MI								
54	Professional, scientific, & technical services	227	169 682	76 683	16 169	1 861	17.3	2.9
541	Professional, scientific, & technical services	227	169 682	76 683	16 169	1 861	17.3	2.9
5411	Legal services	90	62 115	28 949	5 657	603	13.9	3.2
54111	Offices of lawyers	89	D	D	D	f	D	D
541110	Offices of lawyers	89	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	89	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	38	19 439	9 200	2 130	270	17.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	38	19 439	9 200	2 130	270	17.9	—
541211	Offices of certified public accountants	26	17 354	8 118	1 876	214	14.3	—
541219	Other accounting services	9	1 672	889	181	30	54.8	—
5413	Architectural, engineering, & related services	25	29 721	18 725	4 262	453	12.4	.3
54131	Architectural services	6	D	D	D	c	D	D
541310	Architectural services	6	D	D	D	c	D	D
54133	Engineering services	16	18 025	12 089	2 676	286	15.6	.4
541330	Engineering services	16	18 025	12 089	2 676	286	15.6	.4
5414	Specialized design services	8	3 030	732	170	22	34.9	—
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	11	6 780	2 889	448	41	8.6	24.8
54151	Computer systems design & related services	11	6 780	2 889	448	41	8.6	24.8
5416	Management, scientific, & technical consulting services	24	10 509	4 483	978	153	51.3	.3
54161	Management consulting services	18	D	D	D	b	D	D
54162	Environmental consulting services	4	D	D	D	b	D	D
541620	Environmental consulting services	4	D	D	D	b	D	D
5418	Advertising & related services	19	32 047	10 894	2 358	268	18.1	3.1
54181	Advertising agencies	9	D	D	D	c	D	D
541810	Advertising agencies	9	D	D	D	c	D	D
54185	Display advertising	2	D	D	D	b	D	D
541850	Display advertising	2	D	D	D	b	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	7	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	3	D	D	D	a	D	D
541990	All other professional, scientific, & technical services	3	D	D	D	a	D	D
KALAMAZOO TOWNSHIP, MI								
54	Professional, scientific, & technical services	27	10 391	2 671	586	105	82.0	2.0
541	Professional, scientific, & technical services	27	10 391	2 671	586	105	82.0	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	911	333	95	25	34.4	22.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	911	333	95	25	34.4	22.6
5413	Architectural, engineering, & related services	4	3 830	1 085	240	27	81.3	—
5416	Management, scientific, & technical consulting services	5	3 938	788	144	23	100.0	—
54161	Management consulting services	5	3 938	788	144	23	100.0	—
KEEGO HARBOR, MI								
54	Professional, scientific, & technical services	8	D	D	D	c	D	D
541	Professional, scientific, & technical services	8	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	1	D	D	D	b	D	D
54161	Management consulting services	1	D	D	D	b	D	D
541614	Process, physical distribution, & logistics consulting services	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KENTWOOD, MI								
54	Professional, scientific, & technical services	95	80 788	35 363	8 105	1 096	20.1	10.8
541	Professional, scientific, & technical services	95	80 788	35 363	8 105	1 096	20.1	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	22 108	11 905	2 748	540	6.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	22 108	11 905	2 748	540	6.0	—
541211	Offices of certified public accountants	9	D	D	D	b	D	D
541219	Other accounting services	4	D	D	D	e	D	D
5413	Architectural, engineering, & related services	18	23 097	9 087	1 994	202	7.1	30.9
54131	Architectural services	2	D	D	D	b	D	D
541310	Architectural services	2	D	D	D	b	D	D
54133	Engineering services	10	15 174	5 564	1 172	121	6.7	43.8
541330	Engineering services	10	15 174	5 564	1 172	121	6.7	43.8
5415	Computer systems design & related services	15	12 066	5 249	1 062	110	20.3	4.2
54151	Computer systems design & related services	15	12 066	5 249	1 062	110	20.3	4.2
541512	Computer systems design services	5	5 619	2 106	481	37	15.9	8.1
5416	Management, scientific, & technical consulting services	22	15 698	6 343	1 787	111	38.0	.1
54161	Management consulting services	17	12 443	5 148	1 460	89	46.6	.1
541613	Marketing consulting services	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services	5	3 255	1 195	327	22	5.2	—
541690	Other scientific & technical consulting services	5	3 255	1 195	327	22	5.2	—
5418	Advertising & related services	10	4 017	1 860	371	60	69.4	24.4
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
54192	Photographic services	4	D	D	D	b	D	D
541921	Photographic studios, portrait	4	D	D	D	b	D	D
KINGSFORD, MI								
54	Professional, scientific, & technical services	5	447	124	32	8	88.1	11.9
LAKE ORION, MI *								
54	Professional, scientific, & technical services	21	3 126	1 044	206	40	47.2	37.4
541	Professional, scientific, & technical services	21	3 126	1 044	206	40	47.2	37.4
LANSING, MI *								
54	Professional, scientific, & technical services	279	240 741	107 969	22 668	2 201	13.4	4.7
541	Professional, scientific, & technical services	279	240 741	107 969	22 668	2 201	13.4	4.7
5411	Legal services	106	109 166	56 834	11 112	886	9.6	.5
541111	Offices of lawyers	103	108 544	56 693	11 078	878	9.2	.5
5411110	Offices of lawyers	103	108 544	56 693	11 078	878	9.2	.5
54111101	Offices of lawyers (except legal aid societies)	103	108 544	56 693	11 078	878	9.2	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	36	12 673	5 759	1 376	242	26.4	.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	36	12 673	5 759	1 376	242	26.4	.8
541211	Offices of certified public accountants	19	7 675	3 628	832	95	30.4	1.3
541213	Tax return preparation services	6	1 029	553	170	63	33.7	—
541219	Other accounting services	11	3 969	1 578	374	84	16.8	—
5413	Architectural, engineering, & related services	30	36 108	14 941	3 698	398	17.6	9.7
54131	Architectural services	5	5 317	1 704	407	43	8.1	—
541310	Architectural services	5	5 317	1 704	407	43	8.1	—
54133	Engineering services	20	26 541	11 403	2 635	277	22.4	13.1
541330	Engineering services	20	26 541	11 403	2 635	277	22.4	13.1
5414	Specialized design services	9	1 939	638	118	34	78.2	—
5415	Computer systems design & related services	18	18 936	5 410	1 417	127	7.8	1.2
54151	Computer systems design & related services	18	18 936	5 410	1 417	127	7.8	1.2
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	27 654	11 785	2 409	175	14.6	11.3
54161	Management consulting services	22	24 043	10 164	2 078	131	8.9	13.0
541611	Administrative management & general management consulting service	14	22 201	9 454	1 953	109	3.7	11.8
5418	Advertising & related services	30	26 558	9 189	1 837	226	12.9	7.1
54182	Public relations agencies	17	21 200	6 971	1 329	137	12.4	—
541820	Public relations agencies	17	21 200	6 971	1 329	137	12.4	—
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
LANSING, MI (EATON COUNTY PART) *								
54	Professional, scientific, & technical services	3	892	297	269	21	D	—
541	Professional, scientific, & technical services	3	892	297	269	21	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
LANSING, MI (INGHAM COUNTY PART) *								
54	Professional, scientific, & technical services	276	239 849	107 672	22 399	2 180	13.3	4.7
541	Professional, scientific, & technical services	276	239 849	107 672	22 399	2 180	13.3	4.7
5411	Legal services	106	109 166	56 834	11 112	886	9.6	.5
541111	Offices of lawyers	103	108 544	56 693	11 078	878	9.2	.5
541110	Offices of lawyers	103	108 544	56 693	11 078	878	9.2	.5
5411101	Offices of lawyers (except legal aid societies)	103	108 544	56 693	11 078	878	9.2	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	35	D	D	D	c	D	D
541211	Offices of certified public accountants	18	D	D	D	b	D	D
541213	Tax return preparation services	6	1 029	553	170	63	33.7	—
541219	Other accounting services	11	3 969	1 578	374	84	16.8	—
5413	Architectural, engineering, & related services	29	D	D	D	e	D	D
54131	Architectural services	5	5 317	1 704	407	43	8.1	—
541310	Architectural services	5	5 317	1 704	407	43	8.1	—
54133	Engineering services	20	26 541	11 403	2 635	277	22.4	13.1
541330	Engineering services	20	26 541	11 403	2 635	277	22.4	13.1
5414	Specialized design services	9	1 939	638	118	34	78.2	—
5415	Computer systems design & related services	17	D	D	D	c	D	D
54151	Computer systems design & related services	17	D	D	D	c	D	D
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	31	27 654	11 785	2 409	175	14.6	11.3
54161	Management consulting services	22	24 043	10 164	2 078	131	8.9	13.0
541611	Administrative management & general management consulting service	14	22 201	9 454	1 953	109	3.7	11.8
5418	Advertising & related services	30	26 558	9 189	1 837	226	12.9	7.1
54182	Public relations agencies	17	21 200	6 971	1 329	137	12.4	—
541820	Public relations agencies	17	21 200	6 971	1 329	137	12.4	—
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
LAPEER, MI								
54	Professional, scientific, & technical services	33	9 773	3 589	740	130	43.9	5.7
541	Professional, scientific, & technical services	33	9 773	3 589	740	130	43.9	5.7
5411	Legal services	14	3 961	1 623	337	61	18.0	11.9
541111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
LATHRUP VILLAGE, MI								
54	Professional, scientific, & technical services	37	12 944	5 370	1 034	155	49.8	4.0
541	Professional, scientific, & technical services	37	12 944	5 370	1 034	155	49.8	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 680	1 395	282	38	45.3	3.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 680	1 395	282	38	45.3	3.1
5413	Architectural, engineering, & related services	7	2 712	1 508	219	23	78.2	2.1
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
LEONI TOWNSHIP, MI								
54	Professional, scientific, & technical services	6	921	415	106	16	33.2	—
541	Professional, scientific, & technical services	6	921	415	106	16	33.2	—
LINCOLN TOWNSHIP, MI								
54	Professional, scientific, & technical services	19	9 900	3 589	944	105	34.6	1.8
541	Professional, scientific, & technical services	19	9 900	3 589	944	105	34.6	1.8
5413	Architectural, engineering, & related services	5	2 347	975	233	35	100.0	—
5418	Advertising & related services	2	D	D	D	b	D	D
LINCOLN PARK, MI								
54	Professional, scientific, & technical services	24	62 422	27 458	6 142	530	2.5	2.6
541	Professional, scientific, & technical services	24	62 422	27 458	6 142	530	2.5	2.6
5413	Architectural, engineering, & related services	5	D	D	D	e	D	D
54133	Engineering services	5	D	D	D	e	D	D
541330	Engineering services	5	D	D	D	e	D	D
LINDEN, MI								
54	Professional, scientific, & technical services	3	426	244	58	5	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
LIVONIA, MI								
54	Professional, scientific, & technical services	384	553 650	223 985	49 661	6 668	9.4	16.6
541	Professional, scientific, & technical services	384	553 650	223 985	49 661	6 668	9.4	16.6
5411	Legal services	80	32 526	13 118	2 842	365	24.9	3.4
54111	Offices of lawyers	74	23 082	9 019	2 059	248	35.1	3.8
541110	Offices of lawyers	74	23 082	9 019	2 059	248	35.1	3.8
5411101	Offices of lawyers (except legal aid societies)	74	23 082	9 019	2 059	248	35.1	3.8
54119	Other legal services	6	9 444	4 099	783	117	—	2.6
541191	Title abstract & settlement offices	6	9 444	4 099	783	117	—	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	71	31 979	19 116	4 472	999	21.1	9.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	71	31 979	19 116	4 472	999	21.1	9.9
541211	Offices of certified public accountants	41	12 952	6 403	1 487	182	29.9	19.0
541213	Tax return preparation services	10	D	D	D	e	D	D
541219	Other accounting services	18	4 463	2 535	554	86	54.8	13.8
5413	Architectural, engineering, & related services	82	130 837	65 682	15 805	1 365	9.9	40.7
54133	Engineering services	63	122 510	61 181	14 572	1 222	10.0	43.3
541330	Engineering services	63	122 510	61 181	14 572	1 222	10.0	43.3
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	2	D	D	D	b	D	D
5414	Specialized design services	11	D	D	D	c	D	D
54142	Industrial design services	3	D	D	D	b	D	D
541420	Industrial design services	3	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	b	D	D
541430	Graphic design services	5	D	D	D	b	D	D
5415	Computer systems design & related services	50	102 359	48 295	10 642	1 121	5.3	30.3
54151	Computer systems design & related services	50	102 359	48 295	10 642	1 121	5.3	30.3
541511	Custom computer programming services	29	72 890	37 398	8 030	939	3.6	29.4
541512	Computer systems design services	19	D	D	D	c	D	D
5415121	Computer systems integrators	12	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	44	D	D	D	e	D	D
54161	Management consulting services	35	28 637	10 238	2 533	410	29.9	1.3
541613	Marketing consulting services	8	4 441	500	80	22	96.3	3.7
541614	Process, physical distribution, & logistics consulting services	6	18 562	7 781	2 006	336	7.2	—
5417	Scientific research & development services	3	D	D	D	g	D	D
54171	R&D in the physical, engineering, & life sciences	3	D	D	D	g	D	D
541710	R&D in the physical, engineering, & life sciences	3	D	D	D	g	D	D
5417101	R&D in the physical & engineering sciences	3	D	D	D	g	D	D
5418	Advertising & related services	26	112 266	19 212	3 605	886	5.2	.5
54185	Display advertising	3	D	D	D	f	D	D
541850	Display advertising	3	D	D	D	f	D	D
5418501	Display advertising (except outdoor)	2	D	D	D	f	D	D
54186	Direct mail advertising	6	D	D	D	c	D	D
541860	Direct mail advertising	6	D	D	D	c	D	D
54189	Other services related to advertising	10	D	D	D	b	D	D
541890	Other services related to advertising	10	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	6	D	D	D	b	D	D
5418903	Sign painting & lettering shop	4	1 563	457	103	16	32.1	—
5419	Other professional, scientific, & technical services	17	D	D	D	b	D	D
54192	Photographic services	16	D	D	D	b	D	D
541921	Photographic studios, portrait	14	D	D	D	b	D	D
LOWELL, MI								
54	Professional, scientific, & technical services	7	1 041	217	64	41	73.6	26.4
541	Professional, scientific, & technical services	7	1 041	217	64	41	73.6	26.4
LUDINGTON, MI								
54	Professional, scientific, & technical services	28	8 313	3 213	719	127	43.5	12.3
541	Professional, scientific, & technical services	28	8 313	3 213	719	127	43.5	12.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
LYON TOWNSHIP, MI								
54	Professional, scientific, & technical services	12	2 249	866	151	27	73.4	.4
541	Professional, scientific, & technical services	12	2 249	866	151	27	73.4	.4
5413	Architectural, engineering, & related services	6	1 562	610	112	19	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MACOMB TOWNSHIP, MI								
54	Professional, scientific, & technical services	29	9 209	2 285	483	82	50.1	3.8
541	Professional, scientific, & technical services	29	9 209	2 285	483	82	50.1	3.8
5413	Architectural, engineering, & related services	9	3 171	566	141	20	88.1	—
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
MADISON HEIGHTS, MI								
54	Professional, scientific, & technical services	118	235 197	95 637	20 311	2 302	16.9	1.0
541	Professional, scientific, & technical services	118	235 197	95 637	20 311	2 302	16.9	1.0
5411	Legal services	8	4 921	1 961	406	31	25.2	—
54111	Offices of lawyers	8	4 921	1 961	406	31	25.2	—
541110	Offices of lawyers	8	4 921	1 961	406	31	25.2	—
5411101	Offices of lawyers (except legal aid societies)	8	4 921	1 961	406	31	25.2	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	5 797	2 717	879	385	36.4	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	5 797	2 717	879	385	36.4	.4
541213	Tax return preparation services	4	D	D	D	e	D	D
541219	Other accounting services	4	D	D	D	a	D	D
5413	Architectural, engineering, & related services	39	180 694	77 133	15 917	1 492	10.6	.2
54133	Engineering services	32	170 397	73 388	15 032	1 393	10.7	.3
541330	Engineering services	32	170 397	73 388	15 032	1 393	10.7	.3
54138	Testing laboratories	4	D	D	D	b	D	D
541380	Testing laboratories	4	D	D	D	b	D	D
5414	Specialized design services	11	7 752	3 588	1 194	132	35.2	3.5
54143	Graphic design services	7	2 946	1 206	253	35	81.8	2.9
541430	Graphic design services	7	2 946	1 206	253	35	81.8	2.9
5415	Computer systems design & related services	14	14 293	4 741	998	111	24.0	7.1
54151	Computer systems design & related services	14	14 293	4 741	998	111	24.0	7.1
541512	Computer systems design services	9	9 577	2 708	547	64	29.9	10.6
5416	Management, scientific, & technical consulting services	13	4 706	1 279	305	47	48.6	.1
54161	Management consulting services	12	D	D	D	b	D	D
5418	Advertising & related services	12	13 440	3 245	382	75	52.0	—
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	8	3 594	973	230	29	46.2	17.8
54192	Photographic services	6	D	D	D	a	D	D
541922	Commercial photography	5	D	D	D	a	D	D
MANISTEE, MI								
54	Professional, scientific, & technical services	22	4 014	1 758	439	68	31.7	5.4
541	Professional, scientific, & technical services	22	4 014	1 758	439	68	31.7	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 099	497	137	27	41.7	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 099	497	137	27	41.7	6.8
MANISTIQUE, MI								
54	Professional, scientific, & technical services	7	D	D	D	a	D	D
MARINE CITY, MI								
54	Professional, scientific, & technical services	10	3 302	1 399	302	42	55.3	2.9
541	Professional, scientific, & technical services	10	3 302	1 399	302	42	55.3	2.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	a	D	D
MARQUETTE, MI								
54	Professional, scientific, & technical services	77	26 780	12 514	2 525	416	26.0	4.7
541	Professional, scientific, & technical services	77	26 780	12 514	2 525	416	26.0	4.7
5411	Legal services	30	8 700	4 451	916	119	23.7	3.4
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	4 461	2 484	636	133	26.7	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	4 461	2 484	636	133	26.7	16.7
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	9 955	4 616	771	116	13.6	1.7
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
MARSHALL, MI								
54	Professional, scientific, & technical services	20	4 967	1 877	440	76	62.9	.9
541	Professional, scientific, & technical services	20	4 967	1 877	440	76	62.9	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	b	D	D

