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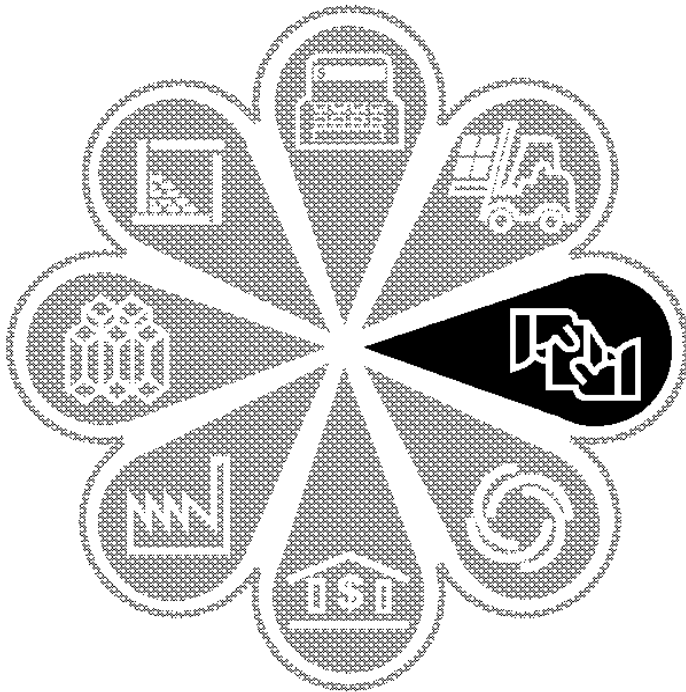
Census of

Service Industries

SC92-A-29

GEOGRAPHIC AREA SERIES

Nevada



1992 Census of Service Industries

SC92-A-29

GEOGRAPHIC AREA SERIES

Nevada

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U.S. Department of Commerce
Ronald H. Brown, Secretary
David J. Barram, Deputy Secretary

Economics and Statistics Administration
Everett M. Ehrlich, Under Secretary
for Economic Affairs

BUREAU OF THE CENSUS
Harry A. Scarr, Acting Director

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



**Economics and Statistics
Administration**

Everett M. Ehrlich, Under Secretary
for Economic Affairs



BUREAU OF THE CENSUS

Harry A. Scarr, Acting Director

Paula J. Schneider, Principal Associate
Director for Programs

Charles A. Waite, Associate Director for
Economic Programs

Thomas L. Mesenbourg, Assistant Director for
Economic Programs

ECONOMIC PLANNING AND COORDINATION DIVISION

Thomas L. Mesenbourg, Acting Chief

SERVICES DIVISION

Thomas L. Mesenbourg, Acting Chief

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.

		Symbol	Employment Size
(IC)	Independent city.		
(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
		KK	25,000–49,999
		LL	50,000–99,999
		MM	100,000 or more

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):

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		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	X						
County	X	X	X	X	X						
Place	X	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

Nevada

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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 Nevada's 10,766 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$16.6 billion. The 1992 data represent an increase of 62.7 percent in receipts for the State since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled \$947.4 million, compared with \$498.4 million in 1987. Other leading service kinds of business in 1992 were hotels and motels with \$9.0 billion in receipts, hospitals with \$563.6 million, and legal services with \$449.1 million.

There were 256,062 paid employees (full- and part-time) working in service industries in the State as of mid-March 1992, compared with 205,709 employees in 1987. Large employers included hotels and motels with 144,849 employees, help supply services with 7,737 employees, and offices and clinics of doctors of medicine with 7,486 employees.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data for the census show that Nevada's 661 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$1.0 billion and expenses of \$949.9 million in 1992. The 1992 data represent an increase of 83.8 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled \$733.3 million, compared with \$392.6 million in 1987. Other leading classifications in 1992 were individual and family social services with revenue of \$55.1 million, and civic, social, and fraternal associations with \$42.9 million.

There were 16,475 paid employees (full- and part-time) as of mid-March 1992, compared with 11,989 employees in 1987. Hospitals had 9,815 employees; individual and family social services, 1,421 employees; and job training and vocational rehabilitation services, 1,022 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 

