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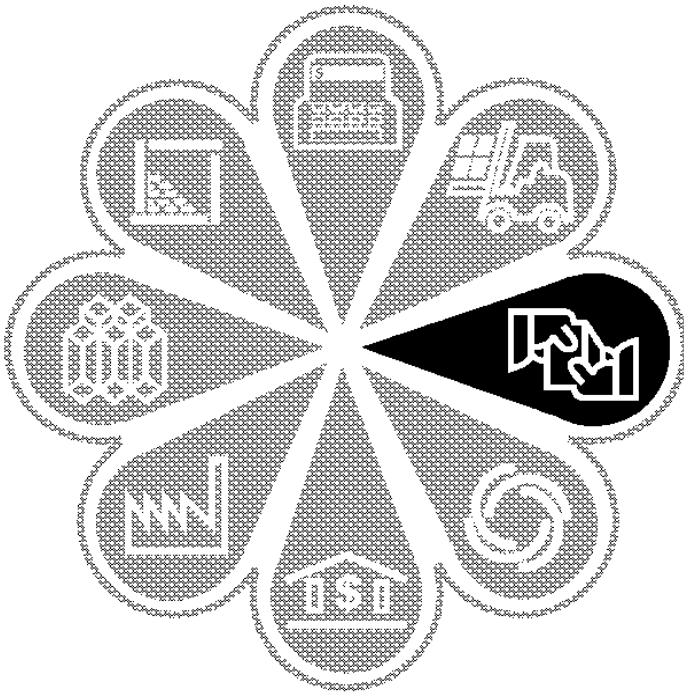
Census of

Service Industries

SC92-A-20

GEOGRAPHIC AREA SERIES

Maine



1992 Census of Service Industries

SC92-A-20

GEOGRAPHIC AREA SERIES

Maine

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If you have any questions concerning the statistics in this report, call 301-763-7039.



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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.

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

Policymaking agencies of the Federal Government use the data, especially in monitoring economic activity and providing assistance to business.

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 and 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.

AUTHORITY AND SCOPE

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 1992 Economic Census consists of the following eight censuses:

- Census of Retail Trade
- Census of Wholesale Trade
- Census of Service Industries
- Census of Financial, Insurance, and Real Estate Industries
- Census of Transportation, Communications, and Utilities
- Census of Manufactures
- Census of Mineral Industries
- Census of Construction Industries

Special programs also cover enterprise statistics and minority-owned and women-owned businesses. (The 1992 Census of Agriculture and 1992 Census of Governments are conducted separately.) The next economic census is scheduled to be taken in 1998 covering the year 1997.

AVAILABILITY OF THE DATA

The results of the economic census are available in printed reports for sale by the U.S. Government Printing Office and on compact discs for sale by the Census Bureau. Order forms for all types of products are available on request from Customer Services, Bureau of the Census, Washington, DC 20233-8300. A more complete description of publications being issued from this census is on the inside back cover of this document.

Census facts are also widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. Finally, State data centers in every State as well as business and industry data centers in many States also supply economic census statistics.

WHAT'S NEW IN 1992

The 1992 Economic Census covers more of the economy than any previous census. New for 1992 are data on communications, utilities, financial, insurance, and real estate, as well as coverage of more transportation industries. The economic, agriculture, and governments censuses now collectively cover nearly 98 percent of all economic activity.

Among other changes, new 1992 definitions affect the boundaries of about a third of all metropolitan areas. Also, the Survey of Women-Owned Businesses has now been expanded to include all corporations.

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1963, 1958, and 1954. Prior to that time, the individual subcomponents 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 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 Manufactures Census was the first time a census was taken apart from the regular every-10-year population census.

The first census of business was taken in 1930, covering 1929. Initially it covered retail and wholesale trade and construction industries, but it was broadened in 1933 to include some of the service trades.

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 Enterprise Statistics Program, which publishes combined data from the economic census, was made possible with the implementation of the integrated census program in 1954.

The range of industries covered in the economic censuses has continued to expand. The census of construction industries began on a regular basis in 1967, and the scope of service industries was broadened in 1967, 1977, and 1987. The census of transportation began in 1963 as a set of surveys covering travel, transportation of commodities, and trucks, but expanded in 1987 to cover business establishments in several transportation industries. For 1992, these statistics are incorporated into a broadened census of transportation, communications, and utilities. Also new for 1992 is the census of financial, insurance, and real estate industries. This is part of a gradual expansion in coverage of industries previously subjected to government regulation.

The Survey of Minority-Owned Business Enterprises was first conducted as a special project in 1969 and was incorporated into the economic census in 1972 along with the Survey of Women-Owned Businesses.

An economic census has also been taken in Puerto Rico since 1909, in the Virgin Islands of the United States and Guam since 1958, and in the Commonwealth of the Northern Mariana Islands since 1982.

Statistical reports from the 1987 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 data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

While the census provides complete enumerations every 5 years, there are many needs for more frequent data as well. The Census Bureau conducts a number of monthly, quarterly, and annual surveys, with the results appearing in publication series such as Current Business Reports (retail and wholesale trade and service industries), the Annual Survey of Manufactures, Current Industrial Reports, and the Quarterly Financial Report. Most of these surveys, while providing more frequent observations, yield less kind-of-business and geographic detail than the census. The County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

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 1992 Economic Census and Related Statistics*. More information on the methodology, procedures, and history of the census will be published in the *History of the 1992 Economic Census*. Contact Customer Services for information on availability.

Census of Service Industries

GENERAL

The 1992 Census of Service Industries, part of the 1992 Economic Census, covered service industries as defined in Division I of the *Standard Industrial Classification Manual: 1987*¹ (SIC), except Elementary and Secondary Schools (SIC 821), Colleges, Universities, Professional Schools, and Junior Colleges (SIC 822), Labor Unions and Similar Labor Organizations (SIC 863), Political Organizations (SIC 865), Religious Organizations (SIC 866), and Private Households (SIC 881). The census also excluded governmental establishments classified in the covered industries, except for government-operated hospitals which were included.

Data are presented for establishments in the following classifications:

SIC code	Title
70	Hotels, rooming houses, camps, and other lodging places
72	Personal services
73	Business services
75	Automotive repair, services, and parking
76	Miscellaneous repair services
78	Motion pictures
79	Amusement and recreation services
80	Health services
81	Legal services
823, 4, 9	Selected educational services
83	Social services
84	Museums, art galleries, and botanical and zoological gardens
861, 2, 4, 9	Selected membership organizations
87	Engineering, accounting, research, management, and related services
89	Services, not elsewhere classified

This series of reports presents data for service establishments of firms subject to Federal income tax and (in separate tables) of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code. Only establishments with some payroll during the year are included. For a more detailed explanation, see appendix A.

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

Many of the "kinds of business or operation" included in this report 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, particularly for not-for-profit and professional 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 in this report 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 in a subsequent report issued as part of the 1992 Enterprise Statistics reports.

For the 1992 Census of Service Industries, 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, including those with no paid employees, 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. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

Appendix A gives a more detailed explanation of census coverage and methodology.

CENSUS DISCLOSURE RULES

In accordance with Federal law governing census reports, 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, so this information may be released even though other information is withheld.

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

1. The United States as a whole.
2. Each State and the District of Columbia.

3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget (OMB) as of June 30, 1993. 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 PMSA's which have a population of at least 1,000,000² and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the OMB as of June 30, 1993. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.² 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. The area within the State outside metropolitan areas (MA's).
6. Each county or county equivalent.³ 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. Each consolidated city.³ Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.^{2 3}

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 (SEUA's), 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.²

DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1992 data are expressed in 1992 dollars and 1987 data in 1987 dollars. Consequently, when making comparisons to prior years, users of the data should consider the inflation that has occurred.

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling

²According to the 1990 Census of Population or subsequent special census.

³Those defined as of January 1, 1992.

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.

The accuracy of these tabulated data is determined by the joint effects of the various 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 Bureau of the Census obtains on computer tape 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. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1992 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and 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) as are 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, Services Division, Bureau of the Census, Washington, DC 20233.

To discuss a special tabulation before submitting specifications, call 1-800-541-8345.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

- * See kind-of-business descriptions for SIC 72 and SIC 7384 in appendix A for treatment of plant outlets.
- Represents zero.
- (D) Withheld to avoid disclosing data for individual companies; data are included in broader kind-of-business totals.

(IC)	Independent city.	Symbol	Employment Size
(NA)	Not available.		
(X)	Not applicable.	AA	0–19
CMSA	Consolidated metropolitan statistical area.	BB	20–99
MA	Metropolitan area.	CC	100–249
MSA	Metropolitan statistical area.	EE	250–499
n.e.c.	Not elsewhere classified.	FF	500–999
PMSA	Primary metropolitan statistical area.	GG	1,000–2,499
pt.	Part.	HH	2,500–4,999
r	Revised.	II	5,000–9,999
SIC	Standard Industrial Classification.	JJ	10,000–24,999

The following symbols are used in this publication to show employment size ranges for employment data that have been withheld to avoid disclosing data for individual companies (employment size range codes are provided for the first time in the 1992 Economic Census):

KK	25,000–49,999
LL	50,000–99,999
MM	100,000 or more

Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table																
	1a	1b	2a	2b	3a	3b	4	5	6	7a	7b	8a	8b	9	10		
GEOGRAPHIC AREAS																	
The State	X	X	X	X	X	X	X									X	X
CMSA's and MSA's in the State											X	X					
PMSA's in the State											X	X					
Area of the State not in any CMSA, PMSA, or MSA													X	X			
Counties in the State							X		X								X
Places in the State							X	X								X	
DATA ITEMS																	
Establishments	X	X			X	X	X	X	X	X	X	X	X	X			
Receipts	X				X	X	X	X	X	X	X	X	X	X	X		X
Revenue		X									X		X				
Expenses						X							X				
Annual payroll	X	X			X	X	X	X	X	X	X	X	X	X			
First-quarter payroll	X	X					X	X	X	X	X	X	X	X			
Paid employees for pay period including March 12, 1992	X	X			X	X	X	X	X	X	X	X	X	X			
1987 to 1992 comparative statistics					X	X											
Receipts per establishment			X														
Revenue per establishment				X													
Expenses per establishment				X													
Receipts per employee			X														
Revenue per employee				X													
Expenses per employee				X													
Annual payroll per employee			X	X													
Employees per establishment			X	X													
Counties ranked by volume of receipts																	X
Places ranked by volume of receipts														X			

Users' Guide for Locating Statistics in the 1992 Census of Service Industries Reports

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
GEOGRAPHIC AREA SERIES											
United States	X	X	X	X	X						
State	X	X	X	X	X						
CMSA, PMSA, MSA	X	X	X	X							
County	X	X	X	X							
Place	X	X	X	X							
NONEMPLOYER STATISTICS SERIES											
United States	X	X									
State	X	X									
CMSA, PMSA, MSA	X	X									
County	X	X									
Place	X	X									
ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)											
United States	X	X	X	X			X	X	X	X	
CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES											
United States		X	X								X
RECEIPTS/REVENUE LINES											
United States	X	X				X					
State	X	X				X					
CMSA, PMSA, MSA	X	X				X					
HOTELS, MOTELS, AND OTHER LODGING PLACES											
United States	X	X	X	X		X					X
State	X	X	X	X		X					X
CMSA, PMSA, MSA	X	X				X					X

Report and geographic area	Information shown in reports by kind of business or industry category										
	Number of establishments	Receipts/Revenue (\$1,000)	Payroll (\$1,000)	Number of employees	Selected ratios	Receipts/revenue lines	Receipts size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization	Selected topics
ZIP CODES											
United States	X	X	X	X							
State	X	X	X	X							
MISCELLANEOUS SUBJECTS											
United States	X	X	X	X							X
State	X	X									X
CMSA, PMSA, MSA	X	X									X

Contents

Maine

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Publication Program

Inside back cover

Summary of Findings

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1992 Census of Service Industries show that Maine's 8,987 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$3.6 billion. The 1992 data represent an increase of 55.0 percent in receipts for the State since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled \$493.9 million, compared with \$305.4 million in 1987. Other leading service kinds of business in 1992 were legal services with \$343.9 million in receipts, hotels and motels with \$323.8 million, and nursing and personal care facilities with \$263.0 million.

There were 68,058 paid employees (full- and part-time) working in service industries in the State as of mid-March 1992, compared with 57,526 employees in 1987. Large employers included nursing and personal care facilities with 9,769 employees, hotels and motels with 6,505 employees, and offices and clinics of doctors of medicine with 5,033 employees.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX


Data for the census show that Maine's 1,678 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$2.1 billion and expenses of \$2.0 billion in 1992. The 1992 data represent an increase of 64.9 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled \$1.3 billion, compared with \$812.3 million in 1987. Other leading classifications in 1992 were individual and family social services with revenue of \$108.0 million, and nursing and personal care facilities with \$86.5 million.

There were 44,951 paid employees (full- and part-time) as of mid-March 1992, compared with 39,127 employees in 1987. Hospitals had 24,588 employees; individual and family social services, 3,225 employees; and nursing and personal care facilities, 3,169 employees.

Figure 1. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1987 to 1992**

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text)

Receipts 
Payroll 

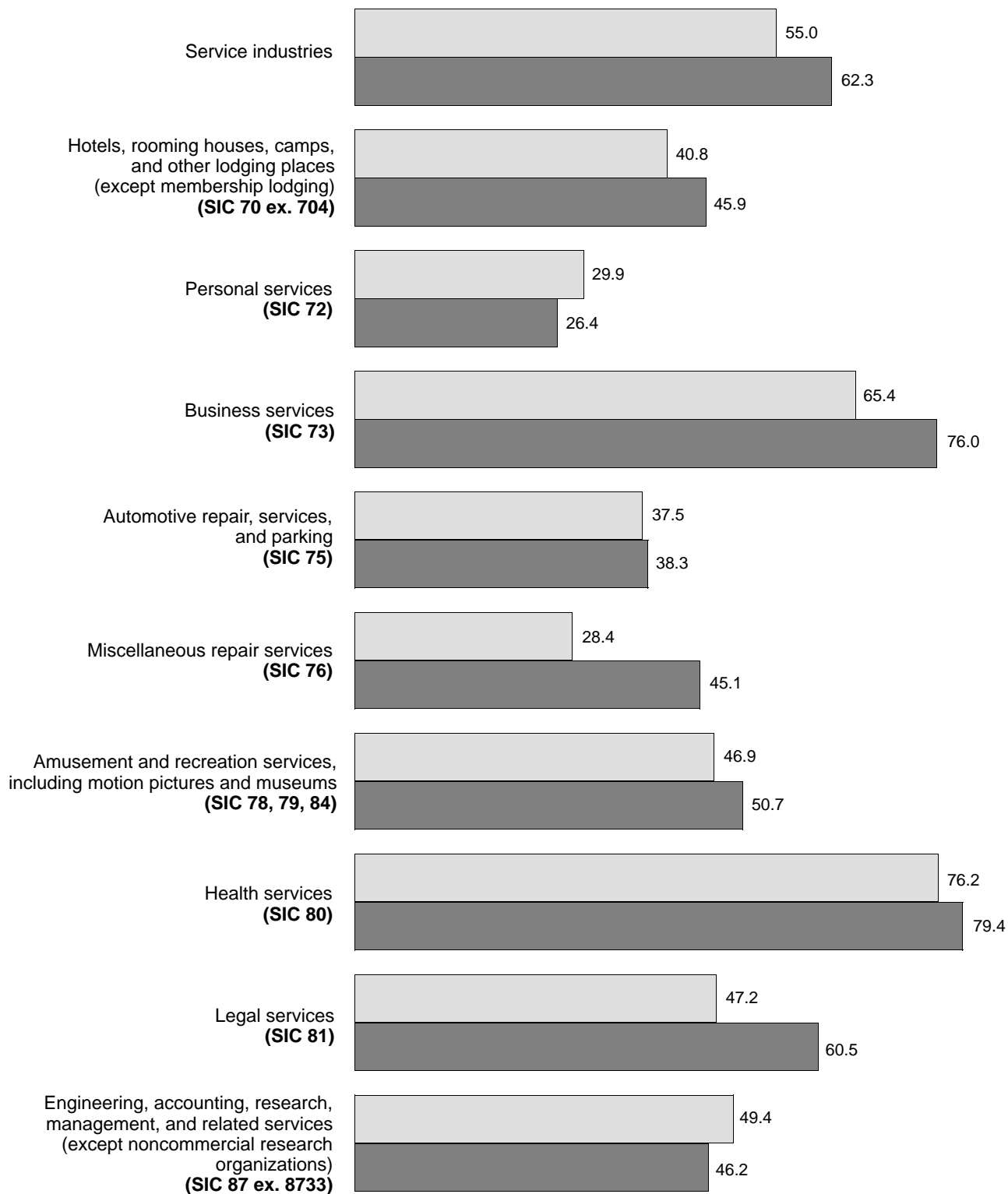




Figure 2. Annual Payroll per Employee for Establishments of Firms Subject to Federal Income Tax: 1992 and 1987

(In dollars. For meaning of abbreviations and symbols, see introductory text)

1992 
1987 

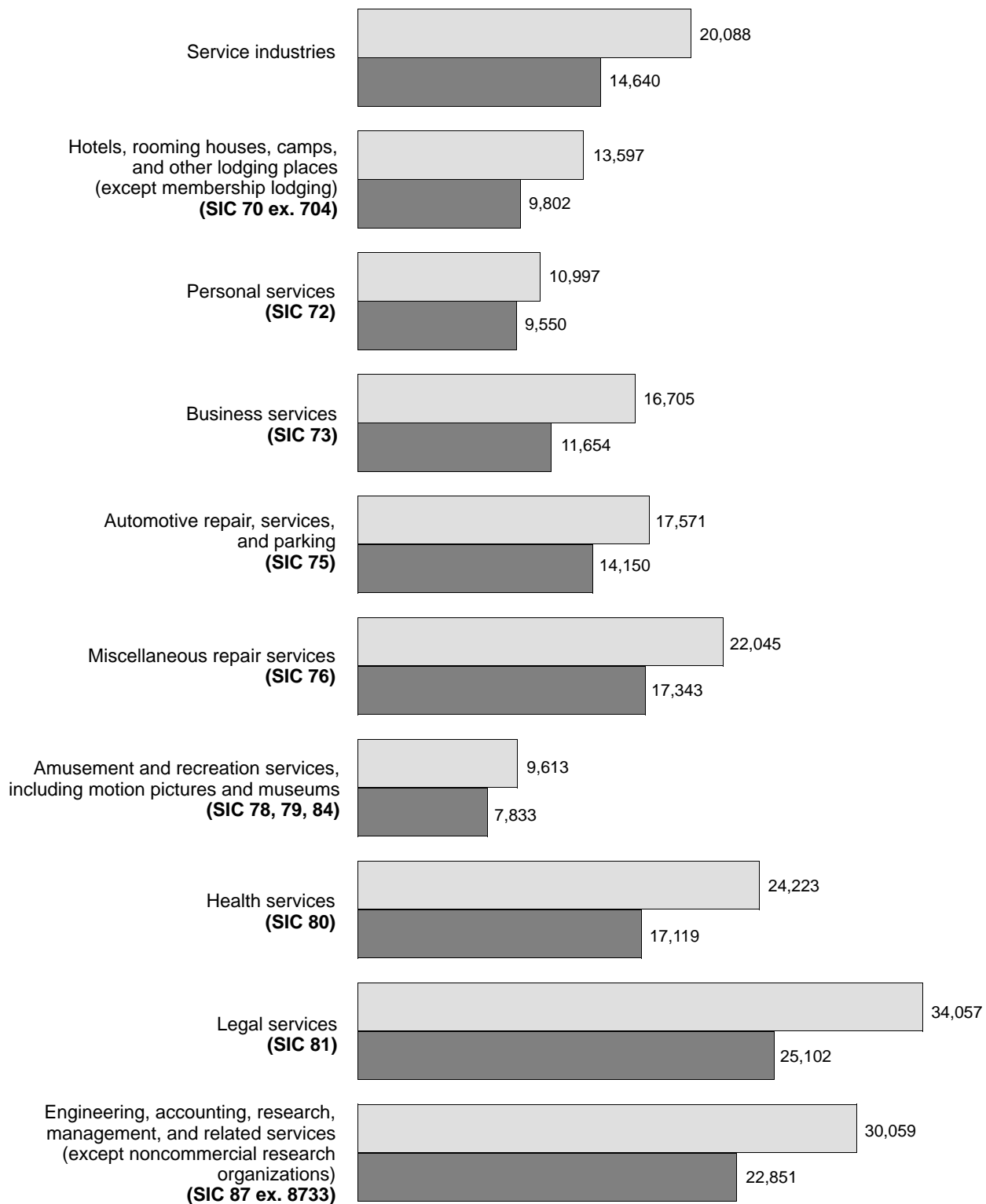




Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	8 987	3 597 330	1 367 117	293 658	68 058
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	902	379 350	98 725	15 935	7 261
	Hotels and motels	669	323 797	85 442	14 548	6 505
7011	Hotels	237	189 563	53 820	9 748	4 106
7011 pt.	Hotels, 25 guestrooms or more	123	172 337	50 169	9 293	3 821
7011 pt.	Hotels, less than 25 guestrooms	114	17 226	3 651	455	285
7011 pt.	Motels, motor hotels, and tourist courts	432	134 234	31 622	4 800	2 399
7011 pt.	Motels, tourist courts	393	100 857	23 085	3 268	1 692
7011 pt.	Motor hotels	39	33 377	8 537	1 532	707
702, 3	Other lodging places	233	55 553	13 283	1 387	756
702	Rooming and boarding houses	34	3 475	903	197	108
703	Camps and recreational vehicle parks	199	52 078	12 380	1 190	648
7032	Sporting and recreational camps	95	28 755	7 317	659	493
7033	Recreational vehicle parks and campsites	104	23 323	5 063	531	155
72	Personal services	840	153 583	47 949	11 517	4 360
721	Laundry, cleaning, and garment services	213	52 016	15 939	3 842	1 401
7211	Power laundries, family and commercial*	7	3 204	1 531	367	127
7213	Linen supply*	8	5 998	2 109	596	152
7215	Coin-operated laundries and drycleaning	84	15 063	3 390	820	408
7215 pt.	Coin-operated laundries and drycleaning stores	82	(D)	(D)	(D)	EE
7215 pt.	Coin-operated laundry routes	2	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	48	9 623	3 526	821	331
7217	Carpet and upholstery cleaning	33	3 745	999	223	123
7218	Industrial laundries*	6	12 458	3 745	855	194
7212, 9	Other laundry, cleaning, and garment services*	27	1 925	639	160	66
7212	Garment pressing, and agents for laundries and drycleaners	5	704	315	74	26
7219	Laundry and garment services, n.e.c.*	22	1 221	324	86	40
722	Photographic studios, portrait	54	8 323	1 688	392	164
723, 4	Beauty and barber shops	364	36 610	15 257	3 507	1 368
723	Beauty shops	344	35 248	14 567	3 352	1 312
724	Barber shops	20	1 362	690	155	56
725	Shoe repair shops and shoeshine parlors	8	603	241	58	14
726	Funeral service and crematories	101	33 220	8 194	1 938	400
729	Miscellaneous personal services	100	22 811	6 630	1 780	1 013
7291	Tax return preparation services	48	5 293	2 024	771	400
7299	Miscellaneous personal services, n.e.c.	52	17 518	4 606	1 009	613
7299 pt.	Massage parlors, tanning salons, and saunas	18	1 231	297	65	54
7299 pt.	Other personal services	34	16 287	4 309	944	559
7299 pt.	Diet and weight reducing services	15	13 551	3 813	835	519
7299 pt.	Formal wear rental	6	(D)	(D)	(D)	AA
7299 pt.	Other personal services, n.e.c.	13	(D)	(D)	(D)	BB
73	Business services	1 091	456 206	198 795	43 765	11 900
731	Advertising	61	18 679	7 657	1 811	259
7311	Advertising agencies	51	17 269	7 168	1 704	218
7312	Outdoor advertising services	1	(D)	(D)	(D)	AA
7313	Radio, television, publishers' advertising representatives	6	732	402	81	26
7313 pt.	Radio, television advertising representatives	3	(D)	(D)	(D)	AA
7313 pt.	Publishers' advertising representatives	3	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	3	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	20	10 628	4 187	897	190
7322	Adjustment and collection services	14	4 459	1 808	398	106
7323	Credit reporting services	6	6 169	2 379	499	84
733	Mailing, reproduction, commercial art and photography, and stenographic services	94	22 780	7 153	1 430	340
7331	Direct mail advertising services	7	3 056	1 189	216	49
7331 pt.	Mailing list compilers, brokers, and managers	2	(D)	(D)	(D)	AA
7331 pt.	Direct mail advertising services, except mailing list services	5	(D)	(D)	(D)	BB
7334	Photocopying and duplicating services	19	5 741	1 660	384	108
7334 pt.	Blueprinting and photocopying services	18	(D)	(D)	(D)	CC
7334 pt.	Duplicating services, except printing and photocopying	1	(D)	(D)	(D)	AA
7335, 6	Commercial photography, art, and graphics	40	8 761	2 644	496	93
7335	Commercial photography	16	3 188	1 061	192	39
7336	Commercial art and graphic design	24	5 573	1 583	304	54
7336 pt.	Commercial art	2	(D)	(D)	(D)	AA
7336 pt.	Graphic arts and related design	22	(D)	(D)	(D)	BB
7338	Secretarial and court reporting services	28	5 222	1 660	334	90
734	Services to dwellings and other buildings	268	51 806	20 063	4 877	2 291
7342	Disinfecting and pest control services	17	4 372	1 803	333	84
7349	Building cleaning and maintenance services, n.e.c.	251	47 434	18 260	4 544	2 207
735	Miscellaneous equipment rental and leasing	91	49 000	12 449	2 578	490
7352	Medical equipment rental and leasing	20	13 718	3 947	848	164
7353	Heavy construction equipment rental and leasing	15	10 315	1 908	451	64
7353 pt.	Rental and leasing of heavy construction equipment without operators	12	8 661	1 546	368	52
7353 pt.	Rental and leasing of heavy construction equipment with operators	3	1 654	362	83	12
7359	Equipment rental and leasing, n.e.c.	56	24 967	6 594	1 279	262
7359 pt.	Equipment rental	47	21 523	5 740	1 086	224
7359 pt.	Rent-to-own	7	(D)	(D)	(D)	BB
7359 pt.	Equipment rental, except rent-to-own	40	(D)	(D)	(D)	CC
7359 pt.	Equipment leasing, except finance leasing	9	3 444	854	193	38

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
73	Business services—Con.					
736	Personnel supply services -----	103	104 205	72 176	14 664	4 264
7361	Employment agencies -----	37	8 227	2 507	483	150
7363	Help supply services -----	66	95 978	69 669	14 181	4 114
7363 pt.	Temporary help supply -----	49	51 614	32 892	6 996	2 394
7363 pt.	Help supply, except temporary -----	17	44 364	36 777	7 185	1 720
7363 pt.	Employee leasing -----	11	39 150	32 703	6 465	1 578
7363 pt.	Other help supply services -----	6	5 214	4 074	720	142
737	Computer programming, data processing, and other computer related services -----	149	59 371	21 490	4 872	790
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	89	35 043	12 034	2 619	358
7371	Computer programming services -----	52	9 759	4 473	849	134
7372	Prepackaged software -----	16	9 894	3 245	761	88
7373	Computer integrated systems -----	21	15 390	4 316	1 009	136
7374, 5, 6	Data processing services -----	21	10 281	4 401	1 047	251
7374, 5	Computer processing, information retrieval -----	19	(D)	(D)	(D)	CC
7374	Computer processing and data preparation and processing services -----	18	(D)	(D)	(D)	CC
7375	Information retrieval services -----	1	(D)	(D)	(D)	AA
7376	Computer facilities management services -----	2	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	39	14 047	5 055	1 206	181
7377	Computer rental and leasing -----	1	(D)	(D)	(D)	AA
7378	Computer maintenance and repair -----	14	10 179	3 506	823	110
7379	Computer related services, n.e.c. -----	24	(D)	(D)	(D)	BB
7379 pt.	Computer consultants -----	21	3 593	1 454	352	64
7379 pt.	Miscellaneous computer services, n.e.c. -----	3	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	305	139 737	53 620	12 636	3 276
7381, 2	Detective agencies and protective services -----	61	34 160	17 942	4 199	1 389
7381	Detective, guard, and armored car services -----	51	26 100	15 262	3 586	1 260
7381 pt.	Detective agencies and guard services -----	45	(D)	(D)	(D)	GG
7381 pt.	Armored car services -----	6	(D)	(D)	(D)	CC
7382	Security systems services -----	10	8 060	2 680	613	129
7383	News syndicates -----	4	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	30	34 684	11 739	2 923	527
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs* -----	17	31 147	10 751	2 709	464
7384 pt.	One-hour (mini) photofinishing* -----	13	3 537	988	214	63
7389	Business services, n.e.c. -----	210	(D)	(D)	(D)	GG
7389 pt.	Sign painting shops -----	12	(D)	(D)	(D)	AA
7389 pt.	Interior designing -----	17	2 787	495	100	40
7389 pt.	Telephone answering services -----	12	2 191	1 049	257	91
7389 pt.	Other business services -----	169	63 168	21 550	4 949	1 192
7389 pt.	Water softening and conditioning services -----	6	2 756	548	131	39
7389 pt.	Packaging and labeling services -----	5	(D)	(D)	(D)	BB
7389 pt.	Trading stamp services -----	1	(D)	(D)	(D)	AA
7389 pt.	Miscellaneous business services -----	157	59 090	20 677	4 742	1 131
7389 pt.	Convention and trade show services -----	9	2 354	861	218	31
7389 pt.	Private mail centers -----	15	2 958	322	74	37
7389 pt.	Miscellaneous business services, n.e.c. -----	133	53 778	19 494	4 450	1 063
75	Automotive repair, services, and parking -----	793	281 804	57 280	13 378	3 260
751	Automotive rental and leasing, without drivers -----	53	84 386	14 942	3 445	728
7513	Truck rental and leasing, without drivers -----	28	47 781	8 799	2 120	333
7513 pt.	Truck rental, without drivers -----	12	(D)	(D)	(D)	CC
7513 pt.	Truck leasing, except finance leasing -----	16	(D)	(D)	(D)	CC
7514, 5	Passenger car rental and leasing -----	25	36 605	6 143	1 325	395
7514	Passenger car rental -----	22	(D)	(D)	(D)	EE
7515	Passenger car leasing -----	3	(D)	(D)	(D)	BB
7519	Utility trailer and recreational vehicle rental -----	-	-	-	-	-
752	Automobile parking -----	14	3 214	491	112	49
7521 pt.	Parking lots -----	13	(D)	(D)	(D)	BB
7521 pt.	Parking structures -----	1	(D)	(D)	(D)	AA
753	Automotive repair shops -----	648	178 101	38 090	8 922	2 162
7532	Top, body, and upholstery repair shops and paint shops -----	168	49 297	11 393	2 726	629
7532 pt.	Top and body repair shops -----	160	48 414	11 270	2 702	621
7532 pt.	Paint shops -----	8	883	123	24	8
7538	General automotive repair shops -----	361	85 081	16 932	3 954	1 036
7538 pt.	General automotive repair shops, except diesel -----	321	70 097	13 455	3 101	854
7538 pt.	Diesel repair shops -----	40	14 984	3 477	853	182
7533, 4, 6, 7, 9	Other automotive repair shops -----	119	43 723	9 765	2 242	497
7533	Automotive exhaust system repair shops -----	27	10 238	2 462	594	121
7534	Tire retreading and repair shops -----	6	8 868	1 712	377	69
7536	Automotive glass replacement shops -----	31	10 923	2 221	482	105
7537	Automotive transmission repair shops -----	15	1 895	505	145	36
7539	Automotive repair shops, n.e.c. -----	11	7 999	2 865	644	166
7539 pt.	Radiator repair -----	9	(D)	(D)	(D)	BB
7539 pt.	Brake, front end, and wheel alignment -----	15	5 789	1 517	345	77
7539 pt.	Automotive electrical and fuel system services -----	13	3 446	830	191	56
7539 pt.	Carburetor repair shops -----	2	(D)	(D)	(D)	AA
7539 pt.	Automotive electrical repair shops -----	11	(D)	(D)	(D)	BB
7539 pt.	Other automotive repair shops, n.e.c. -----	3	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	78	16 103	3 757	899	321
7542	Carwashes -----	44	6 546	1 391	334	126
7549	Automotive services, except repair and carwashes -----	34	9 557	2 366	565	195
7549 pt.	Lubrication shops -----	21	7 304	1 792	431	147
7549 pt.	Other automotive services -----	13	2 253	574	134	48
7549 pt.	Towing services -----	13	2 253	574	134	48
7549 pt.	Other automotive services, n.e.c. -----	-	-	-	-	-