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
MARYSVILLE, MI								
54	Professional, scientific, & technical services	13	2 449	1 159	247	51	53.2	30.6
541	Professional, scientific, & technical services	13	2 449	1 159	247	51	53.2	30.6
5413	Architectural, engineering, & related services	5	1 523	841	159	25	50.8	49.2
MASON, MI								
54	Professional, scientific, & technical services	9	3 761	2 000	391	56	8.4	—
541	Professional, scientific, & technical services	9	3 761	2 000	391	56	8.4	—
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
MATTAWAN, MI								
54	Professional, scientific, & technical services	4	D	D	D	c	D	D
541	Professional, scientific, & technical services	4	D	D	D	c	D	D
5417	Scientific research & development services	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences	1	D	D	D	c	D	D
5417102	Research & development in the life sciences	1	D	D	D	c	D	D
MELVINDALE, MI								
54	Professional, scientific, & technical services	2	D	D	D	b	D	D
541	Professional, scientific, & technical services	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
MENOMINEE, MI								
54	Professional, scientific, & technical services	20	3 681	1 970	410	66	18.7	7.0
541	Professional, scientific, & technical services	20	3 681	1 970	410	66	18.7	7.0
MERIDIAN TOWNSHIP, MI								
54	Professional, scientific, & technical services	127	56 437	26 710	5 311	777	44.9	9.3
541	Professional, scientific, & technical services	127	56 437	26 710	5 311	777	44.9	9.3
5411	Legal services	37	14 847	7 563	1 487	189	22.0	3.0
54111	Offices of lawyers	36	D	D	D	c	D	D
541110	Offices of lawyers	36	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	36	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	4 824	2 052	439	158	30.5	63.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	4 824	2 052	439	158	30.5	63.9
5413	Architectural, engineering, & related services	14	12 236	7 023	1 325	154	55.3	1.2
5415	Computer systems design & related services	19	9 170	3 178	603	94	73.3	6.9
54151	Computer systems design & related services	19	9 170	3 178	603	94	73.3	6.9
541512	Computer systems design services	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	7 359	3 366	745	81	64.4	6.0
54161	Management consulting services	16	3 862	2 175	535	63	42.6	6.4
54169	Other scientific & technical consulting services	6	D	D	D	a	D	D
541690	Other scientific & technical consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	12	4 295	1 580	330	44	20.3	—
MIDLAND, MI *								
54	Professional, scientific, & technical services	108	61 577	19 884	4 431	603	16.1	5.6
541	Professional, scientific, & technical services	108	61 577	19 884	4 431	603	16.1	5.6
5411	Legal services	28	D	D	D	c	D	D
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 016	2 691	518	69	25.2	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 016	2 691	518	69	25.2	2.9
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	9 120	3 729	775	102	6.6	3.3
5414	Specialized design services	5	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	9 407	3 321	681	88	23.3	20.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	6	4 719	1 502	316	43	38.5	4.2

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
MIDLAND, MI (MIDLAND COUNTY PART) *								
54	Professional, scientific, & technical services	108	61 577	19 884	4 431	603	16.1	5.6
541	Professional, scientific, & technical services	108	61 577	19 884	4 431	603	16.1	5.6
5411	Legal services	28	D	D	D	c	D	D
54111	Offices of lawyers	26	D	D	D	c	D	D
541110	Offices of lawyers	26	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	26	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	5 016	2 691	518	69	25.2	2.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	5 016	2 691	518	69	25.2	2.9
541211	Offices of certified public accountants	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	16	9 120	3 729	775	102	6.6	3.3
5414	Specialized design services	5	D	D	D	c	D	D
54142	Industrial design services	1	D	D	D	b	D	D
541420	Industrial design services	1	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	b	D	D
541430	Graphic design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	24	9 407	3 321	681	88	23.3	20.9
54161	Management consulting services	17	D	D	D	b	D	D
5418	Advertising & related services	6	4 719	1 502	316	43	38.5	4.2
MILAN, MI *								
54	Professional, scientific, & technical services	4	D	D	D	b	D	D
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
MILAN, MI (WASHTENAW COUNTY PART) *								
54	Professional, scientific, & technical services	4	D	D	D	b	D	D
541	Professional, scientific, & technical services	4	D	D	D	b	D	D
MILFORD, MI								
54	Professional, scientific, & technical services	19	1 767	761	140	25	58.5	15.7
541	Professional, scientific, & technical services	19	1 767	761	140	25	58.5	15.7
MONROE, MI								
54	Professional, scientific, & technical services	58	24 518	8 116	1 678	271	26.0	3.0
541	Professional, scientific, & technical services	58	24 518	8 116	1 678	271	26.0	3.0
5411	Legal services	28	7 461	2 866	480	97	31.6	5.9
54111	Offices of lawyers	27	D	D	D	b	D	D
541110	Offices of lawyers	27	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	2 413	954	288	84	16.0	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	2 413	954	288	84	16.0	8.4
5413	Architectural, engineering, & related services	12	11 795	3 513	768	68	8.5	.5
54133	Engineering services	9	9 872	2 723	586	49	10.2	.6
541330	Engineering services	9	9 872	2 723	586	49	10.2	.6
MONROE TOWNSHIP, MI								
54	Professional, scientific, & technical services	5	1 182	345	60	19	21.8	-
541	Professional, scientific, & technical services	5	1 182	345	60	19	21.8	-
MOUNT CLEMENS, MI								
54	Professional, scientific, & technical services	133	50 717	23 128	5 304	560	25.3	12.4
541	Professional, scientific, & technical services	133	50 717	23 128	5 304	560	25.3	12.4
5411	Legal services	92	31 059	15 536	3 574	357	26.6	8.6
54111	Offices of lawyers	90	D	D	D	e	D	D
541110	Offices of lawyers	90	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	90	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	12 659	5 711	1 296	145	14.6	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	12 659	5 711	1 296	145	14.6	2.0
541211	Offices of certified public accountants	9	10 810	4 915	1 101	110	6.7	-
541219	Other accounting services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	2 806	1 283	278	26	71.3	21.3
5419	Other professional, scientific, & technical services	4	D	D	D	a	D	D
MOUNT MORRIS, MI								
54	Professional, scientific, & technical services	4	654	349	83	18	42.2	-

