

New Hampshire

1997

Issued September 1999

EC97S54A-NH

1997 Economic Census

Professional, Scientific, and Technical Services

Geographic Area Series



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

Helping You Make Informed Decisions

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



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Professional, Scientific, and Technical Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|----------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| NEW HAMPSHIRE | | | | | | | | |
| 54 | Professional, scientific, & technical services | 3 341 | 1 626 619 | 713 087 | 152 076 | 18 268 | 32.1 | 6.4 |
| 541 | Professional, scientific, & technical services | 3 341 | 1 626 619 | 713 087 | 152 076 | 18 268 | 32.1 | 6.4 |
| 5411 | Legal services | 800 | 374 363 | 179 232 | 38 209 | 4 469 | 25.1 | 3.0 |
| 54111 | Offices of lawyers | 769 | 355 170 | 170 195 | 36 427 | 4 156 | 26.1 | 2.7 |
| 541110 | Offices of lawyers | 769 | 355 170 | 170 195 | 36 427 | 4 156 | 26.1 | 2.7 |
| 5411101 | Offices of lawyers (except legal aid societies) | 769 | 355 170 | 170 195 | 36 427 | 4 156 | 26.1 | 2.7 |
| 54119 | Other legal services | 31 | 19 193 | 9 037 | 1 782 | 313 | 5.1 | 9.5 |
| 541191 | Title abstract & settlement offices | 30 | D | D | D | e | D | D |
| 541199 | All other legal services | 1 | D | D | D | a | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 479 | 152 575 | 75 246 | 16 992 | 4 008 | 31.4 | 5.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 479 | 152 575 | 75 246 | 16 992 | 4 008 | 31.4 | 5.3 |
| 541211 | Offices of certified public accountants | 264 | 89 192 | 43 728 | 9 331 | 1 154 | 37.7 | 6.8 |
| 541213 | Tax return preparation services | 68 | 9 367 | 3 456 | 1 308 | 700 | 43.2 | 7.7 |
| 541214 | Payroll services | 18 | 28 455 | 15 620 | 3 106 | 1 648 | 2.6 | .2 |
| 541219 | Other accounting services | 129 | 25 561 | 12 442 | 3 247 | 506 | 37.3 | 5.0 |
| 5413 | Architectural, engineering, & related services | 572 | 311 091 | 135 374 | 27 765 | 3 214 | 39.0 | 7.8 |
| 54131 | Architectural services | 66 | 32 192 | 12 718 | 2 347 | 313 | 35.4 | 1.9 |
| 541310 | Architectural services | 66 | 32 192 | 12 718 | 2 347 | 313 | 35.4 | 1.9 |
| 54133 | Engineering services | 354 | 238 039 | 104 053 | 21 894 | 2 282 | 40.2 | 9.1 |
| 541330 | Engineering services | 354 | 238 039 | 104 053 | 21 894 | 2 282 | 40.2 | 9.1 |
| 54134 | Drafting services | 6 | 688 | 346 | 64 | 15 | 25.9 | 1.0 |
| 541340 | Drafting services | 6 | 688 | 346 | 64 | 15 | 25.9 | 1.0 |
| 54135 | Building inspection services | 19 | 2 012 | 758 | 110 | 25 | 31.6 | 1.6 |
| 541350 | Building inspection services | 19 | 2 012 | 758 | 110 | 25 | 31.6 | 1.6 |
| 54137 | Surveying & mapping (except geophysical) services | 87 | 16 974 | 8 979 | 1 749 | 337 | 44.0 | 3.7 |
| 541370 | Surveying & mapping (except geophysical) services | 87 | 16 974 | 8 979 | 1 749 | 337 | 44.0 | 3.7 |
| 54138 | Testing laboratories | 40 | 21 186 | 8 520 | 1 601 | 242 | 27.7 | 5.8 |
| 541380 | Testing laboratories | 40 | 21 186 | 8 520 | 1 601 | 242 | 27.7 | 5.8 |
| 5414 | Specialized design services | 111 | 36 874 | 10 271 | 2 057 | 310 | 44.5 | 1.8 |
| 54141 | Interior design services | 27 | 9 214 | 1 687 | 340 | 58 | 47.5 | .9 |
| 541410 | Interior design services | 27 | 9 214 | 1 687 | 340 | 58 | 47.5 | .9 |
| 54142 | Industrial design services | 9 | D | D | D | b | D | D |
| 541420 | Industrial design services | 9 | D | D | D | b | D | D |
| 54143 | Graphic design services | 72 | 23 181 | 6 730 | 1 328 | 211 | 48.8 | 1.8 |
| 541430 | Graphic design services | 72 | 23 181 | 6 730 | 1 328 | 211 | 48.8 | 1.8 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 65 | 22 146 | 6 551 | 1 299 | 199 | 50.3 | 1.3 |
| 5414302 | Commercial art | 7 | 1 035 | 179 | 29 | 12 | 17.0 | 11.8 |
| 54149 | Other specialized design services | 3 | D | D | D | a | D | D |
| 541490 | Other specialized design services | 3 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 597 | 354 785 | 154 510 | 32 585 | 2 685 | 26.2 | 7.8 |
| 54151 | Computer systems design & related services | 597 | 354 785 | 154 510 | 32 585 | 2 685 | 26.2 | 7.8 |
| 541511 | Custom computer programming services | 282 | 132 821 | 65 995 | 14 235 | 1 089 | 20.1 | 9.6 |
| 541512 | Computer systems design services | 261 | 205 917 | 80 002 | 16 617 | 1 292 | 30.4 | 6.5 |
| 5415121 | Computer systems integrators | 86 | 122 564 | 41 421 | 8 992 | 705 | 18.8 | 5.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 175 | 83 353 | 38 581 | 7 625 | 587 | 47.4 | 8.7 |
| 541513 | Computer facilities management services | 2 | D | D | D | c | D | D |
| 541519 | Other computer related services | 52 | D | D | D | c | D | D |
| 5416 | Management, scientific, & technical consulting services | 476 | 219 618 | 94 761 | 21 103 | 1 791 | 43.0 | 8.0 |
| 54161 | Management consulting services | 368 | 168 494 | 71 886 | 15 828 | 1 257 | 45.7 | 7.9 |
| 541611 | Administrative management & general management consulting service | 161 | 63 676 | 29 175 | 6 160 | 433 | 39.7 | 6.8 |
| 541612 | Human resources & executive search consulting services | 88 | 29 567 | 15 832 | 2 848 | 289 | 48.5 | 2.6 |
| 5416121 | Actuarial consulting | 2 | D | D | D | a | D | D |
| 5416122 | Executive placement services | 43 | 19 000 | 10 927 | 1 741 | 156 | 41.3 | 2.7 |
| 5416123 | Human resources & personnel management consulting | 43 | D | D | D | c | D | D |
| 541613 | Marketing consulting services | 73 | 44 752 | 15 690 | 4 698 | 269 | 70.2 | 3.9 |
| 541614 | Process, physical distribution, & logistics consulting services | 23 | 17 406 | 6 156 | 1 127 | 125 | 28.4 | 2.6 |
| 541618 | Other management consulting services | 23 | 13 093 | 5 033 | 995 | 141 | 7.9 | 46.2 |
| 54162 | Environmental consulting services | 40 | 27 316 | 12 472 | 3 229 | 296 | 34.2 | 11.3 |
| 541620 | Environmental consulting services | 40 | 27 316 | 12 472 | 3 229 | 296 | 34.2 | 11.3 |
| 54169 | Other scientific & technical consulting services | 68 | 23 808 | 10 403 | 2 046 | 238 | 33.4 | 4.2 |
| 541690 | Other scientific & technical consulting services | 68 | 23 808 | 10 403 | 2 046 | 238 | 33.4 | 4.2 |
| 5417 | Scientific research & development services | 59 | 68 065 | 31 484 | 6 827 | 661 | 26.4 | 15.9 |
| 54171 | R&D in the physical, engineering, & life sciences | 55 | 66 657 | 30 846 | 6 691 | 617 | 25.0 | 16.2 |
| 541710 | R&D in the physical, engineering, & life sciences | 55 | 66 657 | 30 846 | 6 691 | 617 | 25.0 | 16.2 |
| 5417101 | R&D in the physical & engineering sciences | 40 | 54 188 | 22 212 | 4 629 | 434 | 26.5 | 18.0 |
| 5417102 | Research & development in the life sciences | 15 | 12 469 | 8 634 | 2 062 | 183 | 18.5 | 8.4 |
| 54172 | Research & development in the social sciences & humanities | 4 | 1 408 | 638 | 136 | 44 | 91.1 | — |
| 541720 | R&D in the social sciences & humanities | 4 | 1 408 | 638 | 136 | 44 | 91.1 | — |

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 |
| | NEW HAMPSHIRE—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 146 | 77 503 | 23 045 | 4 576 | 736 | 39.4 | 4.4 |
| 54181 | Advertising agencies | 63 | 31 308 | 11 252 | 2 140 | 270 | 49.9 | 5.5 |
| 541810 | Advertising agencies | 63 | 31 308 | 11 252 | 2 140 | 270 | 49.9 | 5.5 |
| 54182 | Public relations agencies | 16 | 7 688 | 2 980 | 743 | 77 | 19.3 | — |
| 541820 | Public relations agencies | 16 | 7 688 | 2 980 | 743 | 77 | 19.3 | — |
| 54183 | Media buying services | 2 | D | D | D | a | D | D |
| 541830 | Media buying services | 2 | D | D | D | a | D | D |
| 54184 | Media representatives | 4 | 883 | 450 | 97 | 28 | 19.6 | 16.3 |
| 541840 | Media representatives | 4 | 883 | 450 | 97 | 28 | 19.6 | 16.3 |
| 5418402 | Publishers' advertising representatives | 4 | 883 | 450 | 97 | 28 | 19.6 | 16.3 |
| 54185 | Display advertising | 4 | 384 | 67 | 4 | 2 | 100.0 | — |
| 541850 | Display advertising | 4 | 384 | 67 | 4 | 2 | 100.0 | — |
| 5418502 | Outdoor advertising services | 4 | 384 | 67 | 4 | 2 | 100.0 | — |
| 54186 | Direct mail advertising | 20 | 18 852 | 4 848 | 1 011 | 235 | 36.1 | 3.9 |
| 541860 | Direct mail advertising | 20 | 18 852 | 4 848 | 1 011 | 235 | 36.1 | 3.9 |
| 54187 | Advertising material distribution services | 4 | 3 084 | 665 | 114 | 36 | 44.8 | — |
| 541870 | Advertising material distribution services | 4 | 3 084 | 665 | 114 | 36 | 44.8 | — |
| 54189 | Other services related to advertising | 33 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 33 | D | D | D | b | D | D |
| 5418902 | Advertising specialties goods distributor | 12 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 19 | 3 036 | 889 | 183 | 36 | 53.9 | — |
| 5418909 | All other advertising | 2 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 101 | 31 745 | 9 164 | 1 962 | 394 | 22.0 | 2.1 |
| 54191 | Marketing research & public opinion polling | 10 | 8 854 | 3 048 | 566 | 72 | 6.9 | .9 |
| 541910 | Marketing research & public opinion polling | 10 | 8 854 | 3 048 | 566 | 72 | 6.9 | .9 |
| 54192 | Photographic services | 82 | 21 462 | 5 638 | 1 278 | 304 | 28.5 | 2.7 |
| 541921 | Photographic studios, portrait | 65 | 16 792 | 4 326 | 1 035 | 265 | 22.9 | 3.1 |
| 541922 | Commercial photography | 17 | 4 670 | 1 312 | 243 | 39 | 48.9 | 1.3 |
| 54193 | Translation & interpretation services | 1 | D | D | D | a | D | D |
| 541930 | Translation & interpretation services | 1 | D | D | D | a | D | D |
| 54199 | All other professional, scientific, & technical services | 8 | D | D | D | a | D | D |
| 541990 | All other professional, scientific, & technical services | 8 | D | D | D | a | D | D |

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

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

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 |
| | NEW HAMPSHIRE | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 37 | 16 550 | 15 967 | 8 519 | 1 962 | 251 | 16.8 | 4.1 |
| 541 | Professional, scientific, & technical services | 37 | 16 550 | 15 967 | 8 519 | 1 962 | 251 | 16.8 | 4.1 |
| 5411 | Legal services | 19 | 10 427 | 10 067 | 6 207 | 1 390 | 180 | 5.1 | 1.2 |
| 54111 | Offices of lawyers | 19 | 10 427 | 10 067 | 6 207 | 1 390 | 180 | 5.1 | 1.2 |
| 541110 | Offices of lawyers | 19 | 10 427 | 10 067 | 6 207 | 1 390 | 180 | 5.1 | 1.2 |
| 5411102 | Legal aid societies & similar legal services | 19 | 10 427 | 10 067 | 6 207 | 1 390 | 180 | 5.1 | 1.2 |
| 5417 | Scientific research & development services | 18 | 6 123 | 5 900 | 2 312 | 572 | 71 | 36.8 | 9.1 |
| 54171 | R&D in the physical, engineering, & life sciences | 13 | 4 977 | 4 783 | 1 669 | 394 | 46 | 42.5 | 11.2 |
| 541710 | R&D in the physical, engineering, & life sciences | 13 | 4 977 | 4 783 | 1 669 | 394 | 46 | 42.5 | 11.2 |
| 5417101 | R&D in the physical & engineering sciences | 7 | 3 633 | 3 043 | 859 | 207 | 34 | 43.6 | 1.9 |
| 5417102 | Research & development in the life sciences | 6 | 1 344 | 1 740 | 810 | 187 | 12 | 39.4 | 36.4 |
| 54172 | Research & development in the social sciences & humanities | 5 | 1 146 | 1 117 | 643 | 178 | 25 | 12.1 | — |
| 541720 | R&D in the social sciences & humanities | 5 | 1 146 | 1 117 | 643 | 178 | 25 | 12.1 | — |