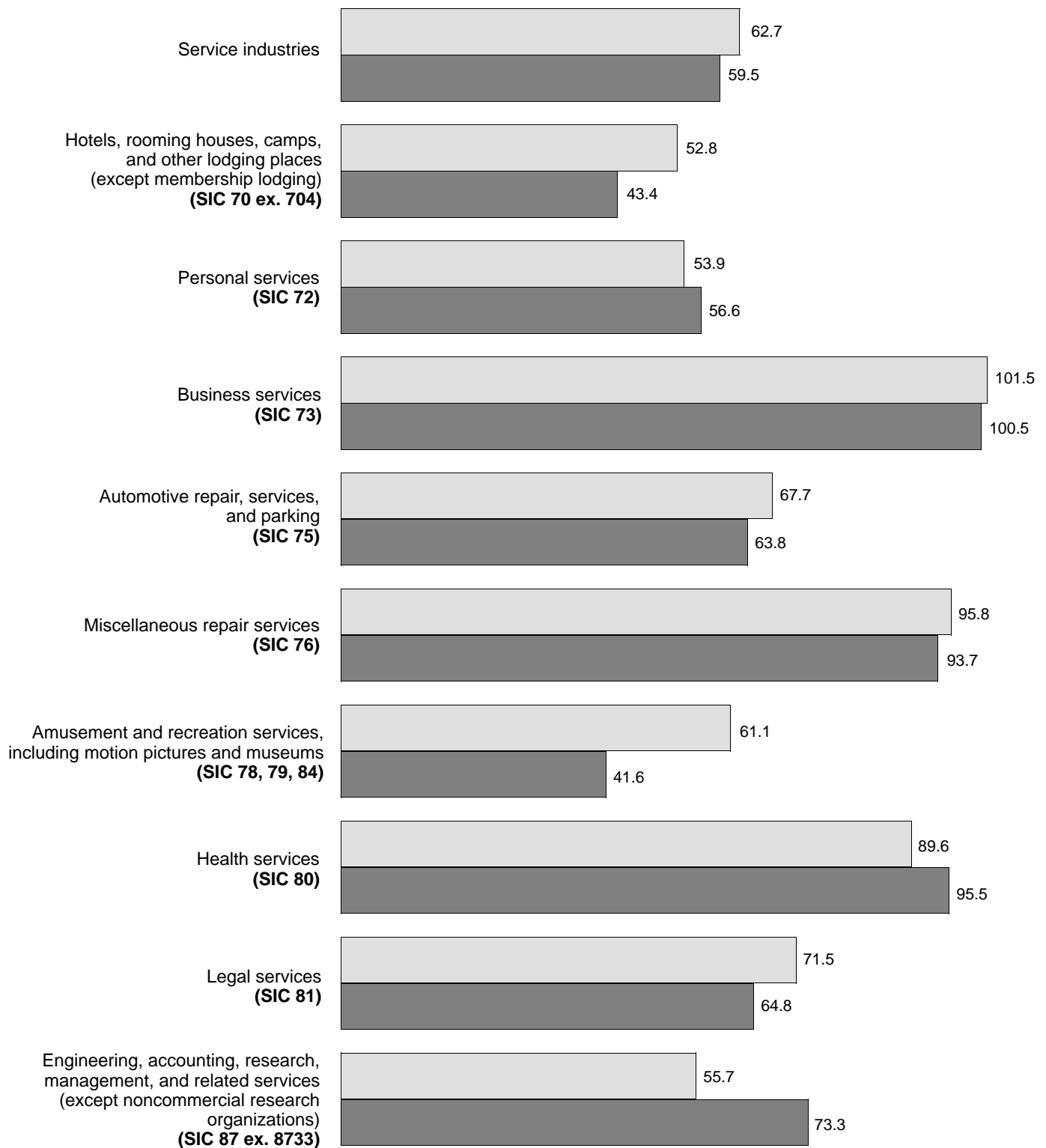


Figure 2. Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1992 and 1987

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

1992 
1987 

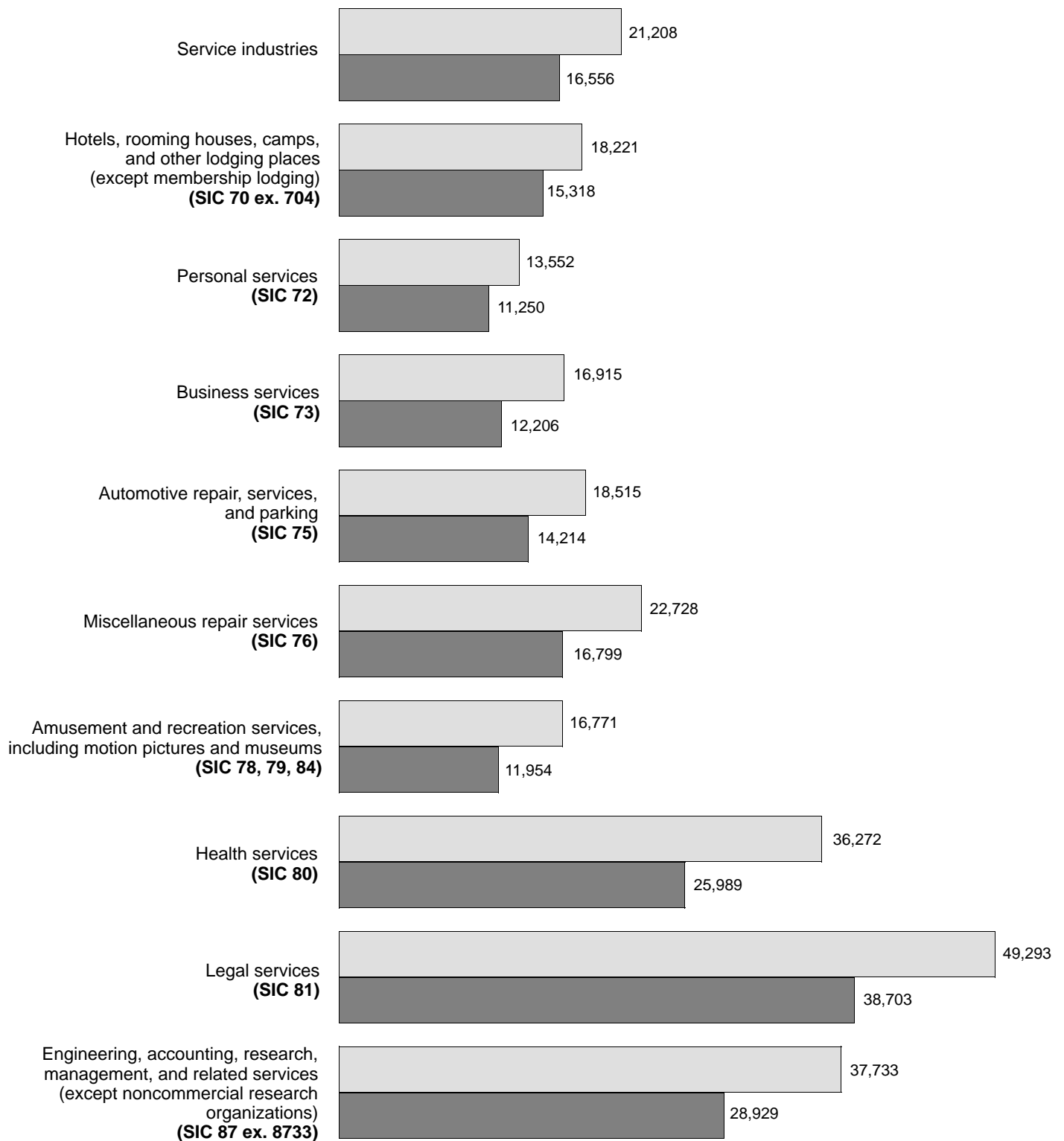




Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992

[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	10 766	16 585 314	5 430 534	1 270 560	256 062
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	578	8 985 172	2 645 841	646 941	145 206
	Hotels and motels	530	8 962 623	2 640 087	645 342	144 849
7011	Hotels	261	8 837 844	2 612 084	639 252	141 839
7011 pt.	Hotels, 25 guestrooms or more	244	8 834 961	2 611 604	639 142	141 771
7011 pt.	Hotels, less than 25 guestrooms	17	2 883	480	110	68
7011 pt.	Motels, motor hotels, and tourist courts	269	124 779	28 003	6 090	3 010
7011 pt.	Motels, tourist courts	248	109 758	24 184	5 241	2 662
7011 pt.	Motor hotels	21	15 021	3 819	849	348
702, 3	Other lodging places	48	22 549	5 754	1 599	357
702	Rooming and boarding houses	13	4 174	1 770	740	99
703	Camps and recreational vehicle parks	35	18 375	3 984	859	258
7032	Sporting and recreational camps	6	9 087	2 574	528	96
7033	Recreational vehicle parks and campsites	29	9 288	1 410	331	162
72	Personal services	906	292 338	96 954	23 841	7 154
721	Laundry, cleaning, and garment services	306	158 071	52 306	12 949	3 405
7211	Power laundries, family and commercial*	10	(D)	(D)	(D)	CC
7213	Linen supply*	15	69 381	24 906	6 134	1 466
7215	Coin-operated laundries and drycleaning	59	20 760	2 974	723	243
7215 pt.	Coin-operated laundries and drycleaning stores	56	(D)	(D)	(D)	CC
7215 pt.	Coin-operated laundry routes	3	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	129	34 118	12 315	3 233	937
7217	Carpet and upholstery cleaning	65	11 961	3 940	953	346
7218	Industrial laundries*	8	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	20	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners	11	(D)	(D)	(D)	BB
7219	Laundry and garment services, n.e.c.*	9	(D)	(D)	(D)	BB
722	Photographic studios, portrait	66	19 196	5 236	1 309	409
723, 4	Beauty and barber shops	321	46 368	18 532	4 505	1 590
723	Beauty shops	301	44 462	17 667	4 289	1 534
724	Barber shops	20	1 906	865	216	56
725	Shoe repair shops and shoeshine parlors	16	1 452	388	88	31
726	Funeral service and crematories	24	20 390	7 440	1 714	279
729	Miscellaneous personal services	173	46 861	13 052	3 276	1 440
7291	Tax return preparation services	63	7 477	2 182	994	610
7299	Miscellaneous personal services, n.e.c.	110	39 384	10 870	2 282	830
7299 pt.	Massage parlors, tanning salons, and saunas	22	2 556	516	120	78
7299 pt.	Other personal services	88	36 828	10 354	2 162	752
7299 pt.	Diet and weight reducing services	20	6 876	2 098	538	252
7299 pt.	Formal wear rental	9	2 786	498	122	45
7299 pt.	Other personal services, n.e.c.	59	27 166	7 758	1 502	455
73	Business services	1 956	1 241 641	460 402	109 920	27 219
731	Advertising	126	78 585	20 679	4 788	1 004
7311	Advertising agencies	97	51 144	15 278	3 516	705
7312	Outdoor advertising services	12	21 435	3 606	885	175
7313	Radio, television, publishers' advertising representatives	7	1 746	689	148	19
7313 pt.	Radio, television advertising representatives	3	(D)	(D)	(D)	AA
7313 pt.	Publishers' advertising representatives	4	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	10	4 260	1 106	239	105
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	52	27 456	11 983	2 901	558
7322	Adjustment and collection services	34	16 845	8 467	2 081	401
7323	Credit reporting services	18	10 611	3 516	820	157
733	Mailing, reproduction, commercial art and photography, and stenographic services	170	112 154	22 599	4 343	1 024
7331	Direct mail advertising services	28	63 786	10 035	1 485	340
7331 pt.	Mailing list compilers, brokers, and managers	12	(D)	(D)	(D)	BB
7331 pt.	Direct mail advertising services, except mailing list services	16	(D)	(D)	(D)	EE
7334	Photocopying and duplicating services	29	14 379	3 740	889	271
7334 pt.	Blueprinting and duplicating services	25	13 740	3 596	852	260
7334 pt.	Duplicating services, except printing and photocopying	4	639	144	37	11
7335, 6	Commercial photography, art, and graphics	74	23 545	6 587	1 398	302
7335	Commercial photography	29	8 550	2 728	560	156
7336	Commercial art and graphic design	45	14 995	3 859	838	146
7336 pt.	Commercial art	5	(D)	(D)	(D)	AA
7336 pt.	Graphic arts and related design	40	(D)	(D)	(D)	CC
7338	Secretarial and court reporting services	39	10 444	2 237	571	111
734	Services to dwellings and other buildings	427	69 039	28 940	6 936	2 717
7342	Disinfecting and pest control services	58	14 553	6 131	1 304	293
7349	Building cleaning and maintenance services, n.e.c.	369	54 486	22 809	5 632	2 424
735	Miscellaneous equipment rental and leasing	215	182 506	42 485	9 926	1 635
7352	Medical equipment rental and leasing	25	21 737	4 971	1 183	199
7353	Heavy construction equipment rental and leasing	55	63 046	15 832	3 525	514
7353 pt.	Rental and leasing of heavy construction equipment without operators	37	44 265	10 153	2 463	386
7353 pt.	Rental and leasing of heavy construction equipment with operators	18	18 781	5 679	1 062	128
7359	Equipment rental and leasing, n.e.c.	135	97 723	21 682	5 218	922
7359 pt.	Equipment rental	119	(D)	(D)	(D)	FF
7359 pt.	Rent-to-own	20	(D)	(D)	(D)	BB
7359 pt.	Equipment rental, except rent-to-own	99	62 747	17 211	4 184	735
7359 pt.	Equipment leasing, except finance leasing	16	(D)	(D)	(D)	BB

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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)
73	Business services—Con.					
736	Personnel supply services -----	147	143 772	105 692	21 409	8 402
7361	Employment agencies -----	58	18 524	10 260	2 216	665
7363	Help supply services -----	89	125 248	95 432	19 193	7 737
7363 pt.	Temporary help supply -----	80	82 846	55 773	10 324	6 427
7363 pt.	Help supply, except temporary -----	9	42 402	39 659	8 869	1 310
7363 pt.	Employee leasing -----	8	(D)	(D)	(D)	GG
7363 pt.	Other help supply services -----	1	(D)	(D)	(D)	AA
737	Computer programming, data processing, and other computer related services -----	217	108 905	39 663	9 511	1 240
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	120	58 112	23 541	5 955	684
7371	Computer programming services -----	82	35 692	16 540	4 313	452
7372	Prepackaged software -----	26	15 211	4 751	1 103	156
7373	Computer integrated systems -----	12	7 209	2 250	539	76
7374, 5, 6	Data processing services -----	35	33 679	8 197	1 777	304
7374, 5	Computer processing, information retrieval -----	32	(D)	(D)	(D)	EE
7374	Computer processing and data preparation and processing services -----	22	25 287	6 775	1 432	228
7375	Information retrieval services -----	10	(D)	(D)	(D)	BB
7376	Computer facilities management services -----	3	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	62	17 114	7 925	1 779	252
7377	Computer rental and leasing -----	5	(D)	(D)	(D)	AA
7378	Computer maintenance and repair -----	26	9 320	5 023	1 286	164
7379	Computer related services, n.e.c. -----	31	(D)	(D)	(D)	BB
7379 pt.	Computer consultants -----	24	4 778	1 822	278	39
7379 pt.	Miscellaneous computer services, n.e.c. -----	7	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	602	519 224	188 361	50 106	10 639
7381, 2	Detective agencies and protective services -----	110	100 464	63 972	15 592	4 250
7381	Detective, guard, and armored car services -----	91	80 797	56 744	13 957	3 959
7381 pt.	Detective agencies and guard services -----	82	71 484	52 172	12 811	3 698
7381 pt.	Armored car services -----	9	9 313	4 572	1 146	261
7382	Security systems services -----	19	19 667	7 228	1 635	291
7383	News syndicates -----	5	(D)	(D)	(D)	BB
7384	Photofinishing laboratories* -----	36	11 343	2 652	633	172
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs* -----	17	7 657	1 928	454	112
7384 pt.	One-hour (mini) photofinishing* -----	19	3 686	724	179	60
7389	Business services, n.e.c. -----	451	(D)	(D)	(D)	II
7389 pt.	Sign painting shops -----	24	(D)	(D)	(D)	BB
7389 pt.	Interior designing -----	41	13 774	1 734	392	94
7389 pt.	Telephone answering services -----	21	8 474	3 842	1 018	353
7389 pt.	Other business services -----	365	378 231	113 803	31 848	5 647
7389 pt.	Water softening and conditioning services -----	13	(D)	(D)	(D)	BB
7389 pt.	Packaging and labeling services -----	8	(D)	(D)	(D)	AA
7389 pt.	Trading stamp services -----	-	-	-	-	-
7389 pt.	Miscellaneous business services -----	344	367 903	111 326	31 328	5 538
7389 pt.	Convention and trade show services -----	54	135 500	49 036	15 728	2 454
7389 pt.	Private mail centers -----	45	19 034	2 139	466	138
7389 pt.	Miscellaneous business services, n.e.c. -----	245	213 369	60 151	15 134	2 946
75	Automotive repair, services, and parking -----	970	551 310	115 495	27 277	6 238
751	Automotive rental and leasing, without drivers -----	95	253 929	29 346	7 183	1 715
7513	Truck rental and leasing, without drivers -----	22	(D)	(D)	(D)	CC
7513 pt.	Truck rental, without drivers -----	18	15 140	1 915	466	113
7513 pt.	Truck leasing, except finance leasing -----	4	(D)	(D)	(D)	AA
7514, 5	Passenger car rental and leasing -----	67	233 615	26 819	6 565	1 569
7514	Passenger car rental -----	63	(D)	(D)	(D)	GG
7515	Passenger car leasing -----	4	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	6	(D)	(D)	(D)	AA
752	Automobile parking -----	27	3 049	563	129	48
7521 pt.	Parking lots -----	25	(D)	(D)	(D)	BB
7521 pt.	Parking structures -----	2	(D)	(D)	(D)	AA
753	Automotive repair shops -----	693	248 491	71 020	16 501	3 305
7532	Top, body, and upholstery repair shops and paint shops -----	160	67 391	22 660	5 484	1 091
7532 pt.	Top and body repair shops -----	136	55 650	18 484	4 493	889
7532 pt.	Paint shops -----	24	11 741	4 176	991	202
7538	General automotive repair shops -----	364	126 913	33 673	7 628	1 548
7538 pt.	General automotive repair shops, except diesel -----	331	110 881	29 873	6 773	1 400
7538 pt.	Diesel repair shops -----	33	16 032	3 800	855	148
7533, 4, 6, 7, 9	Other automotive repair shops -----	169	54 187	14 687	3 389	666
7533	Automotive exhaust system repair shops -----	19	5 978	1 484	347	74
7534	Tire retreading and repair shops -----	3	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	27	9 295	2 236	509	90
7537	Automotive transmission repair shops -----	51	16 327	4 513	1 085	213
7539	Automotive repair shops, n.e.c. -----	69	(D)	(D)	(D)	EE
7539 pt.	Radiator repair -----	17	6 226	1 916	369	77
7539 pt.	Brake, front end, and wheel alignment -----	18	4 752	1 664	412	63
7539 pt.	Automotive electrical and fuel system services -----	26	5 954	1 583	376	84
7539 pt.	Carburetor repair shops -----	15	3 621	896	220	46
7539 pt.	Automotive electrical repair shops -----	11	2 333	687	156	38
7539 pt.	Other automotive repair shops, n.e.c. -----	8	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	155	45 841	14 566	3 464	1 170
7542	Carwashes -----	74	18 543	6 277	1 504	628
7549	Automotive services, except repair and carwashes -----	81	27 298	8 289	1 960	542
7549 pt.	Lubrication shops -----	26	9 682	2 109	489	156
7549 pt.	Other automotive services -----	55	17 616	6 180	1 471	386
7549 pt.	Towing services -----	33	13 300	5 163	1 234	316
7549 pt.	Other automotive services, n.e.c. -----	22	4 316	1 017	237	70