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOUNT MORRIS TOWNSHIP, MI								
54	Professional, scientific, & technical services	13	3 576	1 880	479	56	14.3	1.7
541	Professional, scientific, & technical services	13	3 576	1 880	479	56	14.3	1.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
MOUNT PLEASANT, MI								
54	Professional, scientific, & technical services	66	25 107	12 978	2 141	384	29.6	8.6
541	Professional, scientific, & technical services	66	25 107	12 978	2 141	384	29.6	8.6
5411	Legal services	24	D	D	D	b	D	D
54111	Offices of lawyers	22	5 924	1 996	408	71	49.6	11.5
541110	Offices of lawyers	22	5 924	1 996	408	71	49.6	11.5
5411101	Offices of lawyers (except legal aid societies)	22	5 924	1 996	408	71	49.6	11.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	4 137	1 997	389	58	9.3	—
MUNDY TOWNSHIP, MI								
54	Professional, scientific, & technical services	16	19 384	8 826	2 039	369	11.7	12.9
541	Professional, scientific, & technical services	16	19 384	8 826	2 039	369	11.7	12.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	6 042	3 217	708	214	3.8	38.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	6 042	3 217	708	214	3.8	38.4
541219	Other accounting services	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	b	D	D
MUNISING, MI								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
MUSKEGON, MI								
54	Professional, scientific, & technical services	90	52 088	23 099	4 689	568	25.7	3.4
541	Professional, scientific, & technical services	90	52 088	23 099	4 689	568	25.7	3.4
5411	Legal services	37	25 356	12 292	2 339	255	10.4	2.6
54111	Offices of lawyers	37	25 356	12 292	2 339	255	10.4	2.6
541110	Offices of lawyers	37	25 356	12 292	2 339	255	10.4	2.6
5411101	Offices of lawyers (except legal aid societies)	37	25 356	12 292	2 339	255	10.4	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	15	4 760	2 475	508	69	21.8	4.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	15	4 760	2 475	508	69	21.8	4.3
541211	Offices of certified public accountants	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	6 985	3 353	812	94	33.3	4.8
5414	Specialized design services	5	D	D	D	a	D	D
5418	Advertising & related services	8	5 898	2 303	434	62	61.8	2.4
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
MUSKEGON TOWNSHIP, MI								
54	Professional, scientific, & technical services	14	3 514	669	149	34	21.0	7.2
541	Professional, scientific, & technical services	14	3 514	669	149	34	21.0	7.2
5418	Advertising & related services	1	D	D	D	a	D	D
MUSKEGON HEIGHTS, MI								
54	Professional, scientific, & technical services	15	3 757	1 363	295	43	72.7	7.9
541	Professional, scientific, & technical services	15	3 757	1 363	295	43	72.7	7.9
NEGAUNEE, MI								
54	Professional, scientific, & technical services	10	1 605	815	116	39	44.9	.5
541	Professional, scientific, & technical services	10	1 605	815	116	39	44.9	.5
NEW BALTIMORE, MI								
54	Professional, scientific, & technical services	7	726	316	95	37	83.6	2.6
NILES, MI *								
54	Professional, scientific, & technical services	28	7 232	2 307	493	88	70.1	.9
541	Professional, scientific, & technical services	28	7 232	2 307	493	88	70.1	.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	879	197	36	28.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	879	197	36	28.4	—
541219	Other accounting services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NILES, MI (BERRIEN COUNTY PART) *								
54	Professional, scientific, & technical services	26	D	D	D	b	D	D
541	Professional, scientific, & technical services	26	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	879	197	36	28.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 978	879	197	36	28.4	—
541219	Other accounting services	2	D	D	D	b	D	D
NILES, MI (CASS COUNTY PART) *								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
NILES TOWNSHIP, MI								
54	Professional, scientific, & technical services	9	808	257	59	18	45.9	26.6
NORTH MUSKEGON, MI								
54	Professional, scientific, & technical services	8	1 506	567	103	21	78.3	—
541	Professional, scientific, & technical services	8	1 506	567	103	21	78.3	—
NORTHVILLE, MI *								
54	Professional, scientific, & technical services	50	24 285	10 989	2 660	256	24.3	4.9
541	Professional, scientific, & technical services	50	24 285	10 989	2 660	256	24.3	4.9
5411	Legal services	8	7 285	2 949	760	49	16.0	—
54111	Offices of lawyers	8	7 285	2 949	760	49	16.0	—
541110	Offices of lawyers	8	7 285	2 949	760	49	16.0	—
5411101	Offices of lawyers (except legal aid societies)	8	7 285	2 949	760	49	16.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 829	575	134	28	37.4	38.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 829	575	134	28	37.4	38.1
5415	Computer systems design & related services	7	11 145	5 579	1 432	126	6.0	—
54151	Computer systems design & related services	7	11 145	5 579	1 432	126	6.0	—
541511	Custom computer programming services	5	D	D	D	c	D	D
NORTHVILLE, MI (OAKLAND COUNTY PART) *								
54	Professional, scientific, & technical services	22	14 035	6 943	1 748	158	12.5	.8
541	Professional, scientific, & technical services	22	14 035	6 943	1 748	158	12.5	.8
5415	Computer systems design & related services	5	D	D	D	c	D	D
54151	Computer systems design & related services	5	D	D	D	c	D	D
541511	Custom computer programming services	4	D	D	D	c	D	D
NORTHVILLE, MI (WAYNE COUNTY PART) *								
54	Professional, scientific, & technical services	28	10 250	4 046	912	98	40.5	10.6
541	Professional, scientific, & technical services	28	10 250	4 046	912	98	40.5	10.6
5411	Legal services	5	5 056	2 144	582	29	10.2	—
54111	Offices of lawyers	5	5 056	2 144	582	29	10.2	—
541110	Offices of lawyers	5	5 056	2 144	582	29	10.2	—
5411101	Offices of lawyers (except legal aid societies)	5	5 056	2 144	582	29	10.2	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
NORTHVILLE TOWNSHIP, MI								
54	Professional, scientific, & technical services	38	27 865	12 640	2 564	247	19.4	2.0
541	Professional, scientific, & technical services	38	27 865	12 640	2 564	247	19.4	2.0
5413	Architectural, engineering, & related services	11	4 401	1 824	379	38	29.7	4.4
5415	Computer systems design & related services	10	18 538	8 869	1 792	143	3.5	1.0
54151	Computer systems design & related services	10	18 538	8 869	1 792	143	3.5	1.0
541512	Computer systems design services	6	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	c	D	D
NORTON SHORES, MI								
54	Professional, scientific, & technical services	40	16 912	8 916	1 798	203	50.8	9.9
541	Professional, scientific, & technical services	40	16 912	8 916	1 798	203	50.8	9.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 910	1 820	421	51	19.7	33.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 910	1 820	421	51	19.7	33.6
5413	Architectural, engineering, & related services	11	8 473	5 266	1 058	104	64.0	—
NORWAY, MI								
54	Professional, scientific, & technical services	3	862	466	108	12	D	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NOVI, MI								
54	Professional, scientific, & technical services	126	166 930	66 610	15 551	1 436	12.9	7.2
541	Professional, scientific, & technical services	126	166 930	66 610	15 551	1 436	12.9	7.2
5411	Legal services	16	5 358	2 177	381	44	28.6	21.3
54111	Offices of lawyers	15	D	D	D	b	D	D
541110	Offices of lawyers	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	6 512	3 955	819	121	30.5	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	6 512	3 955	819	121	30.5	11.3
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	28	65 367	34 468	8 425	705	14.7	7.8
54133	Engineering services	26	D	D	D	f	D	D
541330	Engineering services	26	D	D	D	f	D	D
5415	Computer systems design & related services	26	66 468	16 854	3 923	262	5.4	—
54151	Computer systems design & related services	26	66 468	16 854	3 923	262	5.4	—
541511	Custom computer programming services	12	8 396	3 799	780	65	10.3	—
541512	Computer systems design services	9	56 907	12 377	3 049	186	3.3	—
5415121	Computer systems integrators	6	56 555	12 186	3 030	183	2.7	—
5416	Management, scientific, & technical consulting services	23	13 417	7 336	1 535	199	13.7	16.3
54161	Management consulting services	15	D	D	D	b	D	D
54162	Environmental consulting services	5	6 020	4 265	1 072	141	6.5	1.2
541620	Environmental consulting services	5	6 020	4 265	1 072	141	6.5	1.2
5418	Advertising & related services	6	7 464	1 231	349	52	38.2	36.4
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	8	2 344	589	119	53	2.7	2.1
54192	Photographic services	7	D	D	D	b	D	D
541921	Photographic studios, portrait	7	D	D	D	b	D	D
OAKLAND TOWNSHIP, MI								
54	Professional, scientific, & technical services	15	2 245	851	194	27	87.2	.8
541	Professional, scientific, & technical services	15	2 245	851	194	27	87.2	.8
OAK PARK, MI								
54	Professional, scientific, & technical services	47	43 262	12 521	2 814	368	15.1	7.6
541	Professional, scientific, & technical services	47	43 262	12 521	2 814	368	15.1	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 633	1 275	278	73	84.8	13.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 633	1 275	278	73	84.8	13.6
541219	Other accounting services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	12 284	5 102	1 342	128	18.6	—
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5415	Computer systems design & related services	4	D	D	D	b	D	D
54151	Computer systems design & related services	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	6	D	D	D	a	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
ORION TOWNSHIP BALANCE, MI *								
54	Professional, scientific, & technical services	30	8 104	2 659	540	52	61.1	6.6
541	Professional, scientific, & technical services	30	8 104	2 659	540	52	61.1	6.6
5413	Architectural, engineering, & related services	14	3 319	1 036	204	22	81.3	8.6
OSCODA TOWNSHIP, MI								
54	Professional, scientific, & technical services	11	1 458	541	119	30	50.5	—
541	Professional, scientific, & technical services	11	1 458	541	119	30	50.5	—
OSHTEMO TOWNSHIP, MI								
54	Professional, scientific, & technical services	33	21 095	9 099	1 676	196	32.1	6.2
541	Professional, scientific, & technical services	33	21 095	9 099	1 676	196	32.1	6.2
5411	Legal services	7	4 323	2 448	324	27	2.8	9.3
54111	Offices of lawyers	7	4 323	2 448	324	27	2.8	9.3
541110	Offices of lawyers	7	4 323	2 448	324	27	2.8	9.3
5411101	Offices of lawyers (except legal aid societies)	7	4 323	2 448	324	27	2.8	9.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	981	637	121	14	51.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	981	637	121	14	51.1	—
5413	Architectural, engineering, & related services	8	5 616	1 068	218	35	93.2	—
5415	Computer systems design & related services	5	7 249	3 660	739	99	2.6	—
54151	Computer systems design & related services	5	7 249	3 660	739	99	2.6	—
541512	Computer systems design services	3	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
OTSEGO, MI								
54	Professional, scientific, & technical services	6	1 094	182	47	21	37.0	4.3
541	Professional, scientific, & technical services	6	1 094	182	47	21	37.0	4.3
OWOSSO, MI								
54	Professional, scientific, & technical services	34	11 167	4 073	775	141	53.4	4.6
541	Professional, scientific, & technical services	34	11 167	4 073	775	141	53.4	4.6
5411	Legal services	16	4 433	1 208	222	41	52.6	—
54111	Offices of lawyers	16	4 433	1 208	222	41	52.6	—
541110	Offices of lawyers	16	4 433	1 208	222	41	52.6	—
5411101	Offices of lawyers (except legal aid societies)	16	4 433	1 208	222	41	52.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 674	653	135	31	96.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 674	653	135	31	96.1	—
5418	Advertising & related services	3	D	D	D	b	D	D
54189	Other services related to advertising	2	D	D	D	b	D	D
541890	Other services related to advertising	2	D	D	D	b	D	D
OXFORD TOWNSHIP BALANCE, MI *								
54	Professional, scientific, & technical services	11	3 124	688	130	27	72.3	6.5
541	Professional, scientific, & technical services	11	3 124	688	130	27	72.3	6.5
5413	Architectural, engineering, & related services	5	2 270	514	99	19	80.0	—
OXFORD, MI *								
54	Professional, scientific, & technical services	18	9 065	3 052	711	101	58.4	9.7
541	Professional, scientific, & technical services	18	9 065	3 052	711	101	58.4	9.7
5413	Architectural, engineering, & related services	5	3 081	1 328	277	36	79.8	20.2
5414	Specialized design services	2	D	D	D	a	D	D
PARK TOWNSHIP, MI								
54	Professional, scientific, & technical services	20	26 663	15 125	3 890	461	16.0	1.2
541	Professional, scientific, & technical services	20	26 663	15 125	3 890	461	16.0	1.2
5415	Computer systems design & related services	4	21 651	13 349	3 565	423	—	—
54151	Computer systems design & related services	4	21 651	13 349	3 565	423	—	—
541511	Custom computer programming services	2	D	D	D	e	D	D
541512	Computer systems design services	2	D	D	D	b	D	D
PAW PAW, MI								
54	Professional, scientific, & technical services	16	2 956	1 260	280	49	85.7	.4
541	Professional, scientific, & technical services	16	2 956	1 260	280	49	85.7	.4
PETOSKEY, MI								
54	Professional, scientific, & technical services	56	18 246	7 434	1 669	224	27.8	2.9
541	Professional, scientific, & technical services	56	18 246	7 434	1 669	224	27.8	2.9
5411	Legal services	25	6 657	2 467	569	70	31.3	7.2
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	13	2 726	1 137	294	50	19.2	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	2 726	1 137	294	50	19.2	.5
5413	Architectural, engineering, & related services	6	3 507	1 920	333	35	47.7	—
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
PITTSFIELD TOWNSHIP, MI								
54	Professional, scientific, & technical services	45	25 044	11 299	2 469	263	33.4	3.5
541	Professional, scientific, & technical services	45	25 044	11 299	2 469	263	33.4	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	1 040	565	115	16	85.0	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	1 040	565	115	16	85.0	11.2
5413	Architectural, engineering, & related services	9	4 955	3 088	561	65	18.3	2.7
5416	Management, scientific, & technical consulting services	12	5 375	2 508	679	68	52.2	5.6
54161	Management consulting services	12	5 375	2 508	679	68	52.2	5.6
5417	Scientific research & development services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLAINFIELD TOWNSHIP, MI								
54	Professional, scientific, & technical services	38	25 309	11 469	2 476	501	23.9	7.9
541	Professional, scientific, & technical services	38	25 309	11 469	2 476	501	23.9	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	2 956	1 332	152	30	49.7	42.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	2 956	1 332	152	30	49.7	42.6
5413	Architectural, engineering, & related services	10	14 587	7 317	1 664	171	6.3	1.2
54133	Engineering services	7	D	D	D	c	D	D
541330	Engineering services	7	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	a	D	D
54189	Other services related to advertising	3	D	D	D	a	D	D
541890	Other services related to advertising	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	4	D	D	D	c	D	D
PLAINWELL, MI								
54	Professional, scientific, & technical services	6	2 351	987	181	76	38.3	55.2
541	Professional, scientific, & technical services	6	2 351	987	181	76	38.3	55.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
PLEASANT RIDGE, MI								
54	Professional, scientific, & technical services	12	6 610	1 499	337	40	24.3	-
541	Professional, scientific, & technical services	12	6 610	1 499	337	40	24.3	-
5414	Specialized design services	3	D	D	D	a	D	D
54143	Graphic design services	3	D	D	D	a	D	D
541430	Graphic design services	3	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
PLYMOUTH, MI								
54	Professional, scientific, & technical services	124	92 174	36 382	8 113	990	17.7	24.3
541	Professional, scientific, & technical services	124	92 174	36 382	8 113	990	17.7	24.3
5411	Legal services	29	9 757	3 639	796	98	27.8	32.9
541111	Offices of lawyers	28	D	D	D	b	D	D
5411110	Offices of lawyers	28	D	D	D	b	D	D
54111101	Offices of lawyers (except legal aid societies)	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	4 979	2 330	527	79	24.5	49.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	4 979	2 330	527	79	24.5	49.9
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	48 732	21 150	4 974	576	14.7	25.4
54133	Engineering services	20	44 868	19 068	4 528	506	14.4	26.8
541330	Engineering services	20	44 868	19 068	4 528	506	14.4	26.8
54137	Surveying & mapping (except geophysical) services	3	2 260	1 269	312	46	-	-
541370	Surveying & mapping (except geophysical) services	3	2 260	1 269	312	46	-	-
5414	Specialized design services	10	D	D	D	b	D	D
54143	Graphic design services	7	D	D	D	a	D	D
541430	Graphic design services	7	D	D	D	a	D	D
5415	Computer systems design & related services	7	6 125	2 976	547	52	1.6	54.5
54151	Computer systems design & related services	7	6 125	2 976	547	52	1.6	54.5
5416	Management, scientific, & technical consulting services	18	D	D	D	b	D	D
54161	Management consulting services	16	5 169	2 110	298	57	54.5	18.6
5417	Scientific research & development services	1	D	D	D	a	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
PLYMOUTH TOWNSHIP, MI								
54	Professional, scientific, & technical services	68	36 918	15 616	4 248	304	17.1	5.5
541	Professional, scientific, & technical services	68	36 918	15 616	4 248	304	17.1	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	2 420	1 204	292	38	48.3	51.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	2 420	1 204	292	38	48.3	51.7
541219	Other accounting services	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	11 050	3 981	902	81	9.9	-
54133	Engineering services	7	D	D	D	b	D	D
541330	Engineering services	7	D	D	D	b	D	D
5415	Computer systems design & related services	10	3 907	1 710	320	35	19.5	13.8
54151	Computer systems design & related services	10	3 907	1 710	320	35	19.5	13.8
5416	Management, scientific, & technical consulting services	11	13 986	6 701	2 322	67	4.7	-
54161	Management consulting services	7	11 015	5 503	2 045	47	2.4	-
541611	Administrative management & general management consulting service	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PONTIAC, MI								
54	Professional, scientific, & technical services	54	28 384	12 401	2 776	510	40.1	4.9
541	Professional, scientific, & technical services	54	28 384	12 401	2 776	510	40.1	4.9
5411	Legal services	22	6 387	2 083	486	62	58.4	19.9
54111	Offices of lawyers	20	D	D	D	b	D	D
541110	Offices of lawyers	20	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	20	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 340	1 169	402	201	19.9	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 340	1 169	402	201	19.9	4.8
541213	Tax return preparation services	1	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	9 015	4 221	878	116	45.5	—
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
5416	Management, scientific, & technical consulting services	6	D	D	D	c	D	D
54161	Management consulting services	4	D	D	D	c	D	D
541611	Administrative management & general management consulting service	1	D	D	D	b	D	D
PORTAGE, MI								
54	Professional, scientific, & technical services	114	85 155	38 431	7 406	953	13.8	2.1
541	Professional, scientific, & technical services	114	85 155	38 431	7 406	953	13.8	2.1
5411	Legal services	20	14 522	6 931	1 269	162	21.6	—
54111	Offices of lawyers	19	D	D	D	c	D	D
541110	Offices of lawyers	19	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	19	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	23	7 144	3 996	903	163	43.9	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	23	7 144	3 996	903	163	43.9	1.0
541211	Offices of certified public accountants	9	4 889	2 749	590	74	39.0	—
541213	Tax return preparation services	6	962	632	200	61	25.3	—
541219	Other accounting services	8	1 293	615	113	28	75.9	5.4
5413	Architectural, engineering, & related services	20	36 208	13 866	2 892	281	2.9	.1
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5414	Specialized design services	8	5 610	1 754	274	48	12.2	—
54143	Graphic design services	4	3 492	1 512	218	36	5.0	—
541430	Graphic design services	4	3 492	1 512	218	36	5.0	—
5414301	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	b	D	D
5415	Computer systems design & related services	12	11 755	7 797	1 168	138	4.6	6.6
54151	Computer systems design & related services	12	11 755	7 797	1 168	138	4.6	6.6
541512	Computer systems design services	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	5 308	2 313	500	85	45.7	16.3
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
PORT HURON, MI								
54	Professional, scientific, & technical services	75	30 240	14 163	2 894	397	38.2	2.7
541	Professional, scientific, & technical services	75	30 240	14 163	2 894	397	38.2	2.7
5411	Legal services	37	14 239	6 565	985	148	32.0	3.4
54111	Offices of lawyers	35	D	D	D	c	D	D
541110	Offices of lawyers	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	19	6 424	3 391	1 056	133	19.4	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	19	6 424	3 391	1 056	133	19.4	2.8
541211	Offices of certified public accountants	7	5 483	3 073	975	108	5.9	3.0
5413	Architectural, engineering, & related services	8	6 191	2 663	496	73	62.4	1.5
PORTLAND, MI								