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 |
| BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 17 935 | 22 955 581 | 9 388 567 | 2 086 758 | 177 449 | 17.1 | 8.7 |
| 541 | Professional, scientific, & technical services | 17 935 | 22 955 581 | 9 388 567 | 2 086 758 | 177 449 | 17.1 | 8.7 |
| 5411 | Legal services | 4 638 | 3 859 269 | 1 437 158 | 307 171 | 28 802 | 20.5 | 8.4 |
| 54111 | Offices of lawyers | 4 542 | D | D | D | k | D | D |
| 541110 | Offices of lawyers | 4 542 | D | D | D | k | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 4 542 | D | D | D | k | D | D |
| 54119 | Other legal services | 96 | D | D | D | f | D | D |
| 541191 | Title abstract & settlement offices | 74 | D | D | D | f | D | D |
| 541199 | All other legal services | 22 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 2 030 | 1 735 793 | 698 163 | 161 762 | 20 572 | 16.4 | 4.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 2 030 | 1 735 793 | 698 163 | 161 762 | 20 572 | 16.4 | 4.7 |
| 541211 | Offices of certified public accountants | 1 211 | 1 363 012 | 524 569 | 119 600 | 11 969 | 14.6 | 2.4 |
| 541213 | Tax return preparation services | 202 | 41 670 | 16 837 | 6 563 | 3 382 | 33.4 | 4.0 |
| 541214 | Payroll services | 72 | D | D | D | g | D | D |
| 541219 | Other accounting services | 545 | D | D | D | h | D | D |
| 5413 | Architectural, engineering, & related services | 2 690 | 5 026 940 | 1 860 158 | 412 958 | 37 972 | 16.4 | 3.7 |
| 54131 | Architectural services | 657 | 1 134 451 | 388 706 | 83 751 | 7 861 | 13.4 | 1.3 |
| 541310 | Architectural services | 657 | 1 134 451 | 388 706 | 83 751 | 7 861 | 13.4 | 1.3 |
| 54133 | Engineering services | 1 633 | 3 640 014 | 1 350 135 | 302 989 | 26 896 | 17.0 | 4.1 |
| 541330 | Engineering services | 1 633 | 3 640 014 | 1 350 135 | 302 989 | 26 896 | 17.0 | 4.1 |
| 54134 | Drafting services | 15 | 5 046 | 3 277 | 761 | 72 | 14.9 | 1.4 |
| 541340 | Drafting services | 15 | 5 046 | 3 277 | 761 | 72 | 14.9 | 1.4 |
| 54135 | Building inspection services | 63 | D | D | D | c | D | D |
| 541350 | Building inspection services | 63 | D | D | D | c | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 182 | 76 803 | 44 053 | 8 714 | 1 238 | 24.1 | 7.3 |
| 541370 | Surveying & mapping (except geophysical) services | 182 | 76 803 | 44 053 | 8 714 | 1 238 | 24.1 | 7.3 |
| 54138 | Testing laboratories | 129 | 156 595 | 67 907 | 15 823 | 1 752 | 17.7 | 7.7 |
| 541380 | Testing laboratories | 129 | 156 595 | 67 907 | 15 823 | 1 752 | 17.7 | 7.7 |
| 5414 | Specialized design services | 678 | 406 979 | 120 906 | 26 621 | 2 970 | 28.5 | 5.0 |
| 54141 | Interior design services | 207 | D | D | D | f | D | D |
| 541410 | Interior design services | 207 | D | D | D | f | D | D |
| 54142 | Industrial design services | 37 | 37 842 | 12 791 | 2 914 | 298 | 6.3 | .7 |
| 541420 | Industrial design services | 37 | 37 842 | 12 791 | 2 914 | 298 | 6.3 | .7 |
| 54143 | Graphic design services | 421 | D | D | D | g | D | D |
| 541430 | Graphic design services | 421 | D | D | D | g | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 365 | D | D | D | g | D | D |
| 5414302 | Commercial art | 54 | D | D | D | c | D | D |
| 54149 | Other specialized design services | 13 | 4 829 | 1 674 | 332 | 83 | 81.4 | 3.6 |
| 541490 | Other specialized design services | 13 | 4 829 | 1 674 | 332 | 83 | 81.4 | 3.6 |
| 5415 | Computer systems design & related services | 3 046 | 4 544 066 | 2 119 773 | 463 969 | 33 823 | 14.2 | 12.1 |
| 54151 | Computer systems design & related services | 3 046 | 4 544 066 | 2 119 773 | 463 969 | 33 823 | 14.2 | 12.1 |
| 541511 | Custom computer programming services | 1 408 | D | D | D | j | D | D |
| 541512 | Computer systems design services | 1 295 | D | D | D | j | D | D |
| 5415121 | Computer systems integrators | 393 | D | D | D | j | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 902 | D | D | D | i | D | D |
| 541513 | Computer facilities management services | 29 | D | D | D | g | D | D |
| 541519 | Other computer related services | 314 | D | D | D | g | D | D |
| 5416 | Management, scientific, & technical consulting services | 2 788 | 3 689 614 | 1 727 436 | 362 256 | 23 693 | 18.8 | 10.1 |
| 54161 | Management consulting services | 2 236 | D | D | D | j | D | D |
| 541611 | Administrative management & general management consulting service | 1 057 | 1 884 941 | 987 972 | 210 068 | 11 179 | 10.6 | 8.6 |
| 541612 | Human resources & executive search consulting services | 543 | 502 284 | 245 617 | 49 693 | 3 508 | 25.3 | 10.6 |
| 5416121 | Actuarial consulting | 17 | D | D | D | c | D | D |
| 5416122 | Executive placement services | 272 | D | D | D | g | D | D |
| 5416123 | Human resources & personnel management consulting | 254 | 272 961 | 117 233 | 24 942 | 1 840 | 23.5 | 14.8 |
| 541613 | Marketing consulting services | 452 | D | D | D | h | D | D |
| 541614 | Process, physical distribution, & logistics consulting services | 110 | D | D | D | f | D | D |
| 541618 | Other management consulting services | 74 | D | D | D | f | D | D |
| 54162 | Environmental consulting services | 204 | D | D | D | g | D | D |
| 541620 | Environmental consulting services | 204 | D | D | D | g | D | D |
| 54169 | Other scientific & technical consulting services | 348 | D | D | D | h | D | D |
| 541690 | Other scientific & technical consulting services | 348 | D | D | D | h | D | D |
| 5417 | Scientific research & development services | 492 | 1 662 081 | 703 459 | 192 548 | 12 123 | 8.6 | 12.2 |
| 54171 | R&D in the physical, engineering, & life sciences | 447 | D | D | D | i | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 447 | D | D | D | i | D | D |
| 5417101 | R&D in the physical & engineering sciences | 254 | D | D | D | h | D | D |
| 5417102 | Research & development in the life sciences | 193 | D | D | D | i | D | D |
| 54172 | Research & development in the social sciences & humanities | 45 | D | D | D | h | D | D |
| 541720 | R&D in the social sciences & humanities | 45 | D | D | D | h | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 970 | 1 647 608 | 572 640 | 127 008 | 12 985 | 22.2 | 14.8 |
| 54181 | Advertising agencies | 346 | 575 356 | 229 604 | 49 475 | 4 478 | 32.7 | 22.0 |
| 541810 | Advertising agencies | 346 | 575 356 | 229 604 | 49 475 | 4 478 | 32.7 | 22.0 |
| 54182 | Public relations agencies | 190 | 224 731 | 94 653 | 20 204 | 2 031 | 21.2 | 6.6 |
| 541820 | Public relations agencies | 190 | 224 731 | 94 653 | 20 204 | 2 031 | 21.2 | 6.6 |
| 54183 | Media buying services | 20 | D | D | D | c | D | D |
| 541830 | Media buying services | 20 | D | D | D | c | D | D |
| 54184 | Media representatives | 72 | D | D | D | e | D | D |
| 541840 | Media representatives | 72 | D | D | D | e | D | D |
| 5418401 | Radio & television advertising representatives | 35 | 25 099 | 9 157 | 2 281 | 255 | 6.4 | 16.6 |
| 5418402 | Publishers' advertising representatives | 37 | D | D | D | c | D | D |
| 54185 | Display advertising | 26 | D | D | D | f | D | D |
| 541850 | Display advertising | 26 | D | D | D | f | D | D |
| 5418501 | Display advertising (except outdoor) | 13 | D | D | D | e | D | D |
| 5418502 | Outdoor advertising services | 13 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 119 | 403 302 | 157 745 | 38 167 | 4 044 | 19.1 | 19.6 |
| 541860 | Direct mail advertising | 119 | 403 302 | 157 745 | 38 167 | 4 044 | 19.1 | 19.6 |
| 54189 | Other services related to advertising | 185 | 272 863 | 46 629 | 9 459 | 1 185 | 13.2 | 2.8 |
| 541890 | Other services related to advertising | 185 | 272 863 | 46 629 | 9 459 | 1 185 | 13.2 | 2.8 |
| 5418902 | Advertising specialties goods distributor | 82 | 127 736 | 21 225 | 4 458 | 570 | 17.0 | 2.1 |
| 5418903 | Sign painting & lettering shop | 71 | 17 662 | 4 999 | 968 | 186 | 52.9 | 7.8 |
| 5418909 | All other advertising | 32 | 127 465 | 20 405 | 4 033 | 429 | 4.0 | 2.8 |
| 5419 | Other professional, scientific, & technical services | 603 | 383 231 | 148 874 | 32 465 | 4 509 | 18.9 | 3.7 |
| 54191 | Marketing research & public opinion polling | 134 | D | D | D | g | D | D |
| 541910 | Marketing research & public opinion polling | 134 | D | D | D | g | D | D |
| 54192 | Photographic services | 375 | 100 599 | 26 741 | 5 450 | 1 379 | 33.7 | 6.8 |
| 541921 | Photographic studios, portrait | 256 | 63 405 | 16 524 | 3 321 | 1 063 | 35.1 | 5.2 |
| 541922 | Commercial photography | 119 | 37 194 | 10 217 | 2 129 | 316 | 31.2 | 9.4 |
| 54193 | Translation & interpretation services | 32 | D | D | D | f | D | D |
| 541930 | Translation & interpretation services | 32 | D | D | D | f | D | D |
| 54199 | All other professional, scientific, & technical services | 62 | D | D | D | c | D | D |
| 541990 | All other professional, scientific, & technical services | 62 | D | D | D | c | D | D |
| | Boston, MA-NH PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 12 711 | 19 390 881 | 7 913 090 | 1 759 017 | 141 512 | 15.1 | 8.5 |
| 541 | Professional, scientific, & technical services | 12 711 | 19 390 881 | 7 913 090 | 1 759 017 | 141 512 | 15.1 | 8.5 |
| 5411 | Legal services | 3 196 | 3 282 718 | 1 197 610 | 253 473 | 22 263 | 18.1 | 8.9 |
| 54111 | Offices of lawyers | 3 138 | 3 228 357 | 1 180 445 | 249 994 | 21 862 | 18.2 | 8.6 |
| 541110 | Offices of lawyers | 3 138 | 3 228 357 | 1 180 445 | 249 994 | 21 862 | 18.2 | 8.6 |
| 5411101 | Offices of lawyers (except legal aid societies) | 3 138 | 3 228 357 | 1 180 445 | 249 994 | 21 862 | 18.2 | 8.6 |
| 54119 | Other legal services | 58 | 54 361 | 17 165 | 3 479 | 401 | 12.6 | 27.0 |
| 541191 | Title abstract & settlement offices | 40 | 28 704 | 8 308 | 1 729 | 196 | 21.7 | 6.7 |
| 541199 | All other legal services | 18 | 25 657 | 8 857 | 1 750 | 205 | 2.3 | 49.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 1 330 | 1 485 060 | 583 250 | 134 574 | 15 608 | 13.5 | 4.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 1 330 | 1 485 060 | 583 250 | 134 574 | 15 608 | 13.5 | 4.6 |
| 541211 | Offices of certified public accountants | 820 | 1 195 537 | 445 583 | 102 056 | 9 778 | 12.1 | 2.1 |
| 541213 | Tax return preparation services | 119 | D | D | D | g | D | D |
| 541214 | Payroll services | 48 | 167 535 | 80 991 | 17 971 | 2 182 | 2.8 | 18.1 |
| 541219 | Other accounting services | 343 | D | D | D | g | D | D |
| 5413 | Architectural, engineering, & related services | 1 858 | 4 436 822 | 1 579 921 | 352 381 | 30 137 | 12.2 | 3.2 |
| 54131 | Architectural services | 564 | 1 092 479 | 372 737 | 80 552 | 7 433 | 12.1 | 1.2 |
| 541310 | Architectural services | 564 | 1 092 479 | 372 737 | 80 552 | 7 433 | 12.1 | 1.2 |
| 54133 | Engineering services | 1 083 | 3 178 808 | 1 128 148 | 254 441 | 20 749 | 11.9 | 3.7 |
| 541330 | Engineering services | 1 083 | 3 178 808 | 1 128 148 | 254 441 | 20 749 | 11.9 | 3.7 |
| 54134 | Drafting services | 8 | D | D | D | b | D | D |
| 541340 | Drafting services | 8 | D | D | D | b | D | D |
| 54135 | Building inspection services | 30 | 7 436 | 3 537 | 412 | 65 | 35.2 | — |
| 541350 | Building inspection services | 30 | 7 436 | 3 537 | 412 | 65 | 35.2 | — |
| 54137 | Surveying & mapping (except geophysical) services | 99 | 51 493 | 29 906 | 5 876 | 721 | 20.7 | 9.1 |
| 541370 | Surveying & mapping (except geophysical) services | 99 | 51 493 | 29 906 | 5 876 | 721 | 20.7 | 9.1 |
| 54138 | Testing laboratories | 64 | 100 314 | 41 837 | 10 217 | 1 083 | 16.3 | 8.6 |
| 541380 | Testing laboratories | 64 | 100 314 | 41 837 | 10 217 | 1 083 | 16.3 | 8.6 |
| 5414 | Specialized design services | 525 | 340 100 | 101 271 | 22 553 | 2 475 | 26.1 | 5.8 |
| 54141 | Interior design services | 163 | 101 283 | 24 394 | 5 432 | 659 | 36.4 | 3.1 |
| 541410 | Interior design services | 163 | 101 283 | 24 394 | 5 432 | 659 | 36.4 | 3.1 |
| 54142 | Industrial design services | 22 | 30 601 | 9 521 | 2 174 | 227 | 5.9 | .6 |
| 541420 | Industrial design services | 22 | 30 601 | 9 521 | 2 174 | 227 | 5.9 | .6 |
| 54143 | Graphic design services | 331 | 204 936 | 66 346 | 14 759 | 1 530 | 23.2 | 8.0 |
| 541430 | Graphic design services | 331 | 204 936 | 66 346 | 14 759 | 1 530 | 23.2 | 8.0 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 286 | 182 665 | 58 161 | 12 919 | 1 345 | 23.2 | 8.6 |
| 5414302 | Commercial art | 43 | D | D | D | c | D | D |
| 54149 | Other specialized design services | 9 | 3 280 | 1 010 | 188 | 59 | 73.6 | 5.3 |
| 541490 | Other specialized design services | 9 | 3 280 | 1 010 | 188 | 59 | 73.6 | 5.3 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con. | | | | | | | |
| | Boston, MA-NH PMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5415 | Computer systems design & related services | 2 124 | 3 338 159 | 1 604 173 | 346 529 | 25 464 | 14.0 | 13.3 |
| 54151 | Computer systems design & related services | 2 124 | 3 338 159 | 1 604 173 | 346 529 | 25 464 | 14.0 | 13.3 |
| 541511 | Custom computer programming services | 994 | 1 520 181 | 764 968 | 165 023 | 11 554 | 14.4 | 12.3 |
| 541512 | Computer systems design services | 882 | 1 633 974 | 760 112 | 164 674 | 12 683 | 13.0 | 14.4 |
| 5415121 | Computer systems integrators | 251 | 1 037 870 | 494 220 | 108 140 | 7 696 | 8.2 | 17.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 631 | 596 104 | 265 892 | 56 534 | 4 987 | 21.4 | 9.3 |
| 541513 | Computer facilities management services | 21 | D | D | D | e | D | D |
| 541519 | Other computer related services | 227 | D | D | D | f | D | D |
| 5416 | Management, scientific, & technical consulting services | 2 123 | 3 247 532 | 1 567 630 | 328 451 | 19 986 | 16.8 | 8.6 |
| 54161 | Management consulting services | 1 730 | 2 749 531 | 1 369 112 | 287 070 | 16 469 | 14.5 | 9.3 |
| 541611 | Administrative management & general management consulting service | 826 | 1 759 172 | 939 962 | 200 393 | 9 998 | 9.3 | 6.5 |
| 541612 | Human resources & executive search consulting services | 424 | 458 521 | 224 869 | 46 043 | 3 064 | 22.6 | 10.2 |
| 5416121 | Actuarial consulting | 14 | 19 612 | 10 830 | 2 065 | 150 | 8.1 | .3 |
| 5416122 | Executive placement services | 206 | 179 359 | 101 622 | 20 132 | 1 242 | 25.1 | 5.5 |
| 5416123 | Human resources & personnel management consulting | 204 | 259 550 | 112 417 | 23 846 | 1 672 | 22.0 | 14.2 |
| 541613 | Marketing consulting services | 352 | 357 853 | 122 030 | 27 101 | 2 296 | 30.1 | 15.3 |
| 541614 | Process, physical distribution, & logistics consulting services | 77 | 120 390 | 59 047 | 8 311 | 615 | 11.7 | 19.0 |
| 541618 | Other management consulting services | 51 | 53 595 | 23 204 | 5 222 | 496 | 21.2 | 31.3 |
| 54162 | Environmental consulting services | 128 | D | D | D | g | D | D |
| 541620 | Environmental consulting services | 128 | D | D | D | g | D | D |
| 54169 | Other scientific & technical consulting services | 265 | D | D | D | g | D | D |
| 541690 | Other scientific & technical consulting services | 265 | D | D | D | g | D | D |
| 5417 | Scientific research & development services | 377 | 1 493 526 | 626 803 | 176 029 | 10 784 | 8.0 | 11.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 336 | D | D | D | i | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 336 | D | D | D | i | D | D |
| 5417101 | R&D in the physical & engineering sciences | 177 | D | D | D | h | D | D |
| 5417102 | Research & development in the life sciences | 159 | 853 652 | 371 169 | 114 478 | 4 879 | 4.5 | 13.1 |
| 54172 | Research & development in the social sciences & humanities | 41 | D | D | D | h | D | D |
| 541720 | R&D in the social sciences & humanities | 41 | D | D | D | h | D | D |
| 5418 | Advertising & related services | 759 | 1 435 035 | 519 045 | 115 781 | 10 944 | 21.6 | 14.9 |
| 54181 | Advertising agencies | 266 | 532 851 | 214 821 | 46 695 | 4 119 | 30.6 | 23.5 |
| 541810 | Advertising agencies | 266 | 532 851 | 214 821 | 46 695 | 4 119 | 30.6 | 23.5 |
| 54182 | Public relations agencies | 172 | 215 507 | 91 142 | 19 464 | 1 940 | 20.0 | 6.8 |
| 541820 | Public relations agencies | 172 | 215 507 | 91 142 | 19 464 | 1 940 | 20.0 | 6.8 |
| 54183 | Media buying services | 17 | 30 460 | 15 670 | 3 404 | 242 | 3.8 | — |
| 541830 | Media buying services | 17 | 30 460 | 15 670 | 3 404 | 242 | 3.8 | — |
| 54184 | Media representatives | 63 | 36 494 | 12 490 | 2 966 | 301 | 21.3 | 18.1 |
| 541840 | Media representatives | 63 | 36 494 | 12 490 | 2 966 | 301 | 21.3 | 18.1 |
| 5418401 | Radio & television advertising representatives | 31 | D | D | D | c | D | D |
| 5418402 | Publishers' advertising representatives | 32 | D | D | D | b | D | D |
| 54185 | Display advertising | 17 | 46 718 | 8 065 | 1 672 | 176 | 5.3 | 13.2 |
| 541850 | Display advertising | 17 | 46 718 | 8 065 | 1 672 | 176 | 5.3 | 13.2 |
| 5418502 | Outdoor advertising services | 8 | D | D | D | c | D | D |
| 54186 | Direct mail advertising | 90 | 324 980 | 134 620 | 32 935 | 3 130 | 20.2 | 16.5 |
| 541860 | Direct mail advertising | 90 | 324 980 | 134 620 | 32 935 | 3 130 | 20.2 | 16.5 |
| 54189 | Other services related to advertising | 126 | D | D | D | g | D | D |
| 541890 | Other services related to advertising | 126 | D | D | D | g | D | D |
| 5418902 | Advertising specialties goods distributor | 53 | 103 288 | 18 029 | 3 916 | 457 | 13.8 | 1.3 |
| 5418903 | Sign painting & lettering shop | 45 | D | D | D | c | D | D |
| 5418909 | All other advertising | 28 | D | D | D | e | D | D |
| 5419 | Other professional, scientific, & technical services | 419 | 331 929 | 133 387 | 29 246 | 3 851 | 17.5 | 3.4 |
| 54191 | Marketing research & public opinion polling | 111 | 218 438 | 97 085 | 21 494 | 2 222 | 13.6 | 2.4 |
| 541910 | Marketing research & public opinion polling | 111 | 218 438 | 97 085 | 21 494 | 2 222 | 13.6 | 2.4 |
| 54192 | Photographic services | 240 | 69 856 | 18 405 | 3 916 | 960 | 32.8 | 7.3 |
| 541921 | Photographic studios, portrait | 152 | 39 104 | 10 136 | 2 142 | 699 | 37.0 | 4.8 |
| 541922 | Commercial photography | 88 | 30 752 | 8 269 | 1 774 | 261 | 27.5 | 10.4 |
| 54193 | Translation & interpretation services | 25 | 27 964 | 11 686 | 2 507 | 538 | 3.6 | 1.2 |
| 541930 | Translation & interpretation services | 25 | 27 964 | 11 686 | 2 507 | 538 | 3.6 | 1.2 |
| 54199 | All other professional, scientific, & technical services | 43 | 15 671 | 6 211 | 1 329 | 131 | 27.4 | 4.2 |
| 541990 | All other professional, scientific, & technical services | 43 | 15 671 | 6 211 | 1 329 | 131 | 27.4 | 4.2 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con. | | | | | | | | |
| Brockton, MA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 365 | 199 486 | 67 435 | 14 326 | 2 479 | 29.7 | 8.5 |
| 541 | Professional, scientific, & technical services | 365 | 199 486 | 67 435 | 14 326 | 2 479 | 29.7 | 8.5 |
| 5411 | Legal services | 127 | 43 272 | 17 161 | 3 522 | 490 | 32.0 | 14.5 |
| 54111 | Offices of lawyers | 125 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 125 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 125 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 58 | 13 462 | 5 275 | 1 550 | 464 | 43.4 | 6.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 58 | 13 462 | 5 275 | 1 550 | 464 | 43.4 | 6.3 |
| 541211 | Offices of certified public accountants | 27 | 8 294 | 2 989 | 728 | 102 | 40.3 | 8.9 |
| 541213 | Tax return preparation services | 7 | D | D | D | e | D | D |
| 541219 | Other accounting services | 24 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 72 | 43 530 | 18 608 | 3 760 | 481 | 51.5 | 6.8 |
| 54133 | Engineering services | 45 | 25 752 | 10 096 | 2 108 | 237 | 64.8 | 11.0 |
| 541330 | Engineering services | 45 | 25 752 | 10 096 | 2 108 | 237 | 64.8 | 11.0 |
| 54137 | Surveying & mapping (except geophysical) services | 10 | 2 698 | 1 328 | 205 | 56 | 46.1 | .4 |
| 541370 | Surveying & mapping (except geophysical) services | 10 | 2 698 | 1 328 | 205 | 56 | 46.1 | .4 |
| 54138 | Testing laboratories | 6 | 11 728 | 5 848 | 1 168 | 141 | 27.8 | — |
| 541380 | Testing laboratories | 6 | 11 728 | 5 848 | 1 168 | 141 | 27.8 | — |
| 5414 | Specialized design services | 9 | 3 575 | 1 260 | 259 | 32 | 10.9 | — |
| 54143 | Graphic design services | 4 | 3 187 | 1 162 | 237 | 17 | — | — |
| 541430 | Graphic design services | 4 | 3 187 | 1 162 | 237 | 17 | — | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 4 | 3 187 | 1 162 | 237 | 17 | — | — |
| 5415 | Computer systems design & related services | 35 | D | D | D | b | D | D |
| 54151 | Computer systems design & related services | 35 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 21 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 28 | 18 563 | 6 872 | 1 316 | 171 | 42.9 | 5.2 |
| 54161 | Management consulting services | 23 | 16 738 | 6 366 | 1 217 | 160 | 36.7 | 5.7 |
| 541612 | Human resources & executive search consulting services | 6 | 4 305 | 1 487 | 224 | 31 | 64.9 | .3 |
| 5416122 | Executive placement services | 4 | D | D | D | b | D | D |
| 541618 | Other management consulting services | 2 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 15 | 56 037 | 10 761 | 2 477 | 656 | 1.6 | 1.2 |
| 54185 | Display advertising | 2 | D | D | D | e | D | D |
| 541850 | Display advertising | 2 | D | D | D | e | D | D |
| 5418501 | Display advertising (except outdoor) | 1 | D | D | D | e | D | D |
| 54186 | Direct mail advertising | 2 | D | D | D | e | D | D |
| 541860 | Direct mail advertising | 2 | D | D | D | e | D | D |
| 54189 | Other services related to advertising | 5 | 1 790 | 391 | 86 | 20 | 28.9 | 18.0 |
| 541890 | Other services related to advertising | 5 | 1 790 | 391 | 86 | 20 | 28.9 | 18.0 |
| 5419 | Other professional, scientific, & technical services | 14 | D | D | D | b | D | D |
| 54192 | Photographic services | 9 | 2 413 | 625 | 112 | 30 | 17.2 | 1.7 |
| 541921 | Photographic studios, portrait | 6 | 2 130 | 507 | 90 | 24 | 13.4 | 1.9 |
| Fitchburg–Leominster, MA PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 192 | 65 237 | 23 968 | 5 118 | 722 | 48.4 | 6.9 |
| 541 | Professional, scientific, & technical services | 192 | 65 237 | 23 968 | 5 118 | 722 | 48.4 | 6.9 |
| 5411 | Legal services | 69 | 16 171 | 4 950 | 1 135 | 198 | 56.4 | 4.8 |
| 54111 | Offices of lawyers | 68 | D | D | D | c | D | D |
| 541110 | Offices of lawyers | 68 | D | D | D | c | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 68 | D | D | D | c | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 32 | 8 230 | 3 353 | 790 | 126 | 47.1 | 10.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 32 | 8 230 | 3 353 | 790 | 126 | 47.1 | 10.1 |
| 541211 | Offices of certified public accountants | 21 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 21 | 7 397 | 3 171 | 662 | 89 | 72.3 | .6 |
| 5414 | Specialized design services | 8 | D | D | D | b | D | D |
| 54143 | Graphic design services | 4 | D | D | D | a | D | D |
| 541430 | Graphic design services | 4 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 24 | 13 493 | 5 375 | 1 210 | 96 | 45.7 | 15.2 |
| 54151 | Computer systems design & related services | 24 | 13 493 | 5 375 | 1 210 | 96 | 45.7 | 15.2 |
| 541512 | Computer systems design services | 12 | D | D | D | b | D | D |
| 541519 | Other computer related services | 3 | 3 613 | 1 102 | 91 | 13 | D | 53.5 |
| 5416 | Management, scientific, & technical consulting services | 19 | 13 345 | 5 433 | 955 | 123 | 21.6 | 5.7 |
| 54161 | Management consulting services | 12 | D | D | D | c | D | D |
| 541614 | Process, physical distribution, & logistics consulting services | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 10 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con. | | | | | | | | |
| Lawrence, MA–NH PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 894 | 554 805 | 208 137 | 47 796 | 5 199 | 32.5 | 10.0 |
| 541 | Professional, scientific, & technical services | 894 | 554 805 | 208 137 | 47 796 | 5 199 | 32.5 | 10.0 |
| 5411 | Legal services | 220 | 67 872 | 22 708 | 4 874 | 765 | 51.9 | 2.7 |
| 54111 | Offices of lawyers | 214 | 66 437 | 22 078 | 4 751 | 743 | 52.7 | 2.7 |
| 541110 | Offices of lawyers (except legal aid societies) | 214 | 66 437 | 22 078 | 4 751 | 743 | 52.7 | 2.7 |
| 541110 | Offices of lawyers (except legal aid societies) | 214 | 66 437 | 22 078 | 4 751 | 743 | 52.7 | 2.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 119 | 45 670 | 21 255 | 5 374 | 972 | 46.0 | 4.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 119 | 45 670 | 21 255 | 5 374 | 972 | 46.0 | 4.4 |
| 541211 | Offices of certified public accountants | 70 | 28 083 | 13 695 | 3 256 | 433 | 49.0 | 2.9 |
| 541213 | Tax return preparation services | 17 | 3 001 | 1 198 | 501 | 261 | 29.2 | 7.2 |
| 541219 | Other accounting services | 28 | 13 258 | 5 571 | 1 455 | 241 | 46.9 | 3.5 |
| 5413 | Architectural, engineering, & related services | 143 | 93 110 | 36 629 | 8 096 | 902 | 50.5 | 5.2 |
| 54131 | Architectural services | 13 | 4 204 | 1 238 | 278 | 47 | 96.7 | 1.6 |
| 541310 | Architectural services | 13 | 4 204 | 1 238 | 278 | 47 | 96.7 | 1.6 |
| 54133 | Engineering services | 99 | 73 359 | 26 742 | 5 818 | 610 | 54.3 | 6.4 |
| 541330 | Engineering services | 99 | 73 359 | 26 742 | 5 818 | 610 | 54.3 | 6.4 |
| 54137 | Surveying & mapping (except geophysical) services | 18 | 6 083 | 3 413 | 794 | 148 | 25.4 | 1.2 |
| 541370 | Surveying & mapping (except geophysical) services | 18 | 6 083 | 3 413 | 794 | 148 | 25.4 | 1.2 |
| 54138 | Testing laboratories | 7 | 8 358 | 4 818 | 1 126 | 82 | 13.4 | — |
| 541380 | Testing laboratories | 7 | 8 358 | 4 818 | 1 126 | 82 | 13.4 | — |
| 5414 | Specialized design services | 27 | 13 741 | 4 378 | 821 | 93 | 30.2 | .2 |
| 54141 | Interior design services | 6 | D | D | D | b | D | D |
| 541410 | Interior design services | 6 | D | D | D | b | D | D |
| 54143 | Graphic design services | 19 | 9 682 | 2 763 | 525 | 56 | 41.9 | — |
| 541430 | Graphic design services | 19 | 9 682 | 2 763 | 525 | 56 | 41.9 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 17 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 175 | 205 559 | 79 357 | 18 810 | 1 365 | 13.4 | 7.6 |
| 54151 | Computer systems design & related services | 175 | 205 559 | 79 357 | 18 810 | 1 365 | 13.4 | 7.6 |
| 541511 | Custom computer programming services | 79 | 37 213 | 18 208 | 4 218 | 271 | 22.5 | 34.3 |
| 541512 | Computer systems design services | 77 | 162 623 | 58 862 | 14 225 | 1 064 | 10.4 | .8 |
| 5415121 | Computer systems integrators | 23 | 128 095 | 42 078 | 10 326 | 781 | 5.0 | .2 |
| 5415122 | Computer systems consultants (except systems integrators) | 54 | 34 528 | 16 784 | 3 899 | 283 | 30.6 | 3.0 |
| 541519 | Other computer related services | 17 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 125 | 56 383 | 21 622 | 4 844 | 441 | 43.0 | 8.0 |
| 54161 | Management consulting services | 92 | 35 964 | 14 144 | 3 074 | 259 | 52.5 | 5.4 |
| 541611 | Administrative management & general management consulting service | 43 | 16 311 | 6 786 | 1 516 | 109 | 29.3 | 11.5 |
| 541612 | Human resources & executive search consulting services | 21 | 8 212 | 3 860 | 743 | 68 | 63.1 | .8 |
| 5416122 | Executive placement services | 10 | 4 018 | 2 372 | 357 | 22 | 42.1 | 1.5 |
| 5416123 | Human resources & personnel management consulting | 11 | 4 194 | 1 488 | 386 | 46 | 83.3 | .2 |
| 541613 | Marketing consulting services | 20 | 7 844 | 1 782 | 352 | 47 | 98.8 | — |
| 54162 | Environmental consulting services | 17 | 16 491 | 6 135 | 1 541 | 151 | 19.6 | 13.1 |
| 541620 | Environmental consulting services | 17 | 16 491 | 6 135 | 1 541 | 151 | 19.6 | 13.1 |
| 54169 | Other scientific & technical consulting services | 16 | 3 928 | 1 343 | 229 | 31 | 54.5 | 11.3 |
| 541690 | Other scientific & technical consulting services | 16 | 3 928 | 1 343 | 229 | 31 | 54.5 | 11.3 |
| 5417 | Scientific research & development services | 26 | 21 644 | 8 635 | 2 006 | 159 | 25.0 | 4.8 |
| 54171 | R&D in the physical, engineering, & life sciences | 26 | 21 644 | 8 635 | 2 006 | 159 | 25.0 | 4.8 |
| 541710 | R&D in the physical, engineering, & life sciences | 26 | 21 644 | 8 635 | 2 006 | 159 | 25.0 | 4.8 |
| 5418 | Advertising & related services | 31 | 43 774 | 11 488 | 2 531 | 415 | 28.5 | 58.1 |
| 54186 | Direct mail advertising | 4 | D | D | D | e | D | D |
| 541860 | Direct mail advertising | 4 | D | D | D | e | D | D |
| 54189 | Other services related to advertising | 12 | 11 242 | 1 993 | 337 | 56 | 52.9 | 5.2 |
| 541890 | Other services related to advertising | 12 | 11 242 | 1 993 | 337 | 56 | 52.9 | 5.2 |
| 5418902 | Advertising specialties goods distributor | 9 | D | D | D | b | D | D |
| 5418903 | Sign painting & lettering shop | 3 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 28 | 7 052 | 2 065 | 440 | 87 | 47.8 | 1.9 |
| 54192 | Photographic services | 21 | 4 790 | 1 193 | 209 | 61 | 50.6 | 2.8 |
| 541921 | Photographic studios, portrait | 18 | 4 572 | 1 159 | 205 | 59 | 48.2 | 2.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con. | | | | | | | | |
| Lowell, MA–NH PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 617 | 1 025 277 | 443 526 | 101 749 | 9 760 | 17.5 | 12.4 |
| 541 | Professional, scientific, & technical services | 617 | 1 025 277 | 443 526 | 101 749 | 9 760 | 17.5 | 12.4 |
| 5411 | Legal services | 160 | 44 721 | 16 315 | 3 918 | 509 | 50.2 | 6.0 |
| 54111 | Offices of lawyers | 157 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 157 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 157 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 69 | 20 903 | 8 699 | 2 040 | 316 | 48.1 | 4.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 69 | 20 903 | 8 699 | 2 040 | 316 | 48.1 | 4.0 |
| 541211 | Offices of certified public accountants | 39 | 14 325 | 6 650 | 1 532 | 198 | 37.8 | 3.0 |
| 541213 | Tax return preparation services | 13 | D | D | D | b | D | D |
| 541219 | Other accounting services | 16 | 4 473 | 1 313 | 261 | 56 | 70.8 | 4.2 |
| 5413 | Architectural, engineering, & related services | 90 | 129 399 | 79 879 | 17 910 | 3 169 | 64.7 | 9.4 |
| 54133 | Engineering services | 63 | 115 848 | 73 093 | 16 348 | 2 972 | 69.6 | 10.4 |
| 541330 | Engineering services | 63 | 115 848 | 73 093 | 16 348 | 2 972 | 69.6 | 10.4 |
| 54137 | Surveying & mapping (except geophysical) services | 8 | 3 343 | 1 909 | 399 | 57 | 24.8 | 4.5 |
| 541370 | Surveying & mapping (except geophysical) services | 8 | 3 343 | 1 909 | 399 | 57 | 24.8 | 4.5 |
| 54138 | Testing laboratories | 7 | 6 578 | 3 610 | 885 | 104 | 13.6 | — |
| 541380 | Testing laboratories | 7 | 6 578 | 3 610 | 885 | 104 | 13.6 | — |
| 5414 | Specialized design services | 14 | 10 762 | 3 773 | 888 | 67 | 33.7 | 1.3 |
| 54141 | Interior design services | 2 | D | D | D | b | D | D |
| 541410 | Interior design services | 2 | D | D | D | b | D | D |
| 54143 | Graphic design services | 9 | 5 470 | 1 222 | 269 | 24 | 56.9 | 1.5 |
| 541430 | Graphic design services | 9 | 5 470 | 1 222 | 269 | 24 | 56.9 | 1.5 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 6 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 155 | 589 709 | 262 157 | 61 864 | 3 911 | 7.0 | 5.3 |
| 54151 | Computer systems design & related services | 155 | 589 709 | 262 157 | 61 864 | 3 911 | 7.0 | 5.3 |
| 541511 | Custom computer programming services | 69 | D | D | D | f | D | D |
| 541512 | Computer systems design services | 67 | 400 407 | 149 710 | 35 871 | 2 289 | 5.7 | 4.8 |
| 5415121 | Computer systems integrators | 28 | 381 597 | 139 565 | 33 775 | 2 052 | 2.7 | 4.7 |
| 5415122 | Computer systems consultants (except systems integrators) | 39 | 18 810 | 10 145 | 2 096 | 217 | 66.1 | 6.1 |
| 541513 | Computer facilities management services | 3 | D | D | D | f | D | D |
| 5416 | Management, scientific, & technical consulting services | 69 | 160 453 | 44 620 | 9 233 | 1 297 | 6.8 | 41.9 |
| 54161 | Management consulting services | 46 | 90 170 | 23 893 | 4 734 | 893 | 8.5 | 51.7 |
| 541611 | Administrative management & general management consulting service | 20 | 47 548 | 13 733 | 3 203 | 568 | 6.9 | 89.8 |
| 541613 | Marketing consulting services | 12 | 37 650 | 8 314 | 1 136 | 263 | 6.6 | 3.9 |
| 54162 | Environmental consulting services | 14 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 14 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 9 | D | D | D | e | D | D |
| 541690 | Other scientific & technical consulting services | 9 | D | D | D | e | D | D |
| 5417 | Scientific research & development services | 24 | 56 700 | 23 822 | 5 081 | 380 | 4.9 | 19.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 23 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 23 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 18 | D | D | D | e | D | D |
| 5418 | Advertising & related services | 18 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 10 | 3 854 | 851 | 202 | 23 | 14.7 | — |
| 541890 | Other services related to advertising | 10 | 3 854 | 851 | 202 | 23 | 14.7 | — |
| 5419 | Other professional, scientific, & technical services | 18 | D | D | D | b | D | D |
| 54192 | Photographic services | 12 | 2 904 | 941 | 164 | 37 | 37.2 | — |
| 541921 | Photographic studios, portrait | 10 | D | D | D | b | D | D |
| Manchester, NH PMSA | | | | | | | | |
| 54 | Professional, scientific, & technical services | 616 | 478 857 | 216 874 | 45 591 | 4 825 | 24.9 | 2.8 |
| 541 | Professional, scientific, & technical services | 616 | 478 857 | 216 874 | 45 591 | 4 825 | 24.9 | 2.8 |
| 5411 | Legal services | 162 | 137 620 | 71 796 | 14 647 | 1 499 | 17.1 | 1.4 |
| 54111 | Offices of lawyers | 155 | 128 644 | 67 750 | 13 765 | 1 361 | 18.1 | 1.5 |
| 541110 | Offices of lawyers | 155 | 128 644 | 67 750 | 13 765 | 1 361 | 18.1 | 1.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 155 | 128 644 | 67 750 | 13 765 | 1 361 | 18.1 | 1.5 |
| 54119 | Other legal services | 7 | 8 976 | 4 046 | 882 | 138 | 3.3 | — |
| 541191 | Title abstract & settlement offices | 7 | 8 976 | 4 046 | 882 | 138 | 3.3 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 91 | 46 464 | 20 346 | 4 673 | 777 | 20.7 | 4.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 91 | 46 464 | 20 346 | 4 673 | 777 | 20.7 | 4.8 |
| 541211 | Offices of certified public accountants | 62 | 32 273 | 14 713 | 3 200 | 358 | 22.2 | 4.5 |
| 541213 | Tax return preparation services | 7 | 2 822 | 1 222 | 478 | 299 | 11.9 | 9.5 |
| 541219 | Other accounting services | 17 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 107 | 73 523 | 35 322 | 7 223 | 823 | 28.7 | 6.7 |
| 54131 | Architectural services | 17 | 8 884 | 4 234 | 722 | 82 | 31.7 | .7 |
| 541310 | Architectural services | 17 | 8 884 | 4 234 | 722 | 82 | 31.7 | .7 |
| 54133 | Engineering services | 66 | 58 215 | 27 485 | 5 930 | 624 | 28.6 | 7.0 |
| 541330 | Engineering services | 66 | 58 215 | 27 485 | 5 930 | 624 | 28.6 | 7.0 |
| 54137 | Surveying & mapping (except geophysical) services | 12 | 3 820 | 2 461 | 338 | 81 | 32.1 | 12.6 |
| 541370 | Surveying & mapping (except geophysical) services | 12 | 3 820 | 2 461 | 338 | 81 | 32.1 | 12.6 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con. | | | | | | | |
| | Manchester, NH PMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5414 | Specialized design services | 19 | D | D | D | b | D | D |
| 54143 | Graphic design services | 12 | 5 128 | 1 532 | 324 | 40 | 54.4 | — |
| 541430 | Graphic design services | 12 | 5 128 | 1 532 | 324 | 40 | 54.4 | — |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 11 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 114 | 110 278 | 45 479 | 10 298 | 711 | 25.8 | 2.1 |
| 54151 | Computer systems design & related services | 114 | 110 278 | 45 479 | 10 298 | 711 | 25.8 | 2.1 |
| 541511 | Custom computer programming services | 50 | 32 404 | 17 658 | 3 986 | 300 | 15.5 | 2.6 |
| 541512 | Computer systems design services | 56 | 77 036 | 27 235 | 6 172 | 401 | 30.0 | 1.9 |
| 5415121 | Computer systems integrators | 22 | 52 491 | 15 265 | 3 537 | 197 | 18.2 | .7 |
| 5415122 | Computer systems consultants (except systems integrators) | 34 | 24 545 | 11 970 | 2 635 | 204 | 55.1 | 4.4 |
| 5416 | Management, scientific, & technical consulting services | 66 | 34 753 | 15 394 | 3 362 | 356 | 35.7 | 2.0 |
| 54161 | Management consulting services | 53 | 21 312 | 7 706 | 1 476 | 174 | 38.4 | 1.4 |
| 541611 | Administrative management & general management consulting service | 23 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 19 | 7 091 | 3 429 | 639 | 92 | 24.0 | 1.7 |
| 5416122 | Executive placement services | 14 | 5 091 | 2 768 | 469 | 53 | 27.9 | 2.4 |
| 541613 | Marketing consulting services | 8 | 7 441 | 1 769 | 388 | 31 | 25.5 | — |
| 54162 | Environmental consulting services | 4 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 4 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 9 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 9 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 8 | 29 280 | 14 660 | 2 690 | 211 | 9.5 | 1.4 |
| 54171 | R&D in the physical, engineering, & life sciences | 8 | 29 280 | 14 660 | 2 690 | 211 | 9.5 | 1.4 |
| 541710 | R&D in the physical, engineering, & life sciences | 8 | 29 280 | 14 660 | 2 690 | 211 | 9.5 | 1.4 |
| 5417101 | R&D in the physical & engineering sciences | 6 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 32 | 35 502 | 10 495 | 1 963 | 323 | 47.6 | 2.7 |
| 54181 | Advertising agencies | 15 | 19 567 | 5 947 | 974 | 118 | 65.5 | .6 |
| 541810 | Advertising agencies | 15 | 19 567 | 5 947 | 974 | 118 | 65.5 | .6 |
| 54189 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 5 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 17 | D | D | D | b | D | D |
| 54192 | Photographic services | 15 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 12 | D | D | D | b | D | D |
| | Nashua, NH PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 621 | 278 147 | 116 855 | 25 474 | 2 512 | 36.3 | 9.6 |
| 541 | Professional, scientific, & technical services | 621 | 278 147 | 116 855 | 25 474 | 2 512 | 36.3 | 9.6 |
| 5411 | Legal services | 109 | 37 335 | 17 397 | 3 827 | 462 | 35.5 | 6.8 |
| 54111 | Offices of lawyers | 104 | 34 634 | 16 036 | 3 556 | 417 | 37.1 | 4.2 |
| 541110 | Offices of lawyers | 104 | 34 634 | 16 036 | 3 556 | 417 | 37.1 | 4.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 104 | 34 634 | 16 036 | 3 556 | 417 | 37.1 | 4.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 64 | 16 943 | 7 984 | 1 659 | 260 | 48.5 | 3.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 64 | 16 943 | 7 984 | 1 659 | 260 | 48.5 | 3.0 |
| 541211 | Offices of certified public accountants | 36 | 10 784 | 5 476 | 1 161 | 149 | 56.8 | 3.4 |
| 541219 | Other accounting services | 21 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 91 | 51 820 | 20 700 | 4 506 | 434 | 38.4 | 3.9 |
| 54133 | Engineering services | 67 | 41 415 | 16 519 | 3 883 | 334 | 39.4 | 3.8 |
| 541330 | Engineering services | 67 | 41 415 | 16 519 | 3 883 | 334 | 39.4 | 3.8 |
| 54138 | Testing laboratories | 11 | 7 731 | 3 247 | 412 | 69 | 36.5 | 5.6 |
| 541380 | Testing laboratories | 11 | 7 731 | 3 247 | 412 | 69 | 36.5 | 5.6 |
| 5414 | Specialized design services | 25 | 9 045 | 2 786 | 593 | 66 | 33.9 | 1.8 |
| 54143 | Graphic design services | 14 | 4 855 | 1 083 | 233 | 32 | 51.6 | 3.3 |
| 541430 | Graphic design services | 14 | 4 855 | 1 083 | 233 | 32 | 51.6 | 3.3 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 14 | 4 855 | 1 083 | 233 | 32 | 51.6 | 3.3 |
| 5415 | Computer systems design & related services | 181 | 97 036 | 42 847 | 7 909 | 617 | 24.8 | 8.3 |
| 54151 | Computer systems design & related services | 181 | 97 036 | 42 847 | 7 909 | 617 | 24.8 | 8.3 |
| 541511 | Custom computer programming services | 89 | 33 752 | 15 361 | 2 825 | 208 | 23.1 | 1.1 |
| 541512 | Computer systems design services | 76 | 57 026 | 24 150 | 4 618 | 360 | 26.3 | 11.5 |
| 5415121 | Computer systems integrators | 20 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 56 | D | D | D | c | D | D |
| 541519 | Other computer related services | 16 | 6 258 | 3 336 | 466 | 49 | 19.8 | 17.4 |
| 5416 | Management, scientific, & technical consulting services | 96 | 37 663 | 15 110 | 4 295 | 286 | 63.6 | 13.7 |
| 54161 | Management consulting services | 80 | 31 995 | 12 949 | 3 734 | 232 | 70.1 | 7.4 |
| 541611 | Administrative management & general management consulting service | 41 | 14 254 | 5 930 | 1 156 | 122 | 53.9 | 13.8 |
| 541612 | Human resources & executive search consulting services | 16 | 5 284 | 2 597 | 547 | 70 | 73.4 | 7.7 |
| 5416122 | Executive placement services | 8 | 3 776 | 1 852 | 409 | 49 | 64.5 | 9.0 |
| 541613 | Marketing consulting services | 17 | 10 238 | 3 697 | 1 889 | 29 | 99.6 | — |
| 54169 | Other scientific & technical consulting services | 13 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 13 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 18 | 18 633 | 7 427 | 2 117 | 236 | 28.1 | 43.5 |
| 54171 | R&D in the physical, engineering, & life sciences | 17 | D | D | D | c | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 17 | D | D | D | c | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con. | | | | | | | |
| | Nashua, NH PMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 18 | 5 854 | 1 770 | 400 | 78 | 20.5 | — |
| 54189 | Other services related to advertising | 7 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 7 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 19 | 3 818 | 834 | 168 | 73 | 54.4 | 4.8 |
| 54192 | Photographic services | 14 | 3 527 | 748 | 156 | 68 | 55.3 | 4.7 |
| 541921 | Photographic studios, portrait | 12 | D | D | D | b | D | D |
| | New Bedford, MA PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 269 | 89 668 | 34 036 | 7 725 | 1 288 | 45.2 | 5.4 |
| 541 | Professional, scientific, & technical services | 269 | 89 668 | 34 036 | 7 725 | 1 288 | 45.2 | 5.4 |
| 5411 | Legal services | 113 | 30 389 | 11 370 | 2 453 | 365 | 42.5 | 5.0 |
| 54111 | Offices of lawyers | 113 | 30 389 | 11 370 | 2 453 | 365 | 42.5 | 5.0 |
| 541110 | Offices of lawyers | 113 | 30 389 | 11 370 | 2 453 | 365 | 42.5 | 5.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 113 | 30 389 | 11 370 | 2 453 | 365 | 42.5 | 5.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 48 | 14 971 | 6 597 | 1 705 | 446 | 38.4 | 5.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 48 | 14 971 | 6 597 | 1 705 | 446 | 38.4 | 5.6 |
| 541211 | Offices of certified public accountants | 15 | D | D | D | c | D | D |
| 541213 | Tax return preparation services | 6 | 2 116 | 798 | 384 | 246 | 3.7 | 5.5 |
| 541219 | Other accounting services | 26 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 45 | 21 464 | 9 003 | 2 014 | 216 | 56.3 | 4.3 |
| 54133 | Engineering services | 27 | D | D | D | c | D | D |
| 541330 | Engineering services | 27 | D | D | D | c | D | D |
| 5414 | Specialized design services | 2 | D | D | D | a | D | D |
| 54143 | Graphic design services | 1 | D | D | D | a | D | D |
| 541430 | Graphic design services | 1 | D | D | D | a | D | D |
| 5416 | Management, scientific, & technical consulting services | 30 | 9 390 | 3 753 | 855 | 140 | 62.1 | 9.7 |
| 54161 | Management consulting services | 23 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 10 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | D | D | D | b | D | D |
| | Portsmouth–Rochester, NH–ME PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 671 | 302 314 | 129 397 | 26 329 | 3 340 | 38.8 | 8.7 |
| 541 | Professional, scientific, & technical services | 671 | 302 314 | 129 397 | 26 329 | 3 340 | 38.8 | 8.7 |
| 5411 | Legal services | 171 | 64 700 | 28 788 | 6 098 | 848 | 30.2 | 6.1 |
| 54111 | Offices of lawyers | 165 | 59 380 | 26 109 | 5 619 | 747 | 32.9 | 6.1 |
| 541110 | Offices of lawyers | 165 | 59 380 | 26 109 | 5 619 | 747 | 32.9 | 6.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 165 | 59 380 | 26 109 | 5 619 | 747 | 32.9 | 6.1 |
| 54119 | Other legal services | 6 | 5 320 | 2 679 | 479 | 101 | — | 6.5 |
| 541191 | Title abstract & settlement offices | 6 | 5 320 | 2 679 | 479 | 101 | — | 6.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 90 | 16 719 | 8 233 | 1 863 | 404 | 44.8 | 11.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 90 | 16 719 | 8 233 | 1 863 | 404 | 44.8 | 11.2 |
| 541211 | Offices of certified public accountants | 49 | 11 370 | 5 488 | 1 109 | 166 | 45.1 | 12.7 |
| 541213 | Tax return preparation services | 11 | 1 354 | 667 | 260 | 160 | 41.7 | 18.4 |
| 541219 | Other accounting services | 26 | 3 726 | 1 961 | 468 | 72 | 45.3 | 4.9 |
| 5413 | Architectural, engineering, & related services | 108 | 66 421 | 28 103 | 5 719 | 680 | 49.5 | 7.6 |
| 54131 | Architectural services | 11 | 7 185 | 2 937 | 585 | 81 | 18.6 | 6.4 |
| 541310 | Architectural services | 11 | 7 185 | 2 937 | 585 | 81 | 18.6 | 6.4 |
| 54133 | Engineering services | 72 | 51 768 | 22 223 | 4 448 | 498 | 58.5 | 8.8 |
| 541330 | Engineering services | 72 | 51 768 | 22 223 | 4 448 | 498 | 58.5 | 8.8 |
| 5414 | Specialized design services | 20 | 6 922 | 1 840 | 320 | 55 | 41.3 | .9 |
| 54143 | Graphic design services | 13 | D | D | D | b | D | D |
| 541430 | Graphic design services | 13 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) | 11 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 95 | 43 866 | 20 390 | 4 423 | 511 | 32.5 | 10.3 |
| 54151 | Computer systems design & related services | 95 | 43 866 | 20 390 | 4 423 | 511 | 32.5 | 10.3 |
| 541511 | Custom computer programming services | 53 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 32 | 13 686 | 5 292 | 981 | 98 | 47.9 | 25.6 |
| 5415122 | Computer systems consultants (except systems integrators) | 23 | 9 829 | 4 242 | 795 | 79 | 48.1 | 35.7 |
| 5416 | Management, scientific, & technical consulting services | 114 | 70 778 | 30 727 | 5 868 | 549 | 44.5 | 11.8 |
| 54161 | Management consulting services | 85 | 58 132 | 25 410 | 4 832 | 422 | 42.5 | 13.9 |
| 541611 | Administrative management & general management consulting service | 38 | 21 690 | 10 292 | 1 650 | 149 | 33.3 | 1.7 |
| 541612 | Human resources & executive search consulting services | 17 | 5 947 | 3 589 | 498 | 40 | 53.7 | 2.2 |
| 5416122 | Executive placement services | 8 | 4 624 | 3 085 | 414 | 22 | 44.6 | — |
| 541613 | Marketing consulting services | 16 | 18 728 | 6 820 | 1 645 | 112 | 73.5 | 8.1 |
| 541618 | Other management consulting services | 9 | 8 341 | 2 824 | 509 | 47 | 3.5 | 72.6 |
| 54162 | Environmental consulting services | 11 | 5 978 | 2 561 | 529 | 59 | 83.5 | — |
| 541620 | Environmental consulting services | 11 | 5 978 | 2 561 | 529 | 59 | 83.5 | — |
| 54169 | Other scientific & technical consulting services | 18 | 6 668 | 2 756 | 507 | 68 | 26.8 | 4.2 |
| 541690 | Other scientific & technical consulting services | 18 | 6 668 | 2 756 | 507 | 68 | 26.8 | 4.2 |
| 5417 | Scientific research & development services | 12 | 6 988 | 3 028 | 429 | 35 | 44.7 | 26.9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| | BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con. | | | | | | | |
| | Portsmouth–Rochester, NH–ME PMSA—Con. | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 33 | 13 997 | 4 270 | 808 | 127 | 28.9 | 3.8 |
| 54189 | Other services related to advertising | 6 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 28 | 11 923 | 4 018 | 801 | 131 | 14.4 | 1.3 |
| 54192 | Photographic services | 24 | 4 253 | 1 438 | 251 | 52 | 22.9 | 1.9 |
| 541921 | Photographic studios, portrait | 15 | D | D | D | b | D | D |
| 541922 | Commercial photography | 9 | D | D | D | a | D | D |
| | Worcester, MA–CT PMSA | | | | | | | |
| 54 | Professional, scientific, & technical services | 979 | 570 909 | 235 249 | 53 633 | 5 812 | 31.5 | 12.7 |
| 541 | Professional, scientific, & technical services | 979 | 570 909 | 235 249 | 53 633 | 5 812 | 31.5 | 12.7 |
| 5411 | Legal services | 311 | 134 471 | 49 063 | 13 224 | 1 403 | 34.8 | 6.5 |
| 54111 | Offices of lawyers | 303 | D | D | D | g | D | D |
| 541110 | Offices of lawyers | 303 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 303 | D | D | D | g | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 129 | 67 371 | 33 171 | 7 534 | 1 199 | 19.1 | 5.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 129 | 67 371 | 33 171 | 7 534 | 1 199 | 19.1 | 5.0 |
| 541211 | Offices of certified public accountants | 72 | 47 773 | 23 648 | 5 145 | 593 | 18.3 | 3.0 |
| 541213 | Tax return preparation services | 16 | D | D | D | e | D | D |
| 541219 | Other accounting services | 36 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 155 | 103 454 | 48 822 | 10 687 | 1 041 | 37.2 | 7.2 |
| 54131 | Architectural services | 14 | 9 489 | 3 497 | 706 | 80 | 60.5 | 3.1 |
| 541310 | Architectural services | 14 | 9 489 | 3 497 | 706 | 80 | 60.5 | 3.1 |
| 54133 | Engineering services | 97 | 71 171 | 35 165 | 7 713 | 636 | 40.2 | 5.7 |
| 541330 | Engineering services | 97 | 71 171 | 35 165 | 7 713 | 636 | 40.2 | 5.7 |
| 54137 | Surveying & mapping (except geophysical) services | 16 | 6 575 | 3 698 | 810 | 123 | 14.3 | 2.5 |
| 541370 | Surveying & mapping (except geophysical) services | 16 | 6 575 | 3 698 | 810 | 123 | 14.3 | 2.5 |
| 54138 | Testing laboratories | 20 | 14 852 | 6 033 | 1 376 | 185 | 16.1 | 18.4 |
| 541380 | Testing laboratories | 20 | 14 852 | 6 033 | 1 376 | 185 | 16.1 | 18.4 |
| 5414 | Specialized design services | 29 | 9 987 | 2 531 | 531 | 82 | 57.9 | 1.7 |
| 54141 | Interior design services | 11 | 4 556 | 816 | 159 | 32 | 58.8 | 2.8 |
| 541410 | Interior design services | 11 | 4 556 | 816 | 159 | 32 | 58.8 | 2.8 |
| 54143 | Graphic design services | 14 | 3 244 | 924 | 200 | 28 | 62.5 | .6 |
| 541430 | Graphic design services | 14 | 3 244 | 924 | 200 | 28 | 62.5 | .6 |
| 5414301 | Graphic design services (except commercial art & medical artists) | 11 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 133 | 132 677 | 54 843 | 12 059 | 1 044 | 21.9 | 28.1 |
| 54151 | Computer systems design & related services | 133 | 132 677 | 54 843 | 12 059 | 1 044 | 21.9 | 28.1 |
| 541511 | Custom computer programming services | 53 | 35 354 | 16 678 | 3 774 | 317 | 46.0 | 3.0 |
| 541512 | Computer systems design services | 64 | 64 309 | 25 886 | 5 838 | 465 | 17.7 | 27.9 |
| 5415121 | Computer systems integrators | 20 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 44 | D | D | D | e | D | D |
| 541519 | Other computer related services | 15 | D | D | D | e | D | D |
| 5416 | Management, scientific, & technical consulting services | 118 | 40 754 | 16 275 | 3 077 | 344 | 65.6 | 13.5 |
| 54161 | Management consulting services | 92 | 27 578 | 11 218 | 2 229 | 224 | 64.0 | 17.9 |
| 541611 | Administrative management & general management consulting service | 39 | 9 629 | 3 937 | 693 | 68 | 56.1 | 10.9 |
| 541612 | Human resources & executive search consulting services | 28 | 10 019 | 4 437 | 747 | 92 | 62.4 | 37.6 |
| 5416122 | Executive placement services | 18 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 16 | D | D | D | b | D | D |
| 54162 | Environmental consulting services | 15 | 9 592 | 3 656 | 595 | 98 | 63.7 | 6.0 |
| 541620 | Environmental consulting services | 15 | 9 592 | 3 656 | 595 | 98 | 63.7 | 6.0 |
| 54169 | Other scientific & technical consulting services | 11 | 3 584 | 1 401 | 253 | 22 | 82.7 | — |
| 541690 | Other scientific & technical consulting services | 11 | 3 584 | 1 401 | 253 | 22 | 82.7 | — |
| 5417 | Scientific research & development services | 17 | 26 892 | 16 843 | 3 691 | 278 | 9.6 | 27.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 16 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 16 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 11 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 44 | 43 896 | 10 465 | 2 236 | 298 | 32.9 | 1.3 |
| 54181 | Advertising agencies | 19 | 12 483 | 4 211 | 942 | 105 | 64.0 | 1.8 |
| 541810 | Advertising agencies | 19 | 12 483 | 4 211 | 942 | 105 | 64.0 | 1.8 |
| 54184 | Media representatives | 4 | D | D | D | b | D | D |
| 541840 | Media representatives | 4 | D | D | D | b | D | D |
| 5418402 | Publishers' advertising representatives | 3 | D | D | D | b | D | D |
| 54189 | Other services related to advertising | 8 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 43 | 11 407 | 3 236 | 594 | 123 | 28.8 | 16.3 |
| 54192 | Photographic services | 30 | 7 608 | 2 001 | 347 | 89 | 37.2 | 13.0 |
| 541921 | Photographic studios, portrait | 23 | 6 185 | 1 706 | 293 | 80 | 24.4 | 14.4 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|--|---|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| AREA OUTSIDE NEW HAMPSHIRE METROPOLITAN AREAS | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 188 | 458 733 | 206 588 | 44 288 | 6 528 | 30.5 | 4.8 |
| 541 | Professional, scientific, & technical services | 1 188 | 458 733 | 206 588 | 44 288 | 6 528 | 30.5 | 4.8 |
| 5411 | Legal services | 326 | D | D | D | g | D | D |
| 54111 | Offices of lawyers | 314 | D | D | D | g | D | D |
| 541110 | Offices of lawyers | 314 | D | D | D | g | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 314 | D | D | D | g | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 198 | D | D | D | g | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 198 | D | D | D | g | D | D |
| 541211 | Offices of certified public accountants | 100 | D | D | D | e | D | D |
| 541213 | Tax return preparation services | 35 | D | D | D | c | D | D |
| 541219 | Other accounting services | 58 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 227 | 99 102 | 43 650 | 8 728 | 1 094 | 33.5 | 9.0 |
| 54131 | Architectural services | 30 | D | D | D | c | D | D |
| 541310 | Architectural services | 30 | D | D | D | c | D | D |
| 54133 | Engineering services | 123 | D | D | D | f | D | D |
| 541330 | Engineering services | 123 | D | D | D | f | D | D |
| 54137 | Surveying & mapping (except geophysical) services | 52 | D | D | D | c | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 52 | D | D | D | c | D | D |
| 5414 | Specialized design services | 40 | D | D | D | c | D | D |
| 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 | 27 | D | D | D | b | D | D |
| 541430 | Graphic design services | 27 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 23 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 134 | D | D | D | f | D | D |
| 54151 | Computer systems design & related services | 134 | D | D | D | f | D | D |
| 541511 | Custom computer programming services | 55 | D | D | D | c | D | D |
| 541512 | Computer systems design services | 64 | D | D | D | e | D | D |
| 5415121 | Computer systems integrators | 24 | D | D | D | c | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 40 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 154 | D | D | D | e | D | D |
| 54161 | Management consulting services | 117 | D | D | D | e | D | D |
| 541611 | Administrative management & general management consulting service | 45 | D | D | D | b | D | D |
| 541612 | Human resources & executive search consulting services | 27 | 7 361 | 3 830 | 782 | 65 | 54.2 | .9 |
| 541613 | Marketing consulting services | 26 | D | D | D | b | D | D |
| 541614 | Process, physical distribution, & logistics consulting services | 9 | D | D | D | b | D | D |
| 541618 | Other management consulting services | 10 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 20 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 20 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 17 | 11 756 | 5 852 | 1 468 | 166 | 47.3 | 3.8 |
| 5418 | Advertising & related services | 59 | D | D | D | c | D | D |
| 54189 | Other services related to advertising | 14 | 4 190 | 776 | 137 | 29 | 34.9 | — |
| 541890 | Other services related to advertising | 14 | 4 190 | 776 | 137 | 29 | 34.9 | — |
| 5418903 | Sign painting & lettering shop | 11 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 33 | D | D | D | c | D | D |
| 54192 | Photographic services | 24 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 20 | 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 |
| BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 262 | 1 173 849 | 1 108 638 | 449 786 | 105 286 | 9 434 | 4.0 | 5.2 |
| 541 | Professional, scientific, & technical services | 262 | 1 173 849 | 1 108 638 | 449 786 | 105 286 | 9 434 | 4.0 | 5.2 |
| 5411 | Legal services | 73 | D | D | D | D | f | D | D |
| 54111 | Offices of lawyers | 73 | D | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 73 | D | D | D | D | f | D | D |
| 5411102 | Legal aid societies & similar legal services | 73 | D | D | D | D | f | D | D |
| 5417 | Scientific research & development services | 189 | D | D | D | D | i | D | D |
| 54171 | R&D in the physical, engineering, & life sciences | 132 | D | D | D | D | i | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 132 | D | D | D | D | i | D | D |
| 5417101 | R&D in the physical & engineering sciences | 41 | D | D | D | D | h | D | D |
| 5417102 | Research & development in the life sciences | 91 | D | D | D | D | h | D | D |
| 54172 | Research & development in the social sciences & humanities | 57 | D | D | D | D | f | D | D |
| 541720 | R&D in the social sciences & humanities | 57 | D | D | D | D | f | D | D |
| Boston, MA-NH PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 215 | 1 133 982 | 1 049 251 | 415 340 | 96 404 | 8 726 | 3.9 | 3.8 |
| 541 | Professional, scientific, & technical services | 215 | 1 133 982 | 1 049 251 | 415 340 | 96 404 | 8 726 | 3.9 | 3.8 |
| 5411 | Legal services | 48 | 40 218 | 38 467 | 14 165 | 2 937 | 433 | 12.9 | 7.6 |
| 54111 | Offices of lawyers | 48 | 40 218 | 38 467 | 14 165 | 2 937 | 433 | 12.9 | 7.6 |
| 541110 | Offices of lawyers | 48 | 40 218 | 38 467 | 14 165 | 2 937 | 433 | 12.9 | 7.6 |
| 5411102 | Legal aid societies & similar legal services | 48 | 40 218 | 38 467 | 14 165 | 2 937 | 433 | 12.9 | 7.6 |
| 5417 | Scientific research & development services | 167 | 1 093 764 | 1 010 784 | 401 175 | 93 467 | 8 293 | 3.6 | 3.7 |
| 54171 | R&D in the physical, engineering, & life sciences | 116 | 1 009 518 | 933 506 | 369 270 | 85 510 | 7 316 | 2.7 | 2.5 |
| 541710 | R&D in the physical, engineering, & life sciences | 116 | 1 009 518 | 933 506 | 369 270 | 85 510 | 7 316 | 2.7 | 2.5 |
| 5417101 | R&D in the physical & engineering sciences | 36 | D | D | D | D | h | D | D |
| 5417102 | Research & development in the life sciences | 80 | D | D | D | D | h | D | D |
| 54172 | Research & development in the social sciences & humanities | 51 | 84 246 | 77 278 | 31 905 | 7 957 | 977 | 14.0 | 18.3 |
| 541720 | R&D in the social sciences & humanities | 51 | 84 246 | 77 278 | 31 905 | 7 957 | 977 | 14.0 | 18.3 |
| Brockton, MA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 1 | D | D | D | D | a | D | D |
| Fitchburg-Leominster, MA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 3 | 178 | 204 | 107 | 30 | 5 | 56.7 | 43.3 |
| Lawrence, MA-NH PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 8 | 3 027 | 2 894 | 829 | 218 | 20 | 8.3 | 21.5 |
| 541 | Professional, scientific, & technical services | 8 | 3 027 | 2 894 | 829 | 218 | 20 | 8.3 | 21.5 |
| Lowell, MA-NH PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 3 | D | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 3 | D | D | D | D | b | D | D |
| Manchester, NH PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 4 | D | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 4 | D | D | D | D | b | D | D |
| Nashua, NH PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 2 | D | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 2 | D | D | D | D | a | D | D |
| New Bedford, MA PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 2 | D | D | D | D | a | D | D |
| Portsmouth-Rochester, NH-ME PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 9 | 3 176 | 3 122 | 1 909 | 404 | 52 | 22.4 | .9 |
| 541 | Professional, scientific, & technical services | 9 | 3 176 | 3 122 | 1 909 | 404 | 52 | 22.4 | .9 |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Revenue (\$1,000) | Expenses (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of revenue— | |
|---|--|-------------------------|-------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | | From administrative records ¹ | Estimated ² |
| BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con. | | | | | | | | | |
| Worcester, MA-CT PMSA | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 15 | 27 970 | 47 914 | 28 330 | 7 425 | 521 | 3.3 | 61.3 |
| 541 | Professional, scientific, & technical services | 15 | 27 970 | 47 914 | 28 330 | 7 425 | 521 | 3.3 | 61.3 |
| 5417 | Scientific research & development services | 8 | 25 682 | 45 983 | 27 046 | 7 057 | 474 | .9 | 66.2 |
| 54171 | R&D in the physical, engineering, & life sciences | 7 | D | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 7 | D | D | D | D | e | D | D |
| 5417102 | Research & development in the life sciences | 6 | D | D | D | D | e | D | D |
| AREA OUTSIDE NEW HAMPSHIRE METROPOLITAN AREAS | | | | | | | | | |
| 54 | Professional, scientific, & technical services .. | 21 | D | D | D | D | c | D | D |
| 541 | Professional, scientific, & technical services | 21 | D | D | D | D | c | D | D |
| 5411 | Legal services | 10 | D | D | D | D | b | D | D |
| 54111 | Offices of lawyers | 10 | D | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 10 | D | D | D | D | b | D | D |
| 5411102 | Legal aid societies & similar legal services | 10 | 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 | |
| BELKNAP COUNTY, NH | | | | | | | | | |
| 54 | Professional, scientific, & technical services | 110 | 36 637 | 16 372 | 3 660 | 479 | 25.2 | 4.3 | |
| 541 | Professional, scientific, & technical services | 110 | 36 637 | 16 372 | 3 660 | 479 | 25.2 | 4.3 | |
| 5411 | Legal services | 37 | 13 116 | 6 203 | 1 537 | 193 | 22.4 | .2 | |
| 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 | 19 | 3 954 | 1 982 | 457 | 63 | 46.4 | 7.2 | |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 19 | 3 954 | 1 982 | 457 | 63 | 46.4 | 7.2 | |
| 5413 | Architectural, engineering, & related services | 23 | 9 904 | 4 194 | 972 | 118 | 16.5 | 7.5 | |
| 5415 | Computer systems design & related services | 9 | D | D | D | b | D | D | |
| 54151 | Computer systems design & related services | 9 | D | D | D | b | D | D | |
| 5416 | Management, scientific, & technical consulting services | 11 | 4 138 | 2 053 | 447 | 57 | 24.6 | 4.8 | |
| CARROLL COUNTY, NH | | | | | | | | | |
| 54 | Professional, scientific, & technical services | 108 | 43 049 | 23 190 | 4 701 | 1 906 | 24.2 | 2.7 | |
| 541 | Professional, scientific, & technical services | 108 | 43 049 | 23 190 | 4 701 | 1 906 | 24.2 | 2.7 | |
| 5411 | Legal services | 29 | 6 573 | 2 819 | 640 | 119 | 49.7 | 1.6 | |
| 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 | 22 | 20 214 | 12 209 | 2 485 | 1 578 | 12.2 | .2 | |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 20 214 | 12 209 | 2 485 | 1 578 | 12.2 | .2 | |
| 5413 | Architectural, engineering, & related services | 19 | 5 233 | 2 446 | 502 | 80 | 26.9 | 2.2 | |
| 54137 | Surveying & mapping (except geophysical) services | 9 | 2 268 | 1 113 | 251 | 37 | 21.9 | — | |
| 541370 | Surveying & mapping (except geophysical) services | 9 | 2 268 | 1 113 | 251 | 37 | 21.9 | — | |
| 5415 | Computer systems design & related services | 8 | 4 727 | 2 816 | 599 | 79 | 19.4 | — | |
| 54151 | Computer systems design & related services | 8 | 4 727 | 2 816 | 599 | 79 | 19.4 | — | |
| 541512 | Computer systems design services | 5 | D | D | D | b | D | D | |
| 5416 | Management, scientific, & technical consulting services | 17 | 4 117 | 2 361 | 374 | 27 | 40.9 | 5.8 | |
| 54161 | Management consulting services | 12 | 2 951 | 1 966 | 339 | 23 | 33.9 | 8.1 | |
| 5418 | Advertising & related services | 7 | 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 |
| CHESHIRE COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 144 | 41 094 | 16 723 | 3 867 | 553 | 47.2 | 4.5 |
| 541 | Professional, scientific, & technical services | 144 | 41 094 | 16 723 | 3 867 | 553 | 47.2 | 4.5 |
| 5411 | Legal services | 35 | 11 302 | 5 599 | 1 249 | 148 | 30.5 | 3.2 |
| 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 | 28 | 6 232 | 3 719 | 937 | 141 | 32.2 | 2.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 28 | 6 232 | 3 719 | 937 | 141 | 32.2 | 2.8 |
| 541211 | Offices of certified public accountants | 15 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 23 | 7 963 | 2 678 | 556 | 79 | 61.6 | 3.9 |
| 5415 | Computer systems design & related services | 18 | 4 113 | 971 | 166 | 20 | 88.6 | 3.6 |
| 54151 | Computer systems design & related services | 18 | 4 113 | 971 | 166 | 20 | 88.6 | 3.6 |
| 5416 | Management, scientific, & technical consulting services | 14 | 3 061 | 1 099 | 282 | 72 | 47.2 | 26.6 |
| 5418 | Advertising & related services | 12 | 4 129 | 1 689 | 478 | 49 | 19.4 | — |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | a | D | D |
| 54192 | Photographic services | 6 | D | D | D | a | D | D |
| COOS COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 43 | 10 017 | 4 810 | 1 301 | 142 | 60.0 | 4.7 |
| 541 | Professional, scientific, & technical services | 43 | 10 017 | 4 810 | 1 301 | 142 | 60.0 | 4.7 |
| 5411 | Legal services | 18 | 3 664 | 1 436 | 352 | 55 | 66.4 | 1.7 |
| 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 | 3 368 | 2 068 | 760 | 42 | 27.7 | 7.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 11 | 3 368 | 2 068 | 760 | 42 | 27.7 | 7.7 |
| 541219 | Other accounting services | 4 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 8 | 1 473 | 581 | 76 | 21 | 84.7 | 10.3 |
| GRAFTON COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 227 | 87 866 | 39 011 | 8 360 | 1 024 | 30.8 | 8.6 |
| 541 | Professional, scientific, & technical services | 227 | 87 866 | 39 011 | 8 360 | 1 024 | 30.8 | 8.6 |
| 5411 | Legal services | 64 | 15 547 | 6 401 | 1 654 | 201 | 37.4 | 7.2 |
| 54111 | Offices of lawyers | 64 | 15 547 | 6 401 | 1 654 | 201 | 37.4 | 7.2 |
| 541110 | Offices of lawyers | 64 | 15 547 | 6 401 | 1 654 | 201 | 37.4 | 7.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 64 | 15 547 | 6 401 | 1 654 | 201 | 37.4 | 7.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 11 057 | 4 964 | 1 128 | 213 | 41.0 | 16.8 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 41 | 11 057 | 4 964 | 1 128 | 213 | 41.0 | 16.8 |
| 541211 | Offices of certified public accountants | 19 | D | D | D | c | D | D |
| 541213 | Tax return preparation services | 12 | 1 421 | 371 | 165 | 72 | 73.8 | — |
| 541219 | Other accounting services | 9 | 1 341 | 607 | 122 | 34 | 23.3 | — |
| 5413 | Architectural, engineering, & related services | 40 | 31 643 | 14 700 | 2 781 | 312 | 27.5 | 6.8 |
| 54131 | Architectural services | 6 | 4 282 | 1 720 | 266 | 40 | 22.7 | — |
| 541310 | Architectural services | 6 | 4 282 | 1 720 | 266 | 40 | 22.7 | — |
| 54133 | Engineering services | 19 | 24 452 | 11 513 | 2 162 | 211 | 27.6 | 8.8 |
| 541330 | Engineering services | 19 | 24 452 | 11 513 | 2 162 | 211 | 27.6 | 8.8 |
| 54137 | Surveying & mapping (except geophysical) services | 10 | 2 004 | 1 028 | 243 | 42 | 26.7 | — |
| 541370 | Surveying & mapping (except geophysical) services | 10 | 2 004 | 1 028 | 243 | 42 | 26.7 | — |
| 5414 | Specialized design services | 9 | 5 065 | 1 228 | 272 | 40 | 21.3 | 1.6 |
| 5415 | Computer systems design & related services | 21 | 7 729 | 3 689 | 826 | 81 | 18.5 | 6.7 |
| 54151 | Computer systems design & related services | 21 | 7 729 | 3 689 | 826 | 81 | 18.5 | 6.7 |
| 5416 | Management, scientific, & technical consulting services | 28 | 5 577 | 2 506 | 297 | 38 | 58.5 | 9.2 |
| 54161 | Management consulting services | 23 | 4 928 | 2 294 | 283 | 34 | 54.3 | 9.2 |
| 5417 | Scientific research & development services | 13 | 7 702 | 4 726 | 1 191 | 114 | 21.2 | 5.8 |
| 5418 | Advertising & related services | 6 | 2 865 | 587 | 126 | 11 | 14.2 | 20.6 |