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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)
76	Miscellaneous repair services -----	361	143 842	43 410	10 401	1 910
762	Electrical repair shops -----	127	51 895	17 436	4 389	815
7622	Radio and television repair shops -----	36	7 477	2 601	644	127
7623, 9	Other electrical and electronic repair shops -----	91	44 418	14 835	3 745	688
7623	Refrigeration and air-conditioning service and repair shops -----	28	13 106	4 592	964	184
7629	Electrical and electronic repair shops, n.e.c. -----	63	31 312	10 243	2 781	504
763	Watch, clock, and jewelry repair -----	7	975	272	73	29
764	Reupholstery and furniture repair -----	30	4 858	1 423	314	87
769	Miscellaneous repair and related services -----	197	86 114	24 279	5 625	979
7692	Welding repair -----	17	3 922	866	185	61
7694	Armature rewinding shops -----	8	4 811	1 269	343	51
7699	Repair shops and related services, n.e.c. -----	172	77 381	22 144	5 097	867
7699 pt.	Farm machinery and equipment repair -----	5	(D)	(D)	(D)	AA
7699 pt.	Lawnmower and other small gasoline engine repair -----	7	2 206	453	100	23
7699 pt.	Sewer and septic tank cleaning services -----	13	4 745	1 498	328	69
7699 pt.	Other repair and related services, n.e.c. -----	147	(D)	(D)	(D)	FF
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	903	1 306 177	340 213	76 392	20 286
781, 2	Motion picture production, distribution, and services -----	54	14 321	5 070	1 235	204
7812 pt.	Motion picture production, except for television -----	17	3 793	2 258	684	25
7812 pt.	Motion picture and tape production for television -----	18	4 021	1 215	220	87
7819	Services allied to motion picture production -----	14	(D)	(D)	(D)	BB
7822 pt.	Motion picture film and tape distributors -----	2	(D)	(D)	(D)	AA
7822 pt.	Motion picture film exchanges -----	—	—	—	—	—
7822 pt.	Video tape wholesalers -----	2	(D)	(D)	(D)	AA
7822 pt.	Film and tape distribution for television -----	—	—	—	—	—
7829	Services allied to motion picture distribution -----	3	(D)	(D)	(D)	AA
783	Motion picture theaters -----	32	37 651	3 777	880	600
7832	Motion picture theaters, except drive-in -----	30	(D)	(D)	(D)	FF
7833	Drive-in motion picture theaters -----	2	(D)	(D)	(D)	BB
784	Video tape rental -----	132	42 096	7 835	2 126	1 004
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	144	105 472	43 971	8 942	1 147
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	50	36 881	11 590	2 800	454
7922 pt.	Producers of live theatrical productions -----	19	(D)	(D)	(D)	CC
7922 pt.	Producers of radio and television shows, except tape producers -----	4	(D)	(D)	(D)	AA
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents -----	18	7 891	1 585	511	52
7922 pt.	Other theatrical services -----	9	(D)	(D)	(D)	CC
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	94	68 591	32 381	6 142	693
7929 pt.	Dance groups and artists -----	2	(D)	(D)	(D)	BB
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations -----	—	—	—	—	—
7929 pt.	Other music and entertainment presentations -----	92	(D)	(D)	(D)	FF
7929 pt.	Other music groups and artists -----	49	34 494	17 431	3 893	345
7929 pt.	Other entertainers and entertainment groups -----	43	(D)	(D)	(D)	EE
793	Bowling centers -----	19	7 161	1 779	486	174
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	522	1 099 476	277 781	62 723	17 157
794	Commercial sports -----	23	8 775	4 068	725	81
7941	Professional sports clubs, managers, promoters -----	9	(D)	(D)	(D)	BB
7941 pt.	Baseball clubs -----	—	—	—	—	—
7941 pt.	Football clubs -----	—	—	—	—	—
7941 pt.	Other professional sports clubs -----	—	—	—	—	—
7941 pt.	Managers and promoters -----	9	(D)	(D)	(D)	BB
7948	Racing, including track operation -----	14	(D)	(D)	(D)	BB
7948 pt.	Auto racetrack operation -----	2	(D)	(D)	(D)	BB
7948 pt.	Horse racetrack operation -----	—	—	—	—	—
7948 pt.	Dog racetrack operation -----	—	—	—	—	—
7948 pt.	Racing stables and racing, n.e.c. -----	12	3 988	2 187	477	41
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	499	1 090 701	273 713	61 998	17 076
791	Dance studios, schools, and halls -----	18	1 497	381	90	63
7991	Physical fitness facilities -----	64	31 315	9 311	2 294	837
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs -----	49	21 815	5 867	1 458	534
7991 pt.	Gymnasiums and athletic clubs -----	15	9 500	3 444	836	303
7992	Public golf courses -----	15	39 284	8 001	1 711	590
7993	Coin-operated amusement devices -----	84	219 191	31 289	7 141	2 107
7996	Amusement parks -----	5	17 143	4 992	551	129
7997	Membership sports and recreation clubs -----	33	43 604	14 076	3 235	897
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	280	738 667	205 663	46 976	12 453
7999 pt.	Concession operators of amusement devices and rides -----	4	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs -----	4	(D)	(D)	(D)	BB
7999 pt.	Carnivals and circuses -----	2	(D)	(D)	(D)	AA
7999 pt.	Fairs -----	2	(D)	(D)	(D)	AA
7999 pt., 84	Other recreation and amusements, including museums -----	272	737 448	205 440	46 939	12 419
84	Museums, art galleries, and botanical and zoological gardens -----	5	(D)	(D)	(D)	AA
841	Museums and art galleries -----	4	599	176	41	17
842	Arboreta and botanical or zoological gardens -----	1	(D)	(D)	(D)	AA
7999 pt.	Roller skating rinks -----	9	2 566	582	200	94
7999 pt.	Ice skating rinks -----	2	(D)	(D)	(D)	AA
7999 pt.	Other amusement and recreation services, n.e.c. -----	256	733 465	204 418	46 651	12 290