54	Professional, scientific, & technical services	7	1 505	298	55	19	32.0	4.7
541	Professional, scientific, & technical services	7	1 505	298	55	19	32.0	4.7
REDFORD TOWNSHIP, MI								
54	Professional, scientific, & technical services	55	25 593	11 248	2 611	392	24.4	12.8
541	Professional, scientific, & technical services	55	25 593	11 248	2 611	392	24.4	12.8
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 467	868	202	64	72.8	12.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 467	868	202	64	72.8	12.4
5413	Architectural, engineering, & related services	16	11 322	5 621	1 331	135	20.5	—
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5415	Computer systems design & related services	6	5 601	2 291	493	61	18.4	—
54151	Computer systems design & related services	6	5 601	2 291	493	61	18.4	—
5419	Other professional, scientific, & technical services	7	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
RICHMOND, MI								
54	Professional, scientific, & technical services	9	1 364	376	80	23	48.0	—
541	Professional, scientific, & technical services	9	1 364	376	80	23	48.0	—
RIVER ROUGE, MI								
54	Professional, scientific, & technical services	4	221	89	26	4	43.9	56.1
RIVERVIEW, MI								
54	Professional, scientific, & technical services	23	5 643	2 018	416	72	90.7	—
541	Professional, scientific, & technical services	23	5 643	2 018	416	72	90.7	—
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
5418	Advertising & related services	2	D	D	D	a	D	D
ROCHESTER, MI								
54	Professional, scientific, & technical services	66	41 884	17 598	4 124	427	30.1	6.3
541	Professional, scientific, & technical services	66	41 884	17 598	4 124	427	30.1	6.3
5411	Legal services	17	8 549	6 250	1 553	145	11.1	4.7
54111	Offices of lawyers	17	8 549	6 250	1 553	145	11.1	4.7
541110	Offices of lawyers	17	8 549	6 250	1 553	145	11.1	4.7
5411101	Offices of lawyers (except legal aid societies)	17	8 549	6 250	1 553	145	11.1	4.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	2 088	975	241	42	92.4	7.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	2 088	975	241	42	92.4	7.6
5413	Architectural, engineering, & related services	12	8 085	3 260	551	66	26.8	8.1
54131	Architectural services	6	5 671	2 244	362	36	9.5	4.7
541310	Architectural services	6	5 671	2 244	362	36	9.5	4.7
5414	Specialized design services	7	4 730	1 048	249	59	88.9	—
54141	Interior design services	4	3 959	861	198	51	100.0	—
541410	Interior design services	4	3 959	861	198	51	100.0	—
5416	Management, scientific, & technical consulting services	6	14 733	4 903	1 275	80	2.5	6.1
54161	Management consulting services	5	D	D	D	b	D	D
541613	Marketing consulting services	1	D	D	D	b	D	D
ROCHESTER HILLS, MI								
54	Professional, scientific, & technical services	184	190 370	81 780	17 359	2 952	18.3	10.6
541	Professional, scientific, & technical services	184	190 370	81 780	17 359	2 952	18.3	10.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	26	21 331	16 960	3 903	290	9.8	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	26	21 331	16 960	3 903	290	9.8	1.5
541211	Offices of certified public accountants	18	D	D	D	b	D	D
5413	Architectural, engineering, & related services	52	109 623	39 968	8 686	763	13.7	14.5
54131	Architectural services	4	D	D	D	b	D	D
541310	Architectural services	4	D	D	D	b	D	D
54133	Engineering services	45	100 526	36 558	7 987	673	14.8	15.8
541330	Engineering services	45	100 526	36 558	7 987	673	14.8	15.8
5414	Specialized design services	8	6 181	2 030	232	44	17.9	—
5415	Computer systems design & related services	22	8 656	4 476	809	89	79.7	6.7
54151	Computer systems design & related services	22	8 656	4 476	809	89	79.7	6.7
5416	Management, scientific, & technical consulting services	40	29 280	13 148	2 715	1 650	14.2	2.4
54161	Management consulting services	24	27 211	12 110	2 575	1 632	10.5	1.6
541613	Marketing consulting services	3	D	D	D	g	D	D
5418	Advertising & related services	13	8 164	1 986	376	51	35.3	.5
54189	Other services related to advertising	7	6 557	1 616	319	43	21.8	—
541890	Other services related to advertising	7	6 557	1 616	319	43	21.8	—
5419	Other professional, scientific, & technical services	12	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
ROCKFORD, MI								
54	Professional, scientific, & technical services	15	2 027	821	154	29	51.1	21.7
541	Professional, scientific, & technical services	15	2 027	821	154	29	51.1	21.7
ROCKWOOD, MI								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
ROGERS CITY, MI								
54	Professional, scientific, & technical services	9	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROMEEO, MI *								
54	Professional, scientific, & technical services	21	7 919	3 188	709	131	21.2	—
541	Professional, scientific, & technical services	21	7 919	3 188	709	131	21.2	—
5416	Management, scientific, & technical consulting services	2	D	D	D	b	D	D
54161	Management consulting services	2	D	D	D	b	D	D
ROMULUS, MI								
54	Professional, scientific, & technical services	13	26 115	10 767	1 274	343	7.6	.7
541	Professional, scientific, & technical services	13	26 115	10 767	1 274	343	7.6	.7
5413	Architectural, engineering, & related services	3	4 901	2 147	462	57	D	—
5418	Advertising & related services	2	D	D	D	c	D	D
54189	Other services related to advertising	1	D	D	D	c	D	D
541890	Other services related to advertising	1	D	D	D	c	D	D
5418909	All other advertising	1	D	D	D	c	D	D
ROOSEVELT PARK, MI								
54	Professional, scientific, & technical services	8	3 881	1 629	366	51	20.9	.3
541	Professional, scientific, & technical services	8	3 881	1 629	366	51	20.9	.3
5413	Architectural, engineering, & related services	1	D	D	D	a	D	D
ROSEVILLE, MI								
54	Professional, scientific, & technical services	58	28 563	14 022	3 701	846	27.2	5.9
541	Professional, scientific, & technical services	58	28 563	14 022	3 701	846	27.2	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	8 063	4 144	1 320	567	19.0	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	8 063	4 144	1 320	567	19.0	2.6
541213	Tax return preparation services	3	D	D	D	f	D	D
5413	Architectural, engineering, & related services	12	8 246	3 711	702	87	42.9	7.8
54137	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services	1	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	5 246	3 708	869	53	16.8	.4
54161	Management consulting services	6	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	7	D	D	D	b	D	D
54192	Photographic services	5	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D
ROYAL OAK, MI								
54	Professional, scientific, & technical services	207	300 248	75 835	21 780	1 903	9.4	1.1
541	Professional, scientific, & technical services	207	300 248	75 835	21 780	1 903	9.4	1.1
5411	Legal services	56	22 072	9 711	1 857	248	30.6	3.1
54111	Offices of lawyers	54	D	D	D	c	D	D
541110	Offices of lawyers	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	30	14 917	8 240	1 722	224	14.1	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	30	14 917	8 240	1 722	224	14.1	6.7
541211	Offices of certified public accountants	17	5 506	2 879	634	83	30.7	17.1
541219	Other accounting services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	31	16 365	8 780	1 823	173	40.3	3.2
54133	Engineering services	19	12 449	7 326	1 544	132	28.5	3.1
541330	Engineering services	19	12 449	7 326	1 544	132	28.5	3.1
5414	Specialized design services	29	19 420	7 236	1 716	211	30.3	.2
54143	Graphic design services	19	14 207	5 308	1 321	168	23.2	.2
541430	Graphic design services	19	14 207	5 308	1 321	168	23.2	.2
5414301	Graphic design services (except commercial art & medical artists) ..	14	13 036	4 814	1 199	149	16.5	—
5415	Computer systems design & related services	17	D	D	D	f	D	D
54151	Computer systems design & related services	17	D	D	D	f	D	D
541511	Custom computer programming services	4	D	D	D	b	D	D
541513	Computer facilities management services	2	D	D	D	f	D	D
5416	Management, scientific, & technical consulting services	15	D	D	D	b	D	D
54161	Management consulting services	14	D	D	D	b	D	D
5418	Advertising & related services	18	D	D	D	b	D	D
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	5	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SAGINAW, MI								
54	Professional, scientific, & technical services	116	73 170	32 011	7 033	1 023	19.8	4.8
541	Professional, scientific, & technical services	116	73 170	32 011	7 033	1 023	19.8	4.8
5411	Legal services	60	23 914	10 123	1 731	244	21.0	6.8
54111	Offices of lawyers	58	D	D	D	c	D	D
541110	Offices of lawyers	58	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	58	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	8 471	4 118	852	127	6.3	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	8 471	4 118	852	127	6.3	.9
541211	Offices of certified public accountants	6	7 749	3 795	774	109	5.3	—
5413	Architectural, engineering, & related services	17	20 885	8 998	2 647	250	13.3	8.2
54133	Engineering services	13	D	D	D	c	D	D
541330	Engineering services	13	D	D	D	c	D	D
5414	Specialized design services	3	D	D	D	e	D	D
54143	Graphic design services	1	D	D	D	a	D	D
541430	Graphic design services	1	D	D	D	a	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	1	D	D	D	a	D	D
5415	Computer systems design & related services	6	5 038	2 048	505	50	15.5	—
54151	Computer systems design & related services	6	5 038	2 048	505	50	15.5	—
5418	Advertising & related services	10	4 729	1 440	373	52	64.0	—
SAGINAW TOWNSHIP, MI								
54	Professional, scientific, & technical services	112	54 981	26 978	6 403	1 019	26.1	9.1
541	Professional, scientific, & technical services	112	54 981	26 978	6 403	1 019	26.1	9.1
5411	Legal services	41	21 937	11 777	2 456	248	16.8	5.2
54111	Offices of lawyers	39	D	D	D	c	D	D
541110	Offices of lawyers	39	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	39	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	17 986	9 740	2 592	564	18.3	18.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	17 986	9 740	2 592	564	18.3	18.1
541211	Offices of certified public accountants	16	10 324	5 080	1 249	146	22.2	3.4
541213	Tax return preparation services	2	D	D	D	c	D	D
541219	Other accounting services	8	D	D	D	c	D	D
5413	Architectural, engineering, & related services	9	3 534	1 906	495	44	99.6	—
5415	Computer systems design & related services	8	3 651	1 238	352	62	15.5	10.0
54151	Computer systems design & related services	8	3 651	1 238	352	62	15.5	10.0
5416	Management, scientific, & technical consulting services	8	2 849	976	243	27	14.0	8.2
5418	Advertising & related services	7	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	b	D	D
54192	Photographic services	11	D	D	D	b	D	D
541921	Photographic studios, portrait	10	D	D	D	b	D	D
ST. CLAIR, MI								
54	Professional, scientific, & technical services	10	5 785	2 979	705	83	30.9	62.1
541	Professional, scientific, & technical services	10	5 785	2 979	705	83	30.9	62.1
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
ST. CLAIR SHORES, MI								
54	Professional, scientific, & technical services	160	59 862	31 375	6 561	862	27.3	4.4
541	Professional, scientific, & technical services	160	59 862	31 375	6 561	862	27.3	4.4
5411	Legal services	61	17 069	6 363	922	175	29.8	7.3
54111	Offices of lawyers	59	D	D	D	c	D	D
541110	Offices of lawyers	59	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	59	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	47	14 228	7 372	1 598	238	37.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	47	14 228	7 372	1 598	238	37.0	6.1
541211	Offices of certified public accountants	20	8 874	4 680	1 001	115	24.0	9.2
541219	Other accounting services	23	5 036	2 528	563	114	60.5	.9
5413	Architectural, engineering, & related services	19	19 565	13 451	3 230	268	8.1	.8
54133	Engineering services	14	D	D	D	c	D	D
541330	Engineering services	14	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54192	Photographic services	4	1 561	508	83	57	—	—
541921	Photographic studios, portrait	4	1 561	508	83	57	—	—
ST. IGNACE, MI								
54	Professional, scientific, & technical services	10	2 835	949	188	39	51.0	23.5
541	Professional, scientific, & technical services	10	2 835	949	188	39	51.0	23.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ST. JOHNS, MI								
54	Professional, scientific, & technical services	19	6 079	2 743	535	81	29.8	24.2
541	Professional, scientific, & technical services	19	6 079	2 743	535	81	29.8	24.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services	2	D	D	D	a	D	D
ST. JOSEPH, MI								
54	Professional, scientific, & technical services	85	54 804	21 020	4 244	558	33.1	2.0
541	Professional, scientific, & technical services	85	54 804	21 020	4 244	558	33.1	2.0
5411	Legal services	41	26 617	9 123	2 081	233	29.3	1.9
54111	Offices of lawyers	38	D	D	D	c	D	D
541110	Offices of lawyers	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	38	D	D	D	c	D	D
54119	Other legal services	3	D	D	D	b	D	D
541191	Title abstract & settlement offices	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	4 496	2 036	491	77	31.8	10.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	4 496	2 036	491	77	31.8	10.3
541211	Offices of certified public accountants	11	3 975	1 834	439	67	24.1	10.4
5413	Architectural, engineering, & related services	5	4 115	2 406	330	52	19.7	—
5414	Specialized design services	4	D	D	D	a	D	D
5418	Advertising & related services	6	11 313	4 194	740	116	29.6	—
54189	Other services related to advertising	3	D	D	D	b	D	D
541890	Other services related to advertising	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	a	D	D
ST. LOUIS, MI								
54	Professional, scientific, & technical services	4	284	87	12	4	66.2	—
SALINE, MI								
54	Professional, scientific, & technical services	25	5 364	1 755	363	74	54.6	26.4
541	Professional, scientific, & technical services	25	5 364	1 755	363	74	54.6	26.4
SAULT STE. MARIE, MI								
54	Professional, scientific, & technical services	35	8 620	3 995	926	177	50.6	6.8
541	Professional, scientific, & technical services	35	8 620	3 995	926	177	50.6	6.8
5411	Legal services	15	3 970	2 043	427	61	33.7	8.7
54111	Offices of lawyers	13	D	D	D	b	D	D
541110	Offices of lawyers	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	5	D	D	D	b	D	D
SCIO TOWNSHIP, MI								
54	Professional, scientific, & technical services	70	40 346	17 399	3 789	373	38.1	10.3
541	Professional, scientific, & technical services	70	40 346	17 399	3 789	373	38.1	10.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 160	671	140	30	80.4	12.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 160	671	140	30	80.4	12.3
5413	Architectural, engineering, & related services	17	25 426	10 779	2 448	197	28.8	15.3
54133	Engineering services	10	20 033	8 518	1 950	143	14.2	19.4
541330	Engineering services	10	20 033	8 518	1 950	143	14.2	19.4
5415	Computer systems design & related services	12	4 492	2 018	397	41	49.9	—
54151	Computer systems design & related services	12	4 492	2 018	397	41	49.9	—
5416	Management, scientific, & technical consulting services	17	6 028	2 130	455	43	37.0	.4
54161	Management consulting services	12	D	D	D	a	D	D
SHELBY TOWNSHIP, MI								
54	Professional, scientific, & technical services	87	35 854	18 314	4 204	406	37.5	8.0
541	Professional, scientific, & technical services	87	35 854	18 314	4 204	406	37.5	8.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	39	27 102	14 454	3 187	281	30.5	8.5
54133	Engineering services	30	23 900	12 540	2 648	233	30.4	9.4
541330	Engineering services	30	23 900	12 540	2 648	233	30.4	9.4
54134	Drafting services	3	D	D	D	b	D	D
541340	Drafting services	3	D	D	D	b	D	D
5414	Specialized design services	7	3 539	1 890	606	32	24.0	5.2
5418	Advertising & related services	2	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SOUTHFIELD, MI								
54	Professional, scientific, & technical services	938	1 584 788	696 774	152 407	13 035	10.4	4.4
541	Professional, scientific, & technical services	938	1 584 788	696 774	152 407	13 035	10.4	4.4
5411	Legal services	318	325 034	172 676	33 765	2 597	14.8	5.0
54111	Offices of lawyers	309	318 015	169 641	32 951	2 488	15.1	5.1
541110	Offices of lawyers	309	318 015	169 641	32 951	2 488	15.1	5.1
5411101	Offices of lawyers (except legal aid societies)	309	318 015	169 641	32 951	2 488	15.1	5.1
54119	Other legal services	9	7 019	3 035	814	109	.9	.5
541191	Title abstract & settlement offices	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	153	137 735	65 757	13 902	1 517	12.5	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	153	137 735	65 757	13 902	1 517	12.5	8.2
541211	Offices of certified public accountants	105	109 620	51 368	10 686	1 145	10.6	4.5
541213	Tax return preparation services	8	1 381	627	147	73	91.5	3.8
541219	Other accounting services	31	7 982	4 477	912	139	50.6	21.3
5413	Architectural, engineering, & related services	105	189 668	83 478	19 424	1 485	15.5	6.1
54131	Architectural services	29	47 166	22 622	4 869	422	13.2	—
541310	Architectural services	29	47 166	22 622	4 869	422	13.2	—
54133	Engineering services	70	132 669	58 255	13 920	992	16.6	8.7
541330	Engineering services	70	132 669	58 255	13 920	992	16.6	8.7
54135	Building inspection services	2	D	D	D	a	D	D
541350	Building inspection services	2	D	D	D	a	D	D
54138	Testing laboratories	2	D	D	D	b	D	D
541380	Testing laboratories	2	D	D	D	b	D	D
5414	Specialized design services	32	23 717	10 786	2 358	242	25.7	8.0
54142	Industrial design services	4	7 996	3 863	838	74	—	22.8
541420	Industrial design services	4	7 996	3 863	838	74	—	22.8
54143	Graphic design services	18	13 834	6 261	1 438	140	35.3	.2
541430	Graphic design services	18	13 834	6 261	1 438	140	35.3	.2
5414301	Graphic design services (except commercial art & medical artists) ..	15	D	D	D	c	D	D
5415	Computer systems design & related services	99	242 457	123 223	27 864	2 543	10.1	2.8
54151	Computer systems design & related services	99	242 457	123 223	27 864	2 543	10.1	2.8
541511	Custom computer programming services	46	95 377	56 010	11 796	913	5.6	1.8
541512	Computer systems design services	40	133 216	58 893	14 448	1 406	12.9	3.0
5415121	Computer systems integrators	16	71 393	20 491	4 766	398	13.8	1.2
5415122	Computer systems consultants (except systems integrators)	24	61 823	38 402	9 682	1 008	12.0	5.0
541519	Other computer related services	11	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	111	279 727	108 395	25 104	1 344	7.1	4.5
54161	Management consulting services	104	276 783	106 749	24 812	1 327	6.8	4.4
541611	Administrative management & general management consulting service	43	186 171	65 998	15 399	565	5.3	.5
541612	Human resources & executive search consulting services	41	66 495	31 538	7 464	637	7.7	7.9
5416121	Actuarial consulting	3	D	D	D	c	D	D
5416122	Executive placement services	17	D	D	D	c	D	D
5416123	Human resources & personnel management consulting	21	D	D	D	c	D	D
541613	Marketing consulting services	12	13 967	3 346	719	59	22.5	42.3
541614	Process, physical distribution, & logistics consulting services	5	D	D	D	b	D	D
54169	Other scientific & technical consulting services	7	2 944	1 646	292	17	29.6	13.9
541690	Other scientific & technical consulting services	7	2 944	1 646	292	17	29.6	13.9
5418	Advertising & related services	81	310 182	107 700	25 330	2 008	4.6	2.0
54181	Advertising agencies	40	244 998	91 510	21 059	1 625	1.7	.4
541810	Advertising agencies	40	244 998	91 510	21 059	1 625	1.7	.4
54182	Public relations agencies	4	3 803	1 887	450	40	13.9	—
541820	Public relations agencies	4	3 803	1 887	450	40	13.9	—
54184	Media representatives	15	16 552	5 851	1 580	109	5.3	9.7
541840	Media representatives	15	16 552	5 851	1 580	109	5.3	9.7
5418401	Radio & television advertising representatives	11	14 586	5 290	1 429	97	6.0	8.5
54189	Other services related to advertising	12	D	D	D	c	D	D
541890	Other services related to advertising	12	D	D	D	c	D	D
5418902	Advertising specialties goods distributor	10	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	37	D	D	D	g	D	D
54191	Marketing research & public opinion polling	19	69 733	22 606	4 197	1 250	4.5	3.8
541910	Marketing research & public opinion polling	19	69 733	22 606	4 197	1 250	4.5	3.8
54192	Photographic services	11	2 780	892	191	25	38.0	—
SOUTHGATE, MI								
54	Professional, scientific, & technical services	26	15 788	9 258	2 290	335	25.8	5.9
541	Professional, scientific, & technical services	26	15 788	9 258	2 290	335	25.8	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	5 044	3 711	897	200	53.5	11.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	5 044	3 711	897	200	53.5	11.3
5413	Architectural, engineering, & related services	1	D	D	D	b	D	D
SOUTH HAVEN, MI *								
54	Professional, scientific, & technical services	21	2 933	1 077	262	52	58.9	1.7
541	Professional, scientific, & technical services	21	2 933	1 077	262	52	58.9	1.7
SOUTH HAVEN, MI (ALLEGAN COUNTY PART) *								
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
SOUTH HAVEN, MI (VAN BUREN COUNTY PART) *								
54	Professional, scientific, & technical services	20	D	D	D	b	D	D
541	Professional, scientific, & technical services	20	D	D	D	b	D	D
SOUTH LYON, MI								
54	Professional, scientific, & technical services	13	1 505	477	128	24	53.3	33.0
541	Professional, scientific, & technical services	13	1 505	477	128	24	53.3	33.0
SPARTA, MI								
54	Professional, scientific, & technical services	4	526	176	51	17	70.9	—