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 |
| HILLSBOROUGH COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 1 210 | 741 185 | 330 499 | 71 163 | 7 164 | 27.9 | 5.4 |
| 541 | Professional, scientific, & technical services | 1 210 | 741 185 | 330 499 | 71 163 | 7 164 | 27.9 | 5.4 |
| 5411 | Legal services | 269 | 173 464 | 89 202 | 18 452 | 1 953 | 20.4 | 2.6 |
| 54111 | Offices of lawyers | 255 | 163 136 | 84 368 | 17 445 | 1 787 | 21.3 | 2.1 |
| 541110 | Offices of lawyers | 255 | 163 136 | 84 368 | 17 445 | 1 787 | 21.3 | 2.1 |
| 5411101 | Offices of lawyers (except legal aid societies) | 255 | 163 136 | 84 368 | 17 445 | 1 787 | 21.3 | 2.1 |
| 54119 | Other legal services | 14 | 10 328 | 4 834 | 1 007 | 166 | 7.2 | 10.6 |
| 541191 | Title abstract & settlement offices | 14 | 10 328 | 4 834 | 1 007 | 166 | 7.2 | 10.6 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 149 | 62 828 | 27 976 | 6 262 | 1 021 | 27.4 | 4.3 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 149 | 62 828 | 27 976 | 6 262 | 1 021 | 27.4 | 4.3 |
| 541211 | Offices of certified public accountants | 88 | 42 034 | 19 715 | 4 258 | 484 | 29.2 | 4.3 |
| 541213 | Tax return preparation services | 15 | D | D | D | e | D | D |
| 541219 | Other accounting services | 41 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 201 | 121 231 | 53 942 | 11 315 | 1 242 | 30.6 | 5.7 |
| 54131 | Architectural services | 24 | 10 938 | 4 757 | 825 | 102 | 27.7 | — |
| 541310 | Architectural services | 24 | 10 938 | 4 757 | 825 | 102 | 27.7 | — |
| 54133 | Engineering services | 130 | 95 027 | 41 665 | 9 372 | 918 | 30.3 | 5.5 |
| 541330 | Engineering services | 130 | 95 027 | 41 665 | 9 372 | 918 | 30.3 | 5.5 |
| 54137 | Surveying & mapping (except geophysical) services | 20 | 5 124 | 3 202 | 489 | 115 | 35.9 | 9.4 |
| 541370 | Surveying & mapping (except geophysical) services | 20 | 5 124 | 3 202 | 489 | 115 | 35.9 | 9.4 |
| 54138 | Testing laboratories | 18 | 9 243 | 3 907 | 584 | 95 | 33.5 | 12.3 |
| 541380 | Testing laboratories | 18 | 9 243 | 3 907 | 584 | 95 | 33.5 | 12.3 |
| 5414 | Specialized design services | 43 | 13 699 | 4 427 | 917 | 112 | 34.9 | 2.6 |
| 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 | 24 | 7 447 | 2 104 | 433 | 52 | 42.2 | 3.8 |
| 541430 | Graphic design services | 24 | 7 447 | 2 104 | 433 | 52 | 42.2 | 3.8 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 22 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 281 | 201 308 | 89 604 | 18 503 | 1 338 | 24.7 | 4.9 |
| 54151 | Computer systems design & related services | 281 | 201 308 | 89 604 | 18 503 | 1 338 | 24.7 | 4.9 |
| 541511 | Custom computer programming services | 127 | 65 913 | 32 929 | 6 845 | 518 | 17.8 | 1.5 |
| 541512 | Computer systems design services | 131 | 128 577 | 52 984 | 11 117 | 764 | 28.4 | 6.0 |
| 5415121 | Computer systems integrators | 40 | 80 813 | 28 881 | 6 560 | 426 | 15.7 | 6.5 |
| 5415122 | Computer systems consultants (except systems integrators) | 91 | 47 764 | 24 103 | 4 557 | 338 | 50.0 | 5.2 |
| 541519 | Other computer related services | 23 | 6 818 | 3 691 | 541 | 56 | 21.7 | 17.7 |
| 5416 | Management, scientific, & technical consulting services | 159 | 78 453 | 33 910 | 9 198 | 613 | 45.2 | 7.5 |
| 54161 | Management consulting services | 133 | 61 979 | 25 097 | 6 995 | 404 | 53.1 | 4.3 |
| 541611 | Administrative management & general management consulting service | 65 | 29 744 | 12 338 | 3 323 | 183 | 45.9 | 7.2 |
| 541612 | Human resources & executive search consulting services | 32 | 11 392 | 5 954 | 1 133 | 132 | 52.7 | 4.6 |
| 5416122 | Executive placement services | 19 | 8 685 | 4 480 | 861 | 98 | 42.4 | 5.3 |
| 541613 | Marketing consulting services | 27 | 18 145 | 5 831 | 2 345 | 71 | 69.2 | — |
| 54162 | Environmental consulting services | 7 | 8 005 | 4 214 | 1 192 | 105 | 6.4 | 35.1 |
| 541620 | Environmental consulting services | 7 | 8 005 | 4 214 | 1 192 | 105 | 6.4 | 35.1 |
| 54169 | Other scientific & technical consulting services | 19 | 8 469 | 4 599 | 1 011 | 104 | 23.8 | 4.8 |
| 541690 | Other scientific & technical consulting services | 19 | 8 469 | 4 599 | 1 011 | 104 | 23.8 | 4.8 |
| 5417 | Scientific research & development services | 25 | 42 913 | 17 838 | 3 876 | 387 | 18.7 | 19.8 |
| 54171 | R&D in the physical, engineering, & life sciences | 24 | D | D | D | e | D | D |
| 541710 | R&D in the physical, engineering, & life sciences | 24 | D | D | D | e | D | D |
| 5417101 | R&D in the physical & engineering sciences | 19 | 40 642 | 17 015 | 3 676 | 340 | 16.7 | 18.3 |
| 5418 | Advertising & related services | 48 | 39 162 | 11 517 | 2 184 | 366 | 41.5 | 2.3 |
| 54181 | Advertising agencies | 24 | 20 780 | 6 476 | 1 075 | 145 | 62.3 | .6 |
| 541810 | Advertising agencies | 24 | 20 780 | 6 476 | 1 075 | 145 | 62.3 | .6 |
| 54189 | Other services related to advertising | 13 | 7 329 | 1 099 | 233 | 43 | 9.8 | 10.6 |
| 541890 | Other services related to advertising | 13 | 7 329 | 1 099 | 233 | 43 | 9.8 | 10.6 |
| 5419 | Other professional, scientific, & technical services | 35 | 8 127 | 2 083 | 456 | 132 | 34.3 | 2.3 |
| 54192 | Photographic services | 28 | 6 927 | 1 693 | 365 | 120 | 38.4 | 2.4 |
| 541921 | Photographic studios, portrait | 23 | 5 897 | 1 504 | 329 | 110 | 35.8 | 2.8 |