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

NEVADA NV-9

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80	Health services	2 320	2 250 171	916 074	194 332	25 256
801	Offices and clinics of doctors of medicine	1 096	947 372	464 337	88 586	7 486
8011 pt.	Offices of doctors of medicine	1 052	841 579	427 293	80 320	6 394
8011 pt.	General medical clinics	44	105 793	37 044	8 266	1 092
802	Offices and clinics of dentists	478	204 068	81 756	17 475	2 755
8021 pt.	Offices of dentists	477	(D)	(D)	(D)	HH
8021 pt.	Dental clinics	1	(D)	(D)	(D)	AA
803	Offices and clinics of doctors of osteopathy	41	16 329	6 397	1 166	171
8031 pt.	Offices of osteopathic physicians	39	(D)	(D)	(D)	CC
8031 pt.	Osteopathic clinics	2	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	434	148 039	52 049	10 576	1 900
8041	Offices and clinics of chiropractors	166	47 657	14 776	2 792	521
8042	Offices and clinics of optometrists	110	36 924	11 163	2 377	503
8043	Offices and clinics of podiatrists	28	7 995	2 388	563	88
8049	Offices and clinics of health practitioners, n.e.c.	130	55 463	23 722	4 844	788
805	Nursing and personal care facilities	42	117 869	55 288	13 764	3 355
8051	Skilled nursing care facilities	32	111 678	52 799	13 026	3 110
8052	Intermediate care facilities	7	5 321	2 281	549	207
8059	Nursing and personal care facilities, n.e.c.	3	870	208	189	38
806	Hospitals	12	563 642	167 069	43 338	5 955
8062	General medical and surgical hospitals	6	(D)	(D)	(D)	II
8063, 9	Specialty hospitals	6	(D)	(D)	(D)	FF
8063	Psychiatric hospitals	4	(D)	(D)	(D)	FF
8069	Specialty hospitals, except psychiatric	2	(D)	(D)	(D)	EE
807, 8, 9	Other health services	217	252 852	89 178	19 427	3 634
807	Medical and dental laboratories	94	127 663	39 195	8 577	1 327
8071	Medical laboratories	50	119 121	35 916	7 764	1 180
8072	Dental laboratories	44	8 542	3 279	813	147
808	Home health care services	44	69 163	30 264	7 132	1 605
809	Miscellaneous health and allied services, n.e.c.	79	56 026	19 719	3 718	702
8092	Kidney dialysis centers	3	(D)	(D)	(D)	CC
8093	Specialty outpatient facilities, n.e.c.	46	28 539	9 849	1 730	299
8099	Health and allied services, n.e.c.	30	(D)	(D)	(D)	EE
81	Legal services	862	449 117	225 515	43 229	4 575
823, 4, 9	Selected educational services	103	41 236	13 433	3 131	614
823	Libraries	1	(D)	(D)	(D)	AA
824	Vocational schools	50	26 430	8 326	2 159	433
8243	Data processing schools	10	3 114	899	192	41
8244	Business and secretarial schools	8	(D)	(D)	(D)	CC
8249	Vocational schools, n.e.c.	32	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c.	52	(D)	(D)	(D)	CC
83	Social services	334	84 201	34 322	8 176	3 232
835	Child day care services	194	40 855	17 902	4 069	2 130
832, 3, 6, 9	Other social services	140	43 346	16 420	4 107	1 102
832	Individual and family social services	46	6 276	2 290	511	207
833	Job training and vocational rehabilitation services	25	15 218	7 490	1 829	341
836	Residential care	60	17 950	5 957	1 695	536
839	Social services, n.e.c.	9	3 902	683	72	18
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 395	1 186 176	520 230	122 017	13 787
871	Engineering, architectural, and surveying services	424	440 368	211 454	53 509	5 293
8711	Engineering services	278	367 211	185 312	48 168	4 498
8712	Architectural services	91	57 909	18 478	3 711	537
8713	Surveying services	55	15 248	7 664	1 630	258
872	Accounting, auditing, and bookkeeping services	449	137 035	55 634	12 955	2 258
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	69	351 765	142 712	34 806	3 568
8731	Commercial physical and biological research	25	318 848	130 699	32 186	3 113
8731 pt.	Commercial physical research	19	316 802	130 297	32 136	3 100
8731 pt.	Commercial medical and biological research	6	2 046	402	50	13
8732	Commercial economic, sociological, and educational research	10	(D)	(D)	(D)	BB
8734	Testing laboratories	34	(D)	(D)	(D)	EE
874	Management and public relations services	453	257 008	110 430	20 747	2 668
8741	Management services	144	112 906	49 964	8 881	1 173
8742	Management consulting services	199	107 506	49 229	9 390	1 072
8743	Public relations services	28	15 803	4 713	1 044	157
8744	Facilities support management services	4	(D)	(D)	(D)	BB
8748	Business consulting services, n.e.c.	78	(D)	(D)	(D)	CC
89	Services, n.e.c.	78	53 933	18 645	4 903	585
8999 pt.	Scientific and related consulting services, except environmental	27	6 164	3 037	1 191	89
8999 pt.	Other services	51	47 769	15 608	3 712	496
8999 pt.	Environmental consulting	28	44 809	14 546	3 560	449
8999 pt.	Authors, composers, and other arts-related services	2	(D)	(D)	(D)	BB
8999 pt.	Other services, n.e.c.	21	(D)	(D)	(D)	BB

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	661	1 012 714	381 693	94 214	16 475
7032, 704	Camps and membership lodging	2	(D)	(D)	(D)	AA
7032	Sporting and recreational camps	1	(D)	(D)	(D)	AA
704	Organization hotels and lodging houses, on membership basis	1	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	34	10 008	3 222	818	471
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	18	4 489	1 790	453	352
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	962	336	85	87
7922 pt.	Producers of live theatrical productions	7	(D)	(D)	(D)	BB
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	2	(D)	(D)	(D)	BB
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	9	3 527	1 454	368	265
7929 pt.	Dance groups and artists	3	(D)	(D)	(D)	BB
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	5	(D)	(D)	(D)	CC
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	5	(D)	(D)	(D)	AA
7991 pt.	Gymnasiums and athletic clubs	—	—	—	—	—
7997	Membership sports and recreation clubs	5	(D)	(D)	(D)	AA
7999 pt.	Fairs	2	(D)	(D)	(D)	AA
84	Museums, art galleries, and botanical and zoological gardens	9	4 209	1 211	306	103
841	Museums and art galleries	8	(D)	(D)	(D)	CC
842	Arboreta and botanical or zoological gardens	1	(D)	(D)	(D)	AA
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	47	765 947	300 203	75 200	10 482
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	3	(D)	(D)	(D)	BB
8011 pt.	General medical clinics	3	(D)	(D)	(D)	BB
8021 pt.	Dental clinics	—	—	—	—	—
805	Nursing and personal care facilities	3	(D)	(D)	(D)	CC
8051	Skilled nursing care facilities	—	—	—	—	—
8052	Intermediate care facilities	3	(D)	(D)	(D)	CC
8059	Nursing and personal care facilities, n.e.c.	—	—	—	—	—
806	Hospitals	20	733 300	287 590	72 174	9 815
8062	General medical and surgical hospitals	19	(D)	(D)	(D)	II
8062 pt.	General medical and surgical hospitals, nongovernment	6	366 906	130 049	33 519	4 513
8062 pt.	General medical and surgical hospitals, government	13	(D)	(D)	(D)	II
8063, 9	Specialty hospitals	1	(D)	(D)	(D)	CC
8063	Psychiatric hospitals	1	(D)	(D)	(D)	CC
8063 pt.	Psychiatric hospitals, nongovernment	—	—	—	—	—
8063 pt.	Psychiatric hospitals, government	1	(D)	(D)	(D)	CC
8069	Specialty hospitals, except psychiatric	—	—	—	—	—
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	—	—	—	—	—
8069 pt.	Specialty hospitals, except psychiatric; government	—	—	—	—	—
808, 9	Other health services	21	27 420	9 064	2 281	466
808	Home health care services	12	(D)	(D)	(D)	EE
809	Miscellaneous health and allied services, n.e.c.	9	(D)	(D)	(D)	CC
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	5	(D)	(D)	(D)	BB
8099	Health and allied services, n.e.c.	4	(D)	(D)	(D)	CC
8111 pt.	Legal aid societies and similar legal services	7	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	22	(D)	(D)	(D)	CC
823	Libraries	—	—	—	—	—
824	Vocational schools	9	1 445	571	154	44
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	—	—	—	—	—
8249	Vocational schools, n.e.c.	9	1 445	571	154	44
829	Schools and educational services, n.e.c.	13	(D)	(D)	(D)	BB
83	Social services	237	121 912	43 370	10 663	3 620
835	Child day care services	30	11 499	6 103	1 384	506
832, 3, 6, 9	Other social services	207	110 413	37 267	9 279	3 114
832	Individual and family social services	95	55 090	18 470	4 686	1 421
833	Job training and vocational rehabilitation services	19	11 632	7 169	1 716	1 022
836	Residential care	36	10 784	4 550	1 081	315
839	Social services, n.e.c.	57	32 907	7 078	1 796	356
861, 2, 4, 9	Selected membership organizations	299	97 402	29 777	6 421	1 648
861	Business associations	59	24 580	7 269	1 818	274
864	Civic, social, and fraternal associations	175	42 915	12 429	2 363	914
862, 9	Other membership organizations	65	29 907	10 079	2 240	460
862	Professional membership organizations	23	10 677	2 613	629	112
869	Membership organizations, n.e.c.	42	19 230	7 466	1 611	348

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 -----	13	10 326	1 596	344	52
873	Research, development, and testing services -----	8	(D)	(D)	(D)	BB
8731	Commercial physical and biological research -----	—	—	—	—	—
8732	Commercial economic, sociological, and educational research -----	1	(D)	(D)	(D)	AA
8733	Noncommercial research organizations -----	7	(D)	(D)	(D)	BB
8734	Testing laboratories -----	—	—	—	—	—
874 ex. 8744	Management and public relations services, except facilities support management services -----	5	(D)	(D)	(D)	BB
8741	Management services -----	—	—	—	—	—
8742	Management consulting services -----	1	(D)	(D)	(D)	AA
8743	Public relations services -----	2	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c. -----	2	(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 -----	1 540 527	64 771	21 208	24
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	15 545 280	61 879	18 221	251
7011	Hotels and motels -----	16 910 609	61 876	18 226	273
7011 pt.	Hotels -----	33 861 471	62 309	18 416	543
7011 pt.	Hotels, 25 guestrooms or more -----	36 208 857	62 319	18 421	581
7011 pt.	Hotels, less than 25 guestrooms -----	169 588	42 397	7 059	4
7011 pt.	Motels, motor hotels, and tourist courts -----	463 862	41 455	9 303	11
7011 pt.	Motels, tourist courts -----	442 573	41 231	9 085	11
7011 pt.	Motor hotels -----	715 286	43 164	10 974	17
702, 3	Other lodging places -----	469 771	63 162	16 118	7
702	Rooming and boarding houses -----	321 077	42 162	17 879	8
703	Camps and recreational vehicle parks -----	525 000	71 221	15 442	7
72	Personal services -----	322 669	40 864	13 552	8
721	Laundry, cleaning, and garment services -----	516 572	46 423	15 362	11
7211	Power laundries, family and commercial* -----	(D)	(D)	(D)	(D)
7213	Linen supply* -----	4 625 400	47 327	16 989	98
7215	Coin-operated laundries and drycleaning -----	351 864	85 432	12 239	4
7216	Drycleaning plants, except rug cleaning* -----	264 481	36 412	13 143	7
7217	Carpet and upholstery cleaning -----	184 015	34 569	11 387	5
7218	Industrial laundriers* -----	(D)	(D)	(D)	(D)
7212, 9	Other laundry, cleaning, and garment services* -----	(D)	(D)	(D)	(D)
7212	Garment pressing, and agents for laundries and drycleaners -----	(D)	(D)	(D)	(D)
7219	Laundry and garment services, n.e.c.* -----	(D)	(D)	(D)	(D)
722	Photographic studios, portrait -----	290 848	46 934	12 802	6
723, 4	Beauty and barber shops -----	144 449	29 162	11 655	5
723	Beauty shops -----	147 714	28 984	11 517	5
724	Barber shops -----	95 300	34 036	15 446	3
725	Shoe repair shops and shoeshine parlors -----	90 750	46 839	12 516	2
726	Funeral service and crematories -----	849 583	73 082	26 667	12
729	Miscellaneous personal services -----	270 873	32 542	9 064	8
7291	Tax return preparation services -----	118 683	12 257	3 577	10
7299	Miscellaneous personal services, n.e.c. -----	358 036	47 451	13 096	8
73	Business services -----	634 786	45 617	16 915	14
731	Advertising -----	623 690	78 272	20 597	8
7311	Advertising agencies -----	527 258	72 545	21 671	7
7312	Outdoor advertising services -----	1 786 250	122 486	20 606	15
7313	Radio, television, publishers' advertising representatives -----	249 429	91 895	36 263	3
7319	Advertising, n.e.c. -----	426 000	40 571	10 533	11
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	528 000	49 204	21 475	11
7322	Adjustment and collection services -----	495 441	42 007	21 115	12
7323	Credit reporting services -----	589 500	67 586	22 395	9
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	659 729	109 525	22 069	6
7331	Direct mail advertising services -----	2 278 071	187 606	29 515	12
7334	Photocopying and duplicating services -----	495 828	53 059	13 801	9
7335, 6	Commercial photography, art, and graphics -----	318 176	77 964	21 811	4
7335	Commercial photography -----	294 828	54 808	17 487	5
7336	Commercial art and graphic design -----	333 222	102 705	26 432	3
7338	Secretarial and court reporting services -----	267 795	94 090	20 153	3
734	Services to dwellings and other buildings -----	161 684	25 410	10 651	6
7342	Disinfecting and pest control services -----	250 914	49 669	20 925	5
7349	Building cleaning and maintenance services, n.e.c. -----	147 659	22 478	9 410	7