SPRINGFIELD, MI								
54	Professional, scientific, & technical services	5	1 591	382	82	15	31.1	—
541	Professional, scientific, & technical services	5	1 591	382	82	15	31.1	—
5414	Specialized design services	2	D	D	D	a	D	D
SPRINGFIELD TOWNSHIP, MI								
54	Professional, scientific, & technical services	16	5 794	4 267	901	177	43.7	—
541	Professional, scientific, & technical services	16	5 794	4 267	901	177	43.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	D	D	D	c	D	D
5413	Architectural, engineering, & related services	7	2 488	1 839	365	58	78.4	—
SPRING LAKE, MI								
54	Professional, scientific, & technical services	13	3 710	1 598	384	56	23.4	44.7
541	Professional, scientific, & technical services	13	3 710	1 598	384	56	23.4	44.7
5413	Architectural, engineering, & related services	5	1 877	685	211	28	18.7	81.3
STERLING HEIGHTS, MI								
54	Professional, scientific, & technical services	234	302 720	136 215	29 541	2 657	14.4	2.4
541	Professional, scientific, & technical services	234	302 720	136 215	29 541	2 657	14.4	2.4
5411	Legal services	42	18 378	10 121	1 826	214	19.5	7.6
54111	Offices of lawyers	41	D	D	D	c	D	D
541110	Offices of lawyers	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	41	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	27	19 539	12 276	1 360	159	10.1	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	27	19 539	12 276	1 360	159	10.1	4.4
541211	Offices of certified public accountants	17	9 401	5 860	1 169	121	16.0	3.1
541219	Other accounting services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	76	146 816	75 813	17 762	1 402	15.2	2.1
54133	Engineering services	53	133 630	68 304	16 202	1 214	13.2	2.3
541330	Engineering services	53	133 630	68 304	16 202	1 214	13.2	2.3
54134	Drafting services	5	3 716	2 591	573	64	—	—
541340	Drafting services	5	3 716	2 591	573	64	—	—
54137	Surveying & mapping (except geophysical) services	4	3 006	1 656	327	44	11.6	—
541370	Surveying & mapping (except geophysical) services	4	3 006	1 656	327	44	11.6	—
5414	Specialized design services	10	4 565	1 932	427	51	85.7	.3
5415	Computer systems design & related services	36	36 294	12 137	2 756	244	11.7	3.7
54151	Computer systems design & related services	36	36 294	12 137	2 756	244	11.7	3.7
541511	Custom computer programming services	17	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	18	D	D	D	c	D	D
54161	Management consulting services	14	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services	2	D	D	D	c	D	D
5417	Scientific research & development services	3	8 733	3 712	831	145	D	—
5418	Advertising & related services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	13	D	D	D	c	D	D
54192	Photographic services	10	D	D	D	b	D	D
541921	Photographic studios, portrait	9	D	D	D	b	D	D
STURGIS, MI								
54	Professional, scientific, & technical services	22	6 932	3 713	796	103	22.8	4.9
541	Professional, scientific, & technical services	22	6 932	3 713	796	103	22.8	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 610	847	182	26	35.8	7.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 610	847	182	26	35.8	7.5
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SUMMIT TOWNSHIP, MI								
54	Professional, scientific, & technical services	29	11 859	6 678	1 535	153	33.5	7.0
541	Professional, scientific, & technical services	29	11 859	6 678	1 535	153	33.5	7.0
5411	Legal services	7	2 772	1 574	272	32	11.9	—
54111	Offices of lawyers	7	2 772	1 574	272	32	11.9	—
541110	Offices of lawyers	7	2 772	1 574	272	32	11.9	—
5411101	Offices of lawyers (except legal aid societies)	7	2 772	1 574	272	32	11.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	1 199	510	148	36	81.2	18.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	1 199	510	148	36	81.2	18.8
5413	Architectural, engineering, & related services	7	1 798	732	113	22	37.0	33.8
5416	Management, scientific, & technical consulting services	5	4 580	3 528	950	52	11.4	—
54169	Other scientific & technical consulting services	2	D	D	D	b	D	D
541690	Other scientific & technical consulting services	2	D	D	D	b	D	D
SUMPTER TOWNSHIP, MI								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
541	Professional, scientific, & technical services	4	D	D	D	a	D	D
SWARTZ CREEK, MI								
54	Professional, scientific, & technical services	10	3 551	1 956	402	59	76.3	—
541	Professional, scientific, & technical services	10	3 551	1 956	402	59	76.3	—
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
TAYLOR, MI								
54	Professional, scientific, & technical services	63	45 333	17 378	4 470	893	16.2	4.8
541	Professional, scientific, & technical services	63	45 333	17 378	4 470	893	16.2	4.8
5411	Legal services	18	6 713	2 655	665	94	66.8	—
54111	Offices of lawyers	17	D	D	D	b	D	D
541110	Offices of lawyers	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	6 105	2 847	1 017	376	23.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	6 105	2 847	1 017	376	23.0	—
541213	Tax return preparation services	3	D	D	D	e	D	D
5413	Architectural, engineering, & related services	9	22 357	8 618	2 072	202	1.8	—
54133	Engineering services	4	D	D	D	c	D	D
541330	Engineering services	4	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	10	7 256	2 208	526	70	9.4	23.6
54161	Management consulting services	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	1 928	630	90	119	—	—
TECUMSEH, MI								
54	Professional, scientific, & technical services	12	1 949	700	146	41	50.9	12.2
541	Professional, scientific, & technical services	12	1 949	700	146	41	50.9	12.2
THOMAS TOWNSHIP, MI								
54	Professional, scientific, & technical services	17	6 747	2 307	376	66	69.8	30.2
541	Professional, scientific, & technical services	17	6 747	2 307	376	66	69.8	30.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 307	675	147	18	85.9	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 307	675	147	18	85.9	14.1
541219	Other accounting services	7	D	D	D	a	D	D
5413	Architectural, engineering, & related services	3	2 903	733	123	24	36.2	63.8
THREE RIVERS, MI								
54	Professional, scientific, & technical services	10	1 690	700	171	38	53.2	—
541	Professional, scientific, & technical services	10	1 690	700	171	38	53.2	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TRAVERSE CITY, MI *								
54	Professional, scientific, & technical services	207	103 582	45 490	9 619	1 641	35.2	7.2
541	Professional, scientific, & technical services	207	103 582	45 490	9 619	1 641	35.2	7.2
5411	Legal services	65	30 048	13 550	2 614	357	31.6	2.6
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	19 315	9 469	2 291	557	18.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	19 315	9 469	2 291	557	18.9	4.4
541211	Offices of certified public accountants	23	13 217	6 023	1 384	155	15.4	4.6
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	27 390	12 468	2 707	324	31.7	15.8
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	17	16 250	8 268	1 803	209	16.5	26.7
541330	Engineering services	17	16 250	8 268	1 803	209	16.5	26.7
5414	Specialized design services	7	2 317	958	192	22	46.1	—
54143	Graphic design services	3	1 738	896	179	18	D	—
541430	Graphic design services	3	1 738	896	179	18	D	—
5415	Computer systems design & related services	15	4 841	1 612	183	30	40.7	5.7
54151	Computer systems design & related services	15	4 841	1 612	183	30	40.7	5.7
5416	Management, scientific, & technical consulting services	25	12 687	5 336	1 160	263	71.9	3.2
54161	Management consulting services	17	D	D	D	c	D	D
54162	Environmental consulting services	6	5 471	2 170	483	63	100.0	—
541620	Environmental consulting services	6	5 471	2 170	483	63	100.0	—
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
TRAVERSE CITY, MI (GRAND TRAVERSE COUNTY PART) *								
54	Professional, scientific, & technical services	203	D	D	D	g	D	D
541	Professional, scientific, & technical services	203	D	D	D	g	D	D
5411	Legal services	65	30 048	13 550	2 614	357	31.6	2.6
54111	Offices of lawyers	64	D	D	D	e	D	D
541110	Offices of lawyers	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies)	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	43	19 315	9 469	2 291	557	18.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	43	19 315	9 469	2 291	557	18.9	4.4
541211	Offices of certified public accountants	23	13 217	6 023	1 384	155	15.4	4.6
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	13	D	D	D	b	D	D
5413	Architectural, engineering, & related services	35	27 390	12 468	2 707	324	31.7	15.8
54131	Architectural services	11	D	D	D	b	D	D
541310	Architectural services	11	D	D	D	b	D	D
54133	Engineering services	17	16 250	8 268	1 803	209	16.5	26.7
541330	Engineering services	17	16 250	8 268	1 803	209	16.5	26.7
5414	Specialized design services	6	D	D	D	b	D	D
54143	Graphic design services	2	D	D	D	a	D	D
541430	Graphic design services	2	D	D	D	a	D	D
5415	Computer systems design & related services	14	D	D	D	b	D	D
54151	Computer systems design & related services	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	23	D	D	D	e	D	D
54161	Management consulting services	15	D	D	D	c	D	D
54162	Environmental consulting services	6	5 471	2 170	483	63	100.0	—
541620	Environmental consulting services	6	5 471	2 170	483	63	100.0	—
5418	Advertising & related services	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
TRAVERSE CITY, MI (LEELANAU COUNTY PART) *								
54	Professional, scientific, & technical services	4	D	D	D	a	D	D
TRENTON, MI								
54	Professional, scientific, & technical services	47	10 895	4 581	1 154	130	47.7	20.4
541	Professional, scientific, & technical services	47	10 895	4 581	1 154	130	47.7	20.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 339	1 251	381	32	53.1	14.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 339	1 251	381	32	53.1	14.5
5413	Architectural, engineering, & related services	11	4 238	1 703	399	37	49.7	41.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TROY, MI								
54	Professional, scientific, & technical services	843	1 644 736	822 101	191 539	15 151	9.1	4.6
541	Professional, scientific, & technical services	843	1 644 736	822 101	191 539	15 151	9.1	4.6
5411	Legal services	171	172 221	96 306	17 197	1 503	13.8	7.1
54111	Offices of lawyers	166	169 538	95 028	16 895	1 465	14.0	6.1
541110	Offices of lawyers	166	169 538	95 028	16 895	1 465	14.0	6.1
5411101	Offices of lawyers (except legal aid societies)	166	169 538	95 028	16 895	1 465	14.0	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	125	151 826	94 349	21 207	1 519	6.9	7.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	125	151 826	94 349	21 207	1 519	6.9	7.3
541211	Offices of certified public accountants	90	79 132	42 387	8 291	767	8.8	10.8
541214	Payroll services	6	D	D	D	f	D	D
541219	Other accounting services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	164	596 522	295 241	70 752	5 616	7.3	3.3
54131	Architectural services	22	17 977	7 063	1 373	161	9.9	12.8
541310	Architectural services	22	17 977	7 063	1 373	161	9.9	12.8
54133	Engineering services	120	519 698	256 926	61 949	4 859	7.4	3.3
541330	Engineering services	120	519 698	256 926	61 949	4 859	7.4	3.3
54134	Drafting services	5	27 191	20 161	4 802	318	.4	—
541340	Drafting services	5	27 191	20 161	4 802	318	.4	—
54137	Surveying & mapping (except geophysical) services	4	2 024	1 108	240	32	4.5	4.5
541370	Surveying & mapping (except geophysical) services	4	2 024	1 108	240	32	4.5	4.5
54138	Testing laboratories	10	29 548	9 957	2 386	245	10.0	—
541380	Testing laboratories	10	29 548	9 957	2 386	245	10.0	—
5414	Specialized design services	48	42 913	18 642	3 810	429	28.4	1.3
54141	Interior design services	11	7 074	2 160	496	52	25.7	.6
541410	Interior design services	11	7 074	2 160	496	52	25.7	.6
54142	Industrial design services	4	10 090	7 371	1 535	147	2.9	—
541420	Industrial design services	4	10 090	7 371	1 535	147	2.9	—
54143	Graphic design services	33	25 749	9 111	1 779	230	39.1	2.0
541430	Graphic design services	33	25 749	9 111	1 779	230	39.1	2.0
5414301	Graphic design services (except commercial art & medical artists) ..	28	23 748	8 346	1 594	212	36.8	2.2
5415	Computer systems design & related services	109	295 809	175 127	44 855	3 160	5.6	1.7
54151	Computer systems design & related services	109	295 809	175 127	44 855	3 160	5.6	1.7
541511	Custom computer programming services	48	93 956	60 042	13 832	1 244	8.6	.9
541512	Computer systems design services	50	198 738	113 535	30 631	1 888	4.0	1.6
5415121	Computer systems integrators	20	39 042	15 494	3 486	281	9.1	6.5
5415122	Computer systems consultants (except systems integrators)	30	159 696	98 041	27 145	1 607	2.7	.4
5416	Management, scientific, & technical consulting services	95	115 925	42 963	8 611	710	10.0	9.3
54161	Management consulting services	80	110 967	40 368	8 225	675	9.7	9.4
541611	Administrative management & general management consulting service	27	24 969	11 410	2 080	118	27.8	33.6
541612	Human resources & executive search consulting services	25	20 028	10 905	2 333	239	10.4	4.2
5416122	Executive placement services	18	17 058	9 346	1 889	217	8.0	4.3
541613	Marketing consulting services	20	57 507	13 811	2 835	251	3.0	2.1
541614	Process, physical distribution, & logistics consulting services	7	D	D	D	b	D	D
54169	Other scientific & technical consulting services	14	D	D	D	b	D	D
541690	Other scientific & technical consulting services	14	D	D	D	b	D	D
5417	Scientific research & development services	9	D	D	D	e	D	D
54171	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
541710	R&D in the physical, engineering, & life sciences	9	D	D	D	e	D	D
5417101	R&D in the physical & engineering sciences	9	D	D	D	e	D	D
5418	Advertising & related services	79	176 734	59 028	15 828	1 260	14.9	5.0
54181	Advertising agencies	32	89 600	37 615	10 438	770	15.5	4.5
541810	Advertising agencies	32	89 600	37 615	10 438	770	15.5	4.5
54182	Public relations agencies	9	6 563	2 494	553	64	34.4	—
541820	Public relations agencies	9	6 563	2 494	553	64	34.4	—
54184	Media representatives	13	16 430	7 681	1 773	175	3.3	18.6
541840	Media representatives	13	16 430	7 681	1 773	175	3.3	18.6
5418401	Radio & television advertising representatives	7	12 161	4 981	1 267	133	—	19.0
54185	Display advertising	3	D	D	D	b	D	D
541850	Display advertising	3	D	D	D	b	D	D
5418501	Display advertising (except outdoor)	1	D	D	D	a	D	D
54186	Direct mail advertising	9	14 168	3 918	1 015	145	40.5	8.9
541860	Direct mail advertising	9	14 168	3 918	1 015	145	40.5	8.9
54189	Other services related to advertising	12	D	D	D	b	D	D
541890	Other services related to advertising	12	D	D	D	b	D	D
5418902	Advertising specialties goods distributor	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	43	D	D	D	f	D	D
54191	Marketing research & public opinion polling	8	29 108	10 556	2 531	310	4.0	4.7
541910	Marketing research & public opinion polling	8	29 108	10 556	2 531	310	4.0	4.7
54192	Photographic services	30	19 125	4 489	813	168	14.2	27.7
541921	Photographic studios, portrait	15	8 078	2 051	358	119	11.0	47.3
541922	Commercial photography	15	11 047	2 438	455	49	16.5	13.4
54193	Translation & interpretation services	3	D	D	D	b	D	D
541930	Translation & interpretation services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UTICA, MI								
54	Professional, scientific, & technical services	26	5 093	1 880	407	49	69.8	5.1
541	Professional, scientific, & technical services	26	5 093	1 880	407	49	69.8	5.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 225	600	105	17	39.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 225	600	105	17	39.9	—
5413	Architectural, engineering, & related services	5	1 769	498	95	13	100.0	—
VAN BUREN TOWNSHIP, MI								
54	Professional, scientific, & technical services	17	D	D	D	e	D	D
541	Professional, scientific, & technical services	17	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	c	D	D
541213	Tax return preparation services	1	D	D	D	c	D	D
5418	Advertising & related services	1	D	D	D	c	D	D
54186	Direct mail advertising	1	D	D	D	c	D	D
541860	Direct mail advertising	1	D	D	D	c	D	D
VASSAR, MI								
54	Professional, scientific, & technical services	4	347	92	25	12	68.3	—
VIENNA TOWNSHIP, MI								
54	Professional, scientific, & technical services	5	666	214	83	40	76.0	—
WALKER, MI								
54	Professional, scientific, & technical services	31	13 855	5 499	1 198	217	27.7	5.5
541	Professional, scientific, & technical services	31	13 855	5 499	1 198	217	27.7	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	3 687	1 590	393	103	39.0	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	3 687	1 590	393	103	39.0	.4
541211	Offices of certified public accountants	11	D	D	D	c	D	D
5413	Architectural, engineering, & related services	10	5 439	2 390	606	68	35.2	13.3
5419	Other professional, scientific, & technical services	3	D	D	D	a	D	D
54192	Photographic services	3	D	D	D	a	D	D
541921	Photographic studios, portrait	3	D	D	D	a	D	D
WALLED LAKE, MI								
54	Professional, scientific, & technical services	21	7 056	2 834	625	97	40.4	2.0
541	Professional, scientific, & technical services	21	7 056	2 834	625	97	40.4	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	4 032	1 943	382	63	27.6	3.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	4 032	1 943	382	63	27.6	3.0
541219	Other accounting services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WARREN, MI								
54	Professional, scientific, & technical services	193	391 187	203 127	55 374	4 180	7.6	2.8
541	Professional, scientific, & technical services	193	391 187	203 127	55 374	4 180	7.6	2.8
5411	Legal services	33	7 694	3 237	631	102	38.7	1.2
541111	Offices of lawyers	32	D	D	D	c	D	D
5411110	Offices of lawyers	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	25	D	D	D	c	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	63	189 749	119 945	28 556	2 299	6.7	2.4
54133	Engineering services	53	178 597	112 896	27 047	2 132	6.6	1.8
541330	Engineering services	53	178 597	112 896	27 047	2 132	6.6	1.8
54134	Drafting services	2	D	D	D	c	D	D
541340	Drafting services	2	D	D	D	c	D	D
5414	Specialized design services	9	D	D	D	b	D	D
54143	Graphic design services	5	D	D	D	a	D	D
541430	Graphic design services	5	D	D	D	a	D	D
5415	Computer systems design & related services	19	25 475	11 972	2 853	286	25.5	3.1
54151	Computer systems design & related services	19	25 475	11 972	2 853	286	25.5	3.1
541511	Custom computer programming services	7	D	D	D	b	D	D
541512	Computer systems design services	10	14 291	6 283	1 463	142	39.7	2.6
5416	Management, scientific, & technical consulting services	20	19 078	7 125	1 513	341	11.0	2.1
54161	Management consulting services	16	15 315	5 662	1 326	319	6.9	2.6
541613	Marketing consulting services	4	D	D	D	a	D	D
54169	Other scientific & technical consulting services	4	3 763	1 463	187	22	27.5	—
541690	Other scientific & technical consulting services	4	3 763	1 463	187	22	27.5	—
5418	Advertising & related services	12	D	D	D	f	D	D
54181	Advertising agencies	4	D	D	D	f	D	D
541810	Advertising agencies	4	D	D	D	f	D	D
54189	Other services related to advertising	5	D	D	D	e	D	D
541890	Other services related to advertising	5	D	D	D	e	D	D
5418909	All other advertising	1	D	D	D	e	D	D
5419	Other professional, scientific, & technical services	9	D	D	D	b	D	D
54192	Photographic services	8	D	D	D	b	D	D
541921	Photographic studios, portrait	6	D	D	D	b	D	D
541922	Commercial photography	2	D	D	D	a	D	D
WASHINGTON TOWNSHIP BALANCE, MI *								
54	Professional, scientific, & technical services	25	8 939	4 781	884	89	26.0	39.2
541	Professional, scientific, & technical services	25	8 939	4 781	884	89	26.0	39.2
5413	Architectural, engineering, & related services	14	6 449	3 893	753	69	21.0	40.4
WATERFORD TOWNSHIP, MI								
54	Professional, scientific, & technical services	127	31 540	14 428	2 888	403	52.5	11.0
541	Professional, scientific, & technical services	127	31 540	14 428	2 888	403	52.5	11.0
5411	Legal services	34	6 796	2 622	606	90	39.1	10.5
541111	Offices of lawyers	34	6 796	2 622	606	90	39.1	10.5
5411110	Offices of lawyers	34	6 796	2 622	606	90	39.1	10.5
5411101	Offices of lawyers (except legal aid societies)	34	6 796	2 622	606	90	39.1	10.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	5 858	4 382	748	110	35.9	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	5 858	4 382	748	110	35.9	6.8
5413	Architectural, engineering, & related services	19	5 596	2 942	594	61	56.0	9.4
5415	Computer systems design & related services	18	3 882	1 584	331	42	65.7	18.6
54151	Computer systems design & related services	18	3 882	1 584	331	42	65.7	18.6
5416	Management, scientific, & technical consulting services	14	3 299	1 654	351	25	72.4	15.0
5418	Advertising & related services	4	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	a	D	D
541890	Other services related to advertising	4	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	14	D	D	D	b	D	D
54192	Photographic services	13	2 921	579	132	59	45.8	21.0
541921	Photographic studios, portrait	11	D	D	D	b	D	D
WAYLAND, MI								
54	Professional, scientific, & technical services	3	373	92	33	13	75.6	24.4
WAYNE, MI								
54	Professional, scientific, & technical services	16	6 562	2 554	559	67	28.8	1.4
541	Professional, scientific, & technical services	16	6 562	2 554	559	67	28.8	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	a	D	D
5418	Advertising & related services	2	D	D	D	a	D	D