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
76	Miscellaneous repair services -----	300	111 656	33 487	7 527	1 519
762	Electrical repair shops -----	68	21 113	7 486	1 771	421
7622	Radio and television repair shops -----	17	3 819	941	200	47
7623, 9	Other electrical and electronic repair shops -----	51	17 294	6 545	1 571	374
7623	Refrigeration and air-conditioning service and repair shops -----	14	5 400	1 830	456	73
7629	Electrical and electronic repair shops, n.e.c. -----	37	11 894	4 715	1 115	301
763	Watch, clock, and jewelry repair -----	7	692	141	31	16
764	Reupholstery and furniture repair -----	23	1 793	429	100	35
769	Miscellaneous repair and related services -----	202	88 058	25 431	5 625	1 047
7692	Welding repair -----	29	10 539	2 752	622	113
7694	Armature rewinding shops -----	13	17 724	4 895	1 086	158
7699	Repair shops and related services, n.e.c. -----	160	59 795	17 784	3 917	776
7699 pt.	Farm machinery and equipment repair -----	6	1 769	547	109	24
7699 pt.	Lawnmower and other small gasoline engine repair -----	14	1 442	190	34	20
7699 pt.	Sewer and septic tank cleaning services -----	18	9 174	3 677	573	127
7699 pt.	Other repair and related services, n.e.c. -----	122	47 410	13 370	3 201	605
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	659	208 399	50 682	11 821	5 272
781, 2	Motion picture production, distribution, and services -----	23	5 096	1 657	387	79
7812 pt.	Motion picture production, except for television -----	11	2 272	851	202	32
7812 pt.	Motion picture and tape production for television -----	4	840	112	18	4
7819	Services allied to motion picture production -----	4	(D)	(D)	(D)	AA
7822 pt.	Motion picture film and tape distributors -----	3	477	223	51	26
7822 pt.	Motion picture film exchanges -----	1	(D)	(D)	(D)	AA
7822 pt.	Video tape wholesalers -----	2	(D)	(D)	(D)	BB
7822 pt.	Film and tape distribution for television -----	1	(D)	(D)	(D)	AA
7829	Services allied to motion picture distribution -----	—	—	—	—	—
783	Motion picture theaters -----	36	18 346	2 123	422	266
7832	Motion picture theaters, except drive-in -----	33	18 071	2 106	422	264
7833	Drive-in motion picture theaters -----	3	275	17	—	2
784	Video tape rental -----	139	28 431	5 546	1 390	824
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	18	3 573	597	86	27
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	6	1 576	283	13	6
7922 pt.	Producers of live theatrical productions -----	3	(D)	(D)	(D)	AA
7922 pt.	Producers of radio and television shows, except tape producers -----	—	—	—	—	—
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	3	(D)	(D)	(D)	AA
7922 pt.	Other theatrical services -----	—	—	—	—	—
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	12	1 997	314	73	21
7929 pt.	Dance groups and artists -----	1	(D)	(D)	(D)	AA
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	2	(D)	(D)	(D)	AA
7929 pt.	Other music and entertainment presentations -----	9	(D)	(D)	(D)	AA
7929 pt.	Other music groups and artists -----	6	1 010	194	45	14
7929 pt.	Other entertainers and entertainment groups -----	3	(D)	(D)	(D)	AA
793	Bowling centers -----	38	10 462	2 503	670	291
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	405	142 491	38 256	8 866	3 785
794	Commercial sports -----	16	22 628	4 366	783	301
7941	Professional sports clubs, managers, promoters -----	1	(D)	(D)	(D)	AA
7941 pt.	Baseball clubs -----	—	—	—	—	—
7941 pt.	Football clubs -----	—	—	—	—	—
7941 pt.	Other professional sports clubs -----	—	—	—	—	—
7941 pt.	Managers and promoters -----	1	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	15	(D)	(D)	(D)	EE
7948 pt.	Auto racetrack operation -----	7	12 261	1 497	183	50
7948 pt.	Horse racetrack operation -----	2	(D)	(D)	(D)	CC
7948 pt.	Dog racetrack operation -----	—	—	—	—	—
7948 pt.	Racing stables and racing, n.e.c. -----	6	(D)	(D)	(D)	BB
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	389	119 863	33 890	8 083	3 484
791	Dance studios, schools, and halls -----	20	1 765	360	97	62
7911	Physical fitness facilities -----	60	10 197	2 606	675	362
7911 pt.	Physical fitness centers, except gymnasiums and athletic clubs -----	50	9 091	2 391	630	303
7911 pt.	Gymnasiums and athletic clubs -----	10	1 106	215	45	59
7912	Public golf courses -----	25	5 463	1 502	131	71
7913	Coin-operated amusement devices -----	23	7 346	1 195	232	98
7916	Amusement parks -----	4	3 872	1 372	104	252
7917	Membership sports and recreation clubs -----	54	13 820	4 381	747	407
7919, 84	Amusement and recreation services, including museums, n.e.c. -----	203	77 400	22 474	6 097	2 232
7919 pt.	Concession operators of amusement devices and rides -----	26	4 097	994	71	18
7919 pt.	Carnivals, circuses, and fairs -----	1	(D)	(D)	(D)	AA
7919 pt.	Carnivals and circuses -----	—	—	—	—	—
7919 pt.	Fairs -----	1	(D)	(D)	(D)	AA
7919 pt., 84	Other recreation and amusements, including museums -----	176	(D)	(D)	(D)	GG
84	Museums, art galleries, and botanical and zoological gardens -----	5	(D)	(D)	(D)	AA
841	Museums and art galleries -----	3	(D)	(D)	(D)	AA
842	Arboreta and botanical or zoological gardens -----	2	(D)	(D)	(D)	AA
7999 pt.	Roller skating rinks -----	15	1 994	799	194	106
7999 pt.	Ice skating rinks -----	2	(D)	(D)	(D)	BB
7999 pt.	Other amusement and recreation services, n.e.c. -----	154	69 514	20 189	5 751	2 074

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992—Con.

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SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
80	Health services	2 159	1 177 354	532 856	113 759	21 998
801	Offices and clinics of doctors of medicine	914	493 897	248 686	48 480	5 033
8011 pt.	Offices of doctors of medicine	902	485 378	244 322	47 524	4 919
8011 pt.	General medical clinics	12	8 519	4 364	956	114
802	Offices and clinics of dentists	458	150 904	57 485	12 546	2 535
8021 pt.	Offices of dentists	457	(D)	(D)	(D)	HH
8021 pt.	Dental clinics	1	(D)	(D)	(D)	AA
803	Offices and clinics of doctors of osteopathy	120	36 670	13 795	2 912	440
8031 pt.	Offices of osteopathic physicians	118	(D)	(D)	(D)	EE
8031 pt.	Osteopathic clinics	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	397	92 003	26 829	5 966	1 381
8041	Offices and clinics of chiropractors	126	26 779	7 584	1 732	428
8042	Offices and clinics of optometrists	123	35 347	7 856	1 771	448
8043	Offices and clinics of podiatrists	36	6 464	1 682	392	94
8049	Offices and clinics of health practitioners, n.e.c.	112	23 413	9 707	2 071	411
805	Nursing and personal care facilities	134	263 015	137 152	32 343	9 769
8051	Skilled nursing care facilities	53	114 779	58 409	14 114	4 145
8052	Intermediate care facilities	70	144 779	76 896	17 804	5 467
8059	Nursing and personal care facilities, n.e.c.	11	3 457	1 847	425	157
806	Hospitals	2	(D)	(D)	(D)	FF
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	2	(D)	(D)	(D)	FF
8063	Psychiatric hospitals	1	(D)	(D)	(D)	EE
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services	134	(D)	(D)	(D)	GG
807	Medical and dental laboratories	45	44 783	10 930	2 580	490
8071	Medical laboratories	28	39 893	8 666	2 066	369
8072	Dental laboratories	17	4 890	2 264	514	121
808	Home health care services	41	40 030	16 414	3 919	1 406
809	Miscellaneous health and allied services, n.e.c.	48	(D)	(D)	(D)	EE
8092	Kidney dialysis centers	4	11 848	2 452	568	104
8093	Specialty outpatient facilities, n.e.c.	31	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c.	13	1 640	777	157	39
81	Legal services	651	343 866	140 485	28 558	4 125
823, 4, 9	Selected educational services	59	10 842	2 123	379	168
823	Libraries	5	64	17	5	7
824	Vocational schools	5	519	218	52	16
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	2	(D)	(D)	(D)	AA
8249	Vocational schools, n.e.c.	3	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c.	49	10 259	1 888	322	145
83	Social services	417	48 376	20 562	4 791	2 104
835	Child day care services	265	16 572	7 114	1 673	887
832, 3, 6, 9	Other social services	152	31 804	13 448	3 118	1 217
832	Individual and family social services	36	4 174	1 519	281	70
833	Job training and vocational rehabilitation services	16	4 272	2 192	570	164
836	Residential care	87	21 747	9 255	2 170	961
839	Social services, n.e.c.	13	1 611	482	97	22
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 052	402 669	176 265	40 567	5 864
871	Engineering, architectural, and surveying services	362	199 831	87 699	20 067	2 585
8711	Engineering services	189	159 668	68 771	15 771	1 819
8712	Architectural services	72	27 940	12 763	3 018	451
8713	Surveying services	101	12 223	6 165	1 278	315
872	Accounting, auditing, and bookkeeping services	345	102 681	46 913	11 191	1 785
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	57	20 929	7 726	1 962	384
8731	Commercial physical and biological research	13	4 468	1 569	492	79
8731 pt.	Commercial physical research	7	2 406	964	342	47
8731 pt.	Commercial medical and biological research	6	2 062	605	150	32
8732	Commercial economic, sociological, and educational research	20	4 703	1 574	397	122
8734	Testing laboratories	24	11 758	4 583	1 073	183
874	Management and public relations services	288	79 228	33 927	7 347	1 110
8741	Management services	93	29 688	13 347	2 709	443
8742	Management consulting services	129	30 408	12 566	2 641	374
8743	Public relations services	15	(D)	(D)	(D)	BB
8744	Facilities support management services	7	(D)	(D)	(D)	CC
8748	Business consulting services, n.e.c.	44	6 802	2 577	517	109
89	Services, n.e.c.	64	23 225	7 908	1 661	227
8999 pt.	Scientific and related consulting services, except environmental	16	2 989	1 108	213	33
8999 pt.	Other services	48	20 236	6 800	1 448	194
8999 pt.	Environmental consulting	27	14 637	5 964	1 299	164
8999 pt.	Authors, composers, and other arts-related services	5	1 688	496	109	12
8999 pt.	Other services, n.e.c.	16	3 911	340	40	18

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	1 678	2 068 342	956 037	230 125	44 951
7032, 704	Camps and membership lodging	20	5 655	1 619	212	57
7032	Sporting and recreational camps	17	5 398	1 586	200	52
704	Organization hotels and lodging houses, on membership basis	3	257	33	12	5
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	142	40 876	14 753	2 842	896
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	25	6 525	2 487	653	248
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	19	4 033	1 419	313	81
7922 pt.	Producers of live theatrical productions	14	3 346	1 278	282	71
7922 pt.	Producers of radio and television shows, except tape	—	—	—	—	—
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	—	—	—	—	—
7922 pt.	Other theatrical services	5	687	141	31	10
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	2 492	1 068	340	167
7929 pt.	Dance groups and artists	1	(D)	(D)	(D)	AA
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	3	(D)	(D)	(D)	CC
7929 pt.	Other music groups and artists	1	(D)	(D)	(D)	AA
7929 pt.	Other entertainers and entertainment groups	1	(D)	(D)	(D)	AA
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	57	18 703	7 284	1 217	362
7991 pt.	Gymnasiums and athletic clubs	3	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	54	(D)	(D)	(D)	EE
7999 pt.	Fairs	9	5 733	809	51	54
84	Museums, art galleries, and botanical and zoological gardens	51	9 915	4 173	921	232
841	Museums and art galleries	48	(D)	(D)	(D)	CC
842	Arboreta and botanical or zoological gardens	3	(D)	(D)	(D)	AA
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	234	1 489 522	737 397	179 410	30 840
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	41	31 621	16 493	3 941	662
8011 pt.	General medical clinics	40	(D)	(D)	(D)	FF
8021 pt.	Dental clinics	1	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	54	86 493	46 355	11 109	3 169
8051	Skilled nursing care facilities	10	37 010	18 345	4 370	1 231
8052	Intermediate care facilities	38	48 648	27 641	6 641	1 901
8059	Nursing and personal care facilities, n.e.c.	6	835	369	98	37
806	Hospitals	45	1 292 158	631 158	154 078	24 588
8062	General medical and surgical hospitals	40	1 206 565	569 767	138 478	22 536
8062 pt.	General medical and surgical hospitals, nongovernment	35	1 092 812	501 461	121 396	20 241
8062 pt.	General medical and surgical hospitals, government	5	113 753	68 306	17 082	2 295
8063, 9	Specialty hospitals	5	85 593	61 391	15 600	2 052
8063	Psychiatric hospitals	3	(D)	(D)	(D)	GG
8063 pt.	Psychiatric hospitals, nongovernment	1	(D)	(D)	(D)	AA
8063 pt.	Psychiatric hospitals, government	2	(D)	(D)	(D)	GG
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	FF
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	1	(D)	(D)	(D)	CC
8069 pt.	Specialty hospitals, except psychiatric; government	1	(D)	(D)	(D)	FF
808, 9	Other health services	94	79 250	43 391	10 282	2 421
808	Home health care services	38	46 776	27 502	6 527	1 572
809	Miscellaneous health and allied services, n.e.c.	56	32 474	15 889	3 755	849
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	43	23 600	11 744	2 815	658
8099	Health and allied services, n.e.c.	13	8 874	4 145	940	191
8111 pt.	Legal aid societies and similar legal services	13	4 291	2 384	581	99
823, 4, 9	Selected educational services	101	16 883	7 450	1 584	495
823	Libraries	65	6 204	2 699	648	282
824	Vocational schools	6	1 190	377	70	21
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	—	—	—	—	—
8249	Vocational schools, n.e.c.	6	1 190	377	70	21
829	Schools and educational services, n.e.c.	30	9 489	4 374	866	192
83	Social services	665	324 718	132 361	31 313	8 862
835	Child day care services	148	25 052	9 691	2 551	1 060
832, 3, 6, 9	Other social services	517	299 666	122 670	28 762	7 802
832	Individual and family social services	184	107 995	53 104	12 610	3 225
833	Job training and vocational rehabilitation services	54	29 832	16 536	3 756	1 126
836	Residential care	180	58 345	26 860	6 042	1 906
839	Social services, n.e.c.	99	103 494	26 170	6 354	1 545
861, 2, 4, 9	Selected membership organizations	474	132 008	37 527	8 621	2 899
861	Business associations	108	36 229	11 639	2 735	431
864	Civic, social, and fraternal associations	264	68 367	18 125	4 091	1 954
862, 9	Other membership organizations	102	27 412	7 763	1 795	514
862	Professional membership organizations	20	4 756	1 321	325	68
869	Membership organizations, n.e.c.	82	22 656	6 442	1 470	446

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	29	54 389	22 546	5 562	803
873	Research, development, and testing services	22	53 228	22 053	5 452	779
8731	Commercial physical and biological research	—	—	—	—	—
8732	Commercial economic, sociological, and educational research	1	(D)	(D)	(D)	AA
8733	Noncommercial research organizations	20	(D)	(D)	(D)	FF
8734	Testing laboratories	1	(D)	(D)	(D)	AA
874 ex. 8744	Management and public relations services, except facilities support management services	7	1 161	493	110	24
8741	Management services	1	(D)	(D)	(D)	AA
8742	Management consulting services	—	—	—	—	—
8743	Public relations services	2	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	4	(D)	(D)	(D)	AA

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	400 282	52 857	20 088	8
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	420 565	52 245	13 597	8
7011	Hotels and motels	484 001	49 777	13 135	10
7011 pt.	Hotels	799 844	46 167	13 108	17
7011 pt.	Hotels, 25 guestrooms or more	1 401 114	45 103	13 130	31
7011 pt.	Hotels, less than 25 guestrooms	151 105	60 442	12 811	3
7011 pt.	Motels, motor hotels, and tourist courts	310 727	55 954	13 181	6
7011 pt.	Motels, tourist courts	256 634	59 608	13 644	4
7011 pt.	Motor hotels	855 821	47 209	12 075	18
702, 3	Other lodging places	238 425	73 483	17 570	3
702	Rooming and boarding houses	102 206	32 176	8 361	3
703	Camps and recreational vehicle parks	261 698	80 367	19 105	3
72	Personal services	182 837	35 225	10 997	5
721	Laundry, cleaning, and garment services	244 207	37 128	11 377	7
7211	Power laundries, family and commercial*	457 714	25 228	12 055	18
7213	Linen supply*	749 750	39 461	13 875	19
7215	Coin-operated laundries and drycleaning	179 321	36 919	8 309	5
7216	Drycleaning plants, except rug cleaning*	200 479	29 073	10 653	7
7217	Carpet and upholstery cleaning	113 485	30 447	8 122	4
7218	Industrial laundriers*	2 076 333	64 216	19 304	32
7212, 9	Other laundry, cleaning, and garment services*	71 296	29 167	9 682	2
7212	Garment pressing, and agents for laundries and drycleaners	140 800	27 077	12 115	5
7219	Laundry and garment services, n.e.c.*	55 500	30 525	8 100	2
722	Photographic studios, portrait	154 130	50 750	10 293	3
723, 4	Beauty and barber shops	100 577	26 762	11 153	4
723	Beauty shops	102 465	26 866	11 103	4
724	Barber shops	68 100	24 321	12 321	3
725	Shoe repair shops and shoeshine parlors	75 375	43 071	17 214	2
726	Funeral service and crematories	328 911	83 050	20 485	4
729	Miscellaneous personal services	228 110	22 518	6 545	10
7291	Tax return preparation services	110 271	13 233	5 060	8
7299	Miscellaneous personal services, n.e.c.	336 885	28 577	7 514	12
73	Business services	418 154	38 337	16 705	11
731	Advertising	306 213	72 120	29 564	4
7311	Advertising agencies	338 608	79 216	32 881	4
7312	Outdoor advertising services	(D)	(D)	(D)	(D)
7313	Radio, television, publishers' advertising representatives	122 000	28 154	15 462	4
7319	Advertising, n.e.c.	(D)	(D)	(D)	(D)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	531 400	55 937	22 037	10
7322	Adjustment and collection services	318 500	42 066	17 057	8
7323	Credit reporting services	1 028 167	73 440	28 321	14
733	Mailing, reproduction, commercial art and photography, and stenographic services	242 340	67 000	21 038	4
7331	Direct mail advertising services	436 571	62 367	24 265	7
7334	Photocopying and duplicating services	302 158	53 157	15 370	6
7335, 6	Commercial photography, art, and graphics	219 025	94 204	28 430	2
7335	Commercial photography	199 250	81 744	27 205	2
7336	Commercial art and graphic design	232 208	103 204	29 315	2
7338	Secretarial and court reporting services	186 500	58 022	18 444	3
734	Services to dwellings and other buildings	193 306	22 613	8 757	9
7342	Disinfecting and pest control services	257 176	52 048	21 464	5
7349	Building cleaning and maintenance services, n.e.c.	188 980	21 493	8 274	9

See footnotes at end of table.

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992** — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
73	Business services—Con.				
735	Miscellaneous equipment rental and leasing -----	538 462	100 000	25 406	5
7352	Medical equipment rental and leasing -----	685 900	83 646	24 067	8
7353	Heavy construction equipment rental and leasing -----	687 667	161 172	29 813	4
7359	Equipment rental and leasing, n.e.c. -----	445 839	95 294	25 168	5
736	Personnel supply services -----	1 011 699	24 438	16 927	41
7361	Employment agencies -----	222 351	54 847	16 713	4
7363	Help supply services -----	1 454 212	23 330	16 935	62
7363 pt.	Temporary help supply -----	1 053 347	21 560	13 739	49
7363 pt.	Help supply, except temporary -----	2 609 647	25 793	21 382	101
737	Computer programming, data processing, and other computer related services -----	398 463	75 153	27 203	5
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	393 742	97 885	33 615	4
7371	Computer programming services -----	187 673	72 828	33 381	3
7372	Prepackaged software -----	618 375	112 432	36 875	6
7373	Computer integrated systems -----	732 857	113 162	31 735	6
7374, 5, 6	Data processing services -----	489 571	40 960	17 534	12
7374, 5	Computer processing, information retrieval -----	(D)	(D)	(D)	(D)
7376	Computer facilities management services -----	(D)	(D)	(D)	(D)
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	360 179	77 608	27 928	5
7377	Computer rental and leasing -----	(D)	(D)	(D)	(D)
7378	Computer maintenance and repair -----	727 071	92 536	31 873	8
7379	Computer related services, n.e.c. -----	(D)	(D)	(D)	(D)
738	Miscellaneous business services -----	458 154	42 655	16 368	11
7381, 2	Detective agencies and protective services -----	560 000	24 593	12 917	23
7381	Detective, guard, and armored car services -----	511 765	20 714	12 113	25
7382	Security systems services -----	806 000	62 481	20 775	13
7383	News syndicates -----	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories* -----	1 156 133	65 814	22 275	18
7389	Business services, n.e.c. -----	(D)	(D)	(D)	(D)
7389 pt.	Sign painting shops -----	(D)	(D)	(D)	(D)
7389 pt.	Interior designing -----	163 941	69 675	12 375	2
7389 pt.	Telephone answering services -----	182 583	24 077	11 527	8
7389 pt.	Other business services -----	373 775	52 993	18 079	7
75	Automotive repair, services, and parking -----	355 364	86 443	17 571	4
751	Automotive rental and leasing, without drivers -----	1 592 189	115 915	20 525	14
7513	Truck rental and leasing, without drivers -----	1 706 464	143 486	26 423	12
7514, 5	Passenger car rental and leasing -----	1 464 200	92 671	15 552	16
7514	Passenger car rental -----	(D)	(D)	(D)	(D)
7515	Passenger car leasing -----	(D)	(D)	(D)	(D)
7519	Utility trailer and recreational vehicle rental -----	-	-	-	-
752	Automobile parking -----	229 571	65 592	10 020	4
753	Automotive repair shops -----	274 847	82 378	17 618	3
7532	Top, body, and upholstery repair shops and paint shops -----	293 435	78 374	18 113	4
7532 pt.	Top and body repair shops -----	302 588	77 961	18 148	4
7532 pt.	Paint shops -----	110 375	110 375	15 375	1
7538	General automotive repair shops -----	235 681	82 125	16 344	3
7538 pt.	General automotive repair shops, except diesel -----	218 371	82 081	15 755	3
7538 pt.	Diesel repair shops -----	374 600	82 330	19 104	5
7533, 4, 6, 7, 9	Other automotive repair shops -----	367 420	87 974	19 648	4
7533	Automotive exhaust system repair shops -----	379 185	84 612	20 347	4
7534	Tire retreading and repair shops -----	1 478 000	128 522	24 812	12
7536	Automotive glass replacement shops -----	352 355	104 029	21 152	3
7537	Automotive transmission repair shops -----	126 333	52 639	14 028	2
7539	Automotive repair shops, n.e.c. -----	294 975	71 078	17 259	4
7539 pt.	Radiator repair -----	(D)	(D)	(D)	(D)
7539 pt.	Brake, front end, and wheel alignment -----	385 933	75 182	19 701	5
7539 pt.	Automotive electrical and fuel system services -----	265 077	61 536	14 821	4
7539 pt.	Other automotive repair shops, n.e.c. -----	(D)	(D)	(D)	(D)
754	Automotive services, except repair -----	206 449	50 165	11 704	4
7542	Carwashes -----	148 773	51 952	11 040	3
7549	Automotive services, except repair and carwashes -----	281 088	49 010	12 133	6
76	Miscellaneous repair services -----	372 187	73 506	22 045	5
762	Electrical repair shops -----	310 485	50 150	17 781	6
7622	Radio and television repair shops -----	224 647	81 255	20 021	3
7623, 9	Other electrical and electronic repair shops -----	339 098	46 241	17 500	7
7623	Refrigeration and air-conditioning service and repair shops -----	385 714	73 973	25 068	5
7629	Electrical and electronic repair shops, n.e.c. -----	321 459	39 515	15 664	8
763	Watch, clock, and jewelry repair -----	98 857	43 250	8 813	2
764	Reupholstery and furniture repair -----	77 957	51 229	12 257	2
769	Miscellaneous repair and related services -----	435 931	84 105	24 289	5
7692	Welding repair -----	363 414	93 265	24 354	4
7694	Armature rewinding shops -----	1 363 385	112 177	30 981	12
7699	Repair shops and related services, n.e.c. -----	373 719	77 055	22 918	5
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	316 235	39 529	9 613	8
781, 2	Motion picture production, distribution, and services -----	221 565	64 506	20 975	3
783	Motion picture theaters -----	509 611	68 970	7 981	7
7832	Motion picture theaters, except drive-in -----	547 606	68 451	7 977	8
7833	Drive-in motion picture theaters -----	91 667	137 500	8 500	1
784	Video tape rental -----	204 540	34 504	6 731	6

See footnotes at end of table.

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

MAINE ME-13

Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the State: 1992** —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Receipts		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)		
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	198 500	132 333	22 111	2
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	262 667	262 667	47 167	1
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	166 417	95 095	14 952	2
793	Bowling centers -----	275 316	35 952	8 601	8
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	351 830	37 646	10 107	9
794	Commercial sports -----	1 414 250	75 176	14 505	19
7941	Professional sports clubs, managers, promoters -----	(D)	(D)	(D)	(D)
7948	Racing, including track operation -----	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	308 131	34 404	9 727	9
791	Dance studios, schools, and halls -----	88 250	28 468	5 806	3
7991	Physical fitness facilities -----	169 950	28 169	7 199	6
7992	Public golf courses -----	218 520	76 944	21 155	3
7993	Coin-operated amusement devices -----	319 391	74 959	12 194	4
7996	Amusement parks -----	968 000	15 365	5 444	63
7997	Membership sports and recreation clubs -----	255 926	33 956	10 764	8
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	381 281	34 677	10 069	11
7999 pt.	Concession operators of amusement devices and rides -----	157 577	227 611	55 222	1
7999 pt.	Carnivals, circuses, and fairs -----	(D)	(D)	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums -----	(D)	(D)	(D)	(D)
80	Health services -----	545 324	53 521	24 223	10
801	Offices and clinics of doctors of medicine -----	540 369	98 132	49 411	6
8011 pt.	Offices of doctors of medicine -----	538 113	98 674	49 669	5
8011 pt.	General medical clinics -----	709 917	74 728	38 281	10
802	Offices and clinics of dentists -----	329 485	59 528	22 677	6
803	Offices and clinics of doctors of osteopathy -----	305 583	83 341	31 352	4
804	Offices and clinics of other health practitioners -----	231 746	66 621	19 427	3
8041	Offices and clinics of chiropractors -----	212 532	62 568	17 720	3
8042	Offices and clinics of optometrists -----	287 374	78 900	17 536	4
8043	Offices and clinics of podiatrists -----	179 556	68 766	17 894	3
8049	Offices and clinics of health practitioners, n.e.c. -----	209 045	56 966	23 618	4
805	Nursing and personal care facilities -----	1 962 799	26 923	14 040	73
8051	Skilled nursing care facilities -----	2 165 642	27 691	14 091	78
8052	Intermediate care facilities -----	2 068 271	26 482	14 065	78
8059	Nursing and personal care facilities, n.e.c. -----	314 273	22 019	11 764	14
806	Hospitals -----	(D)	(D)	(D)	(D)
8062	General medical and surgical hospitals -----	(D)	(D)	(D)	(D)
8063, 9	Specialty hospitals -----	(D)	(D)	(D)	(D)
807, 8, 9	Other health services -----	(D)	(D)	(D)	(D)
807	Medical and dental laboratories -----	995 178	91 394	22 306	11
8071	Medical laboratories -----	1 424 750	108 111	23 485	13
8072	Dental laboratories -----	287 647	40 413	18 711	7
808	Home health care services -----	976 341	28 471	11 674	34
809	Miscellaneous health and allied services, n.e.c. -----	(D)	(D)	(D)	(D)
8092	Kidney dialysis centers -----	2 962 000	113 923	23 577	26
8093	Specialty outpatient facilities, n.e.c. -----	(D)	(D)	(D)	(D)
8099	Health and allied services, n.e.c. -----	126 154	42 051	19 923	3
81	Legal services -----	528 212	83 361	34 057	6
823, 4, 9	Selected educational services -----	183 763	64 536	12 637	3
823	Libraries -----	12 800	9 143	2 429	1
824	Vocational schools -----	103 800	32 438	13 625	3
829	Schools and educational services, n.e.c. -----	209 367	70 752	13 021	3
83	Social services -----	116 010	22 992	9 773	5
835	Child day care services -----	62 536	18 683	8 020	3
832, 3, 6, 9	Other social services -----	209 237	26 133	11 050	8
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	382 765	68 668	30 059	6
871	Engineering, architectural, and surveying services -----	552 019	77 304	33 926	7
8711	Engineering services -----	844 804	87 778	37 807	10
8712	Architectural services -----	388 056	61 951	28 299	6
8713	Surveying services -----	121 020	38 803	19 571	3
872	Accounting, auditing, and bookkeeping services -----	297 626	57 524	26 282	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	367 175	54 503	20 120	7
8731	Commercial physical and biological research -----	343 692	56 557	19 861	6
8732	Commercial economic, sociological, and educational research -----	235 150	38 549	12 902	6
8734	Testing laboratories -----	489 917	64 251	25 044	8
874	Management and public relations services -----	275 097	71 377	30 565	4
8741	Management services -----	319 226	67 016	30 129	5
8742	Management consulting services -----	235 721	81 305	33 599	3
8743	Public relations services -----	(D)	(D)	(D)	(D)
8744	Facilities support management services -----	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c. -----	154 591	62 404	23 642	2
89	Services, n.e.c. -----	362 891	102 313	34 837	4

¹Based on number of employees for pay period including March 12.

Table 2b. Selected Ratios for Firms Exempt From Federal Income Tax for the State: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Revenue		Expenses		Annual payroll per employee ¹ (dollars)	Employees per establishment ¹ (number)
		Per establishment (dollars)	Per employee ¹ (dollars)	Per establishment (dollars)	Per employee ¹ (dollars)		
	Total	1 232 623	46 013	1 187 003	44 310	21 268	27
7032, 704	Camps and membership lodging	282 750	99 211	269 550	94 579	28 404	3
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	287 859	45 621	289 007	45 802	16 465	6
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	6 365 479	48 298	6 166 722	46 790	23 910	132
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists	771 244	47 766	752 683	46 616	24 914	16
	Nursing and personal care facilities	1 601 722	27 293	1 561 019	26 600	14 628	59
806	Hospitals	28 714 622	52 552	27 814 289	50 905	25 669	546
8062	General medical and surgical hospitals	30 164 125	53 539	29 154 275	51 747	25 283	563
8063, 9	Specialty hospitals	17 118 600	41 712	17 094 400	41 653	29 918	410
808, 9	Other health services	843 085	32 734	810 798	31 481	17 923	26
8111 pt.	Legal aid societies and similar legal services	330 077	43 343	314 077	41 242	24 081	8
823, 4, 9	Selected educational services	167 158	34 107	170 663	34 822	15 051	5
83	Social services	488 298	36 642	459 185	34 457	14 936	13
835	Child day care services	169 270	23 634	166 466	23 242	9 142	7
832, 3, 6, 9	Other social services	579 625	38 409	542 981	35 981	15 723	15
832	Individual and family social services	586 929	33 487	574 712	32 790	16 466	18
833	Job training and vocational rehabilitation services	552 444	26 494	552 889	26 515	14 686	21
836	Residential care	324 139	30 611	292 972	27 668	14 092	11
839	Social services, n.e.c.	1 045 394	66 986	933 162	59 795	16 939	16
861, 2, 4, 9	Selected membership organizations	278 498	45 536	254 831	41 666	12 945	6
861	Business associations	335 454	84 058	344 306	86 276	27 005	4
864	Civic, social, and fraternal associations	258 966	34 988	236 428	31 943	9 276	7
862, 9	Other membership organizations	268 745	53 331	207 725	41 222	15 103	5
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	1 875 483	67 732	1 892 414	68 344	28 077	28
873	Research, development, and testing services	2 419 455	68 329	2 442 227	68 972	28 309	35
874 ex. 8744	Management and public relations services, except facilities support management services	165 857	48 375	164 429	47 958	20 542	3

¹Based on number of employees for pay period including March 12.