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 -----	848 865	111 624	25 985	8
7352	Medical equipment rental and leasing -----	869 480	109 231	24 980	8
7353	Heavy construction equipment rental and leasing -----	1 146 291	122 658	30 802	9
7359	Equipment rental and leasing, n.e.c. -----	723 874	105 990	23 516	7
736	Personnel supply services -----	978 041	17 112	12 579	57
7361	Employment agencies -----	319 379	27 856	15 429	11
7363	Help supply services -----	1 407 281	16 188	12 334	87
7363 pt.	Temporary help supply -----	1 035 575	12 890	8 678	80
7363 pt.	Help supply, except temporary -----	4 711 333	32 368	30 274	146
737	Computer programming, data processing, and other computer related services -----	501 866	87 827	31 986	6
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	484 267	84 959	34 417	6
7371	Computer programming services -----	435 268	78 965	36 593	6
7372	Prepackaged software -----	585 038	97 506	30 455	6
7373	Computer integrated systems -----	600 750	94 855	29 605	6
7374, 5, 6	Data processing services -----	962 257	110 786	26 964	9
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. -----	276 032	67 913	31 448	4
7377	Computer rental and leasing -----	(D)	(D)	(D)	(D)
7378	Computer maintenance and repair -----	358 462	56 829	30 628	6
7379	Computer related services, n.e.c. -----	(D)	(D)	(D)	(D)
738	Miscellaneous business services -----	862 498	48 804	17 705	18
7381, 2	Detective agencies and protective services -----	913 309	23 639	15 052	39
7381	Detective, guard, and armored car services -----	887 879	20 408	14 333	44
7382	Security systems services -----	1 035 105	67 584	24 838	15
7383	News syndicates -----	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories* -----	315 083	65 948	15 419	5
7389	Business services, n.e.c. -----	(D)	(D)	(D)	(D)
7389 pt.	Sign painting shops -----	(D)	(D)	(D)	(D)
7389 pt.	Interior designing -----	335 951	146 532	18 447	2
7389 pt.	Telephone answering services -----	403 524	24 006	10 884	17
7389 pt.	Other business services -----	1 036 249	66 979	20 153	15
75	Automotive repair, services, and parking -----	568 361	88 379	18 515	6
751	Automotive rental and leasing, without drivers -----	2 672 937	148 064	17 111	18
7513	Truck rental and leasing, without drivers -----	(D)	(D)	(D)	(D)
7514, 5	Passenger car rental and leasing -----	3 486 791	148 894	17 093	23
7514	Passenger car rental -----	(D)	(D)	(D)	(D)
7515	Passenger car leasing -----	(D)	(D)	(D)	(D)
7519	Utility trailer and recreational vehicle rental -----	(D)	(D)	(D)	(D)
752	Automobile parking -----	112 926	63 521	11 729	2
753	Automotive repair shops -----	358 573	75 186	21 489	5
7532	Top, body, and upholstery repair shops and paint shops -----	421 194	61 770	20 770	7
7532 pt.	Top and body repair shops -----	409 191	62 598	20 792	7
7532 pt.	Paint shops -----	489 208	58 124	20 673	8
7538	General automotive repair shops -----	348 662	81 985	21 753	4
7538 pt.	General automotive repair shops, except diesel -----	334 988	79 201	21 338	4
7538 pt.	Diesel repair shops -----	485 818	108 324	25 676	4
7533, 4, 6, 7, 9	Other automotive repair shops -----	320 633	81 362	22 053	4
7533	Automotive exhaust system repair shops -----	314 632	80 784	20 054	4
7534	Tire retreading and repair shops -----	(D)	(D)	(D)	(D)
7536	Automotive glass replacement shops -----	344 259	103 278	24 844	3
7537	Automotive transmission repair shops -----	320 137	76 653	21 188	4
7539	Automotive repair shops, n.e.c. -----	(D)	(D)	(D)	(D)
7539 pt.	Radiator repair -----	366 235	80 857	24 883	5
7539 pt.	Brake, front end, and wheel alignment -----	264 000	75 429	26 413	4
7539 pt.	Automotive electrical and fuel system services -----	229 000	70 881	18 845	3
7539 pt.	Other automotive repair shops, n.e.c. -----	(D)	(D)	(D)	(D)
754	Automotive services, except repair -----	295 748	39 180	12 450	8
7542	Carwashes -----	250 581	9 527	9 995	8
7549	Automotive services, except repair and carwashes -----	337 012	50 365	15 293	7
76	Miscellaneous repair services -----	398 454	75 310	22 728	5
762	Electrical repair shops -----	408 622	63 675	21 394	6
7622	Radio and television repair shops -----	207 694	58 874	20 480	4
7623, 9	Other electrical and electronic repair shops -----	488 110	64 561	21 563	8
7623	Refrigeration and air-conditioning service and repair shops -----	468 071	71 228	24 957	7
7629	Electrical and electronic repair shops, n.e.c. -----	497 016	62 127	20 323	8
763	Watch, clock, and jewelry repair -----	139 286	33 621	9 379	4
764	Reupholstery and furniture repair -----	161 933	55 839	16 356	3
769	Miscellaneous repair and related services -----	437 127	87 961	24 800	5
7692	Welding repair -----	230 706	64 295	14 197	4
7694	Armature rewinding shops -----	601 375	94 333	24 882	6
7699	Repair shops and related services, n.e.c. -----	449 890	89 251	25 541	5
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	1 446 486	64 388	16 771	22
781, 2	Motion picture production, distribution, and services -----	265 204	70 201	24 853	4
783	Motion picture theaters -----	1 176 594	62 752	6 295	19
7832	Motion picture theaters, except drive-in -----	(D)	(D)	(D)	(D)
7833	Drive-in motion picture theaters -----	(D)	(D)	(D)	(D)
784	Video tape rental -----	318 909	41 928	7 804	8

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)		
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.				
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	732 444	91 955	38 336	8
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	737 620	81 236	25 529	9
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	729 691	98 977	46 726	7
793	Bowling centers -----	376 895	41 155	10 224	9
79 ex. 792, 3, 4; 84	Commercial sports and other amusement and recreation services, including museums -----	2 106 276	64 083	16 191	33
794	Commercial sports -----	381 522	108 333	50 222	4
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 -----	2 185 774	63 873	16 029	34
791	Dance studios, schools, and halls -----	83 167	23 762	6 048	4
7991	Physical fitness facilities -----	489 297	37 413	11 124	13
7992	Public golf courses -----	2 618 933	66 583	13 561	39
7993	Coin-operated amusement devices -----	2 609 417	104 030	14 850	25
7996	Amusement parks -----	3 428 600	132 891	38 698	26
7997	Membership sports and recreation clubs -----	1 321 333	48 611	15 692	27
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	2 638 096	59 316	16 515	44
7999 pt.	Concession operators of amusement devices and rides -----	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs -----	(D)	(D)	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums -----	2 711 206	59 381	16 542	46
80	Health services -----	969 901	89 095	36 272	11
801	Offices and clinics of doctors of medicine -----	864 391	126 552	62 027	7
8011 pt.	Offices of doctors of medicine -----	799 980	131 620	66 827	6
8011 pt.	General medical clinics -----	2 404 386	96 880	33 923	25
802	Offices and clinics of dentists -----	426 921	74 072	29 675	6
803	Offices and clinics of doctors of osteopathy -----	398 268	95 491	37 409	4
804	Offices and clinics of other health practitioners -----	341 104	77 915	27 394	4
8041	Offices and clinics of chiropractors -----	287 090	91 472	28 361	3
8042	Offices and clinics of optometrists -----	335 673	73 408	22 193	5
8043	Offices and clinics of podiatrists -----	285 536	90 852	27 136	3
8049	Offices and clinics of health practitioners, n.e.c. -----	426 638	70 385	30 104	6
805	Nursing and personal care facilities -----	2 806 405	35 132	16 479	80
8051	Skilled nursing care facilities -----	3 489 938	35 909	16 977	97
8052	Intermediate care facilities -----	760 143	25 705	11 019	30
8059	Nursing and personal care facilities, n.e.c. -----	290 000	22 895	5 474	13
806	Hospitals -----	46 970 167	94 650	28 055	496
8062	General medical and surgical hospitals -----	(D)	(D)	(D)	(D)
8063, 9	Specialty hospitals -----	(D)	(D)	(D)	(D)
807, 8, 9	Other health services -----	1 165 217	69 580	24 540	17
807	Medical and dental laboratories -----	1 358 117	96 204	29 537	14
8071	Medical laboratories -----	2 382 420	100 950	30 437	24
8072	Dental laboratories -----	194 136	58 109	22 306	3
808	Home health care services -----	1 571 886	43 092	18 856	36
809	Miscellaneous health and allied services, n.e.c. -----	709 190	79 809	28 090	9
8092	Kidney dialysis centers -----	(D)	(D)	(D)	(D)
8093	Specialty outpatient facilities, n.e.c. -----	620 413	95 448	32 940	7
8099	Health and allied services, n.e.c. -----	(D)	(D)	(D)	(D)
81	Legal services -----	521 017	98 168	49 293	5
823, 4, 9	Selected educational services -----	400 350	67 160	21 878	6
823	Libraries -----	(D)	(D)	(D)	(D)
824	Vocational schools -----	528 600	61 039	19 229	9
829	Schools and educational services, n.e.c. -----	(D)	(D)	(D)	(D)
83	Social services -----	252 099	26 052	10 619	10
835	Child day care services -----	210 593	19 181	8 405	11
832, 3, 6, 9	Other social services -----	309 614	39 334	14 900	8
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	850 305	86 036	37 733	10
871	Engineering, architectural, and surveying services -----	1 038 604	83 198	39 950	12
8711	Engineering services -----	1 320 903	81 639	41 199	16
8712	Architectural services -----	636 363	107 838	34 410	6
8713	Surveying services -----	277 236	59 101	29 705	5
872	Accounting, auditing, and bookkeeping services -----	305 200	60 689	24 639	5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	5 098 043	98 589	39 998	52
8731	Commercial physical and biological research -----	12 753 920	102 425	41 985	125
8732	Commercial economic, sociological, and educational research -----	(D)	(D)	(D)	(D)
8734	Testing laboratories -----	(D)	(D)	(D)	(D)
874	Management and public relations services -----	567 347	96 330	41 391	6
8741	Management services -----	784 069	96 254	42 595	8
8742	Management consulting services -----	540 231	100 285	45 923	5
8743	Public relations services -----	564 393	100 656	30 019	6
8744	Facilities support management services -----	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c. -----	(D)	(D)	(D)	(D)
89	Services, n.e.c. -----	691 449	92 193	31 872	8