See footnotes at end of table.

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

[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
WEST BLOOMFIELD TOWNSHIP, MI								
54	Professional, scientific, & technical services	252	108 493	34 971	7 734	795	40.2	8.6
541	Professional, scientific, & technical services	252	108 493	34 971	7 734	795	40.2	8.6
5411	Legal services	55	13 568	6 620	1 857	122	53.7	8.7
541111	Offices of lawyers	55	13 568	6 620	1 857	122	53.7	8.7
541110	Offices of lawyers	55	13 568	6 620	1 857	122	53.7	8.7
5411101	Offices of lawyers (except legal aid societies)	55	13 568	6 620	1 857	122	53.7	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	45	26 090	7 440	1 508	219	15.8	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	45	26 090	7 440	1 508	219	15.8	.7
541211	Offices of certified public accountants	24	D	D	D	b	D	D
541219	Other accounting services	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services	40	12 695	4 782	985	102	79.5	15.9
54133	Engineering services	30	9 665	3 708	754	79	75.7	19.7
541330	Engineering services	30	9 665	3 708	754	79	75.7	19.7
5414	Specialized design services	14	3 437	691	164	23	78.8	13.2
5415	Computer systems design & related services	24	13 715	4 669	1 008	83	30.9	.9
54151	Computer systems design & related services	24	13 715	4 669	1 008	83	30.9	.9
541512	Computer systems design services	4	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	45	16 211	6 178	1 299	164	64.8	5.5
54161	Management consulting services	36	12 543	4 932	1 114	151	56.5	6.3
541613	Marketing consulting services	11	7 294	2 338	628	26	50.3	—
5418	Advertising & related services	17	16 537	2 554	556	55	18.7	—
54189	Other services related to advertising	5	D	D	D	a	D	D
541890	Other services related to advertising	5	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	12	6 240	2 037	357	27	25.5	71.2
WESTLAND, MI								
54	Professional, scientific, & technical services	69	41 465	16 598	3 776	415	21.8	1.6
541	Professional, scientific, & technical services	69	41 465	16 598	3 776	415	21.8	1.6
5411	Legal services	15	4 403	2 108	351	51	35.9	3.4
541111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 556	615	148	33	50.4	5.3
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 556	615	148	33	50.4	5.3
5413	Architectural, engineering, & related services	12	22 522	8 174	1 838	178	11.4	—
54134	Drafting services	2	D	D	D	b	D	D
541340	Drafting services	2	D	D	D	b	D	D
54138	Testing laboratories	1	D	D	D	c	D	D
541380	Testing laboratories	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	8	7 583	3 705	1 047	60	37.1	.7
54161	Management consulting services	5	4 222	2 146	679	16	6.0	1.3
5419	Other professional, scientific, & technical services	10	D	D	D	b	D	D
54192	Photographic services	9	D	D	D	b	D	D
541921	Photographic studios, portrait	8	D	D	D	b	D	D
WHITEHALL, MI								
54	Professional, scientific, & technical services	9	1 459	554	122	30	56.5	—
541	Professional, scientific, & technical services	9	1 459	554	122	30	56.5	—
WHITE LAKE TOWNSHIP, MI								
54	Professional, scientific, & technical services	29	5 941	3 188	718	82	44.5	3.3
541	Professional, scientific, & technical services	29	5 941	3 188	718	82	44.5	3.3
5413	Architectural, engineering, & related services	10	2 054	1 282	353	29	32.8	—
WILLIAMSTON, MI								
54	Professional, scientific, & technical services	15	7 688	2 708	689	80	37.0	—
541	Professional, scientific, & technical services	15	7 688	2 708	689	80	37.0	—
5413	Architectural, engineering, & related services	5	6 183	2 112	569	61	34.8	—
WIXOM, MI								
54	Professional, scientific, & technical services	27	27 559	9 451	2 216	237	39.0	4.5
541	Professional, scientific, & technical services	27	27 559	9 451	2 216	237	39.0	4.5
5413	Architectural, engineering, & related services	11	16 320	3 641	708	94	50.6	—
54133	Engineering services	8	D	D	D	b	D	D
541330	Engineering services	8	D	D	D	b	D	D
5414	Specialized design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	7	4 599	2 116	467	72	15.0	25.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WOLVERINE LAKE, MI *								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
WOODHAVEN, MI								
54	Professional, scientific, & technical services	12	1 585	631	117	26	83.7	—
541	Professional, scientific, & technical services	12	1 585	631	117	26	83.7	—
WYANDOTTE, MI								
54	Professional, scientific, & technical services	43	9 944	4 045	1 051	161	38.2	4.3
541	Professional, scientific, & technical services	43	9 944	4 045	1 051	161	38.2	4.3
5411	Legal services	15	3 194	1 286	315	52	57.9	.9
54111	Offices of lawyers	15	3 194	1 286	315	52	57.9	.9
541110	Offices of lawyers	15	3 194	1 286	315	52	57.9	.9
5411101	Offices of lawyers (except legal aid societies)	15	3 194	1 286	315	52	57.9	.9
5413	Architectural, engineering, & related services	9	2 949	1 596	419	47	25.9	.2
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	2	D	D	D	a	D	D
541890	Other services related to advertising	2	D	D	D	a	D	D
WYOMING, MI								
54	Professional, scientific, & technical services	80	63 381	25 644	5 629	967	18.8	3.4
541	Professional, scientific, & technical services	80	63 381	25 644	5 629	967	18.8	3.4
5411	Legal services	15	4 434	1 866	383	41	36.8	18.0
54111	Offices of lawyers	15	4 434	1 866	383	41	36.8	18.0
541110	Offices of lawyers	15	4 434	1 866	383	41	36.8	18.0
5411101	Offices of lawyers (except legal aid societies)	15	4 434	1 866	383	41	36.8	18.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	18	7 897	3 815	1 227	419	26.2	1.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	18	7 897	3 815	1 227	419	26.2	1.5
541213	Tax return preparation services	4	D	D	D	e	D	D
5413	Architectural, engineering, & related services	16	20 328	9 611	2 190	281	13.5	1.4
54138	Testing laboratories	5	D	D	D	c	D	D
541380	Testing laboratories	5	D	D	D	c	D	D
5414	Specialized design services	4	D	D	D	b	D	D
5415	Computer systems design & related services	11	18 472	5 155	955	80	13.3	.8
54151	Computer systems design & related services	11	18 472	5 155	955	80	13.3	.8
541512	Computer systems design services	5	15 208	3 960	664	59	11.8	—
5415121	Computer systems integrators	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	9	3 357	1 707	241	27	74.0	—
YPSILANTI, MI								
54	Professional, scientific, & technical services	52	15 807	6 463	1 224	163	47.4	10.4
541	Professional, scientific, & technical services	52	15 807	6 463	1 224	163	47.4	10.4
5411	Legal services	23	7 685	3 471	629	66	19.9	12.9
54111	Offices of lawyers	23	7 685	3 471	629	66	19.9	12.9
541110	Offices of lawyers	23	7 685	3 471	629	66	19.9	12.9
5411101	Offices of lawyers (except legal aid societies)	23	7 685	3 471	629	66	19.9	12.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	915	268	86	17	60.3	39.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	915	268	86	17	60.3	39.0
5413	Architectural, engineering, & related services	9	3 653	1 407	322	47	82.9	6.5
YPSILANTI TOWNSHIP, MI								
54	Professional, scientific, & technical services	25	3 279	1 197	286	57	50.0	2.4
541	Professional, scientific, & technical services	25	3 279	1 197	286	57	50.0	2.4
ZEELAND, MI								
54	Professional, scientific, & technical services	12	6 147	2 734	655	81	16.1	—
541	Professional, scientific, & technical services	12	6 147	2 734	655	81	16.1	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	3	2 683	1 639	420	44	D	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	3	2 683	1 639	420	44	D	—
5413	Architectural, engineering, & related services	4	D	D	D	a	D	D
BALANCE OF ALCONA COUNTY, MI								
54	Professional, scientific, & technical services	10	3 362	1 710	414	94	59.8	—
541	Professional, scientific, & technical services	10	3 362	1 710	414	94	59.8	—
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
BALANCE OF ALGER COUNTY, MI								
54	Professional, scientific, & technical services	3	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF ALLEGAN COUNTY, MI								
54	Professional, scientific, & technical services	39	D	D	D	b	D	D
541	Professional, scientific, & technical services	39	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
BALANCE OF ALPENA COUNTY, MI								
54	Professional, scientific, & technical services	8	1 228	356	54	13	53.3	4.0
541	Professional, scientific, & technical services	8	1 228	356	54	13	53.3	4.0
BALANCE OF ANTRIM COUNTY, MI								
54	Professional, scientific, & technical services	31	11 154	5 939	904	589	31.3	55.9
541	Professional, scientific, & technical services	31	11 154	5 939	904	589	31.3	55.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	f	D	D
5413	Architectural, engineering, & related services	9	1 717	623	122	25	79.7	3.2
BALANCE OF ARENAC COUNTY, MI								
54	Professional, scientific, & technical services	20	4 408	1 494	292	54	67.1	17.2
541	Professional, scientific, & technical services	20	4 408	1 494	292	54	67.1	17.2
BALANCE OF BARAGA COUNTY, MI								
54	Professional, scientific, & technical services	3	106	34	8	5	D	—
BALANCE OF BARRY COUNTY, MI								
54	Professional, scientific, & technical services	25	8 775	3 510	797	105	18.8	16.5
541	Professional, scientific, & technical services	25	8 775	3 510	797	105	18.8	16.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	5	D	D	D	b	D	D
5415	Computer systems design & related services	6	5 965	2 293	558	55	5.9	19.0
54151	Computer systems design & related services	6	5 965	2 293	558	55	5.9	19.0
BALANCE OF BAY COUNTY, MI								
54	Professional, scientific, & technical services	25	D	D	D	b	D	D
541	Professional, scientific, & technical services	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	2 933	1 409	348	42	6.4	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	2 933	1 409	348	42	6.4	—
5413	Architectural, engineering, & related services	7	1 380	572	141	21	74.9	—
BALANCE OF BENZIE COUNTY, MI								
54	Professional, scientific, & technical services	19	2 564	925	205	49	45.0	17.7
541	Professional, scientific, & technical services	19	2 564	925	205	49	45.0	17.7
BALANCE OF BERRIEN COUNTY, MI								
54	Professional, scientific, & technical services	80	D	D	D	c	D	D
541	Professional, scientific, & technical services	80	D	D	D	c	D	D
5411	Legal services	16	2 902	713	167	35	39.0	25.6
54111	Offices of lawyers	16	2 902	713	167	35	39.0	25.6
541110	Offices of lawyers	16	2 902	713	167	35	39.0	25.6
5411101	Offices of lawyers (except legal aid societies)	16	2 902	713	167	35	39.0	25.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services	12	D	D	D	b	D	D
5418	Advertising & related services	7	D	D	D	b	D	D
54182	Public relations agencies	1	D	D	D	a	D	D
541820	Public relations agencies	1	D	D	D	a	D	D
54189	Other services related to advertising	4	D	D	D	b	D	D
541890	Other services related to advertising	4	D	D	D	b	D	D
5418903	Sign painting & lettering shop	3	D	D	D	b	D	D
BALANCE OF BRANCH COUNTY, MI								
54	Professional, scientific, & technical services	12	2 369	728	169	38	58.6	—
541	Professional, scientific, & technical services	12	2 369	728	169	38	58.6	—