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total	8 987	8 164	3 597 330	2 320 952	55.0	1 367 117	842 194	62.3	68 058	57 526
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	902	866	379 350	269 399	40.8	98 725	67 644	45.9	7 261	6 901
7011	Hotels and motels	669	630	323 797	225 907	43.3	85 442	57 420	48.8	6 505	5 933
7011 pt.	Hotels	237	161	189 563	113 841	66.5	53 820	31 930	68.6	4 106	3 141
7011 pt.	Hotels, 25 guestrooms or more	123	96	172 337	106 057	62.5	50 169	30 319	65.5	3 821	2 899
7011 pt.	Hotels, less than 25 guestrooms	114	65	17 226	7 784	121.3	3 651	1 611	126.6	285	242
7011 pt.	Motels, motor hotels, and tourist courts	432	469	134 234	112 066	19.8	31 622	25 490	24.1	2 399	2 792
7011 pt.	Motels, tourist courts	393	414	100 857	80 249	25.7	23 085	16 862	36.9	1 692	1 684
7011 pt.	Motor hotels	39	55	33 377	31 817	4.9	8 537	8 628	-1.1	707	1 108
702, 3	Other lodging places	233	236	55 553	43 492	27.7	13 283	10 224	29.9	756	968
702	Rooming and boarding houses	34	51	3 475	4 018	-13.5	903	1 049	-13.9	108	163
703	Camps and recreational vehicle parks	199	185	52 078	39 474	31.9	12 380	9 175	34.9	648	805

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987 - Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
72	Personal services -----	840	834	153 583	118 234	29.9	47 949	37 943	26.4	4 360	3 973
721	Laundry, cleaning, and garment services -----	213	206	52 016	47 170	10.3	15 939	14 574	9.4	1 401	1 460
7211	Power laundries, family and commercial* -----	7	11	3 204	4 716	-32.1	1 531	1 946	-21.3	127	161
7213	Linens supply* -----	8	9	5 998	7 332	-18.2	2 109	2 419	-12.8	152	176
7215	Coin-operated laundries and drycleaning -----	84	79	15 063	10 983	37.1	3 390	2 685	26.3	408	397
7216	Drycleaning plants, except rug cleaning* -----	48	49	9 623	9 127	5.4	3 526	3 353	5.2	331	357
7217	Carpet and upholstery cleaning -----	33	27	3 745	3 184	17.6	999	943	5.9	123	103
7218	Industrial laundries* -----	6	6	12 458	10 716	16.3	3 745	2 877	30.2	194	217
7212, 9	Other laundry, cleaning, and garment services* -----	27	25	1 925	1 112	73.1	639	351	82.1	66	49
722	Photographic studios, portrait -----	54	51	8 323	6 084	36.8	1 688	1 201	40.5	164	130
723, 4	Beauty and barber shops -----	364	377	36 610	28 225	29.7	15 257	12 431	22.7	1 368	1 257
723	Beauty shops -----	344	358	35 248	26 802	31.5	14 567	11 629	25.3	1 312	1 194
724	Barber shops -----	20	19	1 362	1 423	-4.3	690	802	-14.0	56	63
725	Shoe repair shops and shoeshine parlors -----	8	7	603	343	75.8	241	98	145.9	14	15
726	Funeral service and crematories -----	101	106	33 220	27 635	20.2	8 194	6 730	21.8	400	422
729	Miscellaneous personal services -----	100	87	22 811	8 777	159.9	6 630	2 909	127.9	1 013	689
7291	Tax return preparation services -----	48	36	5 293	2 589	104.4	2 024	982	106.1	400	235
7299	Miscellaneous personal services, n.e.c. -----	52	51	17 518	6 188	183.1	4 606	1 927	139.0	613	454
73	Business services -----	1 091	884	456 206	275 826	65.4	198 795	112 983	76.0	11 900	9 695
731	Advertising -----	61	59	18 679	13 796	35.4	7 657	6 224	23.0	259	327
7311	Advertising agencies -----	51	47	17 269	12 659	36.4	7 168	5 757	24.5	218	268
7312	Outdoor advertising services -----	1	--	(D)	--	(D)	(D)	--	(D)	AA	--
7313	Radio, television, publishers' advertising representatives -----	6	7	732	944	-22.5	402	415	-3.1	26	51
7319	Advertising, n.e.c. -----	3	5	(D)	193	(D)	(D)	52	(D)	AA	8
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	20	17	10 628	11 471	-7.3	4 187	3 933	6.5	190	188
7322	Adjustment and collection services -----	14	9	4 459	3 234	37.9	1 808	1 384	30.6	106	78
7323	Credit reporting services -----	6	8	6 169	8 237	-25.1	2 379	2 549	-6.7	84	110
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	94	67	22 780	11 585	96.6	7 153	3 881	84.3	340	306
7331	Direct mail advertising services -----	7	5	3 056	1 539	98.6	1 189	488	143.6	49	44
7334	Photocopying and duplicating services -----	19	7	5 741	2 908	97.4	1 660	986	68.4	108	80
7335, 6	Commercial photography, art, and graphics -----	40	34	8 761	4 007	118.6	2 644	1 254	110.8	93	86
7335	Commercial photography -----	16	14	3 188	1 819	75.3	1 061	637	66.6	39	34
7336	Commercial art and graphic design -----	24	20	5 573	2 188	154.7	1 583	617	156.6	54	52
7338	Secretarial and court reporting services -----	28	21	5 222	3 131	66.8	1 660	1 153	44.0	90	96
734	Services to dwellings and other buildings -----	268	224	51 806	29 373	76.4	20 063	13 014	54.2	2 291	1 982
7342	Disinfecting and pest control services -----	17	11	4 372	2 251	94.2	1 803	862	109.2	84	53
7349	Building cleaning and maintenance services, n.e.c. -----	251	213	47 434	27 122	74.9	18 260	12 152	50.3	2 207	1 929
735	Miscellaneous equipment rental and leasing -----	91	88	49 000	42 320	15.8	12 449	9 480	31.3	490	538
7352	Medical equipment rental and leasing -----	20	19	13 718	7 544	81.8	3 947	1 748	125.8	164	106
7353	Heavy construction equipment rental and leasing -----	15	18	10 315	18 652	-44.7	1 908	3 970	-51.9	64	141
7359	Equipment rental and leasing, n.e.c. -----	56	51	24 967	16 124	54.8	6 594	3 762	75.3	262	291
736	Personnel supply services -----	103	66	104 205	34 641	200.8	72 176	24 378	196.1	4 264	2 598
7361	Employment agencies -----	37	24	8 227	3 339	148.4	2 507	1 608	55.9	150	98
7363	Help supply services -----	66	42	95 978	31 302	206.6	69 669	22 770	206.0	4 114	2 500
737	Computer programming, data processing, and other computer related services -----	149	93	59 371	34 721	71.0	21 490	12 694	69.3	790	617
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	89	55	35 043	21 625	62.0	12 034	7 815	54.0	358	339
7371	Computer programming services -----	52	37	9 759	8 276	17.9	4 473	3 569	25.3	134	176
7372	Prepackaged software -----	16	7	9 894	4 634	113.5	3 245	1 175	176.2	88	46
7373	Computer integrated systems -----	21	11	15 390	8 715	76.6	4 316	3 071	40.5	136	117
7374, 5, 6	Data processing services -----	21	18	10 281	9 826	4.6	4 401	3 697	19.0	251	239
7374, 5	Computer processing, information retrieval -----	19	17	(D)	(D)	(D)	(D)	(D)	(D)	CC	CC
7376	Computer facilities management services -----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	39	20	14 047	3 270	329.6	5 055	1 182	327.7	181	39
7377	Computer rental and leasing -----	1	--	(D)	(D)	(D)	(D)	(D)	(D)	AA	--
7378	Computer maintenance and repair -----	14	5	10 179	(D)	(D)	3 506	(D)	(D)	110	AA
7379	Computer related services, n.e.c. -----	24	15	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
738	Miscellaneous business services -----	305	270	139 737	97 919	42.7	53 620	39 379	36.2	3 276	3 139
7381, 2	Detective agencies and protective services -----	61	62	34 160	24 091	41.8	17 942	14 250	25.9	1 389	1 481
7381	Detective, guard, and armored car services -----	51	52	26 100	17 947	45.4	15 262	11 993	27.3	1 260	1 357
7382	Security systems services -----	10	10	8 060	6 144	31.2	2 680	2 257	18.7	129	124
7383	News syndicates -----	4	7	(D)	2 066	(D)	(D)	768	(D)	AA	41
7384	Photofinishing laboratories* -----	30	18	34 684	28 708	20.8	11 739	9 307	26.1	527	462
7389	Business services, n.e.c. -----	210	183	(D)	43 054	(D)	(D)	15 054	(D)	GG	1 155
7389 pt.	Sign painting shops -----	12	16	(D)	1 323	(D)	(D)	288	(D)	AA	26
7389 pt.	Interior designing -----	17	10	2 787	1 385	101.2	495	189	161.9	40	23
7389 pt.	Telephone answering services -----	12	17	2 191	2 120	3.3	1 049	826	27.0	91	111
7389 pt.	Other business services -----	169	140	63 168	38 226	65.2	21 550	13 751	56.7	1 192	995

Table 3a. **Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987 — Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
75	Automotive repair, services, and parking ----	793	701	281 804	204 908	37.5	57 280	41 404	38.3	3 260	2 926
751	Automotive rental and leasing, without drivers -----	53	47	84 386	60 017	40.6	14 942	9 091	64.4	728	563
7513	Truck rental and leasing, without drivers -----	28	21	47 781	41 712	14.5	8 799	6 468	36.0	333	324
7514, 5	Passenger car rental and leasing -----	25	26	36 605	18 305	100.0	6 143	2 623	134.2	395	239
7519	Utility trailer and recreational vehicle rental -----	-	-	-	-	-	-	-	-	-	-
752	Automobile parking -----	14	11	3 214	2 435	32.0	491	284	72.9	49	45
753	Automotive repair shops -----	648	587	178 101	132 687	34.2	38 090	29 517	29.0	2 162	2 050
7532	Top, body, and upholstery repair shops and paint shops -----	168	196	49 297	38 832	26.9	11 393	10 397	9.6	629	731
7532 pt.	Top and body repair shops -----	160	188	48 414	36 391	33.0	11 270	9 616	17.2	621	684
7532 pt.	Paint shops -----	8	8	883	2 441	-63.8	123	781	-84.3	8	47
7538	General automotive repair shops -----	361	297	85 081	69 773	21.9	16 932	13 528	25.2	1 036	978
7538 pt.	General automotive repair shops, except diesel -----	321	272	70 097	45 677	53.5	13 455	9 303	44.6	854	726
7538 pt.	Diesel repair shops -----	40	25	14 984	24 096	-37.8	3 477	4 225	-17.7	182	252
7533, 4, 6, 7, 9	Other automotive repair shops -----	119	94	43 723	24 082	81.6	9 765	5 592	74.6	497	341
7533	Automotive exhaust system repair shops -----	27	19	10 238	6 770	51.2	2 462	1 488	65.5	121	93
7534	Tire retreading and repair shops -----	6	6	8 868	4 687	89.2	1 712	961	78.1	69	47
7536	Automotive glass replacement shops -----	31	13	10 923	3 008	263.1	2 221	570	289.6	105	41
7537	Automotive transmission repair shops -----	15	17	1 895	2 069	-8.4	505	452	11.7	36	39
7539	Automotive repair shops, n.e.c. -----	40	39	11 799	7 548	56.3	2 865	2 121	35.1	166	121
7539 pt.	Radiator repair -----	9	10	(D)	1 591	(D)	(D)	362	(D)	BB	27
7539 pt.	Brake, front end, and wheel alignment -----	15	12	5 789	3 230	79.2	1 517	1 005	50.9	77	51
7539 pt.	Automotive electrical and fuel system services -----	13	13	3 446	2 157	59.8	830	635	30.7	56	38
7539 pt.	Other automotive repair shops, n.e.c. -----	3	4	(D)	570	(D)	(D)	119	(D)	AA	5
754	Automotive services, except repair -----	78	56	16 103	9 769	64.8	3 757	2 512	49.6	321	268
7542	Carwashes -----	44	38	6 546	5 981	9.4	1 391	1 310	6.2	126	147
7549	Automotive services, except repair and carwashes -----	34	18	9 557	3 788	152.3	2 366	1 202	96.8	195	121
76	Miscellaneous repair services -----	300	296	111 656	86 986	28.4	33 487	23 084	45.1	1 519	1 331
762	Electrical repair shops -----	68	63	21 113	21 777	-3.0	7 486	5 130	45.9	421	269
7622	Radio and television repair shops -----	17	23	3 819	4 130	-7.5	941	1 039	-9.4	47	74
7623, 9	Other electrical and electronic repair shops -----	51	40	17 294	17 647	-2.0	6 545	4 091	60.0	374	195
7623	Refrigeration and air-conditioning service and repair shops -----	14	8	5 400	4 053	33.2	1 830	1 130	61.9	73	45
7629	Electrical and electronic repair shops, n.e.c. -----	37	32	11 894	13 594	-12.5	4 715	2 961	59.2	301	150
763	Watch, clock, and jewelry repair -----	7	10	692	917	-24.5	141	229	-38.4	16	26
764	Reupholstery and furniture repair -----	23	44	1 793	3 883	-53.8	429	1 120	-61.7	35	125
769	Miscellaneous repair and related services -----	202	179	88 058	60 409	45.8	25 431	16 605	53.2	1 047	911
7692	Welding repair -----	29	26	10 539	6 529	61.4	2 752	2 072	32.8	113	148
7694	Armature rewinding shops -----	13	11	17 724	15 858	11.8	4 895	4 357	12.3	158	198
7699	Repair shops and related services, n.e.c. -----	160	142	59 795	38 022	57.3	17 784	10 176	74.8	776	565
78, 79, 84	Amusement and recreation services, including motion pictures and museums ---	659	607	208 399	141 844	46.9	50 682	33 626	50.7	5 272	4 293
781, 2	Motion picture production, distribution, and services -----	23	20	5 096	5 717	-10.9	1 657	1 440	15.1	79	96
783	Motion picture theaters -----	36	43	18 346	12 097	51.7	2 123	1 586	33.9	266	304
7832	Motion picture theaters, except drive-in -----	33	36	18 071	11 879	52.1	2 106	1 560	35.0	264	301
7833	Drive-in motion picture theaters -----	3	7	275	218	26.1	17	26	-34.6	2	3
784	Video tape rental -----	139	94	28 431	14 701	93.4	5 546	3 354	65.4	824	442
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	18	23	3 573	2 602	37.3	597	613	-2.6	27	61
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	6	11	1 576	1 454	8.4	283	356	-20.5	6	29
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	12	12	1 997	1 148	74.0	314	257	22.2	21	32
793	Bowling centers -----	38	55	10 462	8 177	27.9	2 503	1 868	34.0	291	206
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	405	372	142 491	98 550	44.6	38 256	24 765	54.5	3 785	3 184
794	Commercial sports -----	16	20	22 628	17 609	28.5	4 366	3 593	21.5	301	288
7941	Professional sports clubs, managers, promoters -----	1	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7948	Racing, including track operation -----	15	17	(D)	(D)	(D)	(D)	(D)	(D)	EE	EE
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	389	352	119 863	80 941	48.1	33 890	21 172	60.1	3 484	2 896
791	Dance studios, schools, and halls -----	20	19	1 765	857	106.0	360	204	76.5	62	66
7991	Physical fitness facilities -----	60	70	10 197	7 090	43.8	2 606	2 403	8.4	362	435
7992	Public golf courses -----	25	21	5 463	2 992	82.6	1 502	752	99.7	71	70
7993	Coin-operated amusement devices -----	23	21	7 346	5 684	29.2	1 195	1 144	4.5	98	93
7996	Amusement parks -----	4	17	3 872	5 070	-23.6	1 372	1 448	-5.2	252	352
7997	Membership sports and recreation clubs -----	54	53	13 820	8 082	71.0	4 381	2 378	84.2	407	218
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	203	151	77 400	51 166	51.3	22 474	12 843	75.0	2 232	1 662

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

MAINE ME-17

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the State: 1992 and 1987 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
80	Health services -----	2 159	1 998	1 177 354	668 234	76.2	532 856	297 056	79.4	21 998	17 352
801	Offices and clinics of doctors of medicine ---	914	949	493 897	305 448	61.7	248 686	143 187	73.7	5 033	4 361
8011 pt.	Offices of doctors of medicine -----	902	937	485 378	300 472	61.5	244 322	140 665	73.7	4 919	4 218
8011 pt.	General medical clinics -----	12	12	8 519	4 976	71.2	4 364	2 522	73.0	114	143
802	Offices and clinics of dentists -----	458	434	150 904	91 017	65.8	57 485	32 875	74.9	2 535	1 992
803	Offices and clinics of doctors of osteopathy --	120	88	36 670	(D)	(D)	13 795	(D)	(D)	440	EE
804	Offices and clinics of other health practitioners -----	397	295	92 003	51 052	80.2	26 829	13 358	100.8	1 381	910
8041	Offices and clinics of chiropractors -----	126	85	26 779	15 965	67.7	7 584	4 817	57.4	428	300
8042	Offices and clinics of optometrists -----	123	117	35 347	24 322	45.3	7 856	4 950	58.7	448	356
8043	Offices and clinics of podiatrists -----	36	36	6 464	4 232	52.7	1 682	1 018	65.2	94	87
8049	Offices and clinics of health practitioners, n.e.c. -----	112	57	23 413	6 533	258.4	9 707	2 573	277.3	411	167
805	Nursing and personal care facilities -----	134	127	263 015	154 396	70.4	137 152	80 943	69.4	9 769	8 331
8051	Skilled nursing care facilities -----	53	77	114 779	102 638	11.8	58 409	52 562	11.1	4 145	5 378
8052	Intermediate care facilities -----	70	37	144 779	40 782	255.0	76 896	22 792	237.4	5 467	2 303
8059	Nursing and personal care facilities, n.e.c. -	11	13	3 457	10 976	-68.5	1 847	5 589	-67.0	157	650
806	Hospitals -----	2	1	(D)	(D)	(D)	(D)	(D)	(D)	FF	CC
807, 8, 9	Other health services -----	134	104	(D)	37 702	(D)	(D)	14 882	(D)	GG	1 208
807	Medical and dental laboratories -----	45	47	44 783	16 954	164.1	10 930	5 725	90.9	490	348
8071	Medical laboratories -----	28	19	39 893	11 996	232.6	8 666	3 831	126.2	369	216
8072	Dental laboratories -----	17	28	4 890	4 958	-1.4	2 264	1 894	19.5	121	132
808	Home health care services -----	41	17	40 030	4 712	749.5	16 414	2 911	463.9	1 406	540
809	Miscellaneous health and allied services, n.e.c. -----	48	40	(D)	16 036	(D)	(D)	6 246	(D)	EE	320
8092	Kidney dialysis centers -----	4	3	11 848	(D)	(D)	2 452	(D)	(D)	104	BB
8093	Specialty outpatient facilities, n.e.c. -----	31	26	(D)	8 595	(D)	(D)	3 547	(D)	CC	156
8099	Health and allied services, n.e.c. -----	13	11	1 640	(D)	(D)	777	(D)	(D)	39	BB
81	Legal services -----	651	629	343 866	233 612	47.2	140 485	87 532	60.5	4 125	3 487
823, 4, 9	Selected educational services -----	59	50	10 842	6 489	67.1	2 123	1 740	22.0	168	144
823	Libraries -----	5	5	64	101	-36.6	17	32	-46.9	7	10
824	Vocational schools -----	5	3	519	176	194.9	218	40	445.0	16	3
829	Schools and educational services, n.e.c. -----	49	42	10 259	6 212	65.1	1 888	1 668	13.2	145	131
83	Social services -----	417	303	48 376	30 841	56.9	20 562	13 745	49.6	2 104	1 844
835	Child day care services -----	265	153	16 572	7 231	129.2	7 114	3 164	124.8	887	580
832, 3, 6, 9	Other social services -----	152	150	31 804	23 610	34.7	13 448	10 581	27.1	1 217	1 264
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	1 052	894	402 669	269 466	49.4	176 265	120 585	46.2	5 864	5 277
871	Engineering, architectural, and surveying services -----	362	344	199 831	140 462	42.3	87 699	66 615	31.7	2 585	2 638
8711	Engineering services -----	189	175	159 668	93 139	71.4	68 771	44 518	54.5	1 819	1 574
8712	Architectural services -----	72	77	27 940	31 336	-10.8	12 763	14 345	-11.0	451	600
8713	Surveying services -----	101	92	12 223	15 987	-23.5	6 165	7 752	-20.5	315	464
872	Accounting, auditing, and bookkeeping services -----	345	304	102 681	69 458	47.8	46 913	31 330	49.7	1 785	1 470
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	57	42	20 929	17 882	17.0	7 726	6 431	20.1	384	418
8731	Commercial physical and biological research -----	13	11	4 468	4 822	-7.3	1 569	1 604	-2.2	79	81
8732	Commercial economic, sociological, and educational research -----	20	16	4 703	5 341	-11.9	1 574	1 871	-15.9	122	157
8734	Testing laboratories -----	24	15	11 758	7 719	52.3	4 583	2 956	55.0	183	180
874	Management and public relations services ---	288	204	79 228	41 664	90.2	33 927	16 209	109.3	1 110	751
8741	Management services -----	93	65	29 688	12 918	129.8	13 347	4 977	168.2	443	258
8742	Management consulting services -----	129	97	30 408	19 487	56.0	12 566	8 207	53.1	374	348
8743	Public relations services -----	15	15	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
8744	Facilities support management services ---	7	1	(D)	(D)	(D)	(D)	(D)	(D)	CC	AA
8748	Business consulting services, n.e.c. -----	44	26	6 802	6 922	-1.7	2 577	2 228	15.7	109	104
89	Services, n.e.c. -----	64	102	23 225	15 113	53.7	7 908	4 852	63.0	227	303

Table 3b. Comparative Statistics for Firms Exempt From Federal Income Tax for the State: 1992 and 1987

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total -----	1 678	1 406	1 991 791	1 207 912	64.9	956 037	590 979	61.8	44 951	39 127
7032, 704	Camps and membership lodging -----	20	20	5 391	3 087	74.6	1 619	1 094	48.0	57	48
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	142	116	41 039	23 008	78.4	14 753	8 098	82.2	896	895
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	25	20	6 343	4 590	38.2	2 487	1 725	44.2	248	328
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	57	49	19 150	8 681	120.6	7 284	3 425	112.7	362	217
7999 pt. 84	Fairs -----	9	9	5 080	4 168	21.9	809	575	40.7	54	175
	Museums, art galleries, and botanical and zoological gardens -----	51	38	10 466	5 569	87.9	4 173	2 373	75.9	232	175
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	234	189	1 443 013	885 186	63.0	737 397	458 814	60.7	30 840	27 181
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	41	26	30 860	9 641	220.1	16 493	5 138	221.0	662	299
805	Nursing and personal care facilities -----	54	37	84 295	47 837	76.2	46 355	26 380	75.7	3 169	2 546
806	Hospitals -----	45	49	1 251 643	784 749	59.5	631 158	403 125	56.6	24 588	22 177
808, 9	Other health services -----	94	77	76 215	42 959	77.4	43 391	24 171	79.5	2 421	2 159
808	Home health care services -----	38	25	44 641	20 996	112.6	27 502	12 402	121.8	1 572	1 350
809	Miscellaneous health and allied services, n.e.c. -----	56	52	31 574	21 963	43.8	15 889	11 769	35.0	849	809
8111 pt.	Legal aid societies and similar legal services -----	13	12	4 083	2 391	70.8	2 384	1 473	61.8	99	79
823, 4, 9	Selected educational services -----	101	69	17 237	9 222	86.9	7 450	4 611	61.6	495	423
83	Social services -----	665	516	305 358	171 032	78.5	132 361	73 972	78.9	8 862	6 919
835	Child day care services -----	148	128	24 637	14 747	67.1	9 691	7 449	30.1	1 060	886
832, 3, 6, 9	Other social services -----	517	388	280 721	156 285	79.6	122 670	66 523	84.4	7 802	6 033
861, 2, 4, 9	Selected membership organizations -----	474	461	120 790	78 725	53.4	37 527	26 265	42.9	2 899	2 823
861	Business associations -----	108	77	37 185	19 663	89.1	11 639	5 903	97.2	431	326
864	Civic, social, and fraternal associations -----	264	296	62 417	41 360	50.9	18 125	14 453	25.4	1 954	2 096
862, 9	Other membership organizations -----	102	88	21 188	17 702	19.7	7 763	5 909	31.4	514	401
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	29	23	54 880	35 261	55.6	22 546	16 652	35.4	803	759
873	Research, development, and testing services -----	22	20	53 729	(D)	(D)	22 053	(D)	(D)	779	FF
8731	Commercial physical and biological research -----	-	1	-	(D)	(D)	-	(D)	(D)	-	BB
8732	Commercial economic, sociological, and educational research -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
8733	Noncommercial research organizations -----	20	16	(D)	28 586	(D)	(D)	13 350	(D)	FF	634
8734	Testing laboratories -----	1	2	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
874 ex. 8744	Management and public relations services, except facilities support management services -----	7	3	1 151	(D)	(D)	493	(D)	(D)	24	AA

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Counties and for

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see

Geographic area	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Selected kind-of-business or operation groups							
						Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)		Personal services (SIC 72)		Business services (SIC 73)		Automotive repair, services, and parking (SIC 75)	
						Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)
1 Maine -----	8 987	3 597 330	1 367 117	293 658	68 058	902	379 350	840	153 583	1 091	456 206	793	281 804
2 Androscoggin County -----	695	300 335	121 595	25 887	5 749	18	16 601	84	9 665	90	32 686	82	25 197
3 Auburn -----	200	87 851	35 690	8 143	2 009	3	(D)	24	(D)	29	9 710	31	13 702
4 Lewiston -----	364	170 547	73 889	15 453	3 023	3	11 290	46	5 108	46	19 388	29	6 069
5 Balance of county -----	131	41 937	12 016	2 291	717	7	(D)	14	(D)	15	3 588	22	5 426
6 Aroostook County -----	448	140 555	54 044	12 222	3 687	38	9 220	36	5 137	41	16 210	58	15 389
7 Caribou -----	87	25 134	8 734	1 943	607	5	1 719	9	1 278	6	764	11	3 210
8 Presque Isle -----	112	51 462	22 760	5 106	1 363	2	(D)	10	1 491	16	12 050	14	4 360
9 Balance of county -----	249	63 959	22 550	5 173	1 717	31	(D)	17	2 368	19	3 396	33	7 819
10 Cumberland County -----	2 547	1 448 362	574 339	124 858	24 535	117	95 046	230	62 629	403	240 200	186	109 003
11 Brunswick town -----	230	94 403	37 036	8 593	1 878	11	7 382	28	5 353	17	7 974	13	3 523
12 Gorham town -----	61	22 460	9 001	1 968	538	-	-	8	2 833	12	2 113	5	2 298
13 Portland -----	1 054	720 457	297 984	65 442	11 085	12	23 961	89	31 771	194	89 042	75	42 158
14 Scarborough town -----	148	100 463	37 215	7 874	1 364	10	5 612	14	1 881	30	35 144	10	6 524
15 South Portland -----	245	230 070	99 643	20 995	4 503	18	32 096	26	6 253	42	60 575	23	18 454
16 Westbrook -----	115	71 388	20 119	4 330	1 028	2	(D)	15	2 814	11	4 312	12	(D)
17 Windham town -----	113	30 840	12 234	2 490	652	1	(D)	12	905	17	8 043	12	3 043
18 Balance of county -----	581	178 281	62 107	13 166	3 487	63	(D)	38	10 819	80	32 997	36	(D)
19 Franklin County -----	175	50 063	18 075	4 767	1 519	26	8 451	16	1 846	11	1 151	19	3 215
20 Hancock County -----	447	115 252	37 796	7 416	2 184	115	37 906	32	3 363	44	8 473	24	5 481
21 Ellsworth -----	129	36 731	13 279	2 930	721	11	4 972	15	1 931	13	5 361	8	2 477
22 Balance of county -----	318	78 521	24 517	4 486	1 463	104	32 934	17	1 432	31	3 112	16	3 004
23 Kennebec County -----	818	284 900	105 822	22 481	5 656	34	19 801	93	13 001	93	32 519	72	22 673
24 Augusta -----	272	111 836	42 974	9 083	2 141	10	7 616	39	5 508	34	12 877	19	6 535
25 Gardiner -----	40	13 504	5 324	1 190	386	-	-	4	887	7	1 408	2	(D)
26 Hallowell -----	26	5 109	1 887	423	112	-	-	5	314	3	723	2	(D)
27 Waterville -----	242	97 134	35 535	7 651	1 669	6	(D)	26	3 885	21	8 565	15	7 769
28 Balance of county -----	238	57 317	20 102	4 134	1 348	18	(D)	19	2 407	28	8 946	34	6 592
29 Knox County -----	317	99 063	34 076	7 081	1 816	37	20 116	30	5 110	37	10 048	20	13 089
30 Rockland -----	107	29 198	10 795	2 369	618	5	(D)	18	3 216	7	1 765	8	3 060
31 Balance of county -----	210	69 865	23 281	4 712	1 198	32	(D)	12	1 894	30	8 283	12	10 029
32 Lincoln County -----	244	55 058	18 109	3 301	872	60	17 530	19	2 188	21	5 659	19	4 748
33 Oxford County -----	267	98 002	35 670	8 642	2 663	44	16 226	30	4 825	21	4 350	23	5 611
34 Penobscot County -----	966	421 524	166 141	34 867	7 679	63	34 051	97	20 279	130	55 857	105	34 151
35 Bangor -----	539	292 565	120 892	24 783	4 758	27	24 931	46	13 883	70	30 425	41	12 578
36 Brewer -----	89	37 118	15 774	3 564	1 049	7	2 785	17	2 625	20	11 245	11	3 064
37 Old Town -----	27	12 789	4 932	1 099	215	-	-	5	483	3	(D)	5	1 089
38 Orono town -----	38	11 022	4 383	978	271	3	(D)	2	(D)	4	(D)	1	(D)
39 Balance of county -----	273	68 030	20 160	4 443	1 386	26	(D)	27	(D)	33	(D)	47	(D)
40 Piscataquis County -----	95	21 832	7 227	1 684	500	13	1 732	13	1 474	3	540	6	2 494
41 Sagadahoc County -----	186	80 366	29 847	6 773	1 225	10	5 645	18	2 609	25	5 289	20	5 464
42 Bath -----	101	48 862	18 848	4 246	751	2	(D)	11	1 757	12	2 787	5	1 414
43 Balance of county -----	85	31 504	10 999	2 527	474	8	(D)	7	852	13	2 502	15	4 050
44 Somerset County -----	268	80 424	28 860	6 396	1 858	31	5 083	21	3 607	26	6 634	30	5 602
45 Waldo County -----	163	31 207	9 482	1 939	621	14	3 136	11	1 350	23	3 923	24	4 250
46 Belfast -----	89	18 962	6 503	1 395	441	7	771	7	1 089	12	2 599	11	2 207
47 Balance of county -----	74	12 245	2 979	544	180	7	2 365	4	261	11	1 324	13	2 043
48 Washington County -----	155	36 044	11 749	2 742	892	28	4 456	16	2 894	7	988	19	4 879
49 Calais -----	32	10 848	3 723	884	278	4	1 726	5	1 419	3	(D)	3	591
50 Balance of county -----	123	25 196	8 026	1 858	614	24	2 730	11	1 475	4	(D)	16	4 288
51 York County -----	1 196	334 343	114 285	22 602	6 602	254	84 350	94	13 606	116	31 679	86	20 558
52 Biddeford -----	179	60 121	25 539	5 672	1 255	6	1 062	14	2 893	18	9 493	16	4 918
53 Saco -----	127	32 698	11 445	2 383	540	13	2 950	11	1 479	14	1 693	11	3 647
54 Sanford town -----	147	40 587	14 088	3 034	914	4	1 007	18	2 570	7	1 255	10	2 649
55 Balance of county -----	743	200 937	63 213	11 513	3 893	231	79 331	51	6 664	77	19 238	49	9 344