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 |
| MERRIMACK COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 392 | 196 164 | 85 944 | 17 313 | 1 938 | 25.9 | 4.1 |
| 541 | Professional, scientific, & technical services | 392 | 196 164 | 85 944 | 17 313 | 1 938 | 25.9 | 4.1 |
| 5411 | Legal services | 112 | 69 965 | 33 721 | 6 899 | 730 | 17.8 | .9 |
| 54111 | Offices of lawyers | 109 | 68 641 | 33 191 | 6 801 | 716 | 18.2 | .4 |
| 541110 | Offices of lawyers | 109 | 68 641 | 33 191 | 6 801 | 716 | 18.2 | .4 |
| 5411101 | Offices of lawyers (except legal aid societies) | 109 | 68 641 | 33 191 | 6 801 | 716 | 18.2 | .4 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 53 | 14 309 | 8 243 | 1 553 | 224 | 40.4 | 2.0 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 53 | 14 309 | 8 243 | 1 553 | 224 | 40.4 | 2.0 |
| 541211 | Offices of certified public accountants | 34 | 11 824 | 7 191 | 1 310 | 168 | 32.4 | 2.4 |
| 541219 | Other accounting services | 15 | 2 163 | 944 | 224 | 49 | 83.4 | .2 |
| 5413 | Architectural, engineering, & related services | 70 | 35 204 | 15 941 | 3 250 | 373 | 28.3 | 13.4 |
| 54133 | Engineering services | 42 | 25 747 | 11 858 | 2 491 | 265 | 19.3 | 18.0 |
| 541330 | Engineering services | 42 | 25 747 | 11 858 | 2 491 | 265 | 19.3 | 18.0 |
| 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 |
| 5414 | Specialized design services | 16 | 6 543 | 1 974 | 393 | 61 | 64.8 | 2.0 |
| 54143 | Graphic design services | 12 | D | D | D | b | D | D |
| 541430 | Graphic design services | 12 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 11 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 50 | 28 001 | 10 646 | 2 074 | 183 | 20.3 | 1.7 |
| 54151 | Computer systems design & related services | 50 | 28 001 | 10 646 | 2 074 | 183 | 20.3 | 1.7 |
| 541511 | Custom computer programming services | 22 | 10 599 | 5 740 | 1 090 | 84 | 14.7 | .1 |
| 541512 | Computer systems design services | 22 | 15 386 | 3 721 | 699 | 69 | 25.6 | 3.0 |
| 5415122 | Computer systems consultants (except systems integrators) | 15 | 5 634 | 2 013 | 418 | 35 | 28.9 | 4.3 |
| 5416 | Management, scientific, & technical consulting services | 60 | 28 765 | 11 451 | 2 091 | 199 | 31.3 | 4.0 |
| 54161 | Management consulting services | 45 | 25 624 | 10 068 | 1 823 | 167 | 27.4 | 4.5 |
| 541612 | Human resources & executive search consulting services | 12 | 5 213 | 2 469 | 602 | 53 | 30.2 | — |
| 541614 | Process, physical distribution, & logistics consulting services | 5 | 11 056 | 2 633 | 314 | 18 | 35.5 | — |
| 5418 | Advertising & related services | 2 | 6 345 | 2 311 | 536 | 91 | 13.3 | 10.7 |
| 54189 | Other services related to advertising | 6 | 2 463 | 318 | 79 | 14 | 17.1 | — |
| 541890 | Other services related to advertising | 6 | 2 463 | 318 | 79 | 14 | 17.1 | — |
| 5419 | Other professional, scientific, & technical services | 7 | D | D | D | b | D | D |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 4 | D | D | D | b | D | D |
| ROCKINGHAM COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 873 | 386 033 | 160 953 | 34 581 | 3 862 | 39.0 | 10.9 |
| 541 | Professional, scientific, & technical services | 873 | 386 033 | 160 953 | 34 581 | 3 862 | 39.0 | 10.9 |
| 5411 | Legal services | 176 | 58 331 | 23 730 | 5 316 | 719 | 37.7 | 7.0 |
| 54111 | Offices of lawyers | 169 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 169 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 169 | D | D | D | f | D | D |
| 54119 | Other legal services | 7 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 116 | 25 077 | 11 581 | 2 748 | 488 | 37.4 | 8.7 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 116 | 25 077 | 11 581 | 2 748 | 488 | 37.4 | 8.7 |
| 541211 | Offices of certified public accountants | 65 | 13 150 | 5 986 | 1 268 | 188 | 51.6 | 10.4 |
| 541213 | Tax return preparation services | 16 | 1 508 | 395 | 134 | 69 | 69.3 | 13.3 |
| 541219 | Other accounting services | 28 | 9 434 | 4 837 | 1 290 | 216 | 14.4 | 6.5 |
| 5413 | Architectural, engineering, & related services | 144 | 80 702 | 32 395 | 7 095 | 789 | 58.1 | 10.5 |
| 54131 | Architectural services | 16 | 9 127 | 3 358 | 675 | 96 | 40.4 | 5.6 |
| 541310 | Architectural services | 16 | 9 127 | 3 358 | 675 | 96 | 40.4 | 5.6 |
| 54133 | Engineering services | 96 | 60 562 | 24 585 | 5 379 | 532 | 66.6 | 13.2 |
| 541330 | Engineering services | 96 | 60 562 | 24 585 | 5 379 | 532 | 66.6 | 13.2 |
| 54137 | Surveying & mapping (except geophysical) services | 16 | 3 098 | 1 689 | 375 | 69 | 60.5 | — |
| 541370 | Surveying & mapping (except geophysical) services | 16 | 3 098 | 1 689 | 375 | 69 | 60.5 | — |
| 54138 | Testing laboratories | 9 | 6 718 | 2 206 | 564 | 74 | 12.0 | — |
| 541380 | Testing laboratories | 9 | 6 718 | 2 206 | 564 | 74 | 12.0 | — |
| 5414 | Specialized design services | 25 | 8 616 | 2 158 | 365 | 66 | 45.4 | 1.1 |
| 54143 | Graphic design services | 19 | 6 953 | 1 885 | 327 | 59 | 34.1 | .7 |
| 541430 | Graphic design services | 19 | 6 953 | 1 885 | 327 | 59 | 34.1 | .7 |
| 5414301 | Graphic design services (except commercial art & medical artists) .. | 17 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 175 | 93 257 | 39 169 | 8 947 | 802 | 27.7 | 17.4 |
| 54151 | Computer systems design & related services | 175 | 93 257 | 39 169 | 8 947 | 802 | 27.7 | 17.4 |
| 541511 | Custom computer programming services | 89 | 41 224 | 20 212 | 4 724 | 315 | 20.0 | 27.1 |
| 541512 | Computer systems design services | 71 | 45 766 | 15 708 | 3 373 | 284 | 34.5 | 10.8 |
| 5415121 | Computer systems integrators | 24 | 21 205 | 5 078 | 1 114 | 103 | 26.4 | 2.3 |
| 5415122 | Computer systems consultants (except systems integrators) | 47 | 24 561 | 10 630 | 2 259 | 181 | 41.5 | 18.2 |
| 5416 | Management, scientific, & technical consulting services | 158 | 75 216 | 34 027 | 6 760 | 575 | 35.8 | 11.2 |
| 54161 | Management consulting services | 117 | 52 748 | 25 208 | 4 616 | 363 | 33.2 | 15.5 |
| 541611 | Administrative management & general management consulting service | 51 | 20 845 | 10 347 | 1 745 | 119 | 31.6 | 2.1 |
| 541612 | Human resources & executive search consulting services | 28 | 9 754 | 6 109 | 903 | 65 | 48.0 | 1.9 |
| 5416122 | Executive placement services | 16 | 8 099 | 5 417 | 784 | 46 | 39.7 | .7 |
| 541613 | Marketing consulting services | 20 | 9 930 | 3 729 | 853 | 45 | 51.1 | 15.2 |
| 541618 | Other management consulting services | 10 | 8 516 | 2 968 | 547 | 50 | 7.5 | 71.1 |
| 54162 | Environmental consulting services | 15 | 15 195 | 6 469 | 1 675 | 142 | 39.1 | — |
| 541620 | Environmental consulting services | 15 | 15 195 | 6 469 | 1 675 | 142 | 39.1 | — |
| 54169 | Other scientific & technical consulting services | 26 | 7 273 | 2 350 | 469 | 70 | 46.9 | 3.8 |
| 541690 | Other scientific & technical consulting services | 26 | 7 273 | 2 350 | 469 | 70 | 46.9 | 3.8 |
| 5417 | Scientific research & development services | 15 | 13 140 | 7 677 | 1 439 | 104 | 32.4 | 13.3 |