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF CALHOUN COUNTY, MI								
54	Professional, scientific, & technical services	18	D	D	D	b	D	D
541	Professional, scientific, & technical services	18	D	D	D	b	D	D
BALANCE OF CASS COUNTY, MI								
54	Professional, scientific, & technical services	40	D	D	D	c	D	D
541	Professional, scientific, & technical services	40	D	D	D	c	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
BALANCE OF CHARLEVOIX COUNTY, MI								
54	Professional, scientific, & technical services	9	2 534	1 318	273	58	12.7	22.1
541	Professional, scientific, & technical services	9	2 534	1 318	273	58	12.7	22.1
5419	Other professional, scientific, & technical services	1	D	D	D	b	D	D
BALANCE OF CHEBOYGAN COUNTY, MI								
54	Professional, scientific, & technical services	11	1 583	337	61	18	74.3	6.0
541	Professional, scientific, & technical services	11	1 583	337	61	18	74.3	6.0
BALANCE OF CHIPPEWA COUNTY, MI								
54	Professional, scientific, & technical services	9	1 574	506	107	21	40.7	—
541	Professional, scientific, & technical services	9	1 574	506	107	21	40.7	—
5412	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	4	D	D	D	a	D	D
BALANCE OF CLARE COUNTY, MI								
54	Professional, scientific, & technical services	15	1 720	394	90	41	76.9	1.5
541	Professional, scientific, & technical services	15	1 720	394	90	41	76.9	1.5
BALANCE OF CLINTON COUNTY, MI								
54	Professional, scientific, & technical services	38	13 411	4 815	1 236	175	33.2	13.9
541	Professional, scientific, & technical services	38	13 411	4 815	1 236	175	33.2	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services	6	D	D	D	b	D	D
5415	Computer systems design & related services	7	D	D	D	b	D	D
54151	Computer systems design & related services	7	D	D	D	b	D	D
541512	Computer systems design services	3	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators)	3	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	5	D	D	D	b	D	D
BALANCE OF CRAWFORD COUNTY, MI								
54	Professional, scientific, & technical services	16	2 890	1 060	253	52	45.9	41.2
541	Professional, scientific, & technical services	16	2 890	1 060	253	52	45.9	41.2
BALANCE OF DELTA COUNTY, MI								
54	Professional, scientific, & technical services	5	D	D	D	a	D	D
541	Professional, scientific, & technical services	5	D	D	D	a	D	D
BALANCE OF DICKINSON COUNTY, MI								
54	Professional, scientific, & technical services	5	901	232	54	6	14.5	63.7
541	Professional, scientific, & technical services	5	901	232	54	6	14.5	63.7
BALANCE OF EATON COUNTY, MI								
54	Professional, scientific, & technical services	19	4 944	2 325	394	68	40.6	—
541	Professional, scientific, & technical services	19	4 944	2 325	394	68	40.6	—
5413	Architectural, engineering, & related services	7	D	D	D	b	D	D
BALANCE OF EMMET COUNTY, MI								
54	Professional, scientific, & technical services	30	6 442	2 228	475	88	71.1	8.5
541	Professional, scientific, & technical services	30	6 442	2 228	475	88	71.1	8.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 452	782	184	24	27.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 452	782	184	24	27.1	2.6
5414	Specialized design services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF GENESEE COUNTY, MI								
54	Professional, scientific, & technical services	36	5 916	1 808	383	89	70.5	21.7
541	Professional, scientific, & technical services	36	5 916	1 808	383	89	70.5	21.7
BALANCE OF GLADWIN COUNTY, MI								
54	Professional, scientific, & technical services	13	1 352	342	83	27	57.5	—
541	Professional, scientific, & technical services	13	1 352	342	83	27	57.5	—
BALANCE OF GOGEBIC COUNTY, MI								
54	Professional, scientific, & technical services	4	332	216	50	11	100.0	—
BALANCE OF GRAND TRAVERSE COUNTY, MI								
54	Professional, scientific, & technical services	47	D	D	D	c	D	D
541	Professional, scientific, & technical services	47	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	922	329	74	22	96.4	3.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	922	329	74	22	96.4	3.6
5413	Architectural, engineering, & related services	12	2 614	1 000	211	34	75.5	—
BALANCE OF GRATIOT COUNTY, MI								
54	Professional, scientific, & technical services	16	D	D	D	b	D	D
541	Professional, scientific, & technical services	16	D	D	D	b	D	D
BALANCE OF HILLSDALE COUNTY, MI								
54	Professional, scientific, & technical services	20	2 523	1 109	248	46	66.1	14.0
541	Professional, scientific, & technical services	20	2 523	1 109	248	46	66.1	14.0
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
BALANCE OF HOUGHTON COUNTY, MI								
54	Professional, scientific, & technical services	21	6 667	3 210	905	103	53.3	17.9
541	Professional, scientific, & technical services	21	6 667	3 210	905	103	53.3	17.9
5413	Architectural, engineering, & related services	8	D	D	D	b	D	D
BALANCE OF HURON COUNTY, MI								
54	Professional, scientific, & technical services	21	3 934	1 780	345	80	30.0	1.6
541	Professional, scientific, & technical services	21	3 934	1 780	345	80	30.0	1.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
BALANCE OF INGHAM COUNTY, MI								
54	Professional, scientific, & technical services	113	115 104	46 673	9 701	1 093	39.7	1.0
541	Professional, scientific, & technical services	113	115 104	46 673	9 701	1 093	39.7	1.0
5411	Legal services	31	D	D	D	c	D	D
54111	Offices of lawyers	30	D	D	D	b	D	D
541110	Offices of lawyers	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	30	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	22	D	D	D	c	D	D
541211	Offices of certified public accountants	9	D	D	D	c	D	D
5413	Architectural, engineering, & related services	21	D	D	D	e	D	D
54133	Engineering services	11	D	D	D	e	D	D
541330	Engineering services	11	D	D	D	e	D	D
5415	Computer systems design & related services	11	D	D	D	c	D	D
54151	Computer systems design & related services	11	D	D	D	c	D	D
541512	Computer systems design services	5	D	D	D	b	D	D
541519	Other computer related services	1	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services	18	D	D	D	c	D	D
54161	Management consulting services	12	D	D	D	b	D	D
BALANCE OF IONIA COUNTY, MI								
54	Professional, scientific, & technical services	31	7 599	3 069	687	118	41.0	27.1
541	Professional, scientific, & technical services	31	7 599	3 069	687	118	41.0	27.1
5412	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF IOSCO COUNTY, MI								
54	Professional, scientific, & technical services	14	1 330	577	132	39	90.5	9.5
541	Professional, scientific, & technical services	14	1 330	577	132	39	90.5	9.5
BALANCE OF IRON COUNTY, MI								
54	Professional, scientific, & technical services	30	6 623	2 670	483	105	65.8	4.2
541	Professional, scientific, & technical services	30	6 623	2 670	483	105	65.8	4.2
5411	Legal services	16	3 611	1 488	213	42	60.6	3.0
54111	Offices of lawyers	14	D	D	D	b	D	D
541110	Offices of lawyers	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	921	306	81	25	85.2	14.8
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	921	306	81	25	85.2	14.8
BALANCE OF ISABELLA COUNTY, MI								
54	Professional, scientific, & technical services	20	14 277	3 181	523	73	18.4	63.8
541	Professional, scientific, & technical services	20	14 277	3 181	523	73	18.4	63.8
5413	Architectural, engineering, & related services	8	11 541	2 150	326	44	15.1	78.3
54133	Engineering services	4	D	D	D	a	D	D
541330	Engineering services	4	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, MI								
54	Professional, scientific, & technical services	41	8 823	3 819	563	106	49.9	4.3
541	Professional, scientific, & technical services	41	8 823	3 819	563	106	49.9	4.3
5413	Architectural, engineering, & related services	16	D	D	D	b	D	D
BALANCE OF KALAMAZOO COUNTY, MI								
54	Professional, scientific, & technical services	67	16 688	6 230	1 449	201	65.6	2.1
541	Professional, scientific, & technical services	67	16 688	6 230	1 449	201	65.6	2.1
5411	Legal services	11	2 910	1 128	364	34	17.7	2.5
54111	Offices of lawyers	11	2 910	1 128	364	34	17.7	2.5
541110	Offices of lawyers	11	2 910	1 128	364	34	17.7	2.5
5411101	Offices of lawyers (except legal aid societies)	11	2 910	1 128	364	34	17.7	2.5
5412	Accounting, tax return prep, bookkeeping, & payroll services	14	1 271	470	101	28	88.0	12.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	14	1 271	470	101	28	88.0	12.0
5413	Architectural, engineering, & related services	14	4 023	1 569	298	48	74.6	—
5414	Specialized design services	4	D	D	D	b	D	D
54143	Graphic design services	3	D	D	D	b	D	D
541430	Graphic design services	3	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	3	D	D	D	b	D	D
BALANCE OF KALKASKA COUNTY, MI								
54	Professional, scientific, & technical services	13	3 475	1 319	395	42	18.5	42.0
541	Professional, scientific, & technical services	13	3 475	1 319	395	42	18.5	42.0
5413	Architectural, engineering, & related services	3	D	D	D	b	D	D
BALANCE OF KENT COUNTY, MI								
54	Professional, scientific, & technical services	103	D	D	D	f	D	D
541	Professional, scientific, & technical services	103	D	D	D	f	D	D
5411	Legal services	8	D	D	D	b	D	D
54111	Offices of lawyers	7	D	D	D	b	D	D
541110	Offices of lawyers	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	3 919	1 975	429	70	28.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	3 919	1 975	429	70	28.7	—
541219	Other accounting services	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services	33	D	D	D	e	D	D
54133	Engineering services	17	18 668	9 536	2 315	227	18.3	77.3
541330	Engineering services	17	18 668	9 536	2 315	227	18.3	77.3
5414	Specialized design services	12	3 291	681	109	22	46.6	1.9
54143	Graphic design services	8	3 088	626	103	18	43.1	2.1
541430	Graphic design services	8	3 088	626	103	18	43.1	2.1
5414301	Graphic design services (except commercial art & medical artists) ..	8	3 088	626	103	18	43.1	2.1
5415	Computer systems design & related services	10	D	D	D	b	D	D
54151	Computer systems design & related services	10	D	D	D	b	D	D
541512	Computer systems design services	5	5 078	2 482	577	52	25.7	.7
5418	Advertising & related services	8	D	D	D	b	D	D
BALANCE OF LAKE COUNTY, MI								
54	Professional, scientific, & technical services	6	724	194	51	15	42.8	4.3

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF LAPEER COUNTY, MI								
54	Professional, scientific, & technical services	56	16 605	5 556	1 225	255	35.3	3.3
541	Professional, scientific, & technical services	56	16 605	5 556	1 225	255	35.3	3.3
5413	Architectural, engineering, & related services	19	D	D	D	c	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D
BALANCE OF LEELANAU COUNTY, MI								
54	Professional, scientific, & technical services	32	D	D	D	c	D	D
541	Professional, scientific, & technical services	32	D	D	D	c	D	D
5413	Architectural, engineering, & related services	12	5 950	2 522	599	50	74.6	—
BALANCE OF LENAWEE COUNTY, MI								
54	Professional, scientific, & technical services	27	D	D	D	b	D	D
541	Professional, scientific, & technical services	27	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	7	1 002	414	120	26	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	7	1 002	414	120	26	100.0	—
BALANCE OF LIVINGSTON COUNTY, MI								
54	Professional, scientific, & technical services	65	12 606	5 704	1 296	233	56.2	13.4
541	Professional, scientific, & technical services	65	12 606	5 704	1 296	233	56.2	13.4
5412	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	b	D	D
BALANCE OF LUCE COUNTY, MI								
54	Professional, scientific, & technical services	7	665	241	53	16	80.9	7.1
BALANCE OF MACKINAC COUNTY, MI								
54	Professional, scientific, & technical services	11	7 385	3 928	791	70	8.9	1.7
541	Professional, scientific, & technical services	11	7 385	3 928	791	70	8.9	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
BALANCE OF MACOMB COUNTY, MI								
54	Professional, scientific, & technical services	14	2 911	1 131	191	28	68.9	18.1
541	Professional, scientific, & technical services	14	2 911	1 131	191	28	68.9	18.1
5413	Architectural, engineering, & related services	5	1 522	646	120	16	82.7	—
BALANCE OF MANISTEE COUNTY, MI								
54	Professional, scientific, & technical services	6	682	250	47	9	76.8	20.1
BALANCE OF MARQUETTE COUNTY, MI								
54	Professional, scientific, & technical services	17	1 713	556	138	37	58.1	35.3
541	Professional, scientific, & technical services	17	1 713	556	138	37	58.1	35.3
BALANCE OF MASON COUNTY, MI								
54	Professional, scientific, & technical services	25	4 267	1 710	349	63	39.1	2.9
541	Professional, scientific, & technical services	25	4 267	1 710	349	63	39.1	2.9
BALANCE OF MECOSTA COUNTY, MI								
54	Professional, scientific, & technical services	13	1 705	765	139	33	70.7	18.7
541	Professional, scientific, & technical services	13	1 705	765	139	33	70.7	18.7
BALANCE OF MENOMINEE COUNTY, MI								
54	Professional, scientific, & technical services	6	1 354	516	106	26	98.3	1.7
541	Professional, scientific, & technical services	6	1 354	516	106	26	98.3	1.7