Places With 2,500 Inhabitants or More: 1992

appendix A. For information on geographic areas followed by ▲, see appendix F]

Selected kind-of-business or operation groups —Con.														
Miscellaneous repair services (SIC 76)		Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)		Health services (SIC 80)		Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)		Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)		
Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	Number	Receipts (\$1,000)	
300	111 656	659	208 399	2 159	1 177 354	651	343 866	59	10 842	417	48 376	1 052	402 669	1
31	10 150	48	22 739	200	123 867	36	34 230	4	240	30	2 729	66	21 801	2
8	3 954	15	(D)	44	32 956	9	(D)	2	(D)	10	1 154	23	10 370	3
12	2 753	21	6 866	133	80 303	23	26 777	1	(D)	12	(D)	32	10 325	4
11	3 443	12	(D)	23	10 608	4	(D)	1	(D)	8	(D)	11	1 106	5
17	3 508	26	2 817	125	66 007	39	9 673	1	(D)	16	(D)	50	9 235	6
3	(D)	5	976	30	12 767	7	1 815	—	—	4	(D)	7	1 172	7
2	(D)	6	494	35	21 068	7	3 647	—	—	3	(D)	17	3 926	8
12	(D)	15	1 347	60	32 172	25	4 211	1	(D)	9	1 900	26	4 137	9
83	50 464	152	52 347	639	421 012	190	163 099	20	3 377	117	16 567	390	222 930	10
2	(D)	16	8 850	85	31 677	16	4 392	—	—	6	388	31	22 613	11
1	(D)	3	(D)	14	7 963	—	—	1	(D)	4	627	13	5 226	12
28	30 554	47	14 214	273	202 845	133	151 442	6	(D)	35	4 608	158	124 322	13
5	(D)	14	7 371	29	28 894	7	1 374	—	—	6	(D)	23	10 279	14
9	5 806	13	8 028	62	73 027	5	1 550	3	(D)	8	1 186	34	21 703	15
8	6 150	16	4 385	25	12 378	3	(D)	4	(D)	4	1 356	13	10 385	16
6	732	5	777	26	10 847	7	615	2	(D)	4	725	18	4 086	17
24	(D)	38	(D)	125	53 381	19	(D)	4	(D)	50	(D)	100	24 316	18
6	1 590	14	10 067	46	19 319	13	1 773	1	(D)	8	(D)	15	2 194	19
14	1 693	48	9 941	75	33 420	30	6 377	2	(D)	15	(D)	47	7 884	20
5	(D)	10	1 546	35	13 288	16	3 714	1	(D)	2	(D)	13	2 618	21
9	(D)	38	8 395	40	20 132	14	2 663	1	(D)	13	(D)	34	5 266	22
21	8 603	64	19 781	225	105 858	63	28 815	2	(D)	53	5 588	85	22 265	23
11	6 198	16	8 423	64	32 204	34	18 642	1	(D)	13	1 982	26	7 799	24
1	(D)	2	(D)	9	6 812	5	1 608	—	—	5	636	5	776	25
2	(D)	2	(D)	3	532	2	(D)	—	—	4	647	3	(D)	26
7	(D)	14	4 870	112	53 230	17	7 107	1	(D)	9	739	18	5 366	27
2	1 875	30	5 493	37	13 080	5	(D)	—	—	22	1 584	33	(D)	28
12	2 733	28	5 297	75	25 106	23	5 881	4	3 735	14	2 874	37	5 074	29
4	(D)	8	1 785	33	10 954	13	3 326	—	—	1	(D)	10	1 213	30
8	(D)	20	3 512	42	14 152	10	2 555	4	3 735	13	(D)	27	3 861	31
3	455	18	3 104	40	11 973	18	4 065	1	(D)	12	(D)	31	4 075	32
10	(D)	22	25 911	55	27 223	16	(D)	2	(D)	11	(D)	33	3 343	33
40	14 598	62	12 558	252	164 897	73	39 285	9	(D)	29	3 106	96	39 281	34
19	7 381	30	7 790	171	126 528	54	34 319	8	(D)	11	(D)	58	30 812	35
4	(D)	5	1 319	12	8 979	2	(D)	—	—	4	240	7	3 938	36
—	—	1	(D)	5	2 321	2	(D)	—	—	—	—	6	856	37
17	(D)	2	(D)	12	7 579	1	(D)	1	(D)	3	161	6	697	38
—	—	24	3 034	52	19 490	14	(D)	—	—	11	(D)	19	2 978	39
1	(D)	13	2 284	27	10 377	4	(D)	—	—	6	(D)	9	1 134	40
4	(D)	7	5 462	43	17 538	15	13 037	1	(D)	12	444	27	23 813	41
1	(D)	5	(D)	32	12 818	14	(D)	1	(D)	4	58	14	15 751	42
3	(D)	2	(D)	11	4 720	1	(D)	—	—	8	386	13	8 062	43
10	4 997	26	6 721	67	31 693	22	5 646	3	(D)	8	880	23	9 066	44
6	1 810	13	1 610	32	10 562	13	2 107	1	(D)	8	(D)	17	1 402	45
1	(D)	7	870	23	8 564	7	1 697	1	(D)	5	(D)	8	778	46
5	(D)	6	740	9	1 998	6	410	—	—	3	(D)	9	624	47
7	604	11	1 525	34	16 592	10	1 550	—	—	8	1 065	15	1 491	48
—	—	3	470	9	5 528	2	(D)	—	—	—	—	3	105	49
7	604	8	1 055	25	11 064	8	(D)	—	—	8	1 065	12	1 386	50
35	6 276	107	26 235	224	91 910	86	22 742	8	533	70	7 372	111	27 681	51
5	1 716	8	(D)	64	26 220	19	4 635	—	—	13	2 449	15	4 320	52
3	(D)	26	7 523	14	5 902	14	4 881	1	(D)	8	927	12	3 426	53
3	650	13	2 166	48	21 983	14	4 236	3	250	11	835	16	2 986	54
24	(D)	60	(D)	98	37 805	39	8 990	4	(D)	38	3 161	68	16 949	55

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
BANGOR						
	Total	539	292 565	120 892	24 783	4 758
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	27	24 931	5 770	1 208	522
7011	Hotels and motels	22	24 219	5 676	1 191	516
7011 pt.	Hotels	13	(D)	(D)	(D)	EE
7011 pt.	Motels, motor hotels, and tourist courts	9	(D)	(D)	(D)	CC
702, 3	Other lodging places	5	712	94	17	6
72	Personal services	46	13 883	3 948	874	317
721	Laundry, cleaning, and garment services	10	7 105	1 925	412	158
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	AA
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	BB
7218	Industrial launderers*	2	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	4	773	103	19	7
723, 4	Beauty and barber shops	18	2 133	949	204	79
723	Beauty shops	16	(D)	(D)	(D)	BB
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	3	(D)	(D)	(D)	BB
729	Miscellaneous personal services	10	(D)	(D)	(D)	BB
73	Business services	70	30 425	11 409	2 465	750
731	Advertising	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	6	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	12	2 873	1 531	380	130
735	Miscellaneous equipment rental and leasing	6	5 299	1 256	263	57
736	Personnel supply services	9	(D)	(D)	(D)	CC
737	Computer programming, data processing, and other computer related services	14	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	4	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	4	215	69	17	8
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	6	(D)	(D)	(D)	BB
738	Miscellaneous business services	18	5 994	2 909	588	261
75	Automotive repair, services, and parking	41	12 578	2 913	713	194
751	Automotive rental and leasing, without drivers	9	(D)	(D)	(D)	BB
752	Automobile parking	2	(D)	(D)	(D)	AA
753	Automotive repair shops	24	7 194	1 835	444	109
7532	Top, body, and upholstery repair shops and paint shops	8	(D)	(D)	(D)	BB
7538	General automotive repair shops	8	2 388	635	152	37
7533, 4, 6, 7, 9	Other automotive repair shops	8	(D)	(D)	(D)	BB
754	Automotive services, except repair	6	(D)	(D)	(D)	BB
76	Miscellaneous repair services	19	7 381	2 208	591	118
762	Electrical repair shops	4	(D)	(D)	(D)	BB
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	2	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	11	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums	30	7 790	1 296	296	155
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	BB
783	Motion picture theaters	1	(D)	(D)	(D)	AA
784	Video tape rental	5	(D)	(D)	(D)	AA
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	2	(D)	(D)	(D)	AA
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	19	3 793	703	169	91
80	Health services	171	126 528	62 849	12 306	1 757
801	Offices and clinics of doctors of medicine	85	77 420	42 123	7 755	668
802	Offices and clinics of dentists	31	13 381	5 897	1 208	205
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	31	9 045	3 528	735	152
805	Nursing and personal care facilities	5	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	17	(D)	(D)	(D)	EE
81	Legal services	54	34 319	14 964	2 950	412
823, 4, 9	Selected educational services	8	(D)	(D)	(D)	AA

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
BANGOR—Con.						
83	Social services	11	(D)	(D)	(D)	BB
835	Child day care services	2	(D)	(D)	(D)	AA
832, 3, 6, 9	Other social services	9	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	58	30 812	13 987	3 031	426
871	Engineering, architectural, and surveying services	13	(D)	(D)	(D)	CC
872	Accounting, auditing, and bookkeeping services	26	11 132	5 359	1 267	173
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1	(D)	(D)	(D)	AA
874	Management and public relations services	18	13 181	4 955	1 074	143
89	Services, n.e.c.	4	(D)	(D)	(D)	AA
LEWISTON						
	Total	364	170 547	73 889	15 453	3 023
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	8	11 290	3 153	700	292
7011	Hotels and motels	6	(D)	(D)	(D)	EE
7011 pt.	Hotels	4	(D)	(D)	(D)	EE
7011 pt.	Motels, motor hotels, and tourist courts	2	(D)	(D)	(D)	AA
702, 3	Other lodging places	2	(D)	(D)	(D)	BB
72	Personal services	46	5 108	1 456	350	163
721	Laundry, cleaning, and garment services	10	1 030	332	68	43
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	2	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	AA
7217	Carpet and upholstery cleaning	3	(D)	(D)	(D)	AA
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	4	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	22	1 674	666	164	74
723	Beauty shops	21	(D)	(D)	(D)	BB
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	3	(D)	(D)	(D)	AA
729	Miscellaneous personal services	7	726	131	29	20
73	Business services	46	19 388	8 202	1 791	446
731	Advertising	—	—	—	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	3	393	148	36	8
734	Services to dwellings and other buildings	12	850	286	62	60
735	Miscellaneous equipment rental and leasing	7	4 669	856	178	33
736	Personnel supply services	4	(D)	(D)	(D)	CC
737	Computer programming, data processing, and other computer related services	4	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	1	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	3	4 797	1 875	458	84
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	—	—	—	—	—
738	Miscellaneous business services	14	(D)	(D)	(D)	BB
75	Automotive repair, services, and parking	29	6 069	1 467	371	98
751	Automotive rental and leasing, without drivers	—	—	—	—	—
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	24	5 350	1 341	338	83
7532	Top, body, and upholstery repair shops and paint shops	6	1 009	328	83	17
7538	General automotive repair shops	9	1 309	160	40	20
7533, 4, 6, 7, 9	Other automotive repair shops	9	3 032	853	215	46
754	Automotive services, except repair	5	719	126	33	15
76	Miscellaneous repair services	12	2 753	891	242	54
762	Electrical repair shops	3	862	335	125	26
7622	Radio and television repair shops	—	—	—	—	—
7623, 9	Other electrical and electronic repair shops	3	862	335	125	26
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	—	—	—	—	—
769	Miscellaneous repair and related services	9	1 891	556	117	28

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
LEWISTON—Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	21	6 866	1 969	528	232
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	—	—	—	—	—
784	Video tape rental	5	(D)	(D)	(D)	AA
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	1	(D)	(D)	(D)	AA
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	12	5 511	1 644	446	192
80	Health services	133	80 303	35 227	7 896	1 147
801	Offices and clinics of doctors of medicine	76	44 521	20 909	4 532	394
802	Offices and clinics of dentists	16	5 317	2 198	527	66
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	22	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	6	14 576	7 018	1 763	499
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	11	(D)	(D)	(D)	CC
81	Legal services	23	26 777	14 892	2 148	313
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	12	(D)	(D)	(D)	BB
835	Child day care services	6	776	343	94	44
832, 3, 6, 9	Other social services	6	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	32	10 325	5 971	1 257	207
871	Engineering, architectural, and surveying services	5	806	410	104	18
872	Accounting, auditing, and bookkeeping services	24	9 338	5 526	1 149	188
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	—	—	—	—	—
874	Management and public relations services	3	181	35	4	1
89	Services, n.e.c.	1	(D)	(D)	(D)	AA
PORTLAND						
	Total	1 054	720 457	297 984	65 442	11 085
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	12	23 961	7 013	1 733	660
7011	Hotels and motels	12	23 961	7 013	1 733	660
7011 pt.	Hotels	7	17 558	5 291	1 359	532
7011 pt.	Motels, motor hotels, and tourist courts	5	6 403	1 722	374	128
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	89	31 771	10 857	2 794	890
721	Laundry, cleaning, and garment services	24	11 318	3 887	1 018	266
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	BB
7213	Linen supply*	1	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	8	1 216	382	91	45
7216	Drycleaning plants, except rug cleaning*	5	1 246	489	102	33
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	AA
7218	Industrial launderers*	1	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	7	(D)	(D)	(D)	AA
722	Photographic studios, portrait	4	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops	45	5 800	2 739	647	222
723	Beauty shops	41	(D)	(D)	(D)	CC
724	Barber shops	4	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	3	(D)	(D)	(D)	AA
726	Funeral service and crematories	4	2 916	912	223	30
729	Miscellaneous personal services	9	(D)	(D)	(D)	EE
73	Business services	194	89 042	37 869	8 343	2 286
731	Advertising	22	10 159	4 322	1 041	99
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	6	6 679	2 721	541	102
733	Mailing, reproduction, commercial art and photography, and stenographic services	25	10 211	3 544	753	151
734	Services to dwellings and other buildings	46	6 883	2 632	712	388
735	Miscellaneous equipment rental and leasing	9	5 350	1 968	420	72
736	Personnel supply services	17	21 422	12 385	2 290	847
737	Computer programming, data processing, and other computer related services	19	7 026	2 329	447	72
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	16	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	(D)	(D)	(D)	AA
738	Miscellaneous business services	50	21 312	7 968	2 139	555

Table 5. Summary Statistics for Firms Subject to Federal Income Tax for Places With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	PORTLAND—Con.					
75	Automotive repair, services, and parking -----	75	42 158	7 714	1 801	479
751	Automotive rental and leasing, without drivers -----	9	18 931	2 199	444	162
752	Automobile parking -----	5	(D)	(D)	(D)	BB
753	Automotive repair shops -----	53	18 545	4 525	1 097	243
7532	Top, body, and upholstery repair shops and paint shops -----	10	4 499	1 486	382	65
7538	General automotive repair shops -----	25	7 473	1 365	324	89
7533, 4, 6, 7, 9	Other automotive repair shops -----	18	6 573	1 674	391	89
754	Automotive services, except repair -----	8	(D)	(D)	(D)	BB
76	Miscellaneous repair services -----	28	30 554	10 282	2 445	357
762	Electrical repair shops -----	6	1 374	378	96	24
7622	Radio and television repair shops -----	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops -----	4	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair -----	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	3	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	18	28 752	9 815	2 328	327
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	47	14 214	3 380	847	358
781, 2	Motion picture production, distribution, and services -----	8	2 003	420	100	18
783	Motion picture theaters -----	3	(D)	(D)	(D)	BB
784	Video tape rental -----	4	1 068	233	68	31
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	3	(D)	(D)	(D)	AA
793	Bowling centers -----	1	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	28	8 526	2 204	536	240
80	Health services -----	273	202 845	103 310	21 197	2 939
801	Offices and clinics of doctors of medicine -----	119	108 843	64 128	12 033	972
802	Offices and clinics of dentists -----	53	19 107	7 995	1 669	291
803	Offices and clinics of doctors of osteopathy -----	29	14 230	6 873	1 362	124
804	Offices and clinics of other health practitioners -----	40	7 636	2 006	426	98
805	Nursing and personal care facilities -----	4	(D)	(D)	(D)	EE
806	Hospitals -----	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services -----	27	29 803	10 075	2 683	830
81	Legal services -----	133	151 442	62 385	13 135	1 555
823, 4, 9	Selected educational services -----	6	(D)	(D)	(D)	AA
83	Social services -----	35	4 608	1 942	435	141
835	Child day care services -----	21	1 833	856	212	91
832, 3, 6, 9	Other social services -----	14	2 775	1 086	223	50
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	158	124 322	51 548	12 315	1 367
871	Engineering, architectural, and surveying services -----	41	64 578	25 355	6 336	609
872	Accounting, auditing, and bookkeeping services -----	49	37 119	15 918	3 748	448
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	9	3 412	1 417	326	52
874	Management and public relations services -----	59	19 213	8 858	1 905	258
89	Services, n.e.c. -----	4	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
ANDROSCOGGIN COUNTY						
	Total	695	300 335	121 595	25 887	5 749
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	18	16 601	4 799	820	340
7011	Hotels and motels	8	13 316	3 650	701	292
7011 pt.	Hotels	6	(D)	(D)	(D)	EE
7011 pt.	Motels, motor hotels, and tourist courts	2	(D)	(D)	(D)	AA
702, 3	Other lodging places	10	3 285	1 149	119	48
72	Personal services	84	9 665	2 965	686	314
721	Laundry, cleaning, and garment services	19	2 114	617	132	79
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	2	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	6	635	172	35	23
7216	Drycleaning plants, except rug cleaning*	4	705	228	55	23
7217	Carpet and upholstery cleaning	5	418	112	22	19
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait	6	820	174	39	16
723, 4	Beauty and barber shops	38	3 349	1 437	342	139
723	Beauty shops	35	(D)	(D)	(D)	CC
724	Barber shops	3	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	7	2 113	445	113	27
729	Miscellaneous personal services	14	1 269	292	60	53
73	Business services	90	32 686	13 546	3 115	893
731	Advertising	1	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	947	269	62	22
734	Services to dwellings and other buildings	27	4 940	2 000	566	258
735	Miscellaneous equipment rental and leasing	12	6 894	1 350	289	60
736	Personnel supply services	8	5 933	4 240	821	241
737	Computer programming, data processing, and other computer related services	8	8 281	3 454	857	151
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	3	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	4	(D)	(D)	(D)	CC
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	25	4 642	1 783	420	141
75	Automotive repair, services, and parking	82	25 197	4 930	1 159	280
751	Automotive rental and leasing, without drivers	4	6 630	685	139	26
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	67	16 581	3 794	919	215
7532	Top, body, and upholstery repair shops and paint shops	18	5 206	1 077	264	56
7538	General automotive repair shops	32	5 893	1 241	286	76
7533, 4, 6, 7, 9	Other automotive repair shops	17	5 482	1 476	369	83
754	Automotive services, except repair	11	1 986	451	101	39
76	Miscellaneous repair services	31	10 150	3 387	784	153
762	Electrical repair shops	7	1 308	413	137	30
7622	Radio and television repair shops	—	—	—	—	—
7623, 9	Other electrical and electronic repair shops	7	1 308	413	137	30
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	3	316	146	30	9
769	Miscellaneous repair and related services	21	8 526	2 828	617	114
78, 79, 84	Amusement and recreation services, including motion pictures and museums	48	22 739	3 999	933	520
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	1	(D)	(D)	(D)	AA
784	Video tape rental	9	2 206	273	57	36
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	2	(D)	(D)	(D)	AA
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	33	17 440	3 329	771	439
80	Health services	200	123 867	56 069	12 448	2 269
801	Offices and clinics of doctors of medicine	94	55 997	26 555	5 584	542
802	Offices and clinics of dentists	36	13 022	5 723	1 266	192
803	Offices and clinics of doctors of osteopathy	3	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	39	7 680	2 823	597	141
805	Nursing and personal care facilities	15	34 525	17 022	4 105	1 255
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	13	(D)	(D)	(D)	CC
81	Legal services	36	34 230	18 482	2 841	411
823, 4, 9	Selected educational services	4	240	83	30	7

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F.]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
ANDROSCOGGIN COUNTY—Con.						
83	Social services	30	2 729	1 161	265	113
835	Child day care services	17	1 097	464	109	58
832, 3, 6, 9	Other social services	13	1 632	697	156	55
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	66	21 801	11 999	2 770	443
871	Engineering, architectural, and surveying services	14	6 660	3 541	972	124
872	Accounting, auditing, and bookkeeping services	38	13 180	7 572	1 628	277
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	AA
874	Management and public relations services	12	(D)	(D)	(D)	BB
89	Services, n.e.c.	6	430	175	36	6
AROOSTOOK COUNTY						
	Total	448	140 555	54 044	12 222	3 687
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	38	9 220	2 404	552	352
7011	Hotels and motels	26	8 274	2 170	525	333
7011 pt.	Hotels	5	(D)	(D)	(D)	BB
7011 pt.	Motels, motor hotels, and tourist courts	21	(D)	(D)	(D)	EE
702, 3	Other lodging places	12	946	234	27	19
72	Personal services	36	5 137	1 388	363	104
721	Laundry, cleaning, and garment services	7	559	150	36	16
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	2	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	3	(D)	(D)	(D)	AA
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	AA
7218	Industrial laundriers*	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	4	458	90	27	7
723, 4	Beauty and barber shops	11	1 042	452	106	38
723	Beauty shops	10	(D)	(D)	(D)	BB
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	9	2 635	624	157	25
729	Miscellaneous personal services	5	443	72	37	18
73	Business services	41	16 210	8 864	2 199	759
731	Advertising	—	—	—	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	—	—	—	—	—
733	Mailing, reproduction, commercial art and photography, and stenographic services	—	—	—	—	—
734	Services to dwellings and other buildings	14	1 625	634	182	114
735	Miscellaneous equipment rental and leasing	7	1 911	536	105	24
736	Personnel supply services	6	1 741	1 048	249	153
737	Computer programming, data processing, and other computer related services	3	(D)	(D)	(D)	AA
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	2	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	—	—	—	—	—
738	Miscellaneous business services	11	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking	58	15 389	3 022	707	185
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	52	14 054	2 831	654	164
7532	Top, body, and upholstery repair shops and paint shops	15	3 938	745	174	44
7538	General automotive repair shops	28	5 365	1 195	279	75
7533, 4, 6, 7, 9	Other automotive repair shops	9	4 751	891	201	45
754	Automotive services, except repair	4	(D)	(D)	(D)	AA
76	Miscellaneous repair services	17	3 508	812	187	48
762	Electrical repair shops	5	826	327	75	19
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	—	—	—	—	—
769	Miscellaneous repair and related services	11	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
AROOSTOOK COUNTY — Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	26	2 817	744	118	80
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	4	(D)	(D)	(D)	AA
784	Video tape rental	5	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	5	661	142	42	17
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	11	625	141	24	19
80	Health services	125	66 007	27 610	6 084	1 642
801	Offices and clinics of doctors of medicine	60	21 302	8 543	1 659	241
802	Offices and clinics of dentists	21	6 396	2 366	475	110
803	Offices and clinics of doctors of osteopathy	3	811	133	31	11
804	Offices and clinics of other health practitioners	21	5 099	1 356	325	64
805	Nursing and personal care facilities	8	21 715	11 211	2 705	905
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	12	10 684	4 001	889	311
81	Legal services	39	9 673	3 450	642	152
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	16	(D)	(D)	(D)	CC
835	Child day care services	6	(D)	(D)	(D)	AA
832, 3, 6, 9	Other social services	10	3 137	1 483	360	164
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	50	9 235	4 216	996	188
871	Engineering, architectural, and surveying services	14	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	21	3 736	1 679	482	88
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	2	(D)	(D)	(D)	AA
874	Management and public relations services	13	3 571	1 718	346	55
89	Services, n.e.c.	1	(D)	(D)	(D)	AA
CUMBERLAND COUNTY						
	Total	2 547	1 448 362	574 339	124 858	24 535
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	117	95 046	25 886	4 869	1 930
7011	Hotels and motels	86	82 525	22 669	4 553	1 806
7011 pt.	Hotels	42	62 183	17 276	3 605	1 374
7011 pt.	Hotels, 25 guestrooms or more	25	60 194	16 953	3 569	1 353
7011 pt.	Hotels, less than 25 guestrooms	17	1 989	323	36	21
7011 pt.	Motels, motor hotels, and tourist courts	44	20 342	5 393	948	432
7011 pt.	Motels, tourist courts	39	14 390	4 062	610	312
7011 pt.	Motor hotels	5	5 952	1 331	338	120
702, 3	Other lodging places	31	12 521	3 217	316	124
702	Rooming and boarding houses	2	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	29	(D)	(D)	(D)	CC
72	Personal services	230	62 629	20 745	5 126	1 888
721	Laundry, cleaning, and garment services	67	24 745	7 427	1 916	560
7211	Power laundries, family and commercial*	2	(D)	(D)	(D)	BB
7213	Linen supply*	2	(D)	(D)	(D)	CC
7215	Coin-operated laundries and drycleaning	21	7 012	1 290	334	145
7216	Drycleaning plants, except rug cleaning*	17	4 088	1 692	380	131
7217	Carpet and upholstery cleaning	7	1 209	272	64	21
7218	Industrial laundries*	2	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	16	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners	1	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.*	15	(D)	(D)	(D)	BB
722	Photographic studios, portrait	13	2 521	549	139	76
723, 4	Beauty and barber shops	106	12 452	5 769	1 356	494
723	Beauty shops	99	12 001	5 532	1 291	471
724	Barber shops	7	451	237	65	23
725	Shoe repair shops and shoeshine parlors	4	256	119	28	6
726	Funeral service and crematories	16	7 328	1 957	467	71
729	Miscellaneous personal services	24	15 327	4 924	1 220	681
7291	Tax return preparation services	9	2 029	1 148	396	177
7299	Miscellaneous personal services, n.e.c.	15	13 298	3 776	824	504

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CUMBERLAND COUNTY—Con.						
73	Business services	403	240 200	108 723	23 942	5 691
731	Advertising	29	11 004	4 584	1 097	115
7311	Advertising agencies	27	(D)	(D)	(D)	CC
7312	Outdoor advertising services	—	—	—	—	—
7313	Radio, television, publishers' advertising representatives	2	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	—	—	—	—	—
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	12	8 830	3 640	764	158
7322	Adjustment and collection services	7	(D)	(D)	(D)	BB
7323	Credit reporting services	5	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	46	14 026	4 842	981	216
7331	Direct mail advertising services	7	3 056	1 189	216	49
7334	Photocopying and duplicating services	7	3 334	1 025	234	67
7335, 6	Commercial photography, art, and graphics	23	5 947	1 907	356	58
7335	Commercial photography	8	1 746	665	119	22
7336	Commercial art and graphic design	15	4 201	1 242	237	36
7338	Secretarial and court reporting services	9	1 689	721	175	42
734	Services to dwellings and other buildings	90	19 902	6 217	1 488	648
7342	Disinfecting and pest control services	8	2 597	1 056	191	50
7349	Building cleaning and maintenance services, n.e.c.	82	17 305	5 161	1 297	598
735	Miscellaneous equipment rental and leasing	17	8 770	2 576	578	101
7352	Medical equipment rental and leasing	4	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing	2	(D)	(D)	(D)	AA
7359	Equipment rental and leasing, n.e.c.	11	5 262	1 145	255	54
736	Personnel supply services	37	73 489	50 895	10 402	2 754
7361	Employment agencies	14	5 176	1 213	271	66
7363	Help supply services	23	68 313	49 682	10 131	2 688
7363 pt.	Temporary help supply	17	(D)	(D)	(D)	GG
7363 pt.	Help supply, except temporary	6	(D)	(D)	(D)	GG
737	Computer programming, data processing, and other computer related services	56	26 182	9 303	2 074	301
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	38	19 351	6 397	1 350	196
7371	Computer programming services	21	3 111	1 642	224	48
7372	Prepackaged software	5	3 034	958	224	29
7373	Computer integrated systems	12	13 206	3 797	902	119
7374, 5, 6	Data processing services	3	332	124	30	5
7374, 5	Computer processing, information retrieval	2	(D)	(D)	(D)	AA
7376	Computer facilities management services	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	15	6 499	2 782	694	100
7377	Computer rental and leasing	—	—	—	—	—
7378	Computer maintenance and repair	5	5 048	2 029	487	61
7379	Computer related services, n.e.c.	10	1 451	753	207	39
738	Miscellaneous business services	116	77 997	26 666	6 558	1 398
7381, 2	Detective agencies and protective services	21	14 231	6 678	1 832	579
7381	Detective, guard, and armored car services	17	9 414	5 224	1 469	518
7382	Security systems services	4	4 817	1 454	363	61
7383	News syndicates	3	(D)	(D)	(D)	AA
7384	Photofinishing laboratories*	8	(D)	(D)	(D)	EE
7389	Business services, n.e.c.	84	(D)	(D)	(D)	EE
7389 pt.	Sign painting shops	5	625	181	35	11
7389 pt.	Interior designing	7	754	113	28	12
7389 pt.	Telephone answering services	6	897	541	118	42
7389 pt.	Other business services	66	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking	186	109 003	21 274	5 033	1 141
751	Automotive rental and leasing, without drivers	22	56 677	9 329	2 182	465
7513	Truck rental and leasing, without drivers	11	36 664	6 609	1 599	247
7514, 5	Passenger car rental and leasing	11	20 013	2 720	583	218
7514	Passenger car rental	11	20 013	2 720	583	218
7515	Passenger car leasing	—	—	—	—	—
7519	Utility trailer and recreational vehicle rental	—	—	—	—	—
752	Automobile parking	7	2 292	320	79	29
753	Automotive repair shops	139	45 114	10 286	2 438	551
7532	Top, body, and upholstery repair shops and paint shops	35	13 710	3 276	799	156
7532 pt.	Top and body repair shops	34	(D)	(D)	(D)	CC
7532 pt.	Paint shops	1	(D)	(D)	(D)	AA
7538	General automotive repair shops	68	17 493	3 891	956	250
7538 pt.	General automotive repair shops, except diesel	59	12 434	2 951	701	187
7538 pt.	Diesel repair shops	9	5 059	940	255	63
7533, 4, 6, 7, 9	Other automotive repair shops	36	13 911	3 119	683	145
7533	Automotive exhaust system repair shops	9	3 807	955	223	40
7534	Tire retreading and repair shops	—	—	—	—	—
7536	Automotive glass replacement shops	8	4 183	734	134	25
7537	Automotive transmission repair shops	1	(D)	(D)	(D)	AA
7539	Automotive repair shops, n.e.c.	18	(D)	(D)	(D)	BB
7539 pt.	Radiator repair	3	680	119	22	8
7539 pt.	Brake, front end, and wheel alignment	10	2 968	699	156	35
7539 pt.	Automotive electrical and fuel system services	4	(D)	(D)	(D)	BB
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	AA
754	Automotive services, except repair	18	4 920	1 339	334	96
7542	Carwashes	10	1 952	456	119	32
7549	Automotive services, except repair and carwashes	8	2 968	883	215	64