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 |
| ROCKINGHAM COUNTY, NH—Con. | | | | | | | | |
| 54 | Professional, scientific, & technical services—Con. | | | | | | | |
| 541 | Professional, scientific, & technical services—Con. | | | | | | | |
| 5418 | Advertising & related services | 35 | 18 886 | 5 810 | 1 058 | 173 | 55.4 | 2.9 |
| 54189 | Other services related to advertising | 7 | 3 762 | 869 | 86 | 16 | 64.9 | — |
| 541890 | Other services related to advertising | 7 | 3 762 | 869 | 86 | 16 | 64.9 | — |
| 5419 | Other professional, scientific, & technical services | 29 | 12 808 | 4 406 | 853 | 146 | 8.2 | 1.2 |
| 54192 | Photographic services | 25 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 18 | D | D | D | b | D | D |
| 541922 | Commercial photography | 7 | 2 196 | 873 | 140 | 17 | 13.5 | 2.7 |
| STRAFFORD COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 167 | 68 722 | 28 995 | 5 724 | 949 | 49.2 | 1.7 |
| 541 | Professional, scientific, & technical services | 167 | 68 722 | 28 995 | 5 724 | 949 | 49.2 | 1.7 |
| 5411 | Legal services | 44 | 19 100 | 8 998 | 1 818 | 286 | 18.5 | .2 |
| 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 |
| 54119 | Other legal services | 1 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 1 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 27 | 3 786 | 1 869 | 482 | 197 | 61.7 | 8.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 27 | 3 786 | 1 869 | 482 | 197 | 61.7 | 8.1 |
| 5413 | Architectural, engineering, & related services | 31 | 15 445 | 7 418 | 1 011 | 165 | 51.2 | 2.0 |
| 54133 | Engineering services | 21 | 13 419 | 6 486 | 788 | 132 | 56.8 | 2.3 |
| 541330 | Engineering services | 21 | 13 419 | 6 486 | 788 | 132 | 56.8 | 2.3 |
| 5415 | Computer systems design & related services | 25 | 6 326 | 3 044 | 661 | 67 | 61.7 | 1.9 |
| 54151 | Computer systems design & related services | 25 | 6 326 | 3 044 | 661 | 67 | 61.7 | 1.9 |
| 5416 | Management, scientific, & technical consulting services | 21 | 19 469 | 6 965 | 1 586 | 199 | 76.6 | 1.2 |
| 54161 | Management consulting services | 13 | 15 118 | 4 952 | 1 210 | 155 | 86.0 | .1 |
| 541613 | Marketing consulting services | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 7 | 3 100 | 325 | 72 | 16 | 9.4 | — |
| SULLIVAN COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 67 | 15 852 | 6 590 | 1 406 | 251 | 49.8 | 4.3 |
| 541 | Professional, scientific, & technical services | 67 | 15 852 | 6 590 | 1 406 | 251 | 49.8 | 4.3 |
| 5411 | Legal services | 16 | 3 301 | 1 123 | 292 | 65 | 75.3 | 10.6 |
| 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 | 13 | 1 750 | 635 | 180 | 41 | 85.1 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 1 750 | 635 | 180 | 41 | 85.1 | — |
| 5413 | Architectural, engineering, & related services | 13 | 2 293 | 1 079 | 207 | 35 | 62.2 | 14.4 |
| 5415 | Computer systems design & related services | 9 | 5 281 | 2 727 | 615 | 80 | 14.6 | — |
| 54151 | Computer systems design & related services | 9 | 5 281 | 2 727 | 615 | 80 | 14.6 | — |
| 5419 | Other professional, scientific, & technical services | 4 | D | D | D | a | D | D |