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MIDLAND COUNTY, MI								
54	Professional, scientific, & technical services	34	9 886	3 530	658	94	40.8	.2
541	Professional, scientific, & technical services	34	9 886	3 530	658	94	40.8	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	2 887	994	210	37	52.7	—
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	2 887	994	210	37	52.7	—
5413	Architectural, engineering, & related services	9	2 743	986	60	12	28.9	—
5416	Management, scientific, & technical consulting services	7	2 952	961	222	22	21.2	—
54161	Management consulting services	6	D	D	D	b	D	D
BALANCE OF MISSAUKEE COUNTY, MI								
54	Professional, scientific, & technical services	9	2 356	795	171	32	79.8	—
541	Professional, scientific, & technical services	9	2 356	795	171	32	79.8	—
5413	Architectural, engineering, & related services	3	1 413	393	74	15	D	—
BALANCE OF MONROE COUNTY, MI								
54	Professional, scientific, & technical services	23	D	D	D	c	D	D
541	Professional, scientific, & technical services	23	D	D	D	c	D	D
5413	Architectural, engineering, & related services	5	D	D	D	a	D	D
BALANCE OF MONTCALM COUNTY, MI								
54	Professional, scientific, & technical services	17	2 149	506	130	37	80.5	4.3
541	Professional, scientific, & technical services	17	2 149	506	130	37	80.5	4.3
BALANCE OF MONTMORENCY COUNTY, MI								
54	Professional, scientific, & technical services	12	1 593	693	116	25	74.7	4.8
541	Professional, scientific, & technical services	12	1 593	693	116	25	74.7	4.8
BALANCE OF MUSKEGON COUNTY, MI								
54	Professional, scientific, & technical services	33	5 068	2 512	637	101	47.8	15.6
541	Professional, scientific, & technical services	33	5 068	2 512	637	101	47.8	15.6
BALANCE OF NEWAYGO COUNTY, MI								
54	Professional, scientific, & technical services	17	2 679	881	170	42	53.6	22.4
541	Professional, scientific, & technical services	17	2 679	881	170	42	53.6	22.4
BALANCE OF OAKLAND COUNTY, MI								
54	Professional, scientific, & technical services	290	211 096	97 206	20 181	1 803	29.1	3.8
541	Professional, scientific, & technical services	290	211 096	97 206	20 181	1 803	29.1	3.8
5411	Legal services	118	D	D	D	f	D	D
54111	Offices of lawyers	117	D	D	D	f	D	D
541110	Offices of lawyers	117	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	117	D	D	D	f	D	D
54119	Other legal services	1	D	D	D	a	D	D
541199	All other legal services	1	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	55	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	55	D	D	D	e	D	D
541211	Offices of certified public accountants	43	D	D	D	e	D	D
541219	Other accounting services	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services	29	D	D	D	e	D	D
54133	Engineering services	24	D	D	D	e	D	D
541330	Engineering services	24	D	D	D	e	D	D
5414	Specialized design services	7	1 764	474	74	20	42.2	—
5415	Computer systems design & related services	35	D	D	D	c	D	D
54151	Computer systems design & related services	35	D	D	D	c	D	D
541511	Custom computer programming services	13	D	D	D	b	D	D
541512	Computer systems design services	16	10 877	4 428	671	84	40.6	20.6
5415122	Computer systems consultants (except systems integrators)	14	D	D	D	b	D	D
541519	Other computer related services	5	3 887	2 124	511	41	54.0	3.3
5416	Management, scientific, & technical consulting services	36	D	D	D	c	D	D
54161	Management consulting services	33	D	D	D	c	D	D
541611	Administrative management & general management consulting service	16	D	D	D	b	D	D
541612	Human resources & executive search consulting services	9	4 415	1 947	347	48	44.1	.4
5418	Advertising & related services	8	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF OCEANA COUNTY, MI								
54	Professional, scientific, & technical services	21	5 580	1 686	404	96	67.0	8.4
541	Professional, scientific, & technical services	21	5 580	1 686	404	96	67.0	8.4
5413	Architectural, engineering, & related services	4	1 607	322	85	20	100.0	—
5418	Advertising & related services	2	D	D	D	a	D	D
54189	Other services related to advertising	1	D	D	D	a	D	D
541890	Other services related to advertising	1	D	D	D	a	D	D
BALANCE OF OGEMAW COUNTY, MI								
54	Professional, scientific, & technical services	24	7 423	2 122	446	78	64.1	2.2
541	Professional, scientific, & technical services	24	7 423	2 122	446	78	64.1	2.2
5411	Legal services	8	4 471	896	165	31	78.3	—
54111	Offices of lawyers	6	D	D	D	b	D	D
541110	Offices of lawyers	6	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	6	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	1 182	432	129	23	56.6	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	1 182	432	129	23	56.6	2.7
5413	Architectural, engineering, & related services	2	D	D	D	b	D	D
BALANCE OF ONTONAGON COUNTY, MI								
54	Professional, scientific, & technical services	9	805	351	52	15	69.6	9.3
BALANCE OF OSCEOLA COUNTY, MI								
54	Professional, scientific, & technical services	20	3 940	1 781	286	58	52.4	5.6
541	Professional, scientific, & technical services	20	3 940	1 781	286	58	52.4	5.6
BALANCE OF OSCODA COUNTY, MI								
54	Professional, scientific, & technical services	6	777	268	83	27	60.5	—
BALANCE OF OTSEGO COUNTY, MI								
54	Professional, scientific, & technical services	4	192	58	6	4	96.4	3.6
BALANCE OF OTTAWA COUNTY, MI								
54	Professional, scientific, & technical services	51	D	D	D	c	D	D
541	Professional, scientific, & technical services	51	D	D	D	c	D	D
5413	Architectural, engineering, & related services	13	D	D	D	a	D	D
5414	Specialized design services	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services	12	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	2	D	D	D	b	D	D
54199	All other professional, scientific, & technical services	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services	2	D	D	D	b	D	D
BALANCE OF PRESQUE ISLE COUNTY, MI								
54	Professional, scientific, & technical services	5	D	D	D	b	D	D
541	Professional, scientific, & technical services	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	2	D	D	D	b	D	D
BALANCE OF ROSCOMMON COUNTY, MI								
54	Professional, scientific, & technical services	28	3 808	1 460	330	61	64.5	14.9
541	Professional, scientific, & technical services	28	3 808	1 460	330	61	64.5	14.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	922	345	79	17	99.0	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	922	345	79	17	99.0	.5
BALANCE OF SAGINAW COUNTY, MI								
54	Professional, scientific, & technical services	40	D	D	D	e	D	D
541	Professional, scientific, & technical services	40	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	D	D	D	c	D	D
54133	Engineering services	8	D	D	D	c	D	D
541330	Engineering services	8	D	D	D	c	D	D
5418	Advertising & related services	3	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
BALANCE OF ST. CLAIR COUNTY, MI								
54	Professional, scientific, & technical services	61	13 538	4 768	1 100	257	60.9	8.3
541	Professional, scientific, & technical services	61	13 538	4 768	1 100	257	60.9	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services	16	2 345	962	300	119	33.2	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services	16	2 345	962	300	119	33.2	.6
541213	Tax return preparation services	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services	13	2 816	1 117	197	41	78.8	5.4
5418	Advertising & related services	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services	6	D	D	D	b	D	D
BALANCE OF ST. JOSEPH COUNTY, MI								
54	Professional, scientific, & technical services	17	3 937	1 659	438	103	16.0	27.3
541	Professional, scientific, & technical services	17	3 937	1 659	438	103	16.0	27.3
BALANCE OF SANILAC COUNTY, MI								
54	Professional, scientific, & technical services	42	9 683	2 299	527	164	61.0	16.6
541	Professional, scientific, & technical services	42	9 683	2 299	527	164	61.0	16.6
5412	Accounting, tax return prep, bookkeeping, & payroll services	12	1 857	697	186	56	54.1	8.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	12	1 857	697	186	56	54.1	8.0
5413	Architectural, engineering, & related services	8	2 662	793	151	28	89.8	10.2
5419	Other professional, scientific, & technical services	4	D	D	D	b	D	D
BALANCE OF SCHOOLCRAFT COUNTY, MI								
54	Professional, scientific, & technical services	2	D	D	D	a	D	D
BALANCE OF SHIAWASSEE COUNTY, MI								
54	Professional, scientific, & technical services	18	9 109	4 297	1 506	112	48.2	6.9
541	Professional, scientific, & technical services	18	9 109	4 297	1 506	112	48.2	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	1	D	D	D	a	D	D
5413	Architectural, engineering, & related services	4	D	D	D	b	D	D
BALANCE OF TUSCOLA COUNTY, MI								
54	Professional, scientific, & technical services	22	3 435	781	164	44	88.8	9.8
541	Professional, scientific, & technical services	22	3 435	781	164	44	88.8	9.8
BALANCE OF VAN BUREN COUNTY, MI								
54	Professional, scientific, & technical services	37	D	D	D	c	D	D
541	Professional, scientific, & technical services	37	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services	10	D	D	D	b	D	D
5415	Computer systems design & related services	2	D	D	D	b	D	D
54151	Computer systems design & related services	2	D	D	D	b	D	D
541512	Computer systems design services	1	D	D	D	b	D	D
BALANCE OF WASHTENAW COUNTY, MI								
54	Professional, scientific, & technical services	137	D	D	D	e	D	D
541	Professional, scientific, & technical services	137	D	D	D	e	D	D
5411	Legal services	12	D	D	D	b	D	D
54111	Offices of lawyers	12	D	D	D	b	D	D
541110	Offices of lawyers	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies)	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	8	1 280	684	209	23	61.1	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services	8	1 280	684	209	23	61.1	4.5
5413	Architectural, engineering, & related services	39	D	D	D	c	D	D
54138	Testing laboratories	3	D	D	D	b	D	D
541380	Testing laboratories	3	D	D	D	b	D	D
5415	Computer systems design & related services	25	4 695	1 826	286	40	53.7	9.4
54151	Computer systems design & related services	25	4 695	1 826	286	40	53.7	9.4
5416	Management, scientific, & technical consulting services	37	D	D	D	b	D	D
54161	Management consulting services	27	D	D	D	b	D	D
541611	Administrative management & general management consulting service	18	D	D	D	b	D	D
5418	Advertising & related services	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WEXFORD COUNTY, MI								
54	Professional, scientific, & technical services	11	6 940	3 108	720	100	5.4	.5
541	Professional, scientific, & technical services	11	6 940	3 108	720	100	5.4	.5
5413	Architectural, engineering, & related services	5	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.

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.

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

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

54131 Architectural Services

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

541310 Architectural Services

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

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

8712 Architectural Services

54133 Engineering Services

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

541330 Engineering Services

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

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

8711 Engineering Services

54134 Drafting Services

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

541340 Drafting Services

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

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

7389 (pt) Drafting Services

54135 Building Inspection Services

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

541350 Building Inspection Services

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

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

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

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

541360 Geophysical Surveying and Mapping Services

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

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

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

5413601 Geophysical Surveying

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

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

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

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

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

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

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

54137 Surveying and Mapping (Except Geophysical) Services

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

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

541370 Surveying and Mapping (Except Geophysical) Services

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

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

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

5413701 Surveying Services

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

5413702 Map Making Services

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

54138 Testing Laboratories

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

541380 Testing Laboratories

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

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

- 8734 (pt) Testing Laboratories

5414 Specialized Design Services

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

54141 Interior Design Services

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

541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

54142 Industrial Design Services

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

541420 Industrial Design Services

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

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

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

7389 (pt) Industrial Design Services

54143 Graphic Design Services

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

541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

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

54149 Other Specialized Design Services

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

541490 Other Specialized Design Services

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

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

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

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

54151 Computer Systems Design and Related Services

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

541511 Custom Computer Programming Services

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

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

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

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

5415122 Computer Systems Consultants (Except Systems Integrators)

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

541513 Computer Facilities Management Services

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

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

7376 Computer Facilities Management Services

541519 Other Computer Related Services

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

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

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

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

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

5415199 All Other Computer Related Services

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

5416 Management, Scientific, and Technical Consulting Services

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

54161 Management Consulting Services

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

541611 Administrative Management and General Management Consulting Services

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

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

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

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

5416122 Executive Placement Services

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

5416123 Human Resources and Personnel Management Consulting

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

541613 Marketing Consulting Services

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

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

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

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

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

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

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

541618 Other Management Consulting Services

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

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

5416182 All Other Management Consulting Services

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

54162 Environmental Consulting Services

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

541620 Environmental Consulting Services

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

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

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

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

541690 Other Scientific and Technical Consulting Services

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

5416901 Economic and Related Consulting Services

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

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

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

5417 Scientific Research and Development Services

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

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

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

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

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

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

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

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

5417101 Research and Development in the Physical and Engineering Sciences

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

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

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

54171012 Commercial Research and Development in the Physical and Engineering Sciences

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

5417102 Research and Development in the Life Sciences

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

54171021 Noncommercial Research and Development in the Life Sciences

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

54171022 Commercial Research and Development in the Life Sciences

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

54172 Research and Development in the Social Sciences and Humanities

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

541720 Research and Development in the Social Sciences and Humanities

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

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

- 8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

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

5417202 Commercial Research and Development in the Social Sciences and Humanities

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

5418 Advertising and Related Services

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

54181 Advertising Agencies

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

541810 Advertising Agencies

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

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

7311 Advertising Agencies

54182 Public Relations Agencies

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

541820 Public Relations Agencies

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

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

8743 Public Relations Services

54183 Media Buying Agencies

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

541830 Media Buying Agencies

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

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

7319 (pt) Media Buying Services

54184 Media Representatives

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

541840 Media Representatives

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

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

5418402 Publishers' Advertising Representatives

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

54185 Display Advertising

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

541850 Display Advertising

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

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

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

5418501 Display Advertising (Except Outdoor)

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

5418502 Outdoor Advertising Services

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

54186 Direct Mail Advertising

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

541860 Direct Mail Advertising

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

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

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

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

54187 Advertising Material Distribution Services

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

541870 Advertising Material Distribution Services

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

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

- 7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

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

541890 Other Services Related to Advertising

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

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

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

7389 (pt) Welcoming Services

5418901 Welcoming Services

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

5418902 Advertising Specialties Goods Distributors

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

5418903 Sign Painting and Lettering Shop

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

5418909 All Other Advertising

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

5419 Other Professional, Scientific, and Technical Services

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

54191 Marketing Research and Public Opinion Polling

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

541910 Marketing Research and Public Opinion Polling

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

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

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

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

541921 Photography Studios, Portrait

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

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

7221 Photographic Studios, Portrait

541922 Commercial Photography

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

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

5419222 Medical Photography

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

54193 Translation and Interpretation Services

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

541930 Translation and Interpretation Services

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

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

7389 (pt) Translation and Interpretation Services

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

54199 All Other Professional, Scientific, and Technical Services

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

541990 All Other Professional, Scientific, and Technical Services

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

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

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

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D.

Geographic Notes

MICHIGAN

Clare is in Clare and Isabella Counties.

Commerce township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Commerce township balance contains all of Commerce township except the incorporated place of Wolverine Lake.

Eastpointe name was changed from East Detroit in July 1992.

Grosse Pointe Shores is in Macomb and Wayne Counties.

Holland is in Allegan and Ottawa Counties.

Lake Orion. See “Orion township balance.”

Lansing is in Eaton and Ingham Counties.

Midland is in Bay and Midland Counties.

Milan is in Monroe and Washtenaw Counties.

Niles is in Berrien and Cass Counties.

Northville is in Oakland and Wayne Counties.

Orion township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Orion township balance contains all of Orion township except the incorporated place of Lake Orion.

Oxford. See “Oxford township balance.”

Oxford township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Oxford township balance contains all of Oxford township except the incorporated place of Oxford.

Romeo. See “Washington township balance.”

South Haven is in Allegan and Van Buren Counties.

Traverse City is in Grand Traverse and Leelanau Counties.

Washington township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Washington township balance contains all of Washington township except the incorporated place of Romeo.

Wolverine Lake. See “Commerce township balance.”

Appendix E. Metropolitan Areas

MICHIGAN

Ann Arbor, MI PMSA

Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Benton Harbor, MI MSA

Berrien County, MI

Detroit, MI PMSA

Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA

Ann Arbor, MI PMSA
Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Detroit, MI PMSA
Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA—Con.

Flint, MI PMSA
Genesee County, MI

Flint, MI PMSA

Genesee County, MI

Grand Rapids—Muskegon—Holland, MI MSA

Allegan County, MI
Kent County, MI
Muskegon County, MI
Ottawa County, MI

Jackson, MI MSA

Jackson County, MI

Kalamazoo—Battle Creek, MI MSA

Calhoun County, MI
Kalamazoo County, MI
Van Buren County, MI

Lansing—East Lansing, MI MSA

Clinton County, MI
Eaton County, MI
Ingham County, MI

Saginaw—Bay City—Midland, MI MSA

Bay County, MI
Midland County, MI
Saginaw County, MI