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CUMBERLAND COUNTY—Con.						
76	Miscellaneous repair services	83	50 464	16 676	3 744	703
762	Electrical repair shops	17	9 922	4 344	877	221
7622	Radio and television repair shops	6	744	199	46	11
7623, 9	Other electrical and electronic repair shops	11	9 178	4 145	831	210
7623	Refrigeration and air-conditioning service and repair shops	3	(D)	(D)	(D)	BB
7629	Electrical and electronic repair shops, n.e.c.	8	(D)	(D)	(D)	CC
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	11	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	53	39 549	12 114	2 818	464
7692	Welding repair	7	(D)	(D)	(D)	BB
7694	Armature rewinding shops	1	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c.	45	(D)	(D)	(D)	EE
78, 79, 84	Amusement and recreation services, including motion pictures and museums	152	52 347	11 982	2 929	1 357
781, 2	Motion picture production, distribution, and services	12	3 253	793	187	29
783	Motion picture theaters	10	7 761	847	199	118
7832	Motion picture theaters, except drive-in	9	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	AA
784	Video tape rental	23	9 472	2 174	549	303
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	1 447	249	61	14
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	3	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	4	(D)	(D)	(D)	AA
793	Bowling centers	7	3 399	721	216	89
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	93	27 015	7 198	1 717	804
794	Commercial sports	5	(D)	(D)	(D)	CC
7941	Professional sports clubs, managers, promoters	1	(D)	(D)	(D)	AA
7948	Racing, including track operation	4	(D)	(D)	(D)	CC
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	88	(D)	(D)	(D)	FF
791	Dance studios, schools, and halls	9	1 166	249	65	37
7991	Physical fitness facilities	13	3 234	851	209	113
7992	Public golf courses	6	1 523	322	48	26
7993	Coin-operated amusement devices	2	(D)	(D)	(D)	AA
7996	Amusement parks	—	—	—	—	—
7997	Membership sports and recreation clubs	10	2 865	868	203	108
7999, 84	Amusement and recreation services, including museums, n.e.c.	48	9 861	2 685	789	342
7999 pt.	Concession operators of amusement devices and rides	6	1 013	213	13	5
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	42	8 848	2 472	776	337
80	Health services	639	421 012	195 176	40 403	6 514
801	Offices and clinics of doctors of medicine	252	181 073	99 301	18 552	1 656
8011 pt.	Offices of doctors of medicine	245	178 040	97 696	18 116	1 610
8011 pt.	General medical clinics	7	3 033	1 605	436	46
802	Offices and clinics of dentists	137	51 532	20 824	4 485	810
803	Offices and clinics of doctors of osteopathy	60	21 006	8 862	1 820	209
804	Offices and clinics of other health practitioners	114	26 416	8 512	1 913	384
8041	Offices and clinics of chiropractors	34	5 229	1 065	253	77
8042	Offices and clinics of optometrists	28	8 739	2 236	533	123
8043	Offices and clinics of podiatrists	11	1 947	504	138	25
8049	Offices and clinics of health practitioners, n.e.c.	41	10 501	4 707	989	159
805	Nursing and personal care facilities	25	53 327	27 619	6 350	1 772
8051	Skilled nursing care facilities	4	9 829	5 213	1 208	298
8052	Intermediate care facilities	16	42 428	22 015	5 048	1 434
8059	Nursing and personal care facilities, n.e.c.	5	1 070	391	94	40
806	Hospitals	2	(D)	(D)	(D)	FF
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	2	(D)	(D)	(D)	FF
807, 8, 9	Other health services	49	(D)	(D)	(D)	GG
807	Medical and dental laboratories	19	20 392	4 637	1 096	223
8071	Medical laboratories	12	17 432	3 154	759	148
8072	Dental laboratories	7	2 960	1 483	337	75
808	Home health care services	16	22 548	8 755	2 309	722
809	Miscellaneous health and allied services, n.e.c.	14	(D)	(D)	(D)	CC
8092	Kidney dialysis centers	3	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c.	7	(D)	(D)	(D)	BB
8099	Health and allied services, n.e.c.	4	(D)	(D)	(D)	AA
81	Legal services	190	163 099	66 694	14 106	1 736
823, 4, 9	Selected educational services	20	3 377	563	109	43
823	Libraries	1	(D)	(D)	(D)	AA
824	Vocational schools	2	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c.	17	(D)	(D)	(D)	BB
83	Social services	117	16 567	7 386	1 774	699
835	Child day care services	79	7 597	3 651	913	417
832, 3, 6, 9	Other social services	38	8 970	3 735	861	282

Table 6. **Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992** — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
CUMBERLAND COUNTY—Con.						
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	390	222 930	96 110	22 152	2 747
871	Engineering, architectural, and surveying services	137	126 188	54 754	12 576	1 382
8711	Engineering services	86	111 605	48 431	11 137	1 167
8712	Architectural services	35	12 267	5 193	1 214	165
8713	Surveying services	16	2 316	1 130	225	50
872	Accounting, auditing, and bookkeeping services	99	49 947	21 150	5 084	678
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	28	9 653	3 770	1 005	202
8731	Commercial physical and biological research	8	3 950	1 357	449	71
8732	Commercial economic, sociological, and educational research	9	2 232	875	209	71
8734	Testing laboratories	11	3 471	1 538	347	60
874	Management and public relations services	126	37 142	16 436	3 487	485
8741	Management services	37	11 620	6 162	1 299	217
8742	Management consulting services	64	21 682	8 864	1 878	227
8743	Public relations services	5	(D)	(D)	(D)	AA
8744	Facilities support management services	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	19	2 923	1 233	237	35
89	Services, n.e.c.	20	11 688	3 124	671	86
HANCOCK COUNTY						
	Total	447	115 252	37 796	7 416	2 184
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	115	37 906	8 946	1 060	576
7011	Hotels and motels	94	34 337	8 249	998	549
7011 pt.	Hotels	39	16 783	4 129	596	388
7011 pt.	Motels, motor hotels, and tourist courts	55	17 554	4 120	402	161
702, 3	Other lodging places	21	3 569	697	62	27
72	Personal services	32	3 363	1 091	279	116
721	Laundry, cleaning, and garment services	6	751	217	48	17
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	3	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	2	(D)	(D)	(D)	AA
7217	Carpet and upholstery cleaning	—	—	—	—	—
7218	Industrial launderers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	1	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	17	1 288	465	107	54
723	Beauty shops	16	(D)	(D)	(D)	BB
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	4	926	300	79	15
729	Miscellaneous personal services	3	(D)	(D)	(D)	BB
73	Business services	44	8 473	2 960	589	161
731	Advertising	7	1 486	694	143	40
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	—	—	—	—	—
733	Mailing, reproduction, commercial art and photography, and stenographic services	5	656	123	29	8
734	Services to dwellings and other buildings	9	639	224	54	39
735	Miscellaneous equipment rental and leasing	3	(D)	(D)	(D)	AA
736	Personnel supply services	7	1 690	1 159	188	40
737	Computer programming, data processing, and other computer related services	4	245	86	36	11
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	3	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	9	(D)	(D)	(D)	AA
75	Automotive repair, services, and parking	24	5 481	1 231	281	78
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	21	5 282	1 210	275	75
7532	Top, body, and upholstery repair shops and paint shops	4	(D)	(D)	(D)	BB
7538	General automotive repair shops	14	2 739	568	122	35
7533, 4, 6, 7, 9	Other automotive repair shops	3	(D)	(D)	(D)	AA
754	Automotive services, except repair	2	(D)	(D)	(D)	AA
76	Miscellaneous repair services	14	1 693	324	62	21
762	Electrical repair shops	3	665	112	21	7
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	1	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	9	(D)	(D)	(D)	AA

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
HANCOCK COUNTY—Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	48	9 941	2 255	390	147
781, 2	Motion picture production, distribution, and services	3	394	100	15	4
783	Motion picture theaters	2	(D)	(D)	(D)	AA
784	Video tape rental	8	813	203	54	24
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	3	524	131	29	11
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	31	7 120	1 730	274	100
80	Health services	75	33 420	15 657	3 584	836
801	Offices and clinics of doctors of medicine	30	9 145	5 184	1 082	148
802	Offices and clinics of dentists	17	4 682	1 647	332	83
803	Offices and clinics of doctors of osteopathy	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	17	3 860	822	202	52
805	Nursing and personal care facilities	6	13 337	7 212	1 783	472
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	3	(D)	(D)	(D)	BB
81	Legal services	30	6 377	1 894	391	84
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	AA
83	Social services	15	(D)	(D)	(D)	BB
835	Child day care services	11	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	4	(D)	(D)	(D)	AA
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	47	7 884	3 224	733	136
871	Engineering, architectural, and surveying services	22	4 566	1 940	446	76
872	Accounting, auditing, and bookkeeping services	11	2 466	994	231	43
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	376	150	33	4
874	Management and public relations services	10	476	140	23	13
89	Services, n.e.c.	1	(D)	(D)	(D)	AA
KENNEBEC COUNTY						
	Total	818	284 900	105 822	22 481	5 656
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	34	19 801	5 252	936	506
7011	Hotels and motels	13	12 410	3 406	756	355
7011 pt.	Hotels	5	6 988	2 068	440	227
7011 pt.	Motels, motor hotels, and tourist courts	8	5 422	1 338	316	128
702, 3	Other lodging places	21	7 391	1 846	180	151
72	Personal services	93	13 001	4 017	907	338
721	Laundry, cleaning, and garment services	24	3 387	1 107	247	109
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	12	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	8	1 362	434	101	44
7217	Carpet and upholstery cleaning	2	(D)	(D)	(D)	AA
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	7	905	132	17	10
723, 4	Beauty and barber shops	40	4 165	1 517	360	136
723	Beauty shops	38	(D)	(D)	(D)	CC
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	12	3 637	1 017	208	44
729	Miscellaneous personal services	9	(D)	(D)	(D)	BB
73	Business services	93	32 519	14 067	3 108	1 073
731	Advertising	3	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	1 566	251	50	18
734	Services to dwellings and other buildings	24	6 414	1 952	469	226
735	Miscellaneous equipment rental and leasing	10	6 084	1 820	361	64
736	Personnel supply services	11	9 256	7 077	1 537	587
737	Computer programming, data processing, and other computer related services	10	3 759	1 274	292	72
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	5	1 153	196	49	9
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	3	(D)	(D)	(D)	AA
738	Miscellaneous business services	27	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
KENNEBEC COUNTY—Con.						
75	Automotive repair, services, and parking -----	72	22 673	4 871	1 156	297
751	Automotive rental and leasing, without drivers -----	7	5 413	1 169	292	62
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	56	15 116	3 142	740	191
7532	Top, body, and upholstery repair shops and paint shops -----	11	3 863	910	212	51
7538	General automotive repair shops -----	35	7 836	1 364	317	93
7533, 4, 6, 7, 9	Other automotive repair shops -----	10	3 417	868	211	47
754	Automotive services, except repair -----	9	2 144	560	124	44
76	Miscellaneous repair services -----	21	8 603	2 366	522	88
762	Electrical repair shops -----	6	(D)	(D)	(D)	BB
7622	Radio and television repair shops -----	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops -----	4	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	14	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	64	19 781	4 284	897	404
781, 2	Motion picture production, distribution, and services -----	—	—	—	—	—
783	Motion picture theaters -----	3	1 510	164	40	25
784	Video tape rental -----	17	3 097	476	130	78
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	1	(D)	(D)	(D)	AA
793	Bowling centers -----	5	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	38	13 556	3 187	622	250
80	Health services -----	225	105 858	46 546	9 861	1 906
801	Offices and clinics of doctors of medicine -----	92	48 236	23 476	4 682	498
802	Offices and clinics of dentists -----	50	15 656	5 740	1 263	291
803	Offices and clinics of doctors of osteopathy -----	16	4 901	1 659	392	69
804	Offices and clinics of other health practitioners -----	41	10 316	3 197	700	152
805	Nursing and personal care facilities -----	13	19 201	10 266	2 362	734
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	13	7 548	2 208	462	162
81	Legal services -----	63	28 815	9 840	2 048	344
823, 4, 9	Selected educational services -----	2	(D)	(D)	(D)	BB
83	Social services -----	53	5 588	2 260	450	229
835	Child day care services -----	30	1 147	348	81	62
832, 3, 6, 9	Other social services -----	23	4 441	1 912	369	167
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	85	22 265	9 911	2 054	390
871	Engineering, architectural, and surveying services -----	28	6 147	3 083	551	98
872	Accounting, auditing, and bookkeeping services -----	25	6 401	2 781	594	120
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	6	(D)	(D)	(D)	BB
874	Management and public relations services -----	26	(D)	(D)	(D)	CC
89	Services, n.e.c. -----	13	(D)	(D)	(D)	BB
PENOBSCOT COUNTY						
Total -----		966	421 524	166 141	34 867	7 679
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	63	34 051	7 920	1 626	776
7011	Hotels and motels -----	44	31 904	7 589	1 584	759
7011 pt.	Hotels -----	16	19 236	4 637	986	409
7011 pt.	Motels, motor hotels, and tourist courts -----	28	12 668	2 952	598	350
702, 3	Other lodging places -----	19	2 147	331	42	17
72	Personal services -----	97	20 279	5 591	1 275	493
721	Laundry, cleaning, and garment services -----	23	8 875	2 415	532	212
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	—	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	10	1 517	317	78	59
7216	Drycleaning plants, except rug cleaning* -----	3	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning -----	5	881	129	29	30
7218	Industrial launderers* -----	2	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services* -----	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait -----	10	1 193	160	27	12
723, 4	Beauty and barber shops -----	36	3 882	1 549	348	137
723	Beauty shops -----	34	(D)	(D)	(D)	CC
724	Barber shops -----	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors -----	1	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	10	4 047	932	220	43
729	Miscellaneous personal services -----	17	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
PENOBSCOT COUNTY—Con.						
73	Business services	130	55 857	23 145	5 046	1 522
731	Advertising	6	1 177	309	81	24
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	8	1 607	323	72	23
734	Services to dwellings and other buildings	33	4 978	2 274	542	248
735	Miscellaneous equipment rental and leasing	18	10 970	2 824	579	138
736	Personnel supply services	11	4 670	2 957	578	208
737	Computer programming, data processing, and other computer related services	21	9 878	2 660	611	95
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	9	4 924	1 208	270	42
7374, 5, 6	Data processing services	4	215	69	17	8
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	8	4 739	1 383	324	45
738	Miscellaneous business services	30	(D)	(D)	(D)	FF
75	Automotive repair, services, and parking	105	34 151	7 093	1 639	415
751	Automotive rental and leasing, without drivers	10	4 804	761	193	45
752	Automobile parking	2	(D)	(D)	(D)	AA
753	Automotive repair shops	82	26 851	5 731	1 304	306
7532	Top, body, and upholstery repair shops and paint shops	24	7 299	1 823	419	106
7538	General automotive repair shops	42	10 969	2 136	500	119
7533, 4, 6, 7, 9	Other automotive repair shops	16	8 583	1 772	385	81
754	Automotive services, except repair	11	(D)	(D)	(D)	BB
76	Miscellaneous repair services	40	14 598	3 937	937	190
762	Electrical repair shops	9	2 816	895	291	61
7622	Radio and television repair shops	4	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	5	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	27	11 577	2 985	631	123
78, 79, 84	Amusement and recreation services, including motion pictures and museums	62	12 558	2 272	499	347
781, 2	Motion picture production, distribution, and services	3	(D)	(D)	(D)	BB
783	Motion picture theaters	2	(D)	(D)	(D)	AA
784	Video tape rental	16	2 786	482	118	77
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	3	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	37	5 816	1 172	255	203
80	Health services	252	164 897	79 073	16 023	2 687
801	Offices and clinics of doctors of medicine	114	89 033	47 043	8 827	860
802	Offices and clinics of dentists	51	18 383	7 350	1 542	282
803	Offices and clinics of doctors of osteopathy	7	2 281	743	155	27
804	Offices and clinics of other health practitioners	46	13 096	4 392	940	208
805	Nursing and personal care facilities	12	27 250	14 140	3 290	963
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	22	14 854	5 405	1 269	347
81	Legal services	73	39 285	16 942	3 389	491
823, 4, 9	Selected educational services	9	(D)	(D)	(D)	AA
83	Social services	29	3 106	1 426	355	159
835	Child day care services	15	751	342	84	54
832, 3, 6, 9	Other social services	14	2 355	1 084	271	105
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	96	39 281	17 592	3 851	550
871	Engineering, architectural, and surveying services	27	12 346	6 408	1 311	190
872	Accounting, auditing, and bookkeeping services	37	12 399	5 763	1 388	202
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	552	158	36	6
874	Management and public relations services	28	13 984	5 263	1 116	152
89	Services, n.e.c.	10	(D)	(D)	(D)	BB

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F.]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
YORK COUNTY						
	Total	1 196	334 343	114 285	22 602	6 602
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	254	84 350	20 463	2 336	1 101
7011	Hotels and motels	216	76 568	18 868	2 116	1 031
7011 pt.	Hotels	59	33 561	9 396	1 031	496
7011 pt.	Motels, motor hotels, and tourist courts	157	43 007	9 472	1 085	535
702, 3	Other lodging places	38	7 782	1 595	220	70
72	Personal services	94	13 606	4 557	1 040	413
721	Laundry, cleaning, and garment services	27	4 893	1 792	408	178
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	BB
7213	Linen supply*	2	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	6	922	205	49	22
7216	Drycleaning plants, except rug cleaning*	6	878	284	81	59
7217	Carpet and upholstery cleaning	8	644	226	56	22
7218	Industrial laundriers*	-	-	-	-	-
7212, 9	Other laundry, cleaning, and garment services*	4	(D)	(D)	(D)	BB
722	Photographic studios, portrait	2	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	42	4 440	1 770	382	155
723	Beauty shops	41	(D)	(D)	(D)	CC
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	-	-	-	-	-
726	Funeral service and crematories	11	3 020	732	174	41
729	Miscellaneous personal services	12	(D)	(D)	(D)	BB
73	Business services	116	31 679	12 776	2 873	1 004
731	Advertising	6	2 554	1 138	270	44
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	6	1 059	191	39	12
734	Services to dwellings and other buildings	34	7 662	4 759	1 188	572
735	Miscellaneous equipment rental and leasing	12	8 646	1 959	405	60
736	Personnel supply services	12	4 371	2 968	589	207
737	Computer programming, data processing, and other computer related services	16	2 121	940	217	26
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	10	1 558	831	189	19
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	4	(D)	(D)	(D)	AA
738	Miscellaneous business services	29	(D)	(D)	(D)	BB
75	Automotive repair, services, and parking	86	20 558	4 570	991	252
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	AA
752	Automobile parking	5	(D)	(D)	(D)	AA
753	Automotive repair shops	69	17 817	4 104	896	209
7532	Top, body, and upholstery repair shops and paint shops	16	3 672	917	220	53
7538	General automotive repair shops	41	11 388	2 602	535	119
7533, 4, 6, 7, 9	Other automotive repair shops	12	2 757	585	141	37
754	Automotive services, except repair	9	1 776	321	72	26
76	Miscellaneous repair services	35	6 276	1 295	267	100
762	Electrical repair shops	9	1 333	331	70	22
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	8	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	23	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums	107	26 235	6 792	810	588
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	4	1 506	151	30	20
784	Video tape rental	26	2 744	583	151	99
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	4	1 169	277	99	38
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	69	19 514	5 520	515	426
80	Health services	224	91 910	39 974	8 905	1 983
801	Offices and clinics of doctors of medicine	95	33 690	14 925	3 114	388
802	Offices and clinics of dentists	52	14 110	4 724	1 097	242
803	Offices and clinics of doctors of osteopathy	11	1 874	567	121	34
804	Offices and clinics of other health practitioners	42	9 273	2 240	497	121
805	Nursing and personal care facilities	15	29 590	15 704	3 676	1 137
806	Hospitals	-	-	-	-	-
807, 8, 9	Other health services	9	3 373	1 814	400	61
81	Legal services	86	22 742	9 623	2 089	354
823, 4, 9	Selected educational services	8	533	118	27	19

Table 6. Summary Statistics for Firms Subject to Federal Income Tax for Counties With 350 Establishments or More: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
YORK COUNTY — Con.						
83	Social services	70	7 372	2 982	735	327
835	Child day care services	51	3 152	1 297	307	172
832, 3, 6, 9	Other social services	19	4 220	1 685	428	155
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	111	27 681	10 478	2 395	441
871	Engineering, architectural, and surveying services	40	15 418	5 248	1 116	191
872	Accounting, auditing, and bookkeeping services	41	6 830	3 164	854	138
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	1 732	658	172	47
874	Management and public relations services	26	3 701	1 408	253	65
89	Services, n.e.c.	5	1 401	657	134	20

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
BANGOR, ME MSA						
	Total	772	375 346	150 944	31 490	6 649
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	42	30 243	7 156	1 482	677
7011	Hotels and motels	34	29 321	6 976	1 443	664
7011 pt.	Hotels	14	18 978	4 602	979	406
7011 pt.	Motels, motor hotels, and tourist courts	20	10 343	2 374	464	258
702, 3	Other lodging places	8	922	180	39	13
72	Personal services	77	17 909	5 052	1 139	438
721	Laundry, cleaning, and garment services	19	8 582	2 327	508	197
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	7	1 248	232	56	45
7216	Drycleaning plants, except rug cleaning*	3	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning	5	881	129	29	30
7218	Industrial launderers*	2	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	8	1 091	138	25	11
723, 4	Beauty and barber shops	30	3 678	1 494	333	128
723	Beauty shops	28	(D)	(D)	(D)	CC
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	6	2 551	597	144	28
729	Miscellaneous personal services	13	(D)	(D)	(D)	BB
73	Business services	110	51 990	22 226	4 864	1 455
731	Advertising	4	1 030	207	55	13
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	6	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	26	4 527	2 173	519	226
735	Miscellaneous equipment rental and leasing	12	8 004	2 156	459	118
736	Personnel supply services	12	4 860	3 041	595	209
737	Computer programming, data processing, and other computer related services	21	9 878	2 660	611	95
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	9	4 924	1 208	270	42
7374, 5, 6	Data processing services	4	215	69	17	8
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	8	4 739	1 383	324	45
738	Miscellaneous business services	26	(D)	(D)	(D)	FF

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
BANGOR, ME MSA—Con.						
75	Automotive repair, services, and parking -----	82	28 216	6 073	1 425	358
751	Automotive rental and leasing, without drivers -----	10	4 804	761	193	45
752	Automobile parking -----	2	(D)	(D)	(D)	AA
753	Automotive repair shops -----	61	21 023	4 721	1 092	251
7532	Top, body, and upholstery repair shops and paint shops -----	17	4 611	1 414	340	81
7538	General automotive repair shops -----	32	8 944	1 740	413	100
7533, 4, 6, 7, 9	Other automotive repair shops -----	12	7 468	1 567	339	70
754	Automotive services, except repair -----	9	(D)	(D)	(D)	BB
76	Miscellaneous repair services -----	29	12 066	3 128	779	154
762	Electrical repair shops -----	8	2 631	874	285	58
7622	Radio and television repair shops -----	4	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops -----	4	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair -----	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	17	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	44	10 427	1 839	428	275
781, 2	Motion picture production, distribution, and services -----	3	(D)	(D)	(D)	BB
783	Motion picture theaters -----	1	(D)	(D)	(D)	AA
784	Video tape rental -----	10	1 630	239	70	36
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	1	(D)	(D)	(D)	AA
793	Bowling centers -----	3	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	26	4 865	983	232	172
80	Health services -----	203	145 961	70 824	14 129	2 173
801	Offices and clinics of doctors of medicine -----	92	82 929	44 317	8 254	752
802	Offices and clinics of dentists -----	42	16 204	6 822	1 423	247
803	Offices and clinics of doctors of osteopathy -----	5	1 791	681	142	20
804	Offices and clinics of other health practitioners -----	38	11 204	3 845	813	177
805	Nursing and personal care facilities -----	7	19 374	9 895	2 262	635
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	19	14 459	5 264	1 235	342
81	Legal services -----	61	36 854	16 175	3 212	455
823, 4, 9	Selected educational services -----	9	(D)	(D)	(D)	AA
83	Social services -----	23	2 076	1 048	265	117
835	Child day care services -----	12	672	311	74	48
832, 3, 6, 9	Other social services -----	11	1 404	737	191	69
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	84	36 843	16 551	3 601	509
871	Engineering, architectural, and surveying services -----	22	10 394	5 529	1 108	163
872	Accounting, auditing, and bookkeeping services -----	32	11 988	5 617	1 345	189
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	3	511	144	32	5
874	Management and public relations services -----	27	13 950	5 261	1 116	152
89	Services, n.e.c. -----	8	(D)	(D)	(D)	BB
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA						
	Total -----	43 733	38 229 549	14 872 391	3 412 119	523 959
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	619	1 328 554	384 342	86 448	25 351
7011	Hotels and motels -----	503	1 297 665	377 140	85 337	24 930
7011 pt.	Hotels -----	258	1 152 577	338 793	78 049	21 845
7011 pt.	Hotels, 25 guestrooms or more -----	211	1 144 740	337 010	77 707	21 646
7011 pt.	Hotels, less than 25 guestrooms -----	47	7 837	1 783	342	199
7011 pt.	Motels, motor hotels, and tourist courts -----	245	145 088	38 347	7 288	3 085
7011 pt.	Motels, tourist courts -----	192	90 835	23 630	4 038	1 786
7011 pt.	Motor hotels -----	53	54 253	14 717	3 250	1 299
702, 3	Other lodging places -----	116	30 889	7 202	1 111	421
702	Rooming and boarding houses -----	44	8 242	2 237	504	205
703	Camps and recreational vehicle parks -----	72	22 647	4 965	607	216
7032	Sporting and recreational camps -----	20	4 923	1 291	140	52
7033	Recreational vehicle parks and campsites -----	52	17 724	3 674	467	164

Table 7a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.					
	Brockton, MA PMSA					
	Total -----	1 334	756 081	300 368	68 009	13 635
	(See appropriate State for SIC detail.)					
	Fitchburg-Leominster, MA PMSA					
	Total -----	773	291 369	112 568	25 890	5 809
	(See appropriate State for SIC detail.)					
	Lawrence, MA-NH PMSA					
	Total -----	2 307	1 623 564	597 810	138 787	24 182
	(See appropriate State for SIC detail.)					
	Lowell, MA-NH PMSA					
	Total -----	1 686	1 181 958	451 915	107 658	16 919
	(See appropriate State for SIC detail.)					
	Manchester, NH PMSA					
	Total -----	1 612	1 084 136	449 221	95 602	18 819
	(See appropriate State for SIC detail.)					
	Nashua, NH PMSA					
	Total -----	1 407	653 351	269 867	60 733	11 031
	(See appropriate State for SIC detail.)					
	New Bedford, MA PMSA					
	Total -----	1 033	413 777	167 741	37 272	8 343
	(See appropriate State for SIC detail.)					
	Portsmouth-Rochester, NH-ME PMSA					
	Total -----	1 894	908 608	377 340	81 865	18 750
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	120	70 422	13 676	2 678	886
7011	Hotels and motels -----	102	65 926	12 827	2 542	841
7011 pt.	Hotels -----	39	47 549	8 918	1 900	567
7011 pt.	Motels, motor hotels, and tourist courts -----	63	18 377	3 909	642	274
702, 3	Other lodging places -----	18	4 496	849	136	45
72	Personal services -----	199	37 039	13 963	3 203	1 143
721	Laundry, cleaning, and garment services -----	39	12 506	4 104	958	314
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	2	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning -----	12	1 310	260	61	38
7216	Drycleaning plants, except rug cleaning* -----	10	3 918	1 641	374	147
7217	Carpet and upholstery cleaning -----	8	1 258	461	111	27
7218	Industrial launderers* -----	2	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services* -----	4	658	223	56	19
722	Photographic studios, portrait -----	11	1 359	205	39	18
723, 4	Beauty and barber shops -----	108	14 384	6 660	1 542	555
723	Beauty shops -----	105	14 089	6 535	1 510	547
724	Barber shops -----	3	295	125	32	8
725	Shoe repair shops and shoeshine parlors -----	2	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	13	5 352	1 763	328	61
729	Miscellaneous personal services -----	26	(D)	(D)	(D)	CC

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SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.					
	Portsmouth-Rochester, NH-ME PMSA—Con.					
73	Business services -----	277	160 224	84 270	17 709	6 246
731	Advertising -----	17	5 899	1 236	264	67
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	4	1 384	454	121	16
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	30	7 125	1 487	331	79
734	Services to dwellings and other buildings -----	55	15 204	8 994	2 040	911
735	Miscellaneous equipment rental and leasing -----	19	15 530	3 784	785	146
736	Personnel supply services -----	37	62 903	48 570	9 760	4 395
737	Computer programming, data processing, and other computer related services -----	67	37 160	15 504	3 503	360
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	41	28 158	12 241	2 801	258
7374, 5, 6	Data processing services -----	7	1 601	772	183	31
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	19	7 401	2 491	519	71
738	Miscellaneous business services -----	48	15 019	4 241	905	272
75	Automotive repair, services, and parking -----	131	40 649	9 881	2 544	535
751	Automotive rental and leasing, without drivers -----	8	3 631	659	123	28
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	108	33 509	8 478	2 243	453
7532	Top, body, and upholstery repair shops and paint shops -----	34	(D)	(D)	(D)	CC
7538	General automotive repair shops -----	59	17 040	3 710	1 053	205
7533, 4, 6, 7, 9	Other automotive repair shops -----	15	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	15	3 509	744	178	54
76	Miscellaneous repair services -----	57	12 479	4 719	1 022	231
762	Electrical repair shops -----	17	5 263	2 465	521	122
7622	Radio and television repair shops -----	7	1 961	636	141	43
7623, 9	Other electrical and electronic repair shops -----	10	3 302	1 829	380	79
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	5	323	112	22	9
769	Miscellaneous repair and related services -----	35	6 893	2 142	479	100
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	135	43 302	10 688	1 832	1 120
781, 2	Motion picture production, distribution, and services -----	5	2 682	335	82	12
783	Motion picture theaters -----	7	5 282	633	152	89
784	Video tape rental -----	33	4 474	1 051	268	145
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	9	2 139	425	53	30
793	Bowling centers -----	6	2 033	568	159	57
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	75	26 692	7 676	1 118	787
80	Health services -----	447	282 774	121 200	25 947	4 613
801	Offices and clinics of doctors of medicine -----	188	102 078	52 329	10 580	1 157
802	Offices and clinics of dentists -----	109	34 878	12 715	2 847	558
803	Offices and clinics of doctors of osteopathy -----	6	1 146	413	100	22
804	Offices and clinics of other health practitioners -----	91	24 045	8 286	1 696	368
805	Nursing and personal care facilities -----	12	35 212	16 432	3 946	1 046
806	Hospitals -----	3	(D)	(D)	(D)	GG
807, 8, 9	Other health services -----	38	(D)	(D)	(D)	EE
81	Legal services -----	147	56 105	25 357	5 304	839
823, 4, 9	Selected educational services -----	19	5 119	1 226	258	62
83	Social services -----	93	10 914	4 845	1 177	498
835	Child day care services -----	70	6 025	2 882	712	326
832, 3, 6, 9	Other social services -----	23	4 889	1 963	465	172
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	256	181 383	84 784	19 635	2 495
871	Engineering, architectural, and surveying services -----	77	57 985	28 416	6 323	918
872	Accounting, auditing, and bookkeeping services -----	71	11 735	4 936	1 168	250
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	15	12 469	5 681	1 392	203
874	Management and public relations services -----	93	99 194	45 751	10 752	1 124
89	Services, n.e.c. -----	13	8 198	2 731	556	82
	Worcester, MA-CT PMSA					
	Total -----	3 044	1 866 029	738 691	170 757	33 302

(See appropriate State for SIC detail.)