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

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

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 |
| BEDFORD TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 109 | 108 039 | 50 310 | 10 387 | 963 | 21.9 | 2.4 |
| 541 | Professional, scientific, & technical services | 109 | 108 039 | 50 310 | 10 387 | 963 | 21.9 | 2.4 |
| 5411 | Legal services | 17 | 6 946 | 3 204 | 573 | 78 | 19.2 | — |
| 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 | 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 | 18 | 13 421 | 7 583 | 1 418 | 182 | 27.3 | 10.0 |
| 54133 | Engineering services | 11 | 9 815 | 5 194 | 1 119 | 116 | 30.5 | 8.8 |
| 541330 | Engineering services | 11 | 9 815 | 5 194 | 1 119 | 116 | 30.5 | 8.8 |
| 54137 | Surveying & mapping (except geophysical) services | 3 | 2 796 | 1 975 | 226 | 56 | D | 17.2 |
| 541370 | Surveying & mapping (except geophysical) services | 3 | 2 796 | 1 975 | 226 | 56 | D | 17.2 |
| 5415 | Computer systems design & related services | 28 | 51 207 | 23 967 | 4 915 | 348 | 19.9 | .4 |
| 54151 | Computer systems design & related services | 28 | 51 207 | 23 967 | 4 915 | 348 | 19.9 | .4 |
| 541511 | Custom computer programming services | 13 | D | D | D | c | D | — |
| 541512 | Computer systems design services | 14 | 26 828 | 10 001 | 1 561 | 113 | 27.8 | — |
| 5415121 | Computer systems integrators | 7 | D | D | D | b | D | D |
| 5415122 | Computer systems consultants (except systems integrators) | 7 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 23 | 21 737 | 10 511 | 2 431 | 234 | 20.7 | 2.4 |
| 54161 | Management consulting services | 18 | 12 259 | 4 289 | 834 | 82 | 32.0 | .9 |
| 541613 | Marketing consulting services | 2 | D | D | D | a | D | D |
| 54162 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 2 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 3 | D | D | D | b | D | D |
| 541690 | Other scientific & technical consulting services | 3 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 9 | 9 199 | 2 278 | 539 | 70 | 10.3 | 1.3 |
| 54189 | Other services related to advertising | 1 | D | D | D | b | D | D |
| 541890 | Other services related to advertising | 1 | D | D | D | b | D | D |
| BERLIN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 15 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 15 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 3 | D | D | D | a | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 3 | D | D | D | a | D | D |
| 541219 | Other accounting services | 1 | D | D | D | a | D | D |
| CLAREMONT, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 23 | 5 149 | 1 593 | 392 | 94 | 71.3 | 6.7 |
| 541 | Professional, scientific, & technical services | 23 | 5 149 | 1 593 | 392 | 94 | 71.3 | 6.7 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 998 | 299 | 90 | 22 | 81.0 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 998 | 299 | 90 | 22 | 81.0 | — |
| CONCORD, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 216 | 131 994 | 60 719 | 12 627 | 1 340 | 19.6 | 5.0 |
| 541 | Professional, scientific, & technical services | 216 | 131 994 | 60 719 | 12 627 | 1 340 | 19.6 | 5.0 |
| 5411 | Legal services | 86 | 62 449 | 30 174 | 6 332 | 646 | 15.8 | .9 |
| 54111 | Offices of lawyers | 85 | D | D | D | f | D | D |
| 541110 | Offices of lawyers | 85 | D | D | D | f | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 85 | D | D | D | f | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 11 001 | 6 863 | 1 234 | 157 | 28.3 | 2.6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 29 | 11 001 | 6 863 | 1 234 | 157 | 28.3 | 2.6 |
| 541211 | Offices of certified public accountants | 21 | 9 874 | 6 426 | 1 128 | 136 | 22.6 | 2.9 |
| 5413 | Architectural, engineering, & related services | 30 | 19 437 | 9 104 | 1 885 | 206 | 16.5 | 23.6 |
| 54133 | Engineering services | 19 | 14 169 | 6 616 | 1 417 | 141 | 10.4 | 31.7 |
| 541330 | Engineering services | 19 | 14 169 | 6 616 | 1 417 | 141 | 10.4 | 31.7 |
| 5414 | Specialized design services | 7 | 2 470 | 499 | 113 | 28 | 63.9 | — |
| 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 | 19 | 18 432 | 6 260 | 1 152 | 111 | 11.3 | 2.1 |
| 54151 | Computer systems design & related services | 19 | 18 432 | 6 260 | 1 152 | 111 | 11.3 | 2.1 |
| 541512 | Computer systems design services | 9 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 27 | 8 808 | 4 995 | 1 115 | 81 | 32.2 | 1.3 |
| 54161 | Management consulting services | 20 | 7 542 | 4 391 | 1 011 | 65 | 26.5 | 1.5 |
| 5418 | Advertising & related services | 12 | 2 561 | 1 191 | 287 | 39 | 21.0 | 23.7 |
| 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 | 2 | D | D | D | b | D | D |
| DERRY TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 60 | 8 703 | 3 448 | 692 | 93 | 72.3 | 16.3 |
| 541 | Professional, scientific, & technical services | 60 | 8 703 | 3 448 | 692 | 93 | 72.3 | 16.3 |
| 5413 | Architectural, engineering, & related services | 9 | 1 994 | 655 | 109 | 16 | 84.5 | .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 |
| DOVER, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 71 | 20 809 | 9 511 | 2 068 | 415 | 53.3 | 3.1 |
| 541 | Professional, scientific, & technical services | 71 | 20 809 | 9 511 | 2 068 | 415 | 53.3 | 3.1 |
| 5411 | Legal services | 27 | 9 369 | 4 805 | 976 | 117 | 21.6 | .3 |
| 54111 | Offices of lawyers | 27 | 9 369 | 4 805 | 976 | 117 | 21.6 | .3 |
| 541110 | Offices of lawyers | 27 | 9 369 | 4 805 | 976 | 117 | 21.6 | .3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 27 | 9 369 | 4 805 | 976 | 117 | 21.6 | .3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 1 933 | 1 154 | 316 | 163 | 55.3 | 12.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 12 | 1 933 | 1 154 | 316 | 163 | 55.3 | 12.9 |
| 5413 | Architectural, engineering, & related services | 9 | 4 251 | 1 699 | 394 | 43 | 71.7 | 4.3 |
| DURHAM TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 18 | 9 075 | 2 952 | 596 | 67 | 19.2 | .1 |
| 541 | Professional, scientific, & technical services | 18 | 9 075 | 2 952 | 596 | 67 | 19.2 | .1 |
| 5416 | Management, scientific, & technical consulting services | 6 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 1 | D | D | D | a | D | D |
| EXETER TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 55 | 19 688 | 9 284 | 2 025 | 224 | 27.3 | 10.3 |
| 541 | Professional, scientific, & technical services | 55 | 19 688 | 9 284 | 2 025 | 224 | 27.3 | 10.3 |
| 5411 | Legal services | 16 | 5 121 | 2 340 | 514 | 76 | 20.6 | 8.2 |
| 54111 | Offices of lawyers | 16 | 5 121 | 2 340 | 514 | 76 | 20.6 | 8.2 |
| 541110 | Offices of lawyers | 16 | 5 121 | 2 340 | 514 | 76 | 20.6 | 8.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 16 | 5 121 | 2 340 | 514 | 76 | 20.6 | 8.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 147 | 586 | 90 | 16 | 61.2 | 7.9 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 5 | 1 147 | 586 | 90 | 16 | 61.2 | 7.9 |
| 5413 | Architectural, engineering, & related services | 10 | 1 335 | 631 | 137 | 30 | 90.4 | — |
| 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 |
| 5416 | Management, scientific, & technical consulting services | 12 | 6 047 | 3 809 | 880 | 62 | 26.0 | 24.9 |
| 54161 | Management consulting services | 10 | D | D | D | b | D | D |
| FRANKLIN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 13 | 2 369 | 942 | 212 | 36 | 59.7 | 3.6 |
| 541 | Professional, scientific, & technical services | 13 | 2 369 | 942 | 212 | 36 | 59.7 | 3.6 |
| GOFFSTOWN TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 26 | 6 866 | 3 271 | 661 | 90 | 62.6 | 12.1 |
| 541 | Professional, scientific, & technical services | 26 | 6 866 | 3 271 | 661 | 90 | 62.6 | 12.1 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 481 | 786 | 145 | 22 | 57.1 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 481 | 786 | 145 | 22 | 57.1 | — |
| 5413 | Architectural, engineering, & related services | 9 | 3 590 | 1 353 | 287 | 34 | 81.8 | 8.9 |
| HAMPTON TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 56 | 29 791 | 13 160 | 2 551 | 247 | 26.7 | 2.3 |
| 541 | Professional, scientific, & technical services | 56 | 29 791 | 13 160 | 2 551 | 247 | 26.7 | 2.3 |
| 5411 | Legal services | 12 | 5 482 | 2 011 | 459 | 65 | 28.3 | — |
| 54111 | Offices of lawyers | 12 | 5 482 | 2 011 | 459 | 65 | 28.3 | — |
| 541110 | Offices of lawyers | 12 | 5 482 | 2 011 | 459 | 65 | 28.3 | — |
| 5411101 | Offices of lawyers (except legal aid societies) | 12 | 5 482 | 2 011 | 459 | 65 | 28.3 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 2 185 | 1 077 | 231 | 37 | 45.1 | 4.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | 2 185 | 1 077 | 231 | 37 | 45.1 | 4.5 |
| 5413 | Architectural, engineering, & related services | 8 | 2 012 | 867 | 194 | 20 | 6.7 | 3.6 |
| 5415 | Computer systems design & related services | 9 | 5 719 | 3 011 | 730 | 68 | 28.6 | 2.3 |
| 54151 | Computer systems design & related services | 9 | 5 719 | 3 011 | 730 | 68 | 28.6 | 2.3 |
| 5416 | Management, scientific, & technical consulting services | 9 | 10 543 | 5 411 | 770 | 36 | 7.2 | 3.0 |
| 54161 | Management consulting services | 5 | D | D | D | b | D | D |
| 541611 | Administrative management & general management consulting service | 4 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 3 | 1 622 | 265 | 63 | 9 | D | — |
| HUDSON TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 40 | 10 150 | 4 278 | 690 | 93 | 48.5 | 8.2 |
| 541 | Professional, scientific, & technical services | 40 | 10 150 | 4 278 | 690 | 93 | 48.5 | 8.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 668 | 1 074 | 212 | 26 | 41.2 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 6 | 1 668 | 1 074 | 212 | 26 | 41.2 | — |
| 5413 | Architectural, engineering, & related services | 12 | 4 973 | 2 044 | 276 | 35 | 30.5 | 13.4 |