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	1 532 094	61 470	1 437 104	57 659	23 168	25
7032, 704	Camps and membership lodging	(D)	(D)	(D)	(D)	(D)	(D)
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	294 353	21 248	286 500	20 682	6 841	14
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	16 296 745	73 073	15 489 383	69 452	28 640	223
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists	(D)	(D)	(D)	(D)	(D)	(D)
	Nursing and personal care facilities	(D)	(D)	(D)	(D)	(D)	(D)
806	Hospitals	36 665 000	74 712	34 938 000	71 193	29 301	491
8062	General medical and surgical hospitals	(D)	(D)	(D)	(D)	(D)	(D)
8063, 9	Specialty hospitals	(D)	(D)	(D)	(D)	(D)	(D)
808, 9	Other health services	1 305 714	58 841	1 145 857	51 637	19 451	22
8111 pt.	Legal aid societies and similar legal services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	(D)	(D)	(D)	(D)	(D)	(D)
83	Social services	514 397	33 677	432 207	28 296	11 981	15
835	Child day care services	383 300	22 725	361 300	21 421	12 061	17
832, 3, 6, 9	Other social services	533 396	35 457	442 483	29 414	11 968	15
832	Individual and family social services	579 895	38 768	515 684	34 476	12 998	15
833	Job training and vocational rehabilitation services	612 211	11 382	568 368	10 567	7 015	54
836	Residential care	299 556	34 235	275 722	31 511	14 444	9
839	Social services, n.e.c.	577 316	92 435	383 842	61 458	19 882	6
861, 2, 4, 9	Selected membership organizations	325 759	59 103	310 234	56 286	18 069	6
861	Business associations	416 610	89 708	397 847	85 668	26 529	5
864	Civic, social, and fraternal associations	245 229	46 953	232 829	44 579	13 598	5
862, 9	Other membership organizations	460 108	65 015	439 108	62 048	21 911	7
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	794 308	198 577	784 615	196 154	30 692	4
873	Research, development, and testing services	(D)	(D)	(D)	(D)	(D)	(D)
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)

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	10 766	8 308	16 585 314	10 192 210	62.7	5 430 534	3 405 721	59.5	256 062	205 709
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	578	584	8 985 172	5 881 576	52.8	2 645 841	1 844 464	43.4	145 206	120 408
7011	Hotels and motels	530	546	8 962 623	5 866 605	52.8	2 640 087	1 840 455	43.4	144 849	119 853
7011 pt.	Hotels	261	225	8 837 844	5 747 620	53.8	2 612 084	1 817 621	43.7	141 839	116 723
7011 pt.	Hotels, 25 guestrooms or more	244	202	8 834 961	5 744 790	53.8	2 611 604	1 816 895	43.7	141 771	116 655
7011 pt.	Hotels, less than 25 guestrooms	17	23	2 883	2 830	1.9	480	726	-33.9	68	68
7011 pt.	Motels, motor hotels, and tourist courts	269	321	124 779	118 985	4.9	28 003	22 834	22.6	3 010	3 130
7011 pt.	Motels, tourist courts	248	302	109 758	105 112	4.4	24 184	19 607	23.3	2 662	2 713
7011 pt.	Motor hotels	211	19	15 021	13 873	8.3	3 819	3 227	18.3	348	417
702, 3	Other lodging places	48	38	22 549	14 971	50.6	5 754	4 009	43.5	357	555
702	Rooming and boarding houses	13	9	4 174	1 936	115.6	1 770	613	188.7	99	67
703	Camps and recreational vehicle parks	35	29	18 375	13 035	41.0	3 984	3 396	17.3	258	488

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 -----	906	733	292 338	189 935	53.9	96 954	61 906	56.6	7 154	5 503
721	Laundry, cleaning, and garment services ---	306	245	158 071	110 017	43.7	52 306	33 776	54.9	3 405	2 715
7211	Power laundries, family and commercial* ---	10	10	(D)	3 194	(D)	(D)	1 293	(D)	CC	125
7213	Linen supply* -----	15	12	69 381	47 181	47.1	24 906	15 075	65.2	1 466	1 097
7215	Coin-operated laundries and drycleaning ---	59	57	20 760	16 461	26.1	2 974	2 391	24.4	243	245
7216	Drycleaning plants, except rug cleaning* ---	129	98	34 118	24 175	41.1	12 315	8 629	42.7	937	813
7217	Carpet and upholstery cleaning -----	65	37	11 961	3 879	208.4	3 940	1 075	266.5	346	104
7218	Industrial laundriers* -----	8	8	(D)	13 543	(D)	(D)	4 858	(D)	CC	283
7212, 9	Other laundry, cleaning, and garment services* -----	20	23	(D)	1 584	(D)	(D)	455	(D)	BB	48
722	Photographic studios, portrait -----	66	54	19 196	13 932	37.8	5 236	3 784	38.4	409	357
723, 4	Beauty and barber shops -----	321	285	46 368	28 173	64.6	18 532	12 805	44.7	1 590	1 383
723	Beauty shops -----	301	257	44 462	26 318	68.9	17 667	12 004	47.2	1 534	1 305
724	Barber shops -----	20	28	1 906	1 855	2.7	865	801	8.0	56	78
725	Shoe repair shops and shoeshine parlors ---	16	9	1 452	923	57.3	388	313	24.0	31	27
726	Funeral service and crematories -----	24	25	20 390	14 307	42.5	7 440	5 526	34.6	279	261
729	Miscellaneous personal services -----	173	115	46 861	22 583	107.5	13 052	5 702	128.9	1 440	760
7291	Tax return preparation services -----	63	39	7 477	3 601	107.6	2 182	1 184	84.3	610	249
7299	Miscellaneous personal services, n.e.c. ---	110	76	39 384	18 982	107.5	10 870	4 518	140.6	830	511
73	Business services -----	1 956	1 327	1 241 641	616 235	101.5	460 402	229 572	100.5	27 219	18 808
731	Advertising -----	126	84	78 585	38 861	102.2	20 679	13 367	54.7	1 004	558
7311	Advertising agencies -----	97	68	51 144	20 418	150.5	15 278	10 256	49.0	705	406
7312	Outdoor advertising services -----	12	7	21 435	(D)	(D)	3 606	(D)	(D)	175	CC
7313	Radio, television, publishers' advertising representatives -----	7	4	1 746	944	85.0	689	380	81.3	19	17
7319	Advertising, n.e.c. -----	10	5	4 260	(D)	(D)	1 106	(D)	(D)	105	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	52	35	27 456	19 287	42.4	11 983	7 166	67.2	558	417
7322	Adjustment and collection services -----	34	23	16 845	8 398	100.6	8 467	3 481	143.2	401	223
7323	Credit reporting services -----	18	12	10 611	10 889	-2.6	3 516	3 685	-4.6	157	194
733	Mailing, reproduction, commercial art and photography, and stenographic services ---	170	131	112 154	39 704	182.5	22 599	11 945	89.2	1 024	800
7331	Direct mail advertising services -----	28	13	63 786	7 385	763.7	10 035	2 635	280.8	340	207
7334	Photocopying and duplicating services ---	29	29	14 379	7 629	88.5	3 740	1 865	100.5	271	116
7335, 6	Commercial photography, art, and graphics -----	74	56	23 545	20 102	17.1	6 587	5 915	11.4	302	367
7335	Commercial photography -----	29	22	8 550	9 271	-7.8	2 728	2 598	5.0	156	185
7336	Commercial art and graphic design ---	45	34	14 995	10 831	38.4	3 859	3 317	16.3	146	182
7338	Secretarial and court reporting services ---	39	33	10 444	4 588	127.6	2 237	1 530	46.2	111	110
734	Services to dwellings and other buildings ---	427	272	69 039	36 922	87.0	28 940	15 531	86.3	2 717	1 959
7342	Disinfecting and pest control services ---	58	46	14 553	10 266	41.8	6 131	3 760	63.1	293	236
7349	Building cleaning and maintenance services, n.e.c. -----	369	226	54 486	26 656	104.4	22 809	11 771	93.8	2 424	1 723
735	Miscellaneous equipment rental and leasing -----	215	156	182 506	104 416	74.8	42 485	22 155	91.8	1 635	1 233
7352	Medical equipment rental and leasing ---	25	13	21 737	6 402	239.5	4 971	1 385	258.9	199	75
7353	Heavy construction equipment rental and leasing -----	55	33	63 046	36 351	73.4	15 832	7 166	120.9	514	298
7359	Equipment rental and leasing, n.e.c. ---	135	110	97 723	61 663	58.5	21 682	13 604	59.4	922	860
736	Personnel supply services -----	147	97	143 772	43 717	228.9	105 692	30 265	249.2	8 402	3 017
7361	Employment agencies -----	58	51	18 524	7 951	133.0	10 260	4 038	154.1	665	379
7363	Help supply services -----	89	46	125 248	35 766	250.2	95 432	26 227	263.9	7 737	2 638
737	Computer programming, data processing, and other computer related services -----	217	140	108 905	89 386	21.8	39 663	33 208	19.4	1 240	1 506
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	120	69	58 112	35 325	64.5	23 541	13 022	80.8	684	414
7371	Computer programming services -----	82	52	35 692	22 339	59.8	16 540	8 043	105.6	452	265
7372	Prepackaged software -----	26	11	15 211	(D)	(D)	4 751	(D)	(D)	156	BB
7373	Computer integrated systems -----	12	6	7 209	(D)	(D)	2 250	(D)	(D)	76	BB
7374, 5, 6	Data processing services -----	35	33	33 679	36 992	-9.0	8 197	14 260	-42.5	304	908
7374, 5	Computer processing, information retrieval -----	32	30	(D)	(D)	(D)	(D)	(D)	(D)	EE	FF
7376	Computer facilities management services -----	3	3	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	62	38	17 114	17 069	.3	7 925	5 926	33.7	252	184
7377	Computer rental and leasing -----	5	7	(D)	1 182	(D)	(D)	231	(D)	AA	15
7378	Computer maintenance and repair -----	26	18	9 320	11 611	-19.7	5 023	3 959	26.9	164	138
7379	Computer related services, n.e.c. ---	31	13	(D)	4 276	(D)	(D)	1 736	(D)	BB	31
738	Miscellaneous business services -----	602	412	519 224	243 942	112.8	188 361	95 935	96.3	10 639	9 318
7381, 2	Detective agencies and protective services -----	110	75	100 464	77 807	29.1	63 972	45 966	39.2	4 250	4 427
7381	Detective, guard, and armored car services -----	91	58	80 797	62 967	28.3	56 744	40 635	39.6	3 959	4 189
7382	Security systems services -----	19	17	19 667	14 840	32.5	7 228	5 331	35.6	291	238
7383	News syndicates -----	5	5	(D)	(D)	(D)	(D)	(D)	(D)	BB	CC
7384	Photofinishing laboratories* -----	36	37	11 343	(D)	(D)	2 652	(D)	(D)	172	EE
7389	Business services, n.e.c. -----	451	295	(D)	150 282	(D)	(D)	45 109	(D)	II	4 511
7389 pt.	Sign painting shops -----	24	12	(D)	4 570	(D)	(D)	1 525	(D)	BB	83
7389 pt.	Interior designing -----	41	21	13 774	5 038	173.4	1 734	616	181.5	94	67
7389 pt.	Telephone answering services -----	21	21	8 474	3 186	166.0	3 842	1 491	157.7	353	145
7389 pt.	Other business services -----	365	241	378 231	137 488	175.1	113 803	41 477	174.4	5 647	4 216