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

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Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
LEWISTON—AUBURN, ME MSA						
	Total	650	288 013	117 341	24 912	5 454
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	17	16 515	4 797	819	338
7011	Hotels and motels	8	13 316	3 650	701	292
7011 pt.	Hotels	6	(D)	(D)	(D)	EE
7011 pt.	Motels, motor hotels, and tourist courts	2	(D)	(D)	(D)	AA
702, 3	Other lodging places	9	3 199	1 147	118	46
72	Personal services	80	9 144	2 819	655	307
721	Laundry, cleaning, and garment services	19	2 114	617	132	79
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	2	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	6	635	172	35	23
7216	Drycleaning plants, except rug cleaning*	4	705	228	55	23
7217	Carpet and upholstery cleaning	5	418	112	22	19
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait	6	820	174	39	16
723, 4	Beauty and barber shops	35	3 234	1 392	334	136
723	Beauty shops	33	(D)	(D)	(D)	CC
724	Barber shops	2	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	6	1 707	344	90	23
729	Miscellaneous personal services	14	1 269	292	60	53
73	Business services	85	30 186	12 998	2 982	822
731	Advertising	1	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	2	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	947	269	62	22
734	Services to dwellings and other buildings	26	4 179	1 935	557	255
735	Miscellaneous equipment rental and leasing	10	5 328	977	203	40
736	Personnel supply services	7	5 769	4 133	786	195
737	Computer programming, data processing, and other computer related services	7	8 272	3 451	854	149
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	3	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	4	(D)	(D)	(D)	CC
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	—	—	—	—	—
738	Miscellaneous business services	25	(D)	(D)	(D)	CC
75	Automotive repair, services, and parking	79	24 881	4 893	1 149	277
751	Automotive rental and leasing, without drivers	4	6 630	685	139	26
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	64	16 265	3 757	909	212
7532	Top, body, and upholstery repair shops and paint shops	18	5 206	1 077	264	56
7538	General automotive repair shops	29	5 577	1 204	276	73
7533, 4, 6, 7, 9	Other automotive repair shops	17	5 482	1 476	369	83
754	Automotive services, except repair	11	1 986	451	101	39
76	Miscellaneous repair services	25	8 327	2 766	652	115
762	Electrical repair shops	6	1 159	368	132	29
7622	Radio and television repair shops	—	—	—	—	—
7623, 9	Other electrical and electronic repair shops	6	1 159	368	132	29
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	17	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums	45	22 012	3 833	916	515
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	1	(D)	(D)	(D)	AA
784	Video tape rental	8	1 941	248	57	36
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	2	(D)	(D)	(D)	AA
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	31	16 978	3 188	754	434
80	Health services	188	118 788	53 792	11 888	2 124
801	Offices and clinics of doctors of medicine	92	55 083	26 135	5 479	524
802	Offices and clinics of dentists	30	11 289	5 050	1 098	162
803	Offices and clinics of doctors of osteopathy	3	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	36	7 048	2 666	559	127
805	Nursing and personal care facilities	14	32 725	15 995	3 856	1 172
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	13	(D)	(D)	(D)	CC
81	Legal services	33	33 417	18 132	2 765	398
823, 4, 9	Selected educational services	4	(D)	(D)	(D)	AA

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
PORTLAND, ME MSA — Con.						
73	Business services — Con.					
737	Computer programming, data processing, and other computer related services -----	52	24 738	8 726	1 938	279
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	35	17 950	5 848	1 221	175
7371	Computer programming services -----	20	2 654	1 277	139	41
7372	Prepackaged software -----	5	3 034	958	224	29
7373	Computer integrated systems -----	10	12 262	3 613	858	105
7374, 5, 6	Data processing services -----	2	(D)	(D)	(D)	AA
7374, 5	Computer processing, information retrieval -----	1	(D)	(D)	(D)	AA
7376	Computer facilities management services -----	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	15	(D)	(D)	(D)	CC
7377	Computer rental and leasing -----	—	—	—	—	—
7378	Computer maintenance and repair -----	5	5 048	2 029	487	61
7379	Computer related services, n.e.c. -----	10	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	110	77 356	26 446	6 486	1 377
7381, 2	Detective agencies and protective services -----	21	14 231	6 678	1 832	579
7381	Detective, guard, and armored car services -----	17	9 414	5 224	1 469	518
7382	Security systems services -----	4	4 817	1 454	363	61
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	8	(D)	(D)	(D)	EE
7389	Business services, n.e.c. -----	79	(D)	(D)	(D)	EE
7389 pt.	Sign painting shops -----	5	625	181	35	11
7389 pt.	Interior designing -----	7	754	113	28	12
7389 pt.	Telephone answering services -----	5	797	460	91	30
7389 pt.	Other business services -----	62	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking -----	170	104 708	20 107	4 715	1 078
751	Automotive rental and leasing, without drivers -----	21	56 402	9 295	2 174	463
7513	Truck rental and leasing, without drivers -----	10	36 389	6 575	1 591	245
7514, 5	Passenger car rental and leasing -----	11	20 013	2 720	583	218
7514	Passenger car rental -----	11	20 013	2 720	583	218
7515	Passenger car leasing -----	—	—	—	—	—
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	11	(D)	(D)	(D)	BB
753	Automotive repair shops -----	123	41 356	9 438	2 214	504
7532	Top, body, and upholstery repair shops and paint shops -----	28	12 322	2 906	709	141
7532 pt.	Top and body repair shops -----	27	(D)	(D)	(D)	CC
7532 pt.	Paint shops -----	1	(D)	(D)	(D)	AA
7538	General automotive repair shops -----	62	16 036	3 548	856	226
7538 pt.	General automotive repair shops, except diesel -----	54	11 205	2 629	606	166
7538 pt.	Diesel repair shops -----	8	4 831	919	250	60
7533, 4, 6, 7, 9	Other automotive repair shops -----	33	12 998	2 984	649	137
7533	Automotive exhaust system repair shops -----	8	3 216	877	202	35
7534	Tire retreading and repair shops -----	—	—	—	—	—
7536	Automotive glass replacement shops -----	6	3 861	677	121	22
7537	Automotive transmission repair shops -----	1	(D)	(D)	(D)	AA
7539	Automotive repair shops, n.e.c. -----	18	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	3	680	119	22	8
7539 pt.	Brake, front end, and wheel alignment -----	10	2 968	699	156	35
7539 pt.	Automotive electrical and fuel system services -----	4	(D)	(D)	(D)	BB
7539 pt.	Other automotive repair shops, n.e.c. -----	1	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	15	(D)	(D)	(D)	BB
7542	Carwashes -----	8	(D)	(D)	(D)	BB
7549	Automotive services, except repair and carwashes -----	7	2 703	618	145	46
76	Miscellaneous repair services -----	82	49 882	16 403	3 615	664
762	Electrical repair shops -----	15	8 748	3 816	699	164
7622	Radio and television repair shops -----	5	598	186	43	10
7623, 9	Other electrical and electronic repair shops -----	10	8 150	3 630	656	154
7623	Refrigeration and air-conditioning service and repair shops -----	3	(D)	(D)	(D)	BB
7629	Electrical and electronic repair shops, n.e.c. -----	7	(D)	(D)	(D)	CC
763	Watch, clock, and jewelry repair -----	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	12	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	53	39 902	12 358	2 861	481
7692	Welding repair -----	7	(D)	(D)	(D)	BB
7694	Armature rewinding shops -----	1	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c. -----	45	(D)	(D)	(D)	EE
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	136	46 037	10 351	1 997	907
781, 2	Motion picture production, distribution, and services -----	12	3 321	813	191	30
783	Motion picture theaters -----	7	7 217	759	177	102
7832	Motion picture theaters, except drive-in -----	8	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters -----	1	(D)	(D)	(D)	AA
784	Video tape rental -----	22	3 377	556	151	105
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	6	1 010	240	59	12
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	2	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	4	(D)	(D)	(D)	AA
793	Bowling centers -----	5	2 604	527	162	67

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
PORTLAND, ME MSA—Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.					
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	83	28 508	7 456	1 257	591
794	Commercial sports -----	4	7 769	2 144	388	162
7941	Professional sports clubs, managers, promoters -----	1	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	3	(D)	(D)	(D)	CC
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums ----	79	20 739	5 312	869	429
791	Dance studios, schools, and halls -----	9	1 166	249	65	37
7991	Physical fitness facilities -----	13	4 726	1 138	190	106
7992	Public golf courses -----	6	1 523	322	48	26
7993	Coin-operated amusement devices -----	4	(D)	(D)	(D)	AA
7996	Amusement parks -----	1	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs -----	11	3 921	1 227	224	112
7999, 84	Amusement and recreation services, including museums, n.e.c. -	35	(D)	(D)	(D)	CC
7999 pt.	Concession operators of amusement devices and rides -----	5	858	168	12	4
7999 pt., 84	Carnivals, circuses, and fairs -----	—	—	—	—	—
	Other recreation and amusements, including museums -----	30	(D)	(D)	(D)	CC
80	Health services -----	541	383 239	179 246	37 144	5 883
801	Offices and clinics of doctors of medicine -----	201	163 168	91 537	17 192	1 471
8011 pt.	Offices of doctors of medicine -----	195	160 315	89 999	16 771	1 429
8011 pt.	General medical clinics -----	6	2 853	1 538	421	42
802	Offices and clinics of dentists -----	117	45 671	19 072	4 082	720
803	Offices and clinics of doctors of osteopathy -----	56	20 953	8 856	1 825	209
804	Offices and clinics of other health practitioners -----	98	20 839	5 974	1 314	293
8041	Offices and clinics of chiropractors -----	30	4 627	931	222	70
8042	Offices and clinics of optometrists -----	26	7 530	1 766	422	105
8043	Offices and clinics of podiatrists -----	9	1 646	472	131	21
8049	Offices and clinics of health practitioners, n.e.c. -----	33	7 036	2 805	539	97
805	Nursing and personal care facilities -----	22	45 497	23 972	5 490	1 515
8051	Skilled nursing care facilities -----	5	10 597	5 631	1 311	327
8052	Intermediate care facilities -----	12	33 772	17 949	4 081	1 147
8059	Nursing and personal care facilities, n.e.c. -----	5	1 128	392	98	41
806	Hospitals -----	2	(D)	(D)	(D)	FF
8062	General medical and surgical hospitals -----	—	—	—	—	—
8063, 9	Specialty hospitals -----	2	(D)	(D)	(D)	FF
807, 8, 9	Other health services -----	45	(D)	(D)	(D)	GG
807	Medical and dental laboratories -----	18	20 259	4 619	1 091	221
8071	Medical laboratories -----	12	17 432	3 154	759	148
8072	Dental laboratories -----	6	2 827	1 465	332	73
808	Home health care services -----	14	22 216	8 564	2 275	717
809	Miscellaneous health and allied services, n.e.c. -----	13	(D)	(D)	(D)	CC
8092	Kidney dialysis centers -----	3	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c. -----	6	(D)	(D)	(D)	BB
8099	Health and allied services, n.e.c. -----	4	(D)	(D)	(D)	AA
81	Legal services -----	174	158 311	64 682	13 634	1 665
823, 4, 9	Selected educational services -----	20	3 377	563	109	44
823	Libraries -----	1	(D)	(D)	(D)	AA
824	Vocational schools -----	2	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c. -----	17	(D)	(D)	(D)	BB
83	Social services -----	108	16 293	7 360	1 788	699
835	Child day care services -----	75	7 534	3 665	936	421
832, 3, 6, 9	Other social services -----	33	8 759	3 695	852	278
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	343	202 118	84 008	19 354	2 416
871	Engineering, architectural, and surveying services -----	112	112 159	46 015	10 687	1 157
8711	Engineering services -----	70	98 770	40 219	9 394	964
8712	Architectural services -----	31	11 423	4 864	1 117	153
8713	Surveying services -----	11	1 966	932	176	40
872	Accounting, auditing, and bookkeeping services -----	88	47 907	20 091	4 829	633
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	27	9 364	3 623	983	198
8731	Commercial physical and biological research -----	8	3 950	1 357	449	71
8732	Commercial economic, sociological, and educational research ----	9	2 232	875	209	71
8734	Testing laboratories -----	10	3 182	1 391	325	56
874	Management and public relations services -----	116	32 688	14 279	2 855	428
8741	Management services -----	36	11 514	6 121	1 282	216
8742	Management consulting services -----	56	17 664	6 844	1 320	175
8743	Public relations services -----	5	587	81	16	2
8744	Facilities support management services -----	—	—	—	—	—
8748	Business consulting services, n.e.c. -----	19	2 923	1 233	237	35
89	Services, n.e.c. -----	17	10 416	2 466	518	62

Table 7b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
BANGOR, ME MSA						
	Total	153	267 635	125 522	30 545	5 465
7032, 704	Camps and membership lodging	4	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	6	1 406	463	78	31
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	20	205 116	98 732	24 217	3 649
8111 pt.	Legal aid societies and similar legal services	2	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	AA
83	Social services	68	45 478	20 868	4 916	1 272
835	Child day care services	4	594	349	92	36
832, 3, 6, 9	Other social services	64	44 884	20 519	4 824	1 236
861, 2, 4, 9	Selected membership organizations	47	13 853	4 676	1 131	463
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	3	(D)	(D)	(D)	BB
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA						
	Total	6 133	15 327 673	6 929 906	1 697 343	267 904
7032, 704	Camps and membership lodging	74	(D)	(D)	(D)	FF
7032	Sporting and recreational camps	44	(D)	(D)	(D)	FF
704	Organization hotels and lodging houses, on membership basis	30	(D)	(D)	(D)	BB
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	431	(D)	(D)	(D)	II
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	78	(D)	(D)	(D)	GG
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	47	(D)	(D)	(D)	FF
7922 pt.	Producers of live theatrical productions	27	24 007	9 210	1 941	701
7922 pt.	Producers of radio and television shows, except tape	1	(D)	(D)	(D)	AA
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	3	(D)	(D)	(D)	AA
7929	Other theatrical services	16	(D)	(D)	(D)	CC
7929 pt.	Bands, orchestras, actors, and other entertainers and entertainment groups	31	61 396	24 649	5 819	817
7929 pt.	Dance groups and artists	7	(D)	(D)	(D)	CC
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	16	(D)	(D)	(D)	FF
7929 pt.	Other music groups and artists	4	(D)	(D)	(D)	AA
7929 pt.	Other entertainers and entertainment groups	4	(D)	(D)	(D)	BB
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	215	(D)	(D)	(D)	HH
7991 pt.	Gymnasiums and athletic clubs	7	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	208	(D)	(D)	(D)	HH
7999 pt.	Fairs	4	(D)	(D)	(D)	CC
84	Museums, art galleries, and botanical and zoological gardens	134	109 047	44 357	11 292	2 571
841	Museums and art galleries	130	(D)	(D)	(D)	GG
842	Arboreta and botanical or zoological gardens	4	(D)	(D)	(D)	CC
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	646	(D)	(D)	(D)	MM
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	100	(D)	(D)	(D)	JJ
8011 pt.	General medical clinics	100	(D)	(D)	(D)	JJ
8021 pt.	Dental clinics	-	-	-	-	-
805	Nursing and personal care facilities	144	(D)	(D)	(D)	JJ
8051	Skilled nursing care facilities	65	(D)	(D)	(D)	JJ
8052	Intermediate care facilities	72	(D)	(D)	(D)	GG
8059	Nursing and personal care facilities, n.e.c.	7	(D)	(D)	(D)	CC
806	Hospitals	117	(D)	(D)	(D)	MM
8062	General medical and surgical hospitals	81	(D)	(D)	(D)	MM
8062 pt.	General medical and surgical hospitals, nongovernment	69	6 278 245	2 794 463	679 196	99 198
8062 pt.	General medical and surgical hospitals, government	12	(D)	(D)	(D)	JJ
8063, 9	Specialty hospitals	36	1 525 283	825 819	202 820	26 051
8063	Psychiatric hospitals	15	492 401	312 517	77 148	9 768
8063 pt.	Psychiatric hospitals, nongovernment	4	(D)	(D)	(D)	GG
8063 pt.	Psychiatric hospitals, government	11	(D)	(D)	(D)	II
8069	Specialty hospitals, except psychiatric	21	1 032 882	513 302	125 672	16 283
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	13	(D)	(D)	(D)	JJ
8069 pt.	Specialty hospitals, except psychiatric; government	8	(D)	(D)	(D)	HH
808, 9	Other health services	285	617 458	304 045	73 338	14 263
808	Home health care services	118	319 515	168 965	39 858	8 746
809	Miscellaneous health and allied services, n.e.c.	167	297 943	135 080	33 480	5 517
8092	Kidney dialysis centers	1	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c.	131	190 386	102 379	25 640	4 329
8099	Health and allied services, n.e.c.	35	(D)	(D)	(D)	GG

ME-48 MAINE

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 7b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.						
8111 pt.	Legal aid societies and similar legal services	33	(D)	(D)	(D)	FF
823, 4, 9	Selected educational services	249	(D)	(D)	(D)	HH
823	Libraries.....	34	(D)	(D)	(D)	EE
824	Vocational schools	39	(D)	(D)	(D)	EE
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	4	(D)	(D)	(D)	BB
8249	Vocational schools, n.e.c.	35	(D)	(D)	(D)	EE
829	Schools and educational services, n.e.c.	176	147 031	31 595	7 574	2 044
83	Social services	2 933	1 879 817	792 562	189 767	50 870
835	Child day care services	549	(D)	(D)	(D)	II
832, 3, 6, 9	Other social services	2 384	(D)	(D)	(D)	KK
832	Individual and family social services	828	(D)	(D)	(D)	JJ
833	Job training and vocational rehabilitation services	195	(D)	(D)	(D)	II
836	Residential care	874	(D)	(D)	(D)	JJ
839	Social services, n.e.c.	487	(D)	(D)	(D)	II
861, 2, 4, 9	Selected membership organizations	1 518	710 647	227 325	53 023	13 533
861	Business associations	281	(D)	(D)	(D)	GG
864	Civic, social, and fraternal associations	930	287 714	87 789	20 484	8 618
862, 9	Other membership organizations	307	(D)	(D)	(D)	HH
862	Professional membership organizations	111	(D)	(D)	(D)	GG
869	Membership organizations, n.e.c.	196	154 133	40 359	8 441	2 065
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	249	(D)	(D)	(D)	JJ
873	Research, development, and testing services	178	(D)	(D)	(D)	JJ
8731	Commercial physical and biological research	20	(D)	(D)	(D)	II
8732	Commercial economic, sociological, and educational research	30	(D)	(D)	(D)	EE
8733	Noncommercial research organizations	125	(D)	(D)	(D)	HH
8734	Testing laboratories	3	(D)	(D)	(D)	CC
874 ex. 8744	Management and public relations services, except facilities support management services	71	(D)	(D)	(D)	GG
8741	Management services	22	34 887	16 897	4 081	315
8742	Management consulting services	20	65 435	19 428	4 500	493
8743	Public relations services	9	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c.	20	(D)	(D)	(D)	CC
Boston, MA-NH PMSA						
Total		4 088	11 556 739	5 225 002	1 282 668	190 438
(See appropriate State for SIC detail.)						
Brockton, MA PMSA						
Total		175	437 734	215 862	53 114	9 048
(See appropriate State for SIC detail.)						
Fitchburg-Leominster, MA PMSA						
Total		176	207 738	94 431	22 634	5 436
(See appropriate State for SIC detail.)						
Lawrence, MA-NH PMSA						
Total		272	392 693	178 427	43 465	9 097
(See appropriate State for SIC detail.)						
Lowell, MA-NH PMSA						
Total		183	587 524	285 570	70 625	10 938
(See appropriate State for SIC detail.)						
Manchester, NH PMSA						
Total		199	410 162	165 467	39 934	6 589
(See appropriate State for SIC detail.)						
Nashua, NH PMSA						
Total		138	234 235	84 508	20 571	4 268
(See appropriate State for SIC detail.)						

Table 7b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.					
	New Bedford, MA PMSA					
	Total	155	229 149	105 775	25 715	5 135
	(See appropriate State for SIC detail.)					
	Portsmouth-Rochester, NH-ME PMSA					
	Total	247	248 232	105 434	24 047	5 582
7032, 704	Camps and membership lodging	8	1 239	193	49	23
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	34	10 057	4 072	696	422
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	39	178 239	82 934	19 118	3 818
8111 pt.	Legal aid societies and similar legal services	3	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	12	1 025	439	109	41
83	Social services	77	39 800	12 647	2 951	897
835	Child day care services	14	3 250	2 133	515	181
832, 3, 6, 9	Other social services	63	36 550	10 514	2 436	716
861, 2, 4, 9	Selected membership organizations	72	15 752	3 812	883	337
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	2	(D)	(D)	(D)	AA
	Worcester, MA-CT PMSA					
	Total	500	1 023 467	469 430	114 570	21 373
	(See appropriate State for SIC detail.)					
	LEWISTON-AUBURN, ME MSA					
	Total	122	166 918	74 222	17 881	3 547
7032, 704	Camps and membership lodging	—	—	—	—	—
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	4	759	242	48	9
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	18	137 824	63 531	15 420	2 728
8111 pt.	Legal aid societies and similar legal services	2	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	BB
83	Social services	48	20 832	8 073	1 823	594
835	Child day care services	11	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	37	(D)	(D)	(D)	EE
861, 2, 4, 9	Selected membership organizations	46	5 895	1 450	367	175
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	1	(D)	(D)	(D)	AA
	PORTLAND, ME MSA					
	Total	344	518 207	227 720	53 726	10 178
7032, 704	Camps and membership lodging	2	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	29	16 001	6 938	1 579	473
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	26	364 002	171 013	40 351	6 532
8111 pt.	Legal aid societies and similar legal services	3	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	17	2 086	737	180	57
83	Social services	158	81 284	32 259	7 762	2 130
835	Child day care services	31	3 438	1 641	397	149
832, 3, 6, 9	Other social services	127	77 846	30 618	7 365	1 981
861, 2, 4, 9	Selected membership organizations	101	46 586	12 713	2 922	846
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	8	6 287	3 134	727	103

ME-50 MAINE

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
Total		5 020	1 517 719	543 055	117 680	31 880
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	665	(D)	(D)	(D)	HH
7011	Hotels and motels	484	188 062	49 757	7 789	3 642
7011 pt.	Hotels	169	(D)	(D)	(D)	GG
7011 pt.	Hotels, 25 guestrooms or more	77	80 718	25 089	4 192	1 786
7011 pt.	Hotels, less than 25 guestrooms	92	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	315	(D)	(D)	(D)	GG
7011 pt.	Motels, tourist courts	291	71 767	16 002	2 280	1 133
7011 pt.	Motor hotels	24	(D)	(D)	(D)	EE
702, 3	Other lodging places	181	(D)	(D)	(D)	FF
702	Rooming and boarding houses	22	(D)	(D)	(D)	BB
703	Camps and recreational vehicle parks	159	36 196	8 146	719	553
72	Personal services	466	67 208	20 537	4 874	1 847
721	Laundry, cleaning, and garment services	112	(D)	(D)	(D)	FF
7211	Power laundries, family and commercial*	5	(D)	(D)	(D)	BB
7213	Linen supply*	3	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	52	6 699	1 771	411	206
7216	Drycleaning plants, except rug cleaning	26	(D)	(D)	(D)	CC
7217	Carpet and upholstery cleaning	15	1 120	439	97	47
7218	Industrial launderers*	2	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	9	871	361	84	35
7212	Garment pressing, and agents for laundries and drycleaners	2	(D)	(D)	(D)	BB
7219	Laundry and garment services, n.e.c.*	7	(D)	(D)	(D)	AA
722	Photographic studios, portrait	31	4 670	1 037	235	84
723, 4	Beauty and barber shops	198	18 139	7 018	1 576	649
723	Beauty shops	188	(D)	(D)	(D)	FF
724	Barber shops	10	(D)	(D)	(D)	BB
725	Shoe repair shops and shoeshine parlors	4	(D)	(D)	(D)	AA
726	Funeral service and crematories	73	21 943	5 302	1 236	283
729	Miscellaneous personal services	48	(D)	(D)	(D)	CC
7291	Tax return preparation services	35	(D)	(D)	(D)	CC
7299	Miscellaneous personal services, n.e.c.	13	(D)	(D)	(D)	BB
73	Business services	485	132 878	53 594	11 653	3 684
731	Advertising	29	(D)	(D)	(D)	CC
7311	Advertising agencies	20	(D)	(D)	(D)	BB
7312	Outdoor advertising services	1	(D)	(D)	(D)	AA
7313	Radio, television, publishers' advertising representatives	5	(D)	(D)	(D)	BB
7319	Advertising, n.e.c.	3	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	AA
7322	Adjustment and collection services	3	(D)	(D)	(D)	AA
7323	Credit reporting services	1	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	38	(D)	(D)	(D)	BB
7331	Direct mail advertising services	—	—	—	—	—
7334	Photocopying and duplicating services	10	1 694	431	94	27
7335, 6	Commercial photography, art, and graphics	18	(D)	(D)	(D)	BB
7335	Commercial photography	8	1 442	396	73	17
7336	Commercial art and graphic design	10	(D)	(D)	(D)	AA
7338	Secretarial and court reporting services	10	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	116	17 985	6 006	1 319	703
7342	Disinfecting and pest control services	7	(D)	(D)	(D)	BB
7349	Building cleaning and maintenance services, n.e.c.	109	(D)	(D)	(D)	FF
735	Miscellaneous equipment rental and leasing	46	21 280	5 545	1 064	195
7352	Medical equipment rental and leasing	8	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing	12	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c.	26	14 068	4 070	752	134
736	Personnel supply services	52	28 657	17 347	3 732	1 316
7361	Employment agencies	15	4 973	1 332	246	73
7363	Help supply services	37	23 684	16 015	3 486	1 243
7363 pt.	Temporary help supply	26	(D)	(D)	(D)	FF
7363 pt.	Help supply, except temporary	11	(D)	(D)	(D)	EE
737	Computer programming, data processing, and other computer related services	61	15 241	6 076	1 314	249
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	36	10 294	4 061	874	115
7371	Computer programming services	20	5 194	2 271	479	57
7372	Prepackaged software	8	(D)	(D)	(D)	BB
7373	Computer integrated systems	8	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	11	(D)	(D)	(D)	CC
7374, 5	Computer processing, information retrieval	11	(D)	(D)	(D)	CC
7376	Computer facilities management services	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	14	(D)	(D)	(D)	BB
7377	Computer rental and leasing	—	—	—	—	—
7378	Computer maintenance and repair	3	(D)	(D)	(D)	AA
7379	Computer related services, n.e.c.	11	(D)	(D)	(D)	BB

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
73	Business services—Con.					
738	Miscellaneous business services	139	36 207	13 882	3 220	991
7381, 2	Detective agencies and protective services	27	7 841	3 603	777	237
7381	Detective, guard, and armored car services	21	4 598	2 377	527	169
7382	Security systems services	6	3 243	1 226	250	68
7383	News syndicates	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories*	14	(D)	(D)	(D)	BB
7389	Business services, n.e.c.	96	25 478	9 682	2 319	709
7389 pt.	Sign painting shops	5	(D)	(D)	(D)	AA
7389 pt.	Interior designing	10	2 033	382	72	28
7389 pt.	Telephone answering services	4	(D)	(D)	(D)	BB
7389 pt.	Other business services	77	22 197	8 831	2 139	639
75	Automotive repair, services, and parking	444	120 119	25 368	5 901	1 494
751	Automotive rental and leasing, without drivers	18	16 550	4 201	939	194
7513	Truck rental and leasing, without drivers	9	6 294	1 453	335	57
7514, 5	Passenger car rental and leasing	9	10 256	2 748	604	137
7514	Passenger car rental	7	(D)	(D)	(D)	CC
7515	Passenger car leasing	2	(D)	(D)	(D)	BB
7519	Utility trailer and recreational vehicle rental	—	—	—	—	—
752	Automobile parking	1	(D)	(D)	(D)	AA
753	Automotive repair shops	384	(D)	(D)	(D)	GG
7532	Top, body, and upholstery repair shops and paint shops	99	(D)	(D)	(D)	EE
7532 pt.	Top and body repair shops	93	(D)	(D)	(D)	EE
7532 pt.	Paint shops	6	(D)	(D)	(D)	AA
7538	General automotive repair shops	228	52 770	10 006	2 310	612
7538 pt.	General automotive repair shops, except diesel	205	45 368	8 081	1 858	524
7538 pt.	Diesel repair shops	23	7 402	1 925	452	88
7533, 4, 6, 7, 9	Other automotive repair shops	57	17 775	3 738	885	207
7533	Automotive exhaust system repair shops	13	4 422	751	196	49
7534	Tire retreading and repair shops	2	(D)	(D)	(D)	BB
7536	Automotive glass replacement shops	21	5 739	1 284	300	68
7537	Automotive transmission repair shops	9	(D)	(D)	(D)	BB
7539	Automotive repair shops, n.e.c.	12	2 868	652	149	38
7539 pt.	Radiator repair	3	(D)	(D)	(D)	AA
7539 pt.	Brake, front end, and wheel alignment	2	(D)	(D)	(D)	AA
7539 pt.	Automotive electrical and fuel system services	6	979	167	31	14
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	AA
754	Automotive services, except repair	41	(D)	(D)	(D)	CC
7542	Carwashes	25	(D)	(D)	(D)	BB
7549	Automotive services, except repair and carwashes	16	4 068	1 030	253	82
76	Miscellaneous repair services	157	(D)	(D)	(D)	FF
762	Electrical repair shops	39	8 575	2 428	655	170
7622	Radio and television repair shops	8	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops	31	(D)	(D)	(D)	CC
7623	Refrigeration and air-conditioning service and repair shops	8	(D)	(D)	(D)	BB
7629	Electrical and electronic repair shops, n.e.c.	23	4 618	1 420	440	124
763	Watch, clock, and jewelry repair	3	343	81	17	11
764	Reupholstery and furniture repair	6	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	109	30 585	8 416	1 753	381
7692	Welding repair	17	(D)	(D)	(D)	BB
7694	Armature rewinding shops	8	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c.	84	19 323	5 142	1 042	250
78, 79, 84	Amusement and recreation services, including motion pictures and museums	415	(D)	(D)	(D)	HH
781, 2	Motion picture production, distribution, and services	6	(D)	(D)	(D)	AA
783	Motion picture theaters	26	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in	24	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters	2	(D)	(D)	(D)	AA
784	Video tape rental	91	(D)	(D)	(D)	FF
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	10	(D)	(D)	(D)	AA
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	6	(D)	(D)	(D)	AA
793	Bowling centers	28	(D)	(D)	(D)	CC
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	254	89 412	25 585	6 528	2 337
794	Commercial sports	8	(D)	(D)	(D)	BB
7941	Professional sports clubs, managers, promoters	—	—	—	—	—
7948	Racing, including track operation	8	(D)	(D)	(D)	BB
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	246	(D)	(D)	(D)	GG
791	Dance studios, schools, and halls	6	343	68	19	12
7991	Physical fitness facilities	32	3 364	919	331	150
7992	Public golf courses	16	3 591	1 097	81	41
7993	Coin-operated amusement devices	10	(D)	(D)	(D)	BB
7996	Amusement parks	2	(D)	(D)	(D)	AA
7997	Membership sports and recreation clubs	34	7 707	2 558	410	248
7999, 84	Amusement and recreation services, including museums, n.e.c. ..	146	67 386	19 507	5 400	1 795
7999 pt.	Concession operators of amusement devices and rides	19	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	AA
7999 pt., 84	Other recreation and amusements, including museums	126	64 317	18 731	5 341	1 781

Table 8a. Summary Statistics for Firms Subject to Federal Income Tax for the Area Outside Metropolitan Areas: 1992 – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
80	Health services	1 186	514 403	223 064	49 396	11 506
801	Offices and clinics of doctors of medicine	512	186 336	84 423	17 149	2 220
8011 pt.	Offices of doctors of medicine	508	(D)	(D)	(D)	GG
8011 pt.	General medical clinics	4	(D)	(D)	(D)	BB
802	Offices and clinics of dentists	260	75 382	25 768	5 742	1 357
803	Offices and clinics of doctors of osteopathy	53	(D)	(D)	(D)	CC
804	Offices and clinics of other health practitioners	218	51 468	13 987	3 194	764
8041	Offices and clinics of chiropractors	72	15 828	4 314	1 015	248
8042	Offices and clinics of optometrists	78	21 816	4 546	1 035	272
8043	Offices and clinics of podiatrists	17	3 123	636	138	44
8049	Offices and clinics of health practitioners, n.e.c.	51	10 701	4 491	1 006	200
805	Nursing and personal care facilities	89	(D)	(D)	(D)	II
8051	Skilled nursing care facilities	39	(D)	(D)	(D)	HH
8052	Intermediate care facilities	44	84 638	45 322	10 579	3 350
8059	Nursing and personal care facilities, n.e.c.	6	2 329	1 455	327	116
806	Hospitals	-	-	-	-	-
8062	General medical and surgical hospitals	-	-	-	-	-
8063, 9	Specialty hospitals	-	-	-	-	-
807, 8, 9	Other health services	54	27 417	10 306	2 247	697
807	Medical and dental laboratories	16	9 870	2 492	587	97
8071	Medical laboratories	8	8 419	1 987	473	69
8072	Dental laboratories	8	1 451	505	114	28
808	Home health care services	20	12 517	5 354	1 140	486
809	Miscellaneous health and allied services, n.e.c.	18	5 030	2 460	520	114
8092	Kidney dialysis centers	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c.	16	(D)	(D)	(D)	BB
8099	Health and allied services, n.e.c.	2	(D)	(D)	(D)	BB
81	Legal services	365	111 377	39 974	8 628	1 505
823, 4, 9	Selected educational services	25	(D)	(D)	(D)	BB
823	Libraries	4	(D)	(D)	(D)	AA
824	Vocational schools	1	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c.	20	(D)	(D)	(D)	BB
83	Social services	239	(D)	(D)	(D)	GG
835	Child day care services	147	(D)	(D)	(D)	EE
832, 3, 6, 9	Other social services	92	(D)	(D)	(D)	FF
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	542	137 178	61 534	14 371	2 394
871	Engineering, architectural, and surveying services	209	68 947	31 711	7 143	1 110
8711	Engineering services	99	52 427	24 198	5 493	731
8712	Architectural services	33	9 030	3 816	841	166
8713	Surveying services	77	7 490	3 697	809	213
872	Accounting, auditing, and bookkeeping services	180	(D)	(D)	(D)	FF
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	24	(D)	(D)	(D)	CC
8731	Commercial physical and biological research	4	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	7	(D)	(D)	(D)	AA
8734	Testing laboratories	13	(D)	(D)	(D)	CC
874	Management and public relations services	129	(D)	(D)	(D)	EE
8741	Management services	41	8 872	3 762	732	133
8742	Management consulting services	59	10 209	4 667	1 108	174
8743	Public relations services	9	(D)	(D)	(D)	BB
8744	Facilities support management services	4	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c.	16	(D)	(D)	(D)	BB
89	Services, n.e.c.	31	10 068	4 573	977	138