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 |
| KEENE, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 80 | 26 609 | 12 475 | 2 941 | 370 | 33.3 | 3.2 |
| 541 | Professional, scientific, & technical services | 80 | 26 609 | 12 475 | 2 941 | 370 | 33.3 | 3.2 |
| 5411 | Legal services | 26 | 9 808 | 5 062 | 1 121 | 128 | 29.1 | 1.2 |
| 54111 | Offices of lawyers | 26 | 9 808 | 5 062 | 1 121 | 128 | 29.1 | 1.2 |
| 541110 | Offices of lawyers | 26 | 9 808 | 5 062 | 1 121 | 128 | 29.1 | 1.2 |
| 5411101 | Offices of lawyers (except legal aid societies) | 26 | 9 808 | 5 062 | 1 121 | 128 | 29.1 | 1.2 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 5 475 | 3 394 | 861 | 124 | 25.5 | .5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 5 475 | 3 394 | 861 | 124 | 25.5 | .5 |
| 5413 | Architectural, engineering, & related services | 11 | 5 516 | 1 826 | 382 | 53 | 54.0 | — |
| 5418 | Advertising & related services | 6 | 3 235 | 1 390 | 422 | 33 | 20.4 | — |
| LACONIA, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 51 | 18 806 | 9 276 | 2 118 | 285 | 23.1 | 2.6 |
| 541 | Professional, scientific, & technical services | 51 | 18 806 | 9 276 | 2 118 | 285 | 23.1 | 2.6 |
| 5411 | Legal services | 21 | 9 712 | 4 709 | 1 043 | 154 | 15.4 | .3 |
| 54111 | Offices of lawyers | 21 | 9 712 | 4 709 | 1 043 | 154 | 15.4 | .3 |
| 541110 | Offices of lawyers | 21 | 9 712 | 4 709 | 1 043 | 154 | 15.4 | .3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 21 | 9 712 | 4 709 | 1 043 | 154 | 15.4 | .3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 3 549 | 1 884 | 432 | 55 | 42.7 | 5.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 13 | 3 549 | 1 884 | 432 | 55 | 42.7 | 5.5 |
| 5413 | Architectural, engineering, & related services | 8 | 3 943 | 2 171 | 523 | 57 | 13.6 | .5 |
| LEBANON, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 81 | 34 498 | 16 295 | 3 604 | 419 | 29.6 | 15.8 |
| 541 | Professional, scientific, & technical services | 81 | 34 498 | 16 295 | 3 604 | 419 | 29.6 | 15.8 |
| 5411 | Legal services | 25 | 6 262 | 2 484 | 621 | 72 | 36.4 | 5.3 |
| 54111 | Offices of lawyers | 25 | 6 262 | 2 484 | 621 | 72 | 36.4 | 5.3 |
| 541110 | Offices of lawyers | 25 | 6 262 | 2 484 | 621 | 72 | 36.4 | 5.3 |
| 5411101 | Offices of lawyers (except legal aid societies) | 25 | 6 262 | 2 484 | 621 | 72 | 36.4 | 5.3 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 7 015 | 3 484 | 780 | 120 | 35.7 | 26.2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | 7 015 | 3 484 | 780 | 120 | 35.7 | 26.2 |
| 541211 | Offices of certified public accountants | 12 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 12 | 7 235 | 2 776 | 498 | 66 | 35.3 | 29.6 |
| 5418 | Advertising & related services | 3 | D | D | D | a | D | D |
| LONDONDERRY TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 96 | 35 604 | 14 269 | 3 052 | 346 | 42.4 | 3.2 |
| 541 | Professional, scientific, & technical services | 96 | 35 604 | 14 269 | 3 052 | 346 | 42.4 | 3.2 |
| 5411 | Legal services | 15 | 5 602 | 2 017 | 498 | 72 | 40.5 | — |
| 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 | 17 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 17 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 15 | 4 660 | 2 240 | 451 | 51 | 78.0 | 10.4 |
| 5415 | Computer systems design & related services | 24 | 11 438 | 2 371 | 485 | 39 | 21.9 | 5.4 |
| 54151 | Computer systems design & related services | 24 | 11 438 | 2 371 | 485 | 39 | 21.9 | 5.4 |
| 541512 | Computer systems design services | 9 | 9 928 | 1 533 | 322 | 27 | 19.1 | 4.0 |
| 5416 | Management, scientific, & technical consulting services | 16 | 3 648 | 1 678 | 318 | 37 | 87.5 | .2 |
| 5418 | Advertising & related services | 5 | D | D | D | b | D | D |

See footnotes at end of table.

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

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

| NAICS code | Geographic area and kind of business | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) | Percent of receipts— | |
|---------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|--|------------------------|
| | | | | | | | From administrative records ¹ | Estimated ² |
| MANCHESTER, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 339 | 314 781 | 144 429 | 30 600 | 3 297 | 20.9 | 2.8 |
| 541 | Professional, scientific, & technical services | 339 | 314 781 | 144 429 | 30 600 | 3 297 | 20.9 | 2.8 |
| 5411 | Legal services | 126 | 124 365 | 66 227 | 13 509 | 1 339 | 16.0 | 1.5 |
| 54111 | Offices of lawyers | 122 | 119 385 | 63 641 | 12 940 | 1 250 | 16.4 | 1.5 |
| 541110 | Offices of lawyers | 122 | 119 385 | 63 641 | 12 940 | 1 250 | 16.4 | 1.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 122 | 119 385 | 63 641 | 12 940 | 1 250 | 16.4 | 1.5 |
| 54119 | Other legal services | 4 | 4 980 | 2 586 | 569 | 89 | 6.0 | — |
| 541191 | Title abstract & settlement offices | 4 | 4 980 | 2 586 | 569 | 89 | 6.0 | — |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 54 | 40 037 | 17 024 | 4 052 | 679 | 14.7 | 5.5 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 54 | 40 037 | 17 024 | 4 052 | 679 | 14.7 | 5.5 |
| 541211 | Offices of certified public accountants | 38 | 27 489 | 12 124 | 2 676 | 290 | 16.9 | 5.2 |
| 541213 | Tax return preparation services | 5 | D | D | D | e | D | D |
| 541219 | Other accounting services | 8 | D | D | D | a | D | D |
| 5413 | Architectural, engineering, & related services | 53 | 46 906 | 22 424 | 4 733 | 514 | 14.0 | 6.0 |
| 54131 | Architectural services | 10 | 7 104 | 3 469 | 534 | 62 | 22.0 | — |
| 541310 | Architectural services | 10 | 7 104 | 3 469 | 534 | 62 | 22.0 | — |
| 54133 | Engineering services | 33 | 38 228 | 18 176 | 4 036 | 420 | 11.6 | 7.2 |
| 541330 | Engineering services | 33 | 38 228 | 18 176 | 4 036 | 420 | 11.6 | 7.2 |
| 5414 | Specialized design services | 12 | 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 | 41 | 44 195 | 17 300 | 4 583 | 287 | 31.0 | 2.6 |
| 54151 | Computer systems design & related services | 41 | 44 195 | 17 300 | 4 583 | 287 | 31.0 | 2.6 |
| 541512 | Computer systems design services | 25 | 39 193 | 15 224 | 4 174 | 250 | 32.5 | 2.7 |
| 5415121 | Computer systems integrators | 9 | 24 930 | 7 841 | 2 426 | 119 | 12.3 | .1 |
| 5415122 | Computer systems consultants (except systems integrators) | 16 | 14 263 | 7 383 | 1 748 | 131 | 68.0 | 7.2 |
| 5416 | Management, scientific, & technical consulting services | 17 | 5 705 | 2 201 | 390 | 41 | 48.2 | 2.9 |
| 54161 | Management consulting services | 16 | D | D | D | b | D | D |
| 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 |
| 5417101 | R&D in the physical & engineering sciences | 5 | D | D | D | c | D | D |
| 5418 | Advertising & related services | 17 | 23 380 | 7 278 | 1 217 | 209 | 59.6 | 3.3 |
| 54181 | Advertising agencies | 7 | D | D | D | b | D | D |
| 541810 | Advertising agencies | 7 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 14 | D | D | D | b | D | D |
| 54192 | Photographic services | 12 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 9 | D | D | D | b | D | D |
| MERRIMACK TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 67 | 22 391 | 10 193 | 2 175 | 236 | 37.7 | 1.5 |
| 541 | Professional, scientific, & technical services | 67 | 22 391 | 10 193 | 2 175 | 236 | 37.7 | 1.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 110 | 341 | 79 | 18 | 32.9 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 7 | 1 110 | 341 | 79 | 18 | 32.9 | — |
| 5413 | Architectural, engineering, & related services | 11 | 5 367 | 2 256 | 425 | 46 | 66.5 | — |
| 5415 | Computer systems design & related services | 24 | 9 148 | 5 447 | 1 217 | 109 | 13.1 | 3.4 |
| 54151 | Computer systems design & related services | 24 | 9 148 | 5 447 | 1 217 | 109 | 13.1 | 3.4 |
| 5418 | Advertising & related services | 3 | D | D | D | a | D | D |
| MILFORD TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 41 | 18 723 | 8 009 | 2 227 | 267 | 39.0 | 46.5 |
| 541 | Professional, scientific, & technical services | 41 | 18 723 | 8 009 | 2 227 | 267 | 39.0 | 46.5 |
| 5411 | Legal services | 11 | 3 284 | 1 540 | 321 | 44 | 48.9 | 33.3 |
| 5413 | Architectural, engineering, & related services | 4 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 4 | 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 |
| NASHUA, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 333 | 168 531 | 70 893 | 15 456 | 1 454 | 34.7 | 7.9 |
| 541 | Professional, scientific, & technical services | 333 | 168 531 | 70 893 | 15 456 | 1 454 | 34.7 | 7.9 |
| 5411 | Legal services | 75 | 28 590 | 13 692 | 3 014 | 350 | 30.6 | 4.0 |
| 54111 | Offices of lawyers | 73 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 73 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 73 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 10 755 | 5 149 | 1 066 | 149 | 50.5 | 4.4 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 34 | 10 755 | 5 149 | 1 066 | 149 | 50.5 | 4.4 |
| 541211 | Offices of certified public accountants | 22 | 7 888 | 3 980 | 852 | 106 | 53.4 | 4.6 |
| 5413 | Architectural, engineering, & related services | 37 | 26 491 | 10 679 | 2 532 | 234 | 27.8 | 3.7 |
| 54133 | Engineering services | 32 | 25 475 | 10 154 | 2 421 | 218 | 28.5 | 3.8 |
| 541330 | Engineering services | 32 | 25 475 | 10 154 | 2 421 | 218 | 28.5 | 3.8 |
| 5414 | Specialized design services | 12 | 4 053 | 1 250 | 272 | 32 | 39.8 | 3.9 |
| 54143 | Graphic design services | 8 | 2 844 | 689 | 140 | 21 | 49.6 | 5.6 |
| 541430 | Graphic design services | 8 | 2 844 | 689 | 140 | 21 | 49.6 | 5.6 |
| 5415 | Computer systems design & related services | 101 | 66 645 | 28 551 | 5 023 | 378 | 22.7 | 11.3 |
| 54151 | Computer systems design & related services | 101 | 66 645 | 28 551 | 5 023 | 378 | 22.7 | 11.3 |
| 541511 | Custom computer programming services | 45 | 17 121 | 7 649 | 1 445 | 102 | 18.4 | 2.0 |
| 541512 | Computer systems design services | 49 | 44 615 | 18 281 | 3 200 | 237 | 25.5 | 13.7 |
| 5415121 | Computer systems integrators | 12 | 24 575 | 8 391 | 1 615 | 134 | 7.8 | 21.1 |
| 5415122 | Computer systems consultants (except systems integrators) | 37 | 20 040 | 9 890 | 1 585 | 103 | 47.2 | 4.5 |
| 541519 | Other computer related services | 7 | 4 909 | 2 621 | 378 | 39 | 12.7 | 22.2 |
| 5416 | Management, scientific, & technical consulting services | 49 | 25 096 | 9 509 | 3 064 | 178 | 71.5 | 9.1 |
| 54161 | Management consulting services | 43 | 23 197 | 8 917 | 2 955 | 164 | 74.1 | 9.8 |
| 541611 | Administrative management & general management consulting service | 19 | 8 757 | 3 614 | 739 | 75 | 54.2 | 21.4 |
| 541613 | Marketing consulting services | 9 | 8 855 | 3 191 | 1 793 | 19 | 99.5 | — |
| 5418 | Advertising & related services | 12 | 3 855 | 1 209 | 268 | 49 | 25.0 | — |
| 54189 | Other services related to advertising | 6 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 6 | D | D | D | a | D | D |
| 5419 | Other professional, scientific, & technical services | 9 | 1 595 | 400 | 99 | 48 | 31.0 | 10.4 |
| 54192 | Photographic services | 8 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 7 | D | D | D | b | D | D |
| PELHAM TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 10 | D | D | D | a | D | D |
| 541 | Professional, scientific, & technical services | 10 | D | D | D | a | D | D |
| PORTSMOUTH, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 220 | 127 969 | 55 379 | 12 043 | 1 389 | 36.0 | 7.5 |
| 541 | Professional, scientific, & technical services | 220 | 127 969 | 55 379 | 12 043 | 1 389 | 36.0 | 7.5 |
| 5411 | Legal services | 65 | 24 410 | 12 094 | 2 591 | 302 | 22.4 | 13.8 |
| 54111 | Offices of lawyers | 63 | D | D | D | e | D | D |
| 541110 | Offices of lawyers | 63 | D | D | D | e | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 63 | D | D | D | e | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 6 649 | 3 811 | 841 | 98 | 25.9 | 15.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 21 | 6 649 | 3 811 | 841 | 98 | 25.9 | 15.1 |
| 541211 | Offices of certified public accountants | 11 | 4 184 | 2 260 | 468 | 52 | 26.1 | 21.0 |
| 541219 | Other accounting services | 7 | 2 225 | 1 477 | 355 | 41 | 22.0 | 5.6 |
| 5413 | Architectural, engineering, & related services | 34 | 40 791 | 15 769 | 3 691 | 370 | 48.9 | 10.6 |
| 54131 | Architectural services | 4 | 5 655 | 2 492 | 469 | 60 | 12.3 | 8.1 |
| 541310 | Architectural services | 4 | 5 655 | 2 492 | 469 | 60 | 12.3 | 8.1 |
| 54133 | Engineering services | 24 | 31 251 | 12 063 | 2 922 | 271 | 61.7 | 12.3 |
| 541330 | Engineering services | 24 | 31 251 | 12 063 | 2 922 | 271 | 61.7 | 12.3 |
| 5414 | Specialized design services | 10 | 3 874 | 640 | 157 | 30 | 50.3 | 1.3 |
| 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 | 29 | 19 367 | 9 691 | 2 130 | 297 | 28.6 | 2.4 |
| 54151 | Computer systems design & related services | 29 | 19 367 | 9 691 | 2 130 | 297 | 28.6 | 2.4 |
| 541511 | Custom computer programming services | 17 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 9 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 37 | 16 099 | 6 451 | 1 339 | 148 | 49.2 | .1 |
| 54161 | Management consulting services | 30 | 12 088 | 5 047 | 1 055 | 116 | 40.8 | .2 |
| 5418 | Advertising & related services | 11 | 6 292 | 2 860 | 546 | 55 | 30.9 | 5.1 |
| 5419 | Other professional, scientific, & technical services | 9 | 8 125 | 2 620 | 526 | 73 | 5.3 | .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 |
| ROCHESTER, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 35 | 29 380 | 12 595 | 2 240 | 354 | 50.5 | — |
| 541 | Professional, scientific, & technical services | 35 | 29 380 | 12 595 | 2 240 | 354 | 50.5 | — |
| 5411 | Legal services | 12 | 7 970 | 3 428 | 693 | 145 | 12.1 | — |
| 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 |
| 54119 | Other legal services | 1 | D | D | D | b | D | D |
| 541191 | Title abstract & settlement offices | 1 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 9 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 6 | 7 373 | 3 958 | 260 | 80 | 37.4 | — |
| 5416 | Management, scientific, & technical consulting services | 4 | D | D | D | c | D | D |
| 54161 | Management consulting services | 2 | D | D | D | b | D | D |
| 541613 | Marketing consulting services | 1 | D | D | D | b | D | D |
| SALEM TOWN, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 98 | 56 188 | 22 065 | 5 737 | 639 | 31.2 | 7.6 |
| 541 | Professional, scientific, & technical services | 98 | 56 188 | 22 065 | 5 737 | 639 | 31.2 | 7.6 |
| 5411 | Legal services | 22 | 6 379 | 1 762 | 393 | 71 | 44.3 | 3.5 |
| 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 | 7 470 | 3 436 | 967 | 190 | 17.2 | 2.1 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 18 | 7 470 | 3 436 | 967 | 190 | 17.2 | 2.1 |
| 541219 | Other accounting services | 3 | D | D | D | c | D | D |
| 5413 | Architectural, engineering, & related services | 16 | 7 289 | 3 177 | 669 | 80 | 67.3 | 14.8 |
| 5415 | Computer systems design & related services | 16 | 17 167 | 7 796 | 2 251 | 129 | 6.9 | 15.4 |
| 54151 | Computer systems design & related services | 16 | 17 167 | 7 796 | 2 251 | 129 | 6.9 | 15.4 |
| 541511 | Custom computer programming services | 7 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 7 | 8 097 | 2 658 | 693 | 45 | 5.8 | .6 |
| 5415122 | Computer systems consultants (except systems integrators) | 3 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 13 | 10 079 | 3 989 | 1 148 | 93 | 18.0 | .1 |
| 54162 | Environmental consulting services | 1 | D | D | D | b | D | D |
| 541620 | Environmental consulting services | 1 | D | D | D | b | D | D |
| 5418 | Advertising & related services | 4 | D | D | D | b | 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 |
| 5419 | Other professional, scientific, & technical services | 6 | D | D | D | b | D | D |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |
| SOMERSWORTH, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 9 | 2 873 | 1 265 | 286 | 36 | 44.0 | 1.1 |
| 541 | Professional, scientific, & technical services | 9 | 2 873 | 1 265 | 286 | 36 | 44.0 | 1.1 |
| BALANCE OF HILLSBOROUGH COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 245 | D | D | D | f | D | D |
| 541 | Professional, scientific, & technical services | 245 | D | D | D | f | D | D |
| 5411 | Legal services | 29 | 8 199 | 3 794 | 858 | 105 | 37.6 | 3.6 |
| 54111 | Offices of lawyers | 25 | 7 420 | 3 568 | 815 | 97 | 35.9 | 4.0 |
| 541110 | Offices of lawyers | 25 | 7 420 | 3 568 | 815 | 97 | 35.9 | 4.0 |
| 5411101 | Offices of lawyers (except legal aid societies) | 25 | 7 420 | 3 568 | 815 | 97 | 35.9 | 4.0 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 25 | D | D | D | b | D | D |
| 541219 | Other accounting services | 13 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 55 | D | D | D | c | D | D |
| 54133 | Engineering services | 32 | D | D | D | b | D | D |
| 541330 | Engineering services | 32 | D | D | D | b | D | D |
| 5414 | Specialized design services | 7 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 62 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 62 | D | D | D | c | D | D |
| 541511 | Custom computer programming services | 27 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 30 | 13 282 | 6 359 | 1 455 | 107 | 26.6 | .5 |
| 5415122 | Computer systems consultants (except systems integrators) | 22 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 46 | D | D | D | c | D | D |
| 54161 | Management consulting services | 35 | D | D | D | b | D | D |
| 541611 | Administrative management & general management consulting service | 22 | D | D | D | b | D | D |
| 5417 | Scientific research & development services | 8 | D | D | D | b | D | D |
| 5419 | Other professional, scientific, & technical services | 8 | D | D | D | b | D | D |
| 54192 | Photographic services | 6 | D | D | D | b | D | D |
| 541921 | Photographic studios, portrait | 6 | D | D | D | b | D | D |