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	970	752	551 310	328 692	67.7	115 495	70 517	63.8	6 238	4 961
751	Automotive rental and leasing, without drivers	95	83	253 929	153 212	65.7	29 346	19 053	54.0	1 715	1 287
7513	Truck rental and leasing, without drivers	22	19	(D)	9 715	(D)	(D)	1 790	(D)	CC	115
7514, 5	Passenger car rental and leasing	67	58	233 615	142 150	64.3	26 819	17 051	57.3	1 569	1 147
7519	Utility trailer and recreational vehicle rental	6	6	(D)	1 347	(D)	(D)	212	(D)	AA	25
752	Automobile parking	27	37	3 049	4 093	-25.5	563	885	-36.4	48	103
753	Automotive repair shops	693	522	248 491	144 639	71.8	71 020	42 019	69.0	3 305	2 623
7532	Top, body, and upholstery repair shops and paint shops	160	124	67 391	43 227	55.9	22 660	13 584	66.8	1 091	846
7532 pt.	Top and body repair shops	136	94	55 650	32 803	69.6	18 484	10 203	81.2	889	628
7532 pt.	Paint shops	24	30	11 741	10 424	12.6	4 176	3 381	23.5	202	218
7538	General automotive repair shops	364	260	126 913	67 248	88.7	33 673	18 878	78.4	1 548	1 173
7538 pt.	General automotive repair shops, except diesel	331	235	110 881	60 371	83.7	29 873	17 304	72.6	1 400	1 094
7538 pt.	Diesel repair shops	33	25	16 032	6 877	133.1	3 800	1 574	141.4	148	79
7533, 4, 6, 7, 9	Other automotive repair shops	169	138	54 187	34 164	58.6	14 687	9 557	53.7	666	604
7533	Automotive exhaust system repair shops	19	21	5 978	(D)	(D)	1 484	(D)	(D)	74	BB
7534	Tire retreading and repair shops	3	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7536	Automotive glass replacement shops	27	21	9 295	7 047	31.9	2 236	1 637	36.6	90	89
7537	Automotive transmission repair shops	51	36	16 327	8 043	103.0	4 513	2 414	87.0	213	162
7539	Automotive repair shops, n.e.c.	69	57	(D)	14 572	(D)	(D)	4 319	(D)	EE	271
7539 pt.	Radiator repair	17	19	6 226	4 801	29.7	1 916	1 300	47.4	77	73
7539 pt.	Brake, front end, and wheel alignment	18	21	4 752	5 742	-17.2	1 664	2 049	-18.8	63	105
7539 pt.	Automotive electrical and fuel system services	26	11	5 954	3 572	66.7	1 583	990	59.9	84	84
7539 pt.	Other automotive repair shops, n.e.c.	8	6	(D)	2 471	(D)	(D)	546	(D)	BB	40
754	Automotive services, except repair	155	110	45 841	26 748	71.4	14 566	8 560	70.2	1 170	948
7542	Carwashes	74	50	18 543	7 849	136.2	6 277	3 011	108.5	628	464
7549	Automotive services, except repair and carwashes	81	60	27 298	18 899	44.4	8 289	5 549	49.4	542	484
76	Miscellaneous repair services	361	300	143 842	73 447	95.8	43 410	22 410	93.7	1 910	1 334
762	Electrical repair shops	127	102	51 895	30 114	72.3	17 436	11 156	56.3	815	574
7622	Radio and television repair shops	36	40	7 477	7 260	3.0	2 601	2 523	3.1	127	153
7623, 9	Other electrical and electronic repair shops	91	62	44 418	22 854	94.4	14 835	8 633	71.8	688	421
7623	Refrigeration and air-conditioning service and repair shops	28	23	13 106	11 245	16.5	4 592	4 976	-7.7	184	166
7629	Electrical and electronic repair shops, n.e.c.	63	39	31 312	11 609	169.7	10 243	3 657	180.1	504	255
763	Watch, clock, and jewelry repair	7	5	975	606	60.9	272	160	70.0	29	26
764	Reupholstery and furniture repair	30	33	4 858	3 861	25.8	1 423	1 129	26.0	87	95
769	Miscellaneous repair and related services	197	160	86 114	38 866	121.6	24 279	9 965	143.6	979	639
7692	Welding repair	17	14	3 922	3 007	30.4	866	482	79.7	61	39
7694	Armature rewinding shops	8	7	4 811	2 466	95.1	1 269	648	95.8	51	40
7699	Repair shops and related services, n.e.c.	172	139	77 381	33 393	131.7	22 144	8 835	150.6	867	560
78, 79, 84	Amusement and recreation services, including motion pictures and museums	903	624	1 306 177	810 881	61.1	340 213	240 189	41.6	20 286	20 092
781, 2	Motion picture production, distribution, and services	54	36	14 321	9 797	46.2	5 070	3 336	52.0	204	266
783	Motion picture theaters	32	31	37 651	27 466	37.1	3 777	3 191	18.4	600	452
7832	Motion picture theaters, except drive-in	30	26	(D)	(D)	(D)	(D)	(D)	(D)	FF	EE
7833	Drive-in motion picture theaters	2	5	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
784	Video tape rental	132	91	42 096	28 979	45.3	7 835	5 233	49.7	1 004	515
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	144	122	105 472	55 006	91.7	43 971	22 522	95.2	1 147	1 911
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	50	36	36 881	20 978	75.8	11 590	6 974	66.2	454	1 007
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	94	86	68 591	34 028	101.6	32 381	15 548	108.3	693	904
793	Bowling centers	19	19	7 161	8 887	-19.4	1 779	3 034	-41.4	174	312
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	522	325	1 099 476	680 746	61.5	277 781	202 873	36.9	17 157	16 636
794	Commercial sports	23	11	8 775	4 258	106.1	4 068	997	308.0	81	71
7941	Professional sports clubs, managers, promoters	9	7	(D)	2 681	(D)	(D)	810	(D)	BB	46
7948	Racing, including track operation	14	4	(D)	1 577	(D)	(D)	187	(D)	BB	25
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	499	314	1 090 701	676 488	61.2	273 713	201 876	35.6	17 076	16 565
791	Dance studios, schools, and halls	18	15	1 497	982	52.4	381	331	15.1	63	57
7991	Physical fitness facilities	64	46	31 315	11 507	172.1	9 311	3 901	138.7	837	502
7992	Public golf courses	15	11	39 284	12 858	205.5	8 001	3 790	111.1	590	214
7993	Coin-operated amusement devices	84	53	219 191	58 398	275.3	31 289	11 382	174.9	2 107	956
7996	Amusement parks	5	4	17 143	8 962	91.3	4 992	2 128	134.6	129	92
7997	Membership sports and recreation clubs	33	24	43 604	19 240	126.6	14 076	7 176	96.2	897	511
7999, 84	Amusement and recreation services, including museums, n.e.c.	280	161	738 667	564 541	30.8	205 663	173 168	18.8	12 453	14 233