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Areas: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	Total	1 032	1 087 121	516 219	124 945	25 220
7032, 704	Camps and membership lodging	13	4 337	1 272	131	36
7032	Sporting and recreational camps	13	4 337	1 272	131	36
704	Organization hotels and lodging houses, on membership basis	-	-	-	-	-

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Areas: 1992 —Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	97	(D)	(D)	(D)	EE
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	11	(D)	(D)	(D)	AA
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	10	(D)	(D)	(D)	AA
7922 pt.	Producers of live theatrical productions -----	6	(D)	(D)	(D)	AA
7922 pt.	Producers of radio and television shows, except tape -----	—	—	—	—	—
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	—	—	—	—	—
7922 pt.	Other theatrical services -----	4	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	1	(D)	(D)	(D)	AA
7929 pt.	Dance groups and artists -----	—	—	—	—	—
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	—	—	—	—	—
7929 pt.	Other music groups and artists -----	1	(D)	(D)	(D)	AA
7929 pt.	Other entertainers and entertainment groups -----	—	—	—	—	—
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	41	(D)	(D)	(D)	CC
7991 pt.	Gymnasiums and athletic clubs -----	3	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs -----	38	(D)	(D)	(D)	BB
7999 pt.	Fairs -----	8	(D)	(D)	(D)	BB
84	Museums, art galleries, and botanical and zoological gardens -----	37	6 561	2 538	537	141
841	Museums and art galleries -----	34	(D)	(D)	(D)	CC
842	Arboreta and botanical or zoological gardens -----	3	(D)	(D)	(D)	AA
8011 pt., 8021 pt., 805, 6, 8, 9	Selected health services -----	167	(D)	(D)	(D)	JJ
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	33	(D)	(D)	(D)	EE
8011 pt.	General medical clinics -----	33	(D)	(D)	(D)	EE
8021 pt.	Dental clinics -----	—	—	—	—	—
805	Nursing and personal care facilities -----	40	56 877	31 074	7 378	2 176
8051	Skilled nursing care facilities -----	7	(D)	(D)	(D)	FF
8052	Intermediate care facilities -----	29	(D)	(D)	(D)	GG
8059	Nursing and personal care facilities, n.e.c. -----	4	(D)	(D)	(D)	BB
806	Hospitals -----	34	(D)	(D)	(D)	JJ
8062	General medical and surgical hospitals -----	32	589 458	284 093	69 692	12 261
8062 pt.	General medical and surgical hospitals, nongovernment -----	27	475 705	215 787	52 610	9 966
8062 pt.	General medical and surgical hospitals, government -----	5	113 753	68 306	17 082	2 295
8063, 9	Specialty hospitals -----	2	(D)	(D)	(D)	GG
8063	Psychiatric hospitals -----	1	(D)	(D)	(D)	FF
8063 pt.	Psychiatric hospitals, nongovernment -----	—	—	—	—	—
8063 pt.	Psychiatric hospitals, government -----	1	(D)	(D)	(D)	FF
8069	Specialty hospitals, except psychiatric -----	1	(D)	(D)	(D)	FF
8069 pt.	Specialty hospitals, except psychiatric; nongovernment -----	—	—	—	—	—
8069 pt.	Specialty hospitals, except psychiatric; government -----	1	(D)	(D)	(D)	FF
808, 9	Other health services -----	60	40 853	22 560	5 313	1 278
808	Home health care services -----	28	24 168	13 793	3 206	861
809	Miscellaneous health and allied services, n.e.c. -----	32	16 685	8 767	2 107	417
8092	Kidney dialysis centers -----	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c. -----	29	(D)	(D)	(D)	EE
8099	Health and allied services, n.e.c. -----	3	(D)	(D)	(D)	BB
8111 pt.	Legal aid societies and similar legal services -----	6	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services -----	74	(D)	(D)	(D)	EE
823	Libraries -----	51	(D)	(D)	(D)	CC
824	Vocational schools -----	2	(D)	(D)	(D)	AA
8243	Data processing schools -----	—	—	—	—	—
8244	Business and secretarial schools -----	—	—	—	—	—
8249	Vocational schools, n.e.c. -----	2	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c. -----	21	7 606	3 578	661	157
83	Social services -----	385	175 021	70 832	16 729	4 829
835	Child day care services -----	100	(D)	(D)	(D)	FF
832, 3, 6, 9	Other social services -----	285	(D)	(D)	(D)	HH
832	Individual and family social services -----	109	52 489	24 566	5 788	1 557
833	Job training and vocational rehabilitation services -----	35	(D)	(D)	(D)	FF
836	Residential care -----	78	26 266	12 527	2 772	798
839	Social services, n.e.c. -----	63	60 838	17 358	4 209	1 031
861, 2, 4, 9	Selected membership organizations -----	273	(D)	(D)	(D)	GG
861	Business associations -----	80	20 057	6 914	1 627	265
864	Civic, social, and fraternal associations -----	139	34 758	8 146	1 767	946
862, 9	Other membership organizations -----	54	(D)	(D)	(D)	CC
862	Professional membership organizations -----	12	(D)	(D)	(D)	BB
869	Membership organizations, n.e.c. -----	42	6 872	2 520	570	157

Table 8b. Summary Statistics for Firms Exempt From Federal Income Tax for the Area Outside Metropolitan Areas: 1992 — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For definitions of CMSA's, MSA's, and PMSA's, see appendix D]

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	17	47 290	19 073	4 758	676
873	Research, development, and testing services -----	13	(D)	(D)	(D)	FF
8731	Commercial physical and biological research -----	—	—	—	—	—
8732	Commercial economic, sociological, and educational research ----	1	(D)	(D)	(D)	AA
8733	Noncommercial research organizations -----	12	(D)	(D)	(D)	FF
8734	Testing laboratories -----	—	—	—	—	—
874 ex. 8744	Management and public relations services, except facilities support management services -----	4	(D)	(D)	(D)	AA
8741	Management services -----	1	(D)	(D)	(D)	AA
8742	Management consulting services -----	—	—	—	—	—
8743	Public relations services -----	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c. -----	2	(D)	(D)	(D)	AA

Table 9. Places With 2,500 Inhabitants or More Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Maine -----	(X)	3 597 330	3 597 330	100.0	Maine—Con.				
Portland -----	1	720 457	720 457	20.0	Brewer -----	15	37 118	2 214 864	61.6
Bangor -----	2	292 565	1 013 022	28.2	Ellsworth -----	16	36 731	2 251 595	62.6
South Portland -----	3	230 070	1 243 092	34.6	Saco -----	17	32 698	2 284 293	63.5
Lewiston -----	4	170 547	1 413 639	39.3	Windham town -----	18	30 840	2 315 133	64.4
Augusta -----	5	111 836	1 525 475	42.4	Rockland -----	19	29 198	2 344 331	65.2
Scarborough town -----	6	100 463	1 625 938	45.2	Caribou -----	20	25 134	2 369 465	65.9
Waterville -----	7	97 134	1 723 072	47.9	Gorham town -----	21	22 460	2 391 925	66.5
Brunswick town -----	8	94 403	1 817 475	50.5	Belfast -----	22	18 962	2 410 887	67.0
Auburn -----	9	87 851	1 905 326	53.0	Gardiner -----	23	13 504	2 424 391	67.4
Westbrook -----	10	71 388	1 976 714	54.9	Old Town -----	24	12 789	2 437 180	67.7
Biddeford -----	11	60 121	2 036 835	56.6	Orono town -----	25	11 022	2 448 202	68.1
Presque Isle -----	12	51 462	2 088 297	58.1	Calais -----	26	10 848	2 459 050	68.4
Bath -----	13	48 862	2 137 159	59.4	Hallowell -----	27	5 109	2 464 159	68.5
Sanford town -----	14	40 587	2 177 746	60.5					

¹Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 10. Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A. For information on geographic areas followed by ▲, see appendix F]

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Maine -----	(X)	3 597 330	3 597 330	100.0	Maine—Con.				
Cumberland -----	1	1 448 362	1 448 362	40.3	Oxford -----	9	98 002	3 242 336	90.1
Penobscot -----	2	421 524	1 869 886	52.0	Somerset -----	10	80 424	3 322 760	92.4
York -----	3	334 343	2 204 229	61.3	Sagadahoc -----	11	80 366	3 403 126	94.6
Androscoggin -----	4	300 335	2 504 564	69.6	Lincoln -----	12	55 058	3 458 184	96.1
Kennebec -----	5	284 900	2 789 464	77.5	Franklin -----	13	50 063	3 508 247	97.5
Aroostook -----	6	140 555	2 930 019	81.4	Washington -----	14	36 044	3 544 291	98.5
Hancock -----	7	115 252	3 045 271	84.7	Waldo -----	15	31 207	3 575 498	99.4
Knox -----	8	99 063	3 144 334	87.4	Piscataquis -----	16	21 832	3 597 330	100.0

¹Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Appendix A.

General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration. Firms in the 1992 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

- a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1992. 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 service nonemployer firms which reported a receipts volume of \$1,000 or more during 1992. 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 provided in a subsequent Non-employer Statistics report (SC92-N-1).

- b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1992 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers 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 employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. 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 above the payroll size cutoff referred to in section 1b. Within this category, a report of company organization was conducted periodically to identify establishment locations of firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1991 Report of Company Organization was used as a coverage check in the census. In the 1992 census, all multi-establishment firms were asked to notify the Census Bureau of any establishments for which a form was not received. Report forms were subsequently provided to the firms for these establishments.
- b. A sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1992 questionnaire.

Method of classifying kinds of business. The service industries classifications for all establishments were based on the *Standard Industrial Classification Manual: 1987*¹ (SIC). However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe

- a. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.
- b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1987 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 1992 census classification in the detail required for

¹*Standard Industrial Classification Manual: 1987*. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. Stock No. 041-001-00314-2.

employers), the firm was sent a brief inquiry requesting information necessary to assign a 1992 census kind-of-business code.

- Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status. For kind-of-business classifications² 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 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 classifications³ 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.

COMPARABILITY OF THE 1987 AND 1992 CENSUSES

The 1987 and 1992 censuses were conducted under similar conditions and procedures except for the following:

Geographic areas. The boundaries of a number of areas for which data are shown in the 1992 census are not the same as in the 1987 census because of annexations; other boundary changes; and redefinitions of metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).⁴ In addition, data for consolidated cities are included in the 1992 census.

Data for special economic urban areas (SEUA's) with 10,000 inhabitants or more in Michigan, Minnesota, New York, and Wisconsin qualified for publication in the 1992 census. This included townships in Michigan and Minnesota and towns in New York and Wisconsin. However, Minnesota did not have any townships that met the population criteria.

²SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

³SIC's 7041, 8111 pt., 84 pt., 86, 8733.

⁴Newly defined metropolitan areas (MA's) were announced by the Office of Management and Budget (OMB) effective June 30, 1993.

Nonemployer firms. In 1987, data for nonemployer firms were published for the United States, States, metropolitan areas, counties, and places in four regional reports in the Nonemployer Statistics Series (SC87-N-1 to -4).

For 1992, data for nonemployers by kind of business are presented in one *Nonemployer Statistics* report (SC92-N-1) for the United States, States, and metropolitan areas. Nonemployer data for counties and places are available on compact disc-read only memory (CD-ROM).

Employment. In 1987, employment data withheld to avoid disclosing data for individual companies were represented with the symbol "(D)." In 1992, withheld employment data are represented with symbols that denote employment size ranges. These symbols are defined in the introductory text.

Sources of receipts/revenue. In 1987, data on sources of receipts/revenue for selected industries were published with other industry-specific data in the *Miscellaneous Subjects* report (SC87-S-4) of the Subject Series. In 1992, sources of receipts/revenue data are presented separately in the *Sources of Receipts or Revenue* report (SC92-S-4) of the Subject Series.

Legal form of organization. In 1987, data on the number of individual proprietorships/partnerships were published in the Geographic Area Series. In 1992, individual proprietorship/partnership data are published in the *Establishment and Firm Size* report (SC87-S-1) and in the *Nonemployer Statistics* report (SC87-N-1).

EXPLANATION OF TERMS

Establishments. An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries 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. Estimates of this number were derived from a sample and are provided in the service industries report, *Miscellaneous Subjects* (SC92-S-5). Each census report 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 1992. Appendix G provides a comparison of the number of establishments active any time during the year versus the number in business at the end of the year.

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, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

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.

Firms. A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic census, the terms "firm" and "company" are synonymous.

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 1992 whether or not payment was received in 1992, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1992 regardless of when services were rendered). 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. Receipts from leasing of vehicles, equipment, etc., marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1992 under capital, finance, or "full payout" leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

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 rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to

customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report 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 1992, whether or not payment was received in 1992. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and 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.

Expenses. Expenses include payroll, employee benefits, interest, rent, payroll taxes, cost of supplies used for operation, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1992.

Expenses in this report 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; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll. Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, employee contributions to qualified pension plans, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. 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.

First-quarter payroll. This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1992.

Paid employees for pay period including March 12. Paid employees consist of the full- 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; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Auxiliary establishments. Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the *1992 Enterprise Statistics* reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011). Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702). Establishments renting rooms, with or without board, on a fee basis. Homes for the elderly, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032). Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033). Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704). Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the elderly and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211).

Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and dry-cleaners (SIC 7212).

Establishments primarily engaged in providing laundry and drycleaning services but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213).

Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215).

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry routes.

Drycleaning plants, except rug cleaning (SIC 7216).

Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as "tailor shops" or "cleaners" are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217).

Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily

engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218).

Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219).

Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

Photographic studios, portrait (SIC 722).

Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723).

Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724).

Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725).

Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in

hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726). Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291). Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299). Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Massage parlors, tanning salons, and saunas.
2. Diet and weight reducing services.
3. Formal wear rental.
4. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311). Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy but do not place the advertising with media are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with media are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312). Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313). Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radio and television advertising representatives.
2. Publishers' advertising representatives.

Advertising, n.e.c. (SIC 7319). Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322). Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323). Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

Direct mail advertising services (SIC 7331). Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order but also providing other direct mail advertising services are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mailing list compilers, brokers, and managers.
2. Direct mail advertising services, except mailing list services.

Photocopying and duplicating services (SIC 7334). Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including "quick printing," is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing and photocopying.

Commercial photography (SIC 7335). Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336). Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338). Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342). Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349). Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

Medical equipment rental and leasing (SIC 7352). Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353). Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Rental and leasing of heavy construction equipment without operators.
2. Rental and leasing of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359). Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental, except rent-to-own.
2. Equipment leasing, except finance leasing.
3. Rent-to-own.

Employment agencies (SIC 7361). Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363). Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Employee leasing.
3. Other help supply services.

Computer programming services (SIC 7371). Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These

establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372). Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems (SIC 7373). Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374). Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375). Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376). Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377). Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the

customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Division D, Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378). Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379). Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Computer consultants.
2. Miscellaneous computer services, n.e.c.

Detective, guard, and armored car services (SIC 7381). Establishments primarily engaged in providing detective, guard, and armored car services. Fingerprint service, polygraph service, and rental of dogs for protective service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382). Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383). Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384). Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks),

which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except "one-hour" (mini) labs.
2. "One-hour" (mini) photofinishing.

Business services, n.e.c. (SIC 7389). Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops. Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing. Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee basis. Establishments providing interior designing service but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves "interior decorators" are classified in Construction.
3. Telephone answering services. Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communications.
4. Water softening and conditioning services. Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services. Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services. Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are classified as auxiliary to this industry.

7. Convention and trade show services. Establishments primarily engaged in providing a variety of services to conventions and trade shows on a contract or fee basis, including decoration services, registration services, promotion, and other administrative functions.
8. Private mail centers. Establishments primarily engaged in providing mailbox rental and other postal and mailing (except advertising) services. In addition, establishments may provide typing, photocopying, and FAX services, and may sell office supplies.
9. Miscellaneous business services, n.e.c. Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513).

Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.
2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514). Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515). Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519). Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles. Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521). Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.
2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532). Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Top and body repair shops.
2. Paint shops.

Automotive exhaust system repair shops (SIC 7533). Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534). Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536). Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537). Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538). Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539). Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Automotive electrical repair shops.
5. Other automotive repair shops, n.e.c. Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, and heater and air-conditioning repair.

Carwashes (SIC 7542). Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549). Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lubrication shops.
2. Towing services.
3. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622). Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623). Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629). Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763). Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764). Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers and draperies to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692). Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694). Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699). Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair.
2. Lawnmower and other small gasoline engine repair. Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services. Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c. Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair,

dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

This group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

Motion picture and video tape production (SIC 7812). Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819). Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822). Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film and tape distribution for television.
3. Video tape wholesalers.

Services allied to motion picture distribution (SIC 7829). Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832). Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833). Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841). Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791). Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922). Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions. Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters but not operating the food service are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers. Establishments primarily engaged in producing shows for live presentation on radio and television. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers or agents, concert bureaus, and booking agents.
4. Other theatrical services. Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929). Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists. Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups. Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933). Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941). Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948). Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991). Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Gymnasiums and athletic clubs.

Public golf courses (SIC 7992). Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993). Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996). Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997). Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999). Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides. Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses. Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, a subgroup of Industry 7929.
3. Fairs. Establishments primarily engaged in arranging and operating the exhibitions and related activities

usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Roller skating rinks.
5. Ice skating rinks.
6. Other amusement and recreation services, n.e.c. Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, and tennis. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801). Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of doctors of medicine. Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. General medical clinics. Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802). Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists. Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Dental clinics. Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803). Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of osteopathic physicians.
2. Osteopathic clinics.

Offices and clinics of chiropractors (SIC 8041). Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042). Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043). Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049). Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051). Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052). Establishments primarily engaged in providing inpatient nursing and rehabilitative services but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059). Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062). Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063). Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069). Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071). Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as

prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072). Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082). Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092). Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093). Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099). Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these

funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the census.

Libraries (SIC 823). Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243). Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244). Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249). Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

Schools and educational services, n.e.c. (SIC 829). Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry 8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the physically challenged and the disadvantaged. Also

included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the census.

Individual and family social services (SIC 832). Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833). Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the physically challenged, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835). Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836). Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839). Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included

in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412). Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

Arboreta and botanical or zoological gardens (SIC 8422). Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the census. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861). Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862). Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864).

Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869). Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

This group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering services (SIC 8711). Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712). Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713). Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721). Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However,

establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731).

Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732).

Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733). Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734). Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741). Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742). Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies planning; information systems

planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743). Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744).

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748). Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services, except environmental.
2. Environmental consulting.
3. Authors, composers, and other arts-related services.
4. Other services, n.e.c.

Appendix B. **Sample Report Form and Instructions**

The sample report form and instructions are shown on the following pages.



Appendix C.

Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Services Division, Bureau of the Census, Washington, DC 20233]

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
70	HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES		73	BUSINESS SERVICES—Con.	
7011 pt.	Hotels, 25 guestrooms or more	7001	7377	Computer rental and leasing	7307
7011 pt.	Hotels, less than 25 guestrooms	7001	7378	Computer maintenance and repair	7307
7011 pt.	Motels, tourist courts	7001	7379 pt.	Computer consultants	7307
7011 pt.	Motor hotels	7001	7379 pt.	Miscellaneous computer services, n.e.c.	7307
702	Rooming and boarding houses	7002	7381 pt.	Detective agencies and guard services	7308
7032	Sporting and recreational camps	7002	7381 pt.	Armored car services	7308
7033	Recreational vehicle parks and campsites	7002	7382	Security systems services	7308
704	Organization hotels and lodging houses, on membership basis.	7002	7383	News syndicates	7308
			7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303
			7384 pt.	"One-hour" (mini) photofinishing	7303
72	PERSONAL SERVICES		7389 pt.	Sign painting shops	7308
7211	Power laundries, family and commercial	7201	7389 pt.	Interior designing	7308
7212	Garment pressing, and agents for laundries and drycleaners	7201	7389 pt.	Telephone answering services	7308
7213	Linen supply	7201	7389 pt.	Water softening and conditioning services	7308
7215 pt.	Coin-operated laundries and drycleaning stores	7201	7389 pt.	Packaging and labeling services	7308
7215 pt.	Coin-operated laundry routes	7201	7389 pt.	Trading stamp services	7308
7216	Drycleaning plants, except rug cleaning	7201	7389 pt.	Convention and trade show services	7308
7217	Carpet and upholstery cleaning	7201	7389 pt.	Private mail centers	7308
7218	Industrial launderers	7201	7389 pt.	Miscellaneous business services, n.e.c.	7308
7219	Laundry and garment services, n.e.c.	7201			
722	Photographic studios, portrait	7303	75	AUTOMOTIVE REPAIR, SERVICES, AND PARKING	
723	Beauty shops	7202	7513 pt.	Truck rental, without drivers	7501
724	Barber shops	7202	7513 pt.	Truck leasing, except finance leasing	7501
725	Shoe repair shops and shoeshine parlors	7202	7514	Passenger car rental	7501
726	Funeral service and crematories	7202	7515	Passenger car leasing	7501
7291	Tax return preparation services	7202	7519	Utility trailer and recreational vehicle rental	7501
7299 pt.	Massage parlors, tanning salons, and saunas	7202	7521 pt.	Parking lots	7502
7299 pt.	Diet and weight reducing services	7202	7521 pt.	Parking structures	7502
7299 pt.	Formal wear rental	7202	7532 pt.	Top and body repair shops	7503
7299 pt.	Other personal services, n.e.c.	7202	7532 pt.	Paint shops	7503
73	BUSINESS SERVICES		7533	Automotive exhaust system repair shops	7503
7311	Advertising agencies	7301	7534	Tire retreading and repair shops	7503
7312	Outdoor advertising services	7301	7536	Automotive glass replacement shops	7503
7313 pt.	Radio and television advertising representatives	7301	7537	Automotive transmission repair shops	7503
7313 pt.	Publishers' advertising representatives	7301	7538 pt.	General automotive repair shops, except diesel	7503
7319	Advertising, n.e.c.	7301	7538 pt.	Diesel repair shops	7503
7322	Adjustment and collection services	7302	7539 pt.	Radiator repair	7503
7323	Credit reporting services	7302	7539 pt.	Brake, front end, and wheel alignment	7503
7331 pt.	Mailing list compilers, brokers, and managers	7303	7539 pt.	Carburetor repair shops	7503
7331 pt.	Direct mail advertising services, except mailing list services	7303	7539 pt.	Automotive electrical repair shops	7503
7334 pt.	Blueprinting and photocopying services	7303	7539 pt.	Other automotive repair shops, n.e.c.	7503
7334 pt.	Duplicating services, except printing and photocopying	7303	7542	Carwashes	7503
7335	Commercial photography	7303	7549 pt.	Lubrication shops	7503
7336 pt.	Commercial art	7303	7549 pt.	Towing services	7503
7336 pt.	Graphic arts and related design	7303	7549 pt.	Other automotive services, n.e.c.	7503
7338	Secretarial and court reporting services	7303	76	MISCELLANEOUS REPAIR SERVICES	
7342	Disinfecting and pest control services	7304	7622	Radio and television repair shops	7600
7349	Building cleaning and maintenance services, n.e.c.	7304	7623	Refrigeration and air-conditioning service and repair shops	7600
7352	Medical equipment rental and leasing	7305	7629	Electrical and electronic repair shops, n.e.c.	7600
7353 pt.	Rental and leasing of heavy construction equipment without operators	7305	763	Watch, clock, and jewelry repair	7600
7353 pt.	Rental and leasing of heavy construction equipment with operators	7305	764	Reupholstery and furniture repair	7600
7359 pt.	Equipment rental, except rent-to-own	7305	7692	Welding repair	7600
7359 pt.	Equipment leasing, except finance leasing	7305	7694	Armature rewinding shops	7600
7359 pt.	Rent-to-own	7305	7699 pt.	Farm machinery and equipment repair	7600
7361	Employment agencies	7306	7699 pt.	Lawnmower and other small gasoline engine repair	7600
7363 pt.	Temporary help supply	7306	7699 pt.	Sewer and septic tank cleaning services	7600
7363 pt.	Employee leasing	7306	7699 pt.	Other repair and related services, n.e.c.	7600
7363 pt.	Other help supply services	7306	78	MOTION PICTURES	
7371	Computer programming services	7307	7812 pt.	Motion picture production, except for television	7801
7372	Prepackaged software	7307	7812 pt.	Motion picture and tape production for television	7801
7373	Computer integrated systems	7307	7819	Services allied to motion picture production	7801
7374	Computer processing and data preparation and processing services	7307	7822 pt.	Motion picture film exchanges	7801
7375	Information retrieval services	7307	7822 pt.	Film and tape distribution for television	7801
7376	Computer facilities management services	7307	7822 pt.	Video tape wholesalers	7801
			7829	Services allied to motion picture distribution	7801
			7832	Motion picture theaters, except drive-in	7802
			7833	Drive-in motion picture theaters	7802
			7841	Video tape rental	7803

SIC code	Title	Reporting form CB-	SIC code	Title	Reporting form CB-
79	AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS		81	LEGAL SERVICES	
791	Dance studios, schools, and halls	7903	81 pt.	Offices of lawyers	8100
7922 pt.	Producers of live theatrical productions	7901	81 pt.	Legal aid societies and similar legal services	8100
7922 pt.	Producers of radio and television shows, except tape producers	7901	823, 4,	SELECTED EDUCATIONAL SERVICES	
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, and booking agents	7901	9		
7922 pt.	Other theatrical services	7901	823	Libraries	8200
7929 pt.	Dance groups and artists	7901	8243	Data processing schools	8200
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901	8244	Business and secretarial schools	8200
7929 pt.	Other music groups and artists	7901	8249	Vocational schools, n.e.c.	8200
7929 pt.	Other entertainers and entertainment groups	7901	829	Schools and educational services, n.e.c.	8200
7933	Bowling centers	7902	83	SOCIAL SERVICES	
7941 pt.	Baseball clubs	7902			
7941 pt.	Football clubs	7902	832	Individual and family social services	8300
7941 pt.	Other professional sports clubs	7902	833	Job training and vocational rehabilitation services	8300
7941 pt.	Managers and promoters	7902	835	Child day care services	8300
7948 pt.	Auto racetrack operation	7902	836	Residential care	8300
7948 pt.	Horse racetrack operation	7902	839	Social services, n.e.c.	8300
7948 pt.	Dog racetrack operation	7902	84	MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS	
7948 pt.	Racing stables and racing, n.e.c.	7902			
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7903	8412	Museums and art galleries	8400
7991 pt.	Gymnasiums and athletic clubs	7903	8422	Arboreta and botanical or zoological gardens	8400
7992	Public golf courses	7903			
7993	Coin-operated amusement devices	7903	86	SELECTED MEMBERSHIP ORGANIZATIONS	
7996	Amusement parks	7902			
7997	Membership sports and recreation clubs	7903	861	Business associations	8600
7999 pt.	Concession operators of amusement devices and rides	7903	862	Professional membership organizations	8600
7999 pt.	Carnivals and circuses	7903	864	Civic, social, and fraternal associations	8600
7999 pt.	Fairs	7903	869	Membership organizations, n.e.c.	8600
7999 pt.	Roller skating rinks	7903	87	ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES	
7999 pt.	Ice skating rinks	7903			
7999 pt.	Other amusement and recreation services, n.e.c.	7903	8711	Engineering services	8701
80	HEALTH SERVICES		8712	Architectural services	8701
801 pt.	Offices of doctors of medicine	8001	8713	Surveying services	8701
801 pt.	General medical clinics	8001	8721	Accounting, auditing, and bookkeeping services	8702
802 pt.	Offices of dentists	8002	8731 pt.	Commercial physical research	8703
802 pt.	Dental clinics	8002	8731 pt.	Commercial medical and biological research	8703
803 pt.	Offices of osteopathic physicians	8001	8732	Commercial economic, sociological, and educational research	8703
803 pt.	Osteopathic clinics	8001	8733	Noncommercial research organizations	8703
8041	Offices and clinics of chiropractors	8001	8734	Testing laboratories	8703
8042	Offices and clinics of optometrists	8001	8741	Management services	8704
8043	Offices and clinics of podiatrists	8001	8742	Management consulting services	8704
8049	Offices and clinics of health practitioners, n.e.c.	8001	8743	Public relations services	8704
8051	Skilled nursing care facilities	8003	8744	Facilities support management services	8704
8052	Intermediate care facilities	8003	8748	Business consulting services, n.e.c.	8704
8059	Nursing and personal care facilities, n.e.c.	8003	89	SERVICES, N.E.C.	
8062	General medical and surgical hospitals	8004			
8063	Psychiatric hospitals	8004	8999 pt.	Scientific and related consulting services, except environmental	8900
8069	Specialty hospitals, except psychiatric	8004	8999 pt.	Environmental consulting	8900
8071	Medical laboratories	8005	8999 pt.	Authors, composers, and other arts-related services	8900
8072	Dental laboratories	8005	8999 pt.	Other services, n.e.c.	8900
8082	Home health care services	8006			
8092	Kidney dialysis centers	8006			
8093	Specialty outpatient facilities, n.e.c.	8006			
8099	Health and allied services, n.e.c.	8006			

Appendix D.

Metropolitan Areas

(Titles and definitions shown for MSA's, CMSA's, and PMSA's are those established by the Office of Management and Budget, as of June 30, 1993)

MAINE

Bangor, ME MSA

- Penobscot County, ME (part)
 - Bangor city, ME
 - Brewer city, ME
 - Eddington town, ME
 - Glenburn town, ME
 - Hampden town, ME
 - Hermon town, ME
 - Holden town, ME
 - Kenduskeag town, ME
 - Milford town, ME
 - Old Town city, ME
 - Orono town, ME
 - Orrington town, ME
 - Penobscot Indian Island Reservation, ME
 - Veazie town, ME
- Waldo County, ME (part)
 - Winterport town, ME

Boston-Worcester-Lawrence, MA-NH-ME-CT CMSA

- Boston, MA-NH PMSA
- Bristol County, MA (part)
 - Berkley town, MA
 - Dighton town, MA
 - Mansfield town, MA
 - Norton town, MA
 - Taunton city, MA
- Essex County, MA (part)
 - Amesbury town, MA
 - Beverly city, MA
 - Danvers town, MA
 - Essex town, MA
 - Gloucester city, MA
 - Hamilton town, MA
 - Ipswich town, MA
 - Lynn city, MA
 - Lynnfield town, MA
 - Manchester town, MA
 - Marblehead town, MA
 - Middleton town, MA
 - Nahant town, MA
 - Newbury town, MA

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

Boston, MA-NH PMSA—Con.

- Essex County, MA (part)—Con.
 - Newburyport city, MA
 - Peabody city, MA
 - Rockport town, MA
 - Rowley town, MA
 - Salem city, MA
 - Salisbury town, MA
 - Saugus town, MA
 - Swampscott town, MA
 - Topsfield town, MA
 - Wenham town, MA

Middlesex County, MA (part)

- Acton town, MA
- Arlington town, MA
- Ashland town, MA
- Ayer town, MA
- Bedford town, MA
- Belmont town, MA
- Boxborough town, MA
- Burlington town, MA
- Cambridge city, MA
- Carlisle town, MA
- Concord town, MA
- Everett city, MA
- Framingham town, MA
- Holliston town, MA
- Hopkinton town, MA
- Hudson town, MA
- Lexington town, MA
- Lincoln town, MA
- Littleton 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
- Sherborn town, MA

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

Boston, MA-NH PMSA—Con.

Middlesex County, MA (part)—Con.