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 MERRIMACK COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 163 | 61 801 | 24 283 | 4 474 | 562 | 38.1 | 2.3 |
| 541 | Professional, scientific, & technical services | 163 | 61 801 | 24 283 | 4 474 | 562 | 38.1 | 2.3 |
| 5411 | Legal services | 21 | 6 337 | 3 198 | 484 | 72 | 29.6 | 1.0 |
| 54111 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 541110 | Offices of lawyers | 19 | D | D | D | b | D | D |
| 5411101 | Offices of lawyers (except legal aid societies) | 19 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 2 715 | 1 084 | 257 | 58 | 91.7 | — |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 20 | 2 715 | 1 084 | 257 | 58 | 91.7 | — |
| 5413 | Architectural, engineering, & related services | 38 | D | D | D | c | D | D |
| 54133 | Engineering services | 22 | D | D | D | c | D | D |
| 541330 | Engineering services | 22 | D | D | D | c | D | D |
| 5414 | Specialized design services | 7 | D | D | D | b | D | D |
| 54143 | Graphic design services | 5 | D | D | D | b | D | D |
| 541430 | Graphic design services | 5 | D | D | D | b | D | D |
| 5414301 | Graphic design services (except commercial art & medical artists) | 5 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 31 | 9 569 | 4 386 | 922 | 72 | 37.7 | 1.0 |
| 54151 | Computer systems design & related services | 31 | 9 569 | 4 386 | 922 | 72 | 37.7 | 1.0 |
| 5416 | Management, scientific, & technical consulting services | 33 | 19 957 | 6 456 | 976 | 118 | 30.9 | 5.2 |
| 54161 | Management consulting services | 25 | 18 082 | 5 677 | 812 | 102 | 27.8 | 5.7 |
| 541614 | Process, physical distribution, & logistics consulting services | 4 | D | D | D | a | D | D |
| 5418 | Advertising & related services | 10 | 3 784 | 1 120 | 249 | 52 | 8.0 | 1.9 |
| 54189 | Other services related to advertising | 4 | D | D | D | a | D | D |
| 541890 | Other services related to advertising | 4 | D | D | D | a | D | D |
| BALANCE OF ROCKINGHAM COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 288 | 108 090 | 43 348 | 8 481 | 924 | 48.4 | 21.2 |
| 541 | Professional, scientific, & technical services | 288 | 108 090 | 43 348 | 8 481 | 924 | 48.4 | 21.2 |
| 5411 | Legal services | 36 | 9 806 | 3 003 | 748 | 112 | 75.4 | .6 |
| 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 | 37 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 37 | D | D | D | b | D | D |
| 541219 | Other accounting services | 12 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 52 | 22 621 | 9 056 | 1 844 | 222 | 67.8 | 11.2 |
| 54133 | Engineering services | 36 | 18 170 | 7 294 | 1 456 | 148 | 67.7 | 14.0 |
| 541330 | Engineering services | 36 | 18 170 | 7 294 | 1 456 | 148 | 67.7 | 14.0 |
| 54137 | Surveying & mapping (except geophysical) services | 11 | 2 244 | 1 234 | 280 | 53 | 62.6 | — |
| 541370 | Surveying & mapping (except geophysical) services | 11 | 2 244 | 1 234 | 280 | 53 | 62.6 | — |
| 5414 | Specialized design services | 4 | D | D | D | a | D | D |
| 54143 | Graphic design services | 3 | D | D | D | a | D | D |
| 541430 | Graphic design services | 3 | D | D | D | a | D | D |
| 5415 | Computer systems design & related services | 69 | D | D | D | c | D | D |
| 54151 | Computer systems design & related services | 69 | D | D | D | c | D | D |
| 541511 | Custom computer programming services | 33 | D | D | D | b | D | D |
| 541512 | Computer systems design services | 34 | 18 257 | 8 067 | 1 716 | 129 | 45.0 | 19.5 |
| 5415122 | Computer systems consultants (except systems integrators) | 23 | 10 350 | 5 029 | 1 032 | 67 | 41.6 | 32.9 |
| 5416 | Management, scientific, & technical consulting services | 66 | D | D | D | c | D | D |
| 54161 | Management consulting services | 48 | D | D | D | c | D | D |
| 541612 | Human resources & executive search consulting services | 10 | 4 957 | 3 593 | 489 | 24 | 13.3 | 3.5 |
| 5416122 | Executive placement services | 4 | D | D | D | a | D | D |
| 541613 | Marketing consulting services | 10 | 5 225 | 1 774 | 361 | 23 | 65.3 | — |
| 541618 | Other management consulting services | 6 | D | D | D | b | D | D |
| 54169 | Other scientific & technical consulting services | 12 | 3 666 | 970 | 166 | 35 | 70.5 | — |
| 541690 | Other scientific & technical consulting services | 12 | 3 666 | 970 | 166 | 35 | 70.5 | — |
| 5418 | Advertising & related services | 11 | 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 | 9 | D | D | D | b | D | D |
| 54192 | Photographic services | 7 | D | D | D | b | D | D |
| BALANCE OF STRAFFORD COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 34 | 6 585 | 2 672 | 534 | 77 | 74.3 | 6.9 |
| 541 | Professional, scientific, & technical services | 34 | 6 585 | 2 672 | 534 | 77 | 74.3 | 6.9 |
| 5413 | Architectural, engineering, & related services | 12 | 2 529 | 1 238 | 225 | 28 | 56.3 | 5.3 |
| BALANCE OF BELKNAP COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 59 | 17 831 | 7 096 | 1 542 | 194 | 27.5 | 6.0 |
| 541 | Professional, scientific, & technical services | 59 | 17 831 | 7 096 | 1 542 | 194 | 27.5 | 6.0 |
| 5411 | Legal services | 16 | 3 404 | 1 494 | 494 | 39 | 42.4 | — |
| 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 |
| 5413 | Architectural, engineering, & related services | 15 | 5 961 | 2 023 | 449 | 61 | 18.4 | 12.2 |
| 5416 | Management, scientific, & technical consulting 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 CARROLL COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 108 | 43 049 | 23 190 | 4 701 | 1 906 | 24.2 | 2.7 |
| 541 | Professional, scientific, & technical services | 108 | 43 049 | 23 190 | 4 701 | 1 906 | 24.2 | 2.7 |
| 5411 | Legal services | 29 | 6 573 | 2 819 | 640 | 119 | 49.7 | 1.6 |
| 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 | 22 | 20 214 | 12 209 | 2 485 | 1 578 | 12.2 | .2 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 22 | 20 214 | 12 209 | 2 485 | 1 578 | 12.2 | .2 |
| 5413 | Architectural, engineering, & related services | 19 | 5 233 | 2 446 | 502 | 80 | 26.9 | 2.2 |
| 54137 | Surveying & mapping (except geophysical) services | 9 | 2 268 | 1 113 | 251 | 37 | 21.9 | — |
| 541370 | Surveying & mapping (except geophysical) services | 9 | 2 268 | 1 113 | 251 | 37 | 21.9 | — |
| 5415 | Computer systems design & related services | 8 | 4 727 | 2 816 | 599 | 79 | 19.4 | — |
| 54151 | Computer systems design & related services | 8 | 4 727 | 2 816 | 599 | 79 | 19.4 | — |
| 541512 | Computer systems design services | 5 | D | D | D | b | D | D |
| 5416 | Management, scientific, & technical consulting services | 17 | 4 117 | 2 361 | 374 | 27 | 40.9 | 5.8 |
| 54161 | Management consulting services | 12 | 2 951 | 1 966 | 339 | 23 | 33.9 | 8.1 |
| 5418 | Advertising & related services | 7 | D | D | D | a | D | D |
| BALANCE OF CHESHIRE COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 64 | 14 485 | 4 248 | 926 | 183 | 72.7 | 7.0 |
| 541 | Professional, scientific, & technical services | 64 | 14 485 | 4 248 | 926 | 183 | 72.7 | 7.0 |
| 5413 | Architectural, engineering, & related services | 12 | 2 447 | 852 | 174 | 26 | 78.7 | 12.8 |
| BALANCE OF COOS COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 28 | D | D | D | b | D | D |
| 541 | Professional, scientific, & technical services | 28 | D | D | D | b | D | D |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | D | D | D | b | D | D |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 8 | D | D | D | b | D | D |
| BALANCE OF GRAFTON COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 146 | 53 368 | 22 716 | 4 756 | 605 | 31.5 | 3.9 |
| 541 | Professional, scientific, & technical services | 146 | 53 368 | 22 716 | 4 756 | 605 | 31.5 | 3.9 |
| 5411 | Legal services | 39 | 9 285 | 3 917 | 1 033 | 129 | 38.0 | 8.5 |
| 54111 | Offices of lawyers | 39 | 9 285 | 3 917 | 1 033 | 129 | 38.0 | 8.5 |
| 541110 | Offices of lawyers | 39 | 9 285 | 3 917 | 1 033 | 129 | 38.0 | 8.5 |
| 5411101 | Offices of lawyers (except legal aid societies) | 39 | 9 285 | 3 917 | 1 033 | 129 | 38.0 | 8.5 |
| 5412 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 4 042 | 1 480 | 348 | 93 | 50.2 | .6 |
| 54121 | Accounting, tax return prep, bookkeeping, & payroll services | 24 | 4 042 | 1 480 | 348 | 93 | 50.2 | .6 |
| 541219 | Other accounting services | 7 | D | D | D | b | D | D |
| 5413 | Architectural, engineering, & related services | 28 | 24 408 | 11 924 | 2 283 | 246 | 25.2 | — |
| 54133 | Engineering services | 11 | 20 115 | 9 842 | 1 806 | 172 | 22.6 | — |
| 541330 | Engineering services | 11 | 20 115 | 9 842 | 1 806 | 172 | 22.6 | — |
| 54137 | Surveying & mapping (except geophysical) services | 9 | D | D | D | b | D | D |
| 541370 | Surveying & mapping (except geophysical) services | 9 | D | D | D | b | D | D |
| 5414 | Specialized design services | 7 | D | D | D | b | D | D |
| 5415 | Computer systems design & related services | 14 | 4 489 | 1 875 | 395 | 55 | 27.4 | — |
| 54151 | Computer systems design & related services | 14 | 4 489 | 1 875 | 395 | 55 | 27.4 | — |
| 5416 | Management, scientific, & technical consulting services | 21 | 3 821 | 1 485 | 159 | 23 | 65.6 | 13.4 |
| 54161 | Management consulting services | 16 | 3 172 | 1 273 | 145 | 19 | 60.6 | 14.3 |
| BALANCE OF SULLIVAN COUNTY, NH | | | | | | | | |
| 54 | Professional, scientific, & technical services | 44 | 10 703 | 4 997 | 1 014 | 157 | 39.5 | 3.2 |
| 541 | Professional, scientific, & technical services | 44 | 10 703 | 4 997 | 1 014 | 157 | 39.5 | 3.2 |
| 5413 | Architectural, engineering, & related services | 10 | 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 |

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

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

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

541 Professional, Scientific, and Technical Services

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

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

5411 Legal Services

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

54111 Offices of Lawyers

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

541110 Offices of Lawyers

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

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

8111 Legal Services

5411101 Offices of Lawyers (Except Legal Aid Societies)

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

5411102 Legal Aid Societies and Similar Legal Services

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

54119 Other Legal Services

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

541191 Title Abstract and Settlement Offices

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

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

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

6541 Title and Settlement Offices

541199 All Other Legal Services

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

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

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

5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services

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

541211 Offices of Certified Public Accountants

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

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

8721 (pt) Offices of Certified Public Accountants

541213 Tax Preparation Services

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

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

7291 Tax Preparation Services

541214 Payroll Services

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

5412141 Talent Payment Services

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

5412142 Payroll Services (Except Talent Payment Services)

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

541219 Other Accounting Services

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

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

8721 (pt) Other Accounting Services

5413 Architectural, Engineering, and Related Services

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

54131 Architectural Services

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

541310 Architectural Services

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

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

8712 Architectural Services

54133 Engineering Services

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

541330 Engineering Services

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

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

8711 Engineering Services

54134 Drafting Services

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

541340 Drafting Services

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

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

7389 (pt) Drafting Services

54135 Building Inspection Services

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

541350 Building Inspection Services

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

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

7389 (pt) Building Inspection Services

54136 Geophysical Surveying and Mapping Services

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

541360 Geophysical Surveying and Mapping Services

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

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

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

5413601 Geophysical Surveying

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

5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis

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

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

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

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

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

54137 Surveying and Mapping (Except Geophysical) Services

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

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

541370 Surveying and Mapping (Except Geophysical) Services

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

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

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

5413701 Surveying Services

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

5413702 Map Making Services

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

54138 Testing Laboratories

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

541380 Testing Laboratories

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

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

- 8734 (pt) Testing Laboratories

5414 Specialized Design Services

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

54141 Interior Design Services

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

541410 Interior Design Services

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

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

7389 (pt) Interior Design Services

54142 Industrial Design Services

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

541420 Industrial Design Services

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

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

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

7389 (pt) Industrial Design Services

54143 Graphic Design Services

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

541430 Graphic Design Services

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

5414302 Commercial Art

Establishments primarily engaged in providing commercial art and illustration services.

5414303 Medical Artists

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

54149 Other Specialized Design Services

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

541490 Other Specialized Design Services

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

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

7389 (pt) Other Design Services

5415 Computer Systems Design and Related Services

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

54151 Computer Systems Design and Related Services

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

541511 Custom Computer Programming Services

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

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

7371 Custom Computer Programming Services

541512 Computer Systems Design Services

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

5415121 Computer Systems Integrators

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

5415122 Computer Systems Consultants (Except Systems Integrators)

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

541513 Computer Facilities Management Services

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

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

7376 Computer Facilities Management Services

541519 Other Computer Related Services

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

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

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

7379 (pt) All Other Computer Related Services

5415191 Computer Consultants (Except Computer Systems Consultants)

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

5415199 All Other Computer Related Services

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

5416 Management, Scientific, and Technical Consulting Services

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

54161 Management Consulting Services

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

541611 Administrative Management and General Management Consulting Services

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

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

8742 (pt) Administrative Management and General Management Consulting Services

541612 Human Resources and Executive Search Consulting Services

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

5416121 Actuarial Consulting

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

5416122 Executive Placement Services

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

5416123 Human Resources and Personnel Management Consulting

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

541613 Marketing Consulting Services

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

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

8742 (pt) Marketing Consulting Services

541614 Process, Physical Distribution, and Logistics Consulting Services

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

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

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

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

541618 Other Management Consulting Services

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

5416181 Tariff Consulting

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

5416182 All Other Management Consulting Services

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

54162 Environmental Consulting Services

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

541620 Environmental Consulting Services

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

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

8999 (pt) Environmental Consulting Services

54169 Other Scientific and Technical Consulting Services

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

541690 Other Scientific and Technical Consulting Services

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

5416901 Economic and Related Consulting Services

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

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

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

5417 Scientific Research and Development Services

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

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

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

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

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

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

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

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

5417101 Research and Development in the Physical and Engineering Sciences

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

54171011 Noncommercial Research and Development in the Physical and Engineering Sciences

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

54171012 Commercial Research and Development in the Physical and Engineering Sciences

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

5417102 Research and Development in the Life Sciences

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

54171021 Noncommercial Research and Development in the Life Sciences

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

54171022 Commercial Research and Development in the Life Sciences

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

54172 Research and Development in the Social Sciences and Humanities

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

541720 Research and Development in the Social Sciences and Humanities

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

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

- 8732 (pt) Social Science and Humanities Research

8733 (pt) Noncommercial Research in Social Sciences and Humanities

5417201 Noncommercial Research and Development in the Social Sciences and Humanities

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

5417202 Commercial Research and Development in the Social Sciences and Humanities

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

5418 Advertising and Related Services

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

54181 Advertising Agencies

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

541810 Advertising Agencies

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

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

7311 Advertising Agencies

54182 Public Relations Agencies

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

541820 Public Relations Agencies

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

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

8743 Public Relations Services

54183 Media Buying Agencies

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

541830 Media Buying Agencies

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

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

7319 (pt) Media Buying Services

54184 Media Representatives

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

541840 Media Representatives

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

5418401 Radio and Television Advertising Representatives

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

5418402 Publishers' Advertising Representatives

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

54185 Display Advertising

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

541850 Display Advertising

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

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

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

5418501 Display Advertising (Except Outdoor)

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

5418502 Outdoor Advertising Services

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

54186 Direct Mail Advertising

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

541860 Direct Mail Advertising

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

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

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

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

54187 Advertising Material Distribution Services

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

541870 Advertising Material Distribution Services

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

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

- 7319 (pt) Advertising Materials Distribution Services

54189 Other Services Related to Advertising

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

541890 Other Services Related to Advertising

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

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

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

7389 (pt) Welcoming Services

5418901 Welcoming Services

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

5418902 Advertising Specialties Goods Distributors

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

5418903 Sign Painting and Lettering Shop

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

5418909 All Other Advertising

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

5419 Other Professional, Scientific, and Technical Services

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

54191 Marketing Research and Public Opinion Polling

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

541910 Marketing Research and Public Opinion Polling

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

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

8732 (pt) Marketing Research and Public Opinion Polling

54192 Photographic Services

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

541921 Photography Studios, Portrait

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

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

7221 Photographic Studios, Portrait

541922 Commercial Photography

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

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

7335 Commercial Photography

8099 (pt) Medical Photography

5419221 Commercial Photography (Except Medical Photography)

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

5419222 Medical Photography

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

54193 Translation and Interpretation Services

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

541930 Translation and Interpretation Services

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

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

7389 (pt) Translation and Interpretation Services

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

54199 All Other Professional, Scientific, and Technical Services

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

541990 All Other Professional, Scientific, and Technical Services

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

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

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

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

NEW HAMPSHIRE

There are no geographic notes for the state of New Hampshire.

Appendix E. Metropolitan Areas

NEW HAMPSHIRE

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA

Norton town, MA

Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA

Beverly city, MA

Danvers town, MA

Gloucester city, MA

Ipswich town, MA

Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA

Arlington town, MA

Ashland town, MA

Bedford town, MA

Belmont town, MA

Burlington town, MA

Cambridge city, MA

Concord town, MA

Everett city, MA

Framingham town, MA

Holliston town, MA

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Hopkinton town, MA

Hudson town, MA

Lexington town, MA

Malden city, MA

Marlborough city, MA

Maynard town, MA

Medford city, MA

Melrose city, MA

Natick town, MA

Newton city, MA

North Reading town, MA

Reading town, MA

Somerville city, MA

Stoneham town, MA

Sudbury town, MA

Wakefield town, MA

Waltham city, MA

Watertown city, MA

Wayland town, MA

Weston town, MA

Wilmington town, MA

Winchester town, MA

Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA

Braintree town, MA

Brookline town, MA

Canton town, MA

Dedham town, MA

Foxborough town, MA

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

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

Plymouth County, MA (Part)

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

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA

Boston, MA—NH PMSA—Con.

Worcester County, MA (Part)

Harvard town, MA
Milford town, MA

Rockingham County, NH (Part)

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

Boston, MA—NH PMSA

Bristol County, MA (Part)

Mansfield town, MA
Norton town, MA
Taunton city, MA

Essex County, MA (Part)

Amesbury town, MA
Beverly city, MA
Danvers town, MA
Gloucester city, MA
Ipswich town, MA
Lynn city, MA

Lynnfield town, MA

Marblehead town, MA

Newburyport city, MA

Peabody city, MA

Salem city, MA

Saugus town, MA

Swampscott town, MA

Middlesex County, MA (Part)

Acton town, MA
Arlington town, MA
Ashland town, MA
Bedford town, MA
Belmont town, MA
Burlington town, MA
Cambridge city, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA

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

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

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

Norfolk County, MA (Part)

Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Dedham town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA

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

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (Part)

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

Suffolk County, MA (Part)

Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA
Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)
Easton town, MA
Raynham town, MA
Norfolk County, MA (Part)
Plymouth County, MA (Part)
Abington town, MA
Bridgewater town, MA
Brockton city, MA
East Bridgewater town, MA
Middleborough town, MA
Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)
Worcester County, MA (Part)
Fitchburg city, MA
Gardner city, MA
Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA
Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH

New Bedford, MA PMSA

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

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)
York town, ME
Rockingham County, NH (Part)
Exeter town, NH
Hampton town, NH
Portsmouth city, NH
Strafford County, NH (Part)
Dover city, NH
Durham town, NH
Rochester city, NH
Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)
Hampden County, MA (Part)
Worcester County, MA (Part)
Auburn town, MA
Charlton town, MA

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Clinton town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA
Northbridge town, MA
Oxford town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
Worcester city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)
Andover town, MA
Haverhill city, MA
Lawrence city, MA
Methuen city, MA
North Andover town, MA
Rockingham County, NH (Part)
Derry town, NH
Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Lowell city, MA

Lowell, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

Pepperell town, MA
Tewksbury town, MA
Westford town, MA
Hillsborough County, NH (Part)
Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Merrimack County, NH (Part)
Rockingham County, NH (Part)
Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (Part)
Hudson town, NH
Merrimack town, NH
Milford town, NH
Nashua city, NH

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)
York town, ME
Rockingham County, NH (Part)
Exeter town, NH
Hampton town, NH
Portsmouth city, NH
Strafford County, NH (Part)
Dover city, NH
Durham town, NH
Rochester city, NH
Somersworth city, NH