Shirley town, MA
 Somerville city, MA
 Stoneham town, MA
 Stow town, MA
 Sudbury town, MA
 Townsend 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
 Cohasset town, MA
 Dedham town, MA
 Dover town, MA
 Foxborough town, MA
 Franklin city, MA
 Holbrook town, MA
 Medfield town, MA
 Medway town, MA
 Millis town, MA
 Milton town, MA
 Needham town, MA
 Norfolk town, MA
 Norwood town, MA
 Plainville 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
 Norwell town, MA
 Pembroke town, MA
 Plymouth town, MA

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

Boston, MA-NH PMSA—Con.

Plymouth County, MA (part)—Con.

Rockland town, MA
 Scituate town, MA
 Wareham town, MA

Suffolk County, MA

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

Worcester County, MA (part)

Berlin town, MA
 Blackstone town, MA
 Bolton town, MA
 Harvard town, MA
 Hopedale town, MA
 Lancaster town, MA
 Mendon town, MA
 Milford town, MA
 Millville town, MA
 Southborough town, MA
 Upton town, MA

Rockingham County, NH (part)

Seabrook town, NH
 South Hampton town, NH

Brockton, MA PMSA

Bristol County, MA (part)

Easton town, MA
 Raynham town, MA

Norfolk County, MA (part)

Avon town, MA

Plymouth County, MA (part)

Abington town, MA
 Bridgewater town, MA
 Brockton city, MA
 East Bridgewater town, MA
 Halifax town, MA
 Hanson town, MA
 Lakeville town, MA
 Middleborough town, MA
 Plympton town, MA
 West Bridgewater town, MA
 Whitman town, MA

Fitchburg-Leominster, MA PMSA

Middlesex County, MA (part)

Ashby town, MA

Worcester County, MA (part)

Ashburnham town, MA
 Fitchburg city, MA
 Gardner city, MA
 Leominster city, MA
 Lunenburg town, MA
 Templeton town, MA

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

Fitchburg-Leominster, MA PMSA—Con.

Worcester County, MA (part)—Con.

Westminster town, MA
Winchendon town, MA

Lawrence, MA-NH PMSA

Essex County, MA (part)

Andover town, MA
Boxford town, MA
Georgetown town, MA
Groveland town, MA
Haverhill city, MA
Lawrence city, MA
Merrimac town, MA
Methuen city, MA
North Andover town, MA
West Newbury town, MA

Rockingham County, NH (part)

Atkinson town, NH
Chester town, NH
Danville town, NH
Derry town, NH
Fremont town, NH
Hampstead town, NH
Kingston town, NH
Newton town, NH
Plaistow town, NH
Raymond town, NH
Salem town, NH
Sandown town, NH
Windham town, NH

Lowell, MA-NH PMSA

Middlesex County, MA (part)

Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Dunstable town, MA
Groton town, MA
Lowell city, MA
Pepperell town, MA
Tewksbury town, MA
Tyngsborough 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
Weare town, NH

Merrimack County, NH (part)

Allenstown town, NH
Hooksett town, NH

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

Manchester, NH PMSA—Con.

Rockingham County, NH (part)

Auburn town, NH
Candia town, NH
Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH (part)

Amherst town, NH
Brookline town, NH
Greenville town, NH
Hollis town, NH
Hudson town, NH
Litchfield town, NH
Mason town, NH
Merrimack town, NH
Milford town, NH
Mont Vernon town, NH
Nashua city, NH
New Ipswich town, NH
Wilton town, NH

New Bedford, MA PMSA

Bristol County, MA (part)

Acushnet town, MA
Dartmouth town, MA
Fairhaven town, MA
Freetown town, MA
New Bedford city, MA

Plymouth County, MA (part)

Marion town, MA
Mattapoisett town, MA
Rochester town, MA

Portsmouth-Rochester, NH-ME PMSA

York County, ME (part)

Berwick town, ME
Eliot town, ME
Kittery town, ME
South Berwick town, ME
York town, ME

Rockingham County, NH (part)

Brentwood town, NH
East Kingston town, NH
Epping town, NH
Exeter town, NH
Greenland town, NH
Hampton town, NH
Hampton Falls town, NH
Kensington town, NH
New Castle town, NH
Newfields town, NH
Newington town, NH
Newmarket town, NH
North Hampton town, NH
Portsmouth city, NH

Boston-Worcester-Lawrence, MA-NH-ME-CT CMSA—Con.
Portsmouth-Rochester, NH-ME PMSA—Con.

Rockingham County, NH (part)—Con.
Rye town, NH
Stratham town, NH

Strafford County, NH (part)
Barrington town, NH
Dover city, NH
Durham town, NH
Farmington town, NH
Lee town, NH
Madbury town, NH
Milton town, NH
Rochester city, NH
Rollinsford town, NH
Somersworth city, NH

Worcester, MA-CT PMSA
Windham County, CT (part)
Thompson town, CT

Hampden County, MA (part)
Holland town, MA

Worcester County, MA (part)
Auburn town, MA
Barre town, MA
Boylston town, MA
Brookfield town, MA
Charlton town, MA
Clinton town, MA
Douglas town, MA
Dudley town, MA
East Brookfield town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA
Northbridge town, MA
North Brookfield town, MA
Oakham town, MA
Oxford town, MA
Paxton town, MA
Princeton town, MA
Rutland town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Sterling town, MA
Sturbridge town, MA

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

Worcester County, MA (part)—Con.
Sutton town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
West Boylston town, MA
West Brookfield town, MA
Worcester city, MA

Lewiston-Auburn, ME MSA

Androscoggin County, ME (part)
Auburn city, ME
Greene town, ME
Lewiston city, ME
Lisbon town, ME
Mechanic Falls town, ME
Poland town, ME
Sabattus town, ME
Turner town, ME
Wales town, ME

Portland, ME MSA

Cumberland County, ME (part)
Cape Elizabeth town, ME
Casco town, ME
Cumberland town, ME
Falmouth town, ME
Freeport town, ME
Gorham town, ME
Gray town, ME
North Yarmouth town, ME
Portland city, ME
Raymond town, ME
Scarborough town, ME
South Portland city, ME
Standish town, ME
Westbrook city, ME
Windham town, ME
Yarmouth town, ME

York County, ME (part)
Buxton town, ME
Hollis town, ME
Limington town, ME
Old Orchard Beach town, ME

Portsmouth-Rochester, NH-ME PMSA—see **Boston-Worcester-Lawrence, MA-NH-ME-CT CMSA**

Appendix E. Percent of Receipts/Revenue Based on Administrative Records and Estimation for the State: 1992

Table E-1. Firms Subject to Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of receipts —		SIC code	Kind of business or operation	Percent of receipts —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	24.6	6.7	73	Business services—Con.		
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	14.0	5.7	736	Personnel supply services	9.6	10.3
				7361	Employment agencies	83.5	5.9
				7363	Help supply services	3.2	10.6
7011	Hotels and motels	11.1	5.4	7363 pt.	Temporary help supply	1.8	18.4
7011 pt.	Hotels	7.8	6.1	7363 pt.	Help supply, except temporary	4.9	1.6
7011 pt.	Hotels, 25 guestrooms or more	7.6	6.7				
7011 pt.	Hotels, less than 25 guestrooms	9.5	.8				
7011 pt.	Motels, motor hotels, and tourist courts	15.7	4.4	737	Computer programming, data processing, and other computer related services	8.8	5.4
7011 pt.	Motels, tourist courts	14.0	5.9		Computer programming, prepackaged software, and integrated systems	10.6	4.4
7011 pt.	Motor hotels	20.9	—	7371, 2, 3	Computer programming services	19.2	8.0
702, 3	Other lodging places	31.4	7.3	7371	Prepackaged software	12.0	7.7
702	Rooming and boarding houses	58.9	2.8	7372	Computer integrated systems	4.1	—
703	Camps and recreational vehicle parks	29.5	7.5	7373	Data processing services	2.5	2.4
				7374, 5, 6	Computer processing, information retrieval	(D)	(D)
72	Personal services	28.5	8.2	7376	Computer facilities management services	(D)	(D)
				7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	8.8	10.1
721	Laundry, cleaning, and garment services	14.6	7.5		Computer rental and leasing	(D)	(D)
7211	Power laundries, family and commercial*	—	15.8	7377	Computer maintenance and repair	7.4	9.9
7213	Linen supply*	11.7	—	7378	Computer related services, n.e.c.	(D)	(D)
7215	Coin-operated laundries and drycleaning	15.2	12.6	7379			
7216	Drycleaning plants, except rug cleaning*	28.1	14.2		Miscellaneous business services	25.1	19.8
7217	Carpet and upholstery cleaning	44.9	1.8	738	Detective agencies and protective services	16.1	30.7
7218	Industrial launderers*	—	—	7381, 2	Detective, guard, and armored car services	16.5	40.2
7212, 9	Other laundry, cleaning, and garment services* ..	10.8	3.7	7382	Security systems services	15.0	—
7212	Garment pressing, and agents for laundries and drycleaners	11.4	2.0	7383	News syndicates	(D)	(D)
7219	Laundry and garment services, n.e.c.*	10.5	4.7	7384	Photofinishing laboratories*	4.8	2.3
				7389 pt.	Business services, n.e.c.	(D)	(D)
722	Photographic studios, portrait	45.3	2.0	7389 pt.	Sign painting shops	(D)	(D)
723, 4	Beauty and barber shops	44.1	9.9	7389 pt.	Interior designing	35.8	20.1
723	Beauty shops	44.5	9.8	7389 pt.	Telephone answering services	41.7	1.4
724	Barber shops	35.3	10.6	7389 pt.	Other business services	39.7	24.6
725	Shoe repair shops and shoeshine parlors	28.5	—				
726	Funeral service and crematories	33.3	12.4	75	Automotive repair, services, and parking	26.8	5.4
729	Miscellaneous personal services	22.3	3.2	751	Automotive rental and leasing, without drivers	2.7	10.0
7291	Tax return preparation services	48.9	.8	7513	Truck rental and leasing, without drivers	3.3	1.8
7299	Miscellaneous personal services, n.e.c.	14.3	4.0	7514, 5	Passenger car rental and leasing	1.9	20.6
				7514	Passenger car rental	(D)	(D)
73	Business services	21.7	13.2	7515	Passenger car leasing	(D)	(D)
				7519	Utility trailer and recreational vehicle rental	—	—
731	Advertising	22.9	5.4				
7311	Advertising agencies	20.5	4.9	752	Automobile parking	2.6	—
7312	Outdoor advertising services	(D)	(D)				
7313	Radio, television, publishers' advertising representatives	29.8	—	753	Automotive repair shops	38.8	3.4
7319	Advertising, n.e.c.	(D)	(D)	7532	Top, body, and upholstery repair shops and paint shops	45.5	1.6
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	31.7	—	7532 pt.	Top and body repair shops	45.1	1.5
7322	Adjustment and collection services	15.5	—	7532 pt.	Paint shops	66.3	10.6
7323	Credit reporting services	43.4	—	7538	General automotive repair shops	48.3	3.8
733	Mailing, reproduction, commercial art and photography, and stenographic services	29.7	5.4	7538 pt.	General automotive repair shops, except diesel	50.9	4.0
7331	Direct mail advertising services	30.6	17.0	7538 pt.	Diesel repair shops	35.9	2.6
7334	Photocopying and duplicating services	17.1	4.4	7533, 4, 6, 7, 9	Other automotive repair shops	12.7	4.5
7335, 6	Commercial photography, art, and graphics	23.9	3.3	7533	Automotive exhaust system repair shops	11.0	2.8
7335	Commercial photography	30.3	5.4	7534	Tire retreading and repair shops	—	11.3
7336	Commercial art and graphic design	20.3	2.1	7536	Automotive glass replacement shops	16.5	—
7338	Secretarial and court reporting services	52.9	3.2	7537	Automotive transmission repair shops	7.8	18.9
				7539	Automotive repair shops, n.e.c.	21.1	2.7
734	Services to dwellings and other buildings	44.7	9.6	7539 pt.	Radiator repair	(D)	(D)
7342	Disinfecting and pest control services	22.0	—	7539 pt.	Brake, front end, and wheel alignment	21.1	4.0
7349	Building cleaning and maintenance services, n.e.c.	46.8	10.5	7539 pt.	Automotive electrical and fuel system services	25.2	1.9
735	Miscellaneous equipment rental and leasing	22.6	23.0	754	Other automotive repair shops, n.e.c.	(D)	(D)
7352	Medical equipment rental and leasing	27.2	15.3	7542	Automotive services, except repair	26.0	5.4
7353	Heavy construction equipment rental and leasing ..	35.3	45.1	7549	Carwashes	48.5	8.0
7359	Equipment rental and leasing, n.e.c.	14.8	18.1		Automotive services, except repair and carwashes	10.6	3.7

See footnotes at end of table.

Table E-1. Firms Subject to Federal Income Tax – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of receipts –		SIC code	Kind of business or operation	Percent of receipts –	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
76	Miscellaneous repair services	23.7	10.6	80	Health services	26.5	4.0
762	Electrical repair shops	21.9	4.2	801	Offices and clinics of doctors of medicine	36.4	3.5
7622	Radio and television repair shops	28.8	.8	8011 pt.	Offices of doctors of medicine	36.6	3.5
7623, 9	Other electrical and electronic repair shops	20.4	5.0	8011 pt.	General medical clinics	23.0	2.8
7623	Refrigeration and air-conditioning service and repair shops	22.2	5.1	802	Offices and clinics of dentists	40.2	3.3
7629	Electrical and electronic repair shops, n.e.c.	19.6	4.9	803	Offices and clinics of doctors of osteopathy	43.0	4.1
				804	Offices and clinics of other health practitioners	38.6	3.9
				8041	Offices and clinics of chiropractors	43.1	3.1
				8042	Offices and clinics of optometrists	41.7	1.8
763	Watch, clock, and jewelry repair	36.1	–	8043	Offices and clinics of podiatrists	37.4	13.0
764	Reupholstery and furniture repair	75.7	5.7	8049	Offices and clinics of health practitioners, n.e.c.	29.3	5.5
				805	Nursing and personal care facilities	3.5	5.7
769	Miscellaneous repair and related services	22.9	12.3	8051	Skilled nursing care facilities	2.7	3.7
7692	Welding repair	30.2	4.4	8052	Intermediate care facilities	4.1	7.4
7694	Armature rewinding shops	10.2	–	8059	Nursing and personal care facilities, n.e.c.	4.7	5.3
7699	Repair shops and related services, n.e.c.	25.4	17.3	806	Hospitals	(D)	(D)
				8062	General medical and surgical hospitals	–	–
				8063, 9	Specialty hospitals	(D)	(D)
78, 79, 84	Amusement and recreation services, including motion pictures and museums	24.1	6.4	807, 8, 9	Other health services	(D)	(D)
781, 2	Motion picture production, distribution, and services	–	14.7	807	Medical and dental laboratories	6.8	2.8
				8071	Medical laboratories	4.5	3.2
				8072	Dental laboratories	25.3	–
				808	Home health care services	5.4	6.1
				809	Miscellaneous health and allied services, n.e.c.	(D)	(D)
				8092	Kidney dialysis centers	–	–
783	Motion picture theaters	–	8.6	8093	Specialty outpatient facilities, n.e.c.	(D)	(D)
7832	Motion picture theaters, except drive-in	–	8.7	8099	Health and allied services, n.e.c.	38.0	16.0
7833	Drive-in motion picture theaters	–	–				
				81	Legal services	28.2	5.2
784	Video tape rental	29.7	5.6	823, 4, 9	Selected educational services	33.3	6.7
				823	Libraries	–	89.1
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	15.0	5.3	824	Vocational schools	23.5	–
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	–	–	829	Schools and educational services, n.e.c.	34.0	6.6
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	26.8	9.6	83	Social services	36.4	17.3
				835	Child day care services	44.0	15.0
				832, 3, 6, 9	Other social services	32.5	18.4
793	Bowling centers	41.1	17.1	87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	24.7	7.2
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	25.9	5.3	871	Engineering, architectural, and surveying services	20.3	5.0
794	Commercial sports	58.9	.4	8711	Engineering services	20.3	5.1
7941	Professional sports clubs, managers, promoters	(D)	(D)	8712	Architectural services	17.7	5.0
7948	Racing, including track operation	(D)	(D)	8713	Surveying services	26.9	3.8
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	19.7	6.2	872	Accounting, auditing, and bookkeeping services	29.0	3.8
791	Dance studios, schools, and halls	13.3	7.9	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	11.1	4.1
7991	Physical fitness facilities	30.2	21.6	8731	Commercial physical and biological research	32.2	7.7
7992	Public golf courses	5.5	4.5	8732	Commercial economic, sociological, and educational research	7.5	10.6
7993	Coin-operated amusement devices	35.7	–	8734	Testing laboratories	4.6	.1
7996	Amusement parks	–	–	874	Management and public relations services	33.5	18.0
7997	Membership sports and recreation clubs	29.9	7.6	8741	Management services	38.2	10.9
7999, 84	Amusement and recreation services, including museums, n.e.c.	17.1	4.9	8742	Management consulting services	34.0	3.5
7999 pt.	Concession operators of amusement devices and rides	22.3	5.3	8743	Public relations services	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs	(D)	(D)	8744	Facilities support management services	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums	(D)	(D)	8748	Business consulting services, n.e.c.	61.8	16.6
				89	Services, n.e.c.	30.6	14.8

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

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

Table E-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, and for more information on reliability of data, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Percent of revenue —		SIC code	Kind of business or operation	Percent of revenue —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	6.0	3.8	823, 4, 9	Selected educational services	29.3	12.5
7032, 704	Camps and membership lodging	29.7	16.4	83	Social services	13.9	12.8
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	14.8	1.4	835	Child day care services	9.2	16.4
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services .....	.8	1.1	832, 3, 6, 9	Other social services	14.3	12.5
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists	6.2	1.4	832	Individual and family social services	11.8	11.3
806	Hospitals	—	—	833	Job training and vocational rehabilitation services	12.7	6.5
8062	General medical and surgical hospitals	—	—	836	Residential care	18.4	21.0
8063, 9	Specialty hospitals	—	—	839	Social services, n.e.c.	14.9	10.8
808, 9	Other health services	10.9	17.6	861, 2, 4, 9	Selected membership organizations	41.6	13.2
8111 pt.	Legal aid societies and similar legal services	—	—	861	Business associations	54.5	5.4
				864	Civic, social, and fraternal associations	44.3	18.0
				862, 9	Other membership organizations	17.5	11.7
				873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services .....	.2	.7
				873	Research, development, and testing services .....	.1	.4
				874 ex. 8744	Management and public relations services, except facilities support management services	4.0	15.2

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.

Appendix F. Geographic Notes

MAINE

There are no geographic notes for the State of Maine.

Appendix G.

Establishments in Business Any Time During Year and Establishments in Business at End of Year for the State: 1992 and 1987

Table G-1. **Firms Subject to Federal Income Tax**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
	Total	8 987	8 164	8 394	7 600
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	902	866	863	812
	Hotels and motels	669	630	644	590
7011	Hotels	237	161	223	151
7011 pt.	Hotels, 25 guestrooms or more	123	96	116	92
7011 pt.	Hotels, less than 25 guestrooms	114	65	107	59
7011 pt.	Motels, motor hotels, and tourist courts	432	469	421	439
7011 pt.	Motels, tourist courts	393	414	384	385
7011 pt.	Motor hotels	39	55	37	54
702, 3	Other lodging places	233	236	219	222
702	Rooming and boarding houses	34	51	31	47
703	Camps and recreational vehicle parks	199	185	188	175
72	Personal services	840	834	767	760
721	Laundry, cleaning, and garment services	213	206	192	190
7211	Power laundries, family and commercial*	7	11	7	9
7213	Linen supply*	8	9	7	8
7215	Coin-operated laundries and drycleaning	84	79	75	73
7216	Drycleaning plants, except rug cleaning*	48	49	43	46
7217	Carpet and upholstery cleaning	33	27	31	25
7218	Industrial launderers*	6	6	5	6
7212, 9	Other laundry, cleaning, and garment services*	27	25	24	23
722	Photographic studios, portrait	54	51	52	46
723, 4	Beauty and barber shops	364	377	335	343
723	Beauty shops	344	358	317	326
724	Barber shops	20	19	18	17
725	Shoe repair shops and shoeshine parlors	8	7	8	5
726	Funeral service and crematories	101	106	97	102
729	Miscellaneous personal services	100	87	83	74
7291	Tax return preparation services	48	36	38	30
7299	Miscellaneous personal services, n.e.c.	52	51	45	44
73	Business services	1 091	884	998	812
731	Advertising	61	59	55	54
7311	Advertising agencies	51	47	46	43
7312	Outdoor advertising services	1	—	1	—
7313	Radio, television, publishers' advertising representatives	6	7	6	7
7319	Advertising, n.e.c.	3	5	2	4
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	20	17	17	16
7322	Adjustment and collection services	14	9	12	8
7323	Credit reporting services	6	8	5	8
733	Mailing, reproduction, commercial art and photography, and stenographic services	94	67	88	59
7331	Direct mail advertising services	7	5	5	3
7334	Photocopying and duplicating services	19	7	19	6
7335, 6	Commercial photography, art, and graphics	40	34	36	30
7335	Commercial photography	16	14	15	13
7336	Commercial art and graphic design	24	20	21	17
7338	Secretarial and court reporting services	28	21	28	20
734	Services to dwellings and other buildings	268	224	249	202
7342	Disinfecting and pest control services	17	11	17	11
7349	Building cleaning and maintenance services, n.e.c.	251	213	232	191
735	Miscellaneous equipment rental and leasing	91	88	86	83
7352	Medical equipment rental and leasing	20	19	20	17
7353	Heavy construction equipment rental and leasing	15	18	13	16
7359	Equipment rental and leasing, n.e.c.	56	51	53	50
736	Personnel supply services	103	66	90	62
7361	Employment agencies	37	24	32	24
7363	Help supply services	66	42	58	38

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax — Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A.]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
73	Business services — Con.				
737	Computer programming, data processing, and other computer related services -----	149	93	135	89
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	89	55	83	54
7371	Computer programming services -----	52	37	51	36
7372	Prepackaged software -----	16	7	15	7
7373	Computer integrated systems -----	21	11	17	11
7374, 5, 6	Data processing services -----	21	18	16	17
7374, 5	Computer processing, information retrieval -----	19	17	14	16
7376	Computer facilities management services -----	2	1	2	1
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	39	20	36	18
7377	Computer rental and leasing -----	1	—	1	—
7378	Computer maintenance and repair -----	14	5	14	5
7379	Computer related services, n.e.c. -----	24	15	21	13
738	Miscellaneous business services -----	305	270	278	247
7381, 2	Detective agencies and protective services -----	61	62	55	56
7381	Detective, guard, and armored car services -----	51	52	45	46
7382	Security systems services -----	10	10	10	10
7383	News syndicates -----	4	7	2	6
7384	Photofinishing laboratories* -----	30	18	29	18
7389	Business services, n.e.c. -----	210	183	192	167
7389 pt.	Sign painting shops -----	12	16	11	15
7389 pt.	Interior designing -----	17	10	16	10
7389 pt.	Telephone answering services -----	12	17	10	15
7389 pt.	Other business services -----	169	140	155	127
75	Automotive repair, services, and parking -----	793	701	736	651
751	Automotive rental and leasing, without drivers -----	53	47	46	46
7513	Truck rental and leasing, without drivers -----	28	21	27	21
7514, 5	Passenger car rental and leasing -----	25	26	19	25
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—
752	Automobile parking -----	14	11	12	11
753	Automotive repair shops -----	648	587	604	543
7532	Top, body, and upholstery repair shops and paint shops -----	168	196	157	176
7532 pt.	Top and body repair shops -----	160	188	152	168
7532 pt.	Paint shops -----	8	8	5	8
7538	General automotive repair shops -----	361	297	337	278
7538 pt.	General automotive repair shops, except diesel -----	321	272	300	253
7538 pt.	Diesel repair shops -----	40	25	37	25
7533, 4, 6, 7, 9	Other automotive repair shops -----	119	94	110	89
7533	Automotive exhaust system repair shops -----	27	19	27	17
7534	Tire retreading and repair shops -----	6	6	5	5
7536	Automotive glass replacement shops -----	31	13	29	13
7537	Automotive transmission repair shops -----	15	17	13	16
7539	Automotive repair shops, n.e.c. -----	40	39	36	38
7539 pt.	Radiator repair -----	9	10	8	10
7539 pt.	Brake, front end, and wheel alignment -----	15	12	13	12
7539 pt.	Automotive electrical and fuel system services -----	13	13	12	12
7539 pt.	Other automotive repair shops, n.e.c. -----	3	4	3	4
754	Automotive services, except repair -----	78	56	74	51
7542	Carwashes -----	44	38	42	37
7549	Automotive services, except repair and carwashes -----	34	18	32	14
76	Miscellaneous repair services -----	300	296	289	276
762	Electrical repair shops -----	68	63	67	59
7622	Radio and television repair shops -----	17	23	17	22
7623, 9	Other electrical and electronic repair shops -----	51	40	50	37
7623	Refrigeration and air-conditioning service and repair shops -----	14	8	14	8
7629	Electrical and electronic repair shops, n.e.c. -----	37	32	36	29
763	Watch, clock, and jewelry repair -----	7	10	7	7
764	Reupholstery and furniture repair -----	23	44	21	41
769	Miscellaneous repair and related services -----	202	179	194	169
7692	Welding repair -----	29	26	29	24
7694	Armature rewinding shops -----	13	11	13	11
7699	Repair shops and related services, n.e.c. -----	160	142	152	134
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	659	607	603	552
781, 2	Motion picture production, distribution, and services -----	23	20	22	19
783	Motion picture theaters -----	36	43	34	38
7832	Motion picture theaters, except drive-in -----	33	36	32	32
7833	Drive-in motion picture theaters -----	3	7	2	6
784	Video tape rental -----	139	94	127	85
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	18	23	14	19
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	6	11	5	9
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	12	12	9	10
793	Bowling centers -----	38	55	35	51

See footnotes at end of table.

Table G-1. Firms Subject to Federal Income Tax – Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business –			
		Any time during year		At end of year	
		1992	1987	1992	1987
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	405	372	371	340
794	Commercial sports	16	20	15	18
7941	Professional sports clubs, managers, promoters	1	3	1	3
7948	Racing, including track operation	15	17	14	15
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	389	352	356	322
791	Dance studios, schools, and halls	20	19	19	17
7991	Physical fitness facilities	60	70	48	59
7992	Public golf courses	25	21	24	20
7993	Coin-operated amusement devices	23	21	22	20
7996	Amusement parks	4	17	4	17
7997	Membership sports and recreation clubs	54	53	53	51
7999, 84	Amusement and recreation services, including museums, n.e.c.	203	151	186	138
80	Health services	2 159	1 998	2 044	1 912
801	Offices and clinics of doctors of medicine	914	949	860	903
8011 pt.	Offices of doctors of medicine	902	937	849	892
8011 pt.	General medical clinics	12	12	11	11
802	Offices and clinics of dentists	458	434	439	417
803	Offices and clinics of doctors of osteopathy	120	88	118	84
804	Offices and clinics of other health practitioners	397	295	378	286
8041	Offices and clinics of chiropractors	126	85	119	83
8042	Offices and clinics of optometrists	123	117	122	115
8043	Offices and clinics of podiatrists	36	36	33	34
8049	Offices and clinics of health practitioners, n.e.c.	112	57	104	54
805	Nursing and personal care facilities	134	127	126	121
8051	Skilled nursing care facilities	53	77	46	73
8052	Intermediate care facilities	70	37	69	37
8059	Nursing and personal care facilities, n.e.c.	11	13	11	11
806	Hospitals	2	1	2	1
807, 8, 9	Other health services	134	104	121	100
807	Medical and dental laboratories	45	47	42	46
8071	Medical laboratories	28	19	25	19
8072	Dental laboratories	17	28	17	27
808	Home health care services	41	17	37	16
809	Miscellaneous health and allied services, n.e.c.	48	40	42	38
8092	Kidney dialysis centers	4	3	2	3
8093	Specialty outpatient facilities, n.e.c.	31	26	28	25
8099	Health and allied services, n.e.c.	13	11	12	10
81	Legal services	651	629	621	579
823, 4, 9	Selected educational services	59	50	54	45
823	Libraries	5	5	5	4
824	Vocational schools	5	3	4	3
829	Schools and educational services, n.e.c.	49	42	45	38
83	Social services	417	303	380	277
835	Child day care services	265	153	236	135
832, 3, 6, 9	Other social services	152	150	144	142
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 052	894	985	833
871	Engineering, architectural, and surveying services	362	344	343	322
8711	Engineering services	189	175	180	160
8712	Architectural services	72	77	68	75
8713	Surveying services	101	92	95	87
872	Accounting, auditing, and bookkeeping services	345	304	319	279
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	57	42	52	41
8731	Commercial physical and biological research	13	11	12	11
8732	Commercial economic, sociological, and educational research	20	16	19	16
8734	Testing laboratories	24	15	21	14
874	Management and public relations services	288	204	271	191
8741	Management services	93	65	89	61
8742	Management consulting services	129	97	122	90
8743	Public relations services	15	15	13	14
8744	Facilities support management services	7	1	7	1
8748	Business consulting services, n.e.c.	44	26	40	25
89	Services, n.e.c.	64	102	54	91

Table G-2. Firms Exempt From Federal Income Tax

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms and comparability of 1987 and 1992 censuses, see appendix A]

SIC code	Kind of business or operation	Establishments in business —			
		Any time during year		At end of year	
		1992	1987	1992	1987
	Total	1 678	1 406	1 606	1 361
7032, 704	Camps and membership lodging	20	20	18	20
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	142	116	137	113
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	25	20	24	19
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	57	49	55	47
7999 pt. 84	Fairs	9	9	9	9
	Museums, art galleries, and botanical and zoological gardens	51	38	49	38
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	234	189	227	188
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	41	26	40	26
805	Nursing and personal care facilities	54	37	52	37
806	Hospitals	45	49	45	49
808, 9	Other health services	94	77	90	76
808	Home health care services	38	25	36	25
809	Miscellaneous health and allied services, n.e.c.	56	52	54	51
8111 pt.	Legal aid societies and similar legal services	13	12	13	12
823, 4, 9	Selected educational services	101	69	99	69
83	Social services	665	516	631	500
835	Child day care services	148	128	139	121
832, 3, 6, 9	Other social services	517	388	492	379
861, 2, 4, 9	Selected membership organizations	474	461	453	437
861	Business associations	108	77	106	75
864	Civic, social, and fraternal associations	264	296	250	278
862, 9	Other membership organizations	102	88	97	84
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	29	23	28	22
873	Research, development, and testing services	22	20	21	19
8731	Commercial physical and biological research	—	1	—	1
8732	Commercial economic, sociological, and educational research	1	1	1	1
8733	Noncommercial research organizations	20	16	19	15
8734	Testing laboratories	1	2	1	2
874 ex. 8744	Management and public relations services, except facilities support management services	7	3	7	3

Publication Program

1992 CENSUS OF SERVICE INDUSTRIES

Publications of the 1992 Census of Service Industries containing data on service industries establishments in the United States are described below. Publication order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports and compact disc-read only memory (CD-ROM).

Final Reports

Geographic area series—52 reports (SC92-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is published 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 varied service classifications, for the State, metropolitan areas (MA's), counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary 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. Statistics on number of establishments and receipts/revenue are also shown for States and MA's by kind of business.

For each State, the District of Columbia, and the United States, 1992 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1987 and 1992 also are shown.

Nonemployer statistics series—1 report (SC92-N-1)

This report includes data by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States and States. Also presented are statistics for establishments without payroll including number of establishments and receipts/revenue by varied service classifications for MA's.

Similar data for counties and places with 2,500 inhabitants or more are available on electronic media only.

Subject series—5 reports (SC92-S-1 to -5)

The *Establishment and Firm Size* report (SC92-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

The *Capital Expenditures, Depreciable Assets, and Operating Expenses* report (SC92-S-2) presents data for firms with payroll for the United States by major kind of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Three other reports (*Hotels, Motels, and Other Lodging Places* (SC92-S-3), *Sources of Receipts or Revenue* (SC92-S-4), and *Miscellaneous Subjects* (SC92-S-5)) present data for the United States as a whole and, where feasible, for States and MA's.

Electronic Media

All data included in the printed reports are available on CD-ROM. The CD-ROM's provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC92-Z, and nonemployer data for counties and places from series SC92-N. Electronic media products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, financial, insurance, real estate, construction industries, manufactures, mineral industries, transportation, communications, utilities, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1992 Economic Census. A separate series of reports covers the census of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.