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	2 320	1 883	2 250 171	1 186 545	89.6	916 074	468 607	95.5	25 256	18 031
801	Offices and clinics of doctors of medicine ..	1 096	962	947 372	498 447	90.1	464 337	241 171	92.5	7 486	5 505
8011 pt.	Offices of doctors of medicine	1 052	937	841 579	453 261	85.7	427 293	224 412	90.4	6 394	4 792
8011 pt.	General medical clinics	44	25	105 793	45 186	134.1	37 044	16 759	121.0	1 092	713
802	Offices and clinics of dentists	478	436	204 068	122 237	66.9	81 756	47 833	70.9	2 755	2 363
803	Offices and clinics of doctors of osteopathy	41	23	16 329	3 549	360.1	6 397	1 196	434.9	171	59
804	Offices and clinics of other health practitioners	434	288	148 039	65 226	127.0	52 049	22 303	133.4	1 900	1 042
8041	Offices and clinics of chiropractors	166	115	47 657	24 212	96.8	14 776	7 981	85.1	521	342
8042	Offices and clinics of optometrists	110	79	36 924	20 779	77.7	11 163	6 240	78.9	503	343
8043	Offices and clinics of podiatrists	28	22	7 995	3 384	136.3	2 388	1 056	126.1	88	58
8049	Offices and clinics of health practitioners, n.e.c.	130	72	55 463	16 851	229.1	23 722	7 026	237.6	788	299
805	Nursing and personal care facilities	42	26	117 869	57 283	105.8	55 288	28 830	91.8	3 355	2 597
8051	Skilled nursing care facilities	32	24	111 678	(D)	(D)	52 799	(D)	(D)	3 110	HH
8052	Intermediate care facilities	7	1	5 321	(D)	(D)	2 281	(D)	(D)	207	BB
8059	Nursing and personal care facilities, n.e.c.	3	1	870	(D)	(D)	208	(D)	(D)	38	AA
806	Hospitals	12	14	563 642	364 611	54.6	167 069	98 113	70.3	5 955	4 599
807, 8, 9	Other health services	217	134	252 852	75 192	236.3	89 178	29 161	205.8	3 634	1 866
807	Medical and dental laboratories	94	66	127 663	38 601	230.7	39 195	15 167	158.4	1 327	668
8071	Medical laboratories	50	27	119 121	31 441	278.9	35 916	11 973	200.0	1 180	487
8072	Dental laboratories	44	39	8 542	7 160	19.3	3 279	3 194	2.7	147	181
808	Home health care services	44	24	69 163	11 056	525.6	30 264	6 233	385.5	1 605	759
809	Miscellaneous health and allied services, n.e.c.	79	44	56 026	25 535	119.4	19 719	7 761	154.1	702	439
8092	Kidney dialysis centers	3	2	(D)	(D)	(D)	(D)	(D)	(D)	CC	BB
8093	Specialty outpatient facilities, n.e.c.	46	24	28 539	12 277	132.5	9 849	4 040	143.8	299	170
8099	Health and allied services, n.e.c.	30	18	(D)	(D)	(D)	(D)	(D)	(D)	EE	CC
81	Legal services	862	695	449 117	261 917	71.5	225 515	136 855	64.8	4 575	3 536
823, 4, 9	Selected educational services	103	58	41 236	29 957	37.7	13 433	10 295	30.5	614	622
823	Libraries	1	—	(D)	—	(D)	(D)	—	(D)	AA	—
824	Vocational schools	50	28	26 430	21 975	20.3	8 326	8 474	-1.7	433	516
829	Schools and educational services, n.e.c.	52	30	(D)	7 982	(D)	(D)	1 821	(D)	CC	106
83	Social services	334	216	84 201	36 758	129.1	34 322	14 816	131.7	3 232	1 784
835	Child day care services	194	152	40 855	21 053	94.1	17 902	8 424	112.5	2 130	1 264
832, 3, 6, 9	Other social services	140	64	43 346	15 705	176.0	16 420	6 392	156.9	1 102	520
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) ..	1 395	1 053	1 186 176	762 029	55.7	520 230	300 138	73.3	13 787	10 375
871	Engineering, architectural, and surveying services	424	308	440 368	235 518	87.0	211 454	98 731	114.2	5 293	3 316
8711	Engineering services	278	177	367 211	185 498	98.0	185 312	83 383	122.2	4 498	2 696
8712	Architectural services	91	87	57 909	40 095	44.4	18 478	11 217	64.7	537	439
8713	Surveying services	55	44	15 248	9 925	53.6	7 664	4 131	85.5	258	181
872	Accounting, auditing, and bookkeeping services	449	356	137 035	95 667	43.2	55 634	40 849	36.2	2 258	1 829
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	69	86	351 765	291 408	20.7	142 712	109 177	30.7	3 568	3 313
8731	Commercial physical and biological research	25	35	318 848	(D)	(D)	130 699	(D)	(D)	3 113	HH
8732	Commercial economic, sociological, and educational research	10	21	(D)	(D)	(D)	(D)	(D)	(D)	BB	CC
8734	Testing laboratories	34	30	(D)	14 855	(D)	(D)	5 324	(D)	EE	242
874	Management and public relations services ..	453	303	257 008	139 436	84.3	110 430	51 381	114.9	2 668	1 917
8741	Management services	144	114	112 906	73 282	54.1	49 964	30 515	63.7	1 173	1 005
8742	Management consulting services	199	126	107 506	34 676	210.0	49 229	14 937	229.6	1 072	660
8743	Public relations services	28	28	15 803	26 191	-39.7	4 713	3 471	35.8	157	115
8744	Facilities support management services ..	4	2	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
8748	Business consulting services, n.e.c.	78	33	(D)	(D)	(D)	(D)	(D)	(D)	CC	BB
89	Services, n.e.c.	78	83	53 933	14 238	278.8	18 645	5 952	213.3	585	255

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 -----	661	531	949 926	516 826	83.8	381 693	234 925	62.5	16 475	11 989
7032, 704	Camps and membership lodging -----	2	5	(D)	338	(D)	(D)	94	(D)	AA	10
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	34	18	9 741	4 124	136.2	3 222	1 140	182.6	471	218
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	18	7	4 538	1 559	191.1	1 790	424	322.2	352	155
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	5	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7999 pt. 84	Fairs -----	2	2	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
	Museums, art galleries, and botanical and zoological gardens -----	9	6	4 018	1 656	142.6	1 211	529	128.9	103	50
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	47	43	728 001	399 629	82.2	300 203	189 015	58.8	10 482	7 646
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	3	4	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
805	Nursing and personal care facilities -----	3	2	(D)	(D)	(D)	(D)	(D)	(D)	CC	CC
806	Hospitals -----	20	20	698 760	387 588	80.3	287 590	183 863	56.4	9 815	7 285
808, 9	Other health services -----	21	17	24 063	6 953	246.1	9 064	2 668	239.7	466	202
808	Home health care services -----	12	11	(D)	(D)	(D)	(D)	(D)	(D)	EE	CC
809	Miscellaneous health and allied services, n.e.c. -----	9	6	(D)	(D)	(D)	(D)	(D)	(D)	CC	BB
8111 pt.	Legal aid societies and similar legal services -----	7	4	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
823, 4, 9	Selected educational services -----	22	18	(D)	1 859	(D)	(D)	662	(D)	CC	54
83	Social services -----	237	172	102 433	47 823	114.2	43 370	23 106	87.7	3 620	2 398
835	Child day care services -----	30	21	10 839	4 230	156.2	6 103	2 321	162.9	506	328
832, 3, 6, 9	Other social services -----	207	151	91 594	43 593	110.1	37 267	20 785	79.3	3 114	2 070
861, 2, 4, 9	Selected membership organizations -----	299	263	92 760	57 130	62.4	29 777	19 588	52.0	1 648	1 600
861	Business associations -----	59	53	23 473	13 137	78.7	7 269	4 453	63.2	274	229
864	Civic, social, and fraternal associations -----	175	158	40 745	25 364	60.6	12 429	8 488	46.4	914	899
862, 9	Other membership organizations -----	65	52	28 542	18 629	53.2	10 079	6 647	51.6	460	472
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	13	8	10 200	(D)	(D)	1 596	(D)	(D)	52	BB
873	Research, development, and testing services -----	8	6	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
8731	Commercial physical and biological research -----	-	1	-	(D)	(D)	-	(D)	(D)	-	AA
8732	Commercial economic, sociological, and educational research -----	1	-	(D)	-	(D)	(D)	-	(D)	AA	-
8733	Noncommercial research organizations -----	7	5	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
8734	Testing laboratories -----	-	-	-	-	-	-	-	-	-	-
874 ex. 8744	Management and public relations services, except facilities support management services -----	5	2	(D)	(D)	(D)	(D)	(D)	(D)	BB	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 Nevada -----	10 766	16 585 314	5 430 534	1 270 560	256 062	578	8 985 172	906	292 338	1 956	1 241 641	970	551 310
2 Carson City (IC) -----	509	225 609	81 324	17 466	4 058	20	20 164	24	9 295	97	23 969	51	12 513
3 Churchill County -----	119	39 968	13 953	3 065	960	9	4 817	9	999	10	3 544	19	2 942
4 Fallon -----	106	37 433	13 458	2 968	917	9	4 817	8	(D)	10	3 544	15	2 200
5 Balance of county -----	13	2 535	495	97	43	-	-	1	(D)	-	-	4	742
6 Clark County -----	6 200	12 084 796	3 991 101	945 090	179 722	243	(D)	608	(D)	1 196	(D)	544	(D)
7 Boulder City -----	83	34 938	12 445	2 654	646	7	6 618	4	75	11	5 230	11	3 140
8 Henderson -----	308	202 070	72 079	15 986	3 612	8	(D)	38	10 349	51	19 620	31	11 378
9 Las Vegas -----	2 619	3 251 823	1 198 464	281 726	53 740	85	1 426 075	240	89 405	447	286 406	195	80 294
10 North Las Vegas -----	152	348 840	144 248	35 261	5 599	3	(D)	9	(D)	34	14 007	38	17 198
11 Balance of county -----	3 038	8 247 125	2 563 865	609 463	116 125	140	5 342 087	317	(D)	653	(D)	269	(D)
12 Douglas County -----	256	643 715	196 826	48 189	10 719	16	543 132	20	2 858	39	16 948	16	3 835
13 Elko County -----	224	293 297	86 972	21 756	5 700	35	190 733	17	4 814	19	8 623	36	13 842
14 Elko -----	179	132 458	39 970	9 672	2 333	20	(D)	14	(D)	17	(D)	27	11 799
15 Balance of county -----	45	160 839	47 002	12 084	3 367	15	(D)	3	(D)	2	(D)	9	2 043
16 Esmeralda County -----	2	(D)	(D)	(D)	AA	-	-	1	(D)	-	-	-	-
17 Eureka County -----	4	(D)	(D)	(D)	AA	2	(D)	1	(D)	1	(D)	-	-
18 Humboldt County -----	93	49 433	12 662	2 884	1 046	24	30 513	10	607	7	580	11	2 583
19 Winnemucca -----	84	47 361	12 379	2 816	1 013	22	(D)	9	(D)	5	(D)	10	(D)
20 Balance of county -----	9	2 072	283	68	33	2	(D)	1	(D)	2	(D)	1	(D)
21 Lander County -----	17	7 659	2 061	528	211	4	2 632	1	(D)	1	(D)	2	(D)
22 Lincoln County -----	12	1 149	251	77	38	4	(D)	1	(D)	-	-	1	(D)
23 Lyon County -----	94	38 523	12 302	3 101	788	9	5 547	12	7 388	11	2 611	5	1 092
24 Mineral County -----	22	16 962	5 529	1 305	411	4	(D)	2	(D)	2	(D)	2	(D)
25 Nye County -----	73	96 441	21 407	5 148	1 066	15	(D)	5	(D)	8	(D)	8	(D)
26 Pershing County -----	24	4 706	1 477	340	86	6	(D)	-	-	3	(D)	2	(D)
27 Storey County -----	20	6 153	1 759	336	125	3	(D)	-	-	2	(D)	-	-
28 Washoe County -----	3 043	3 059 463	996 961	219 985	50 718	169	1 353 771	191	53 108	554	262 402	269	128 995
29 Reno -----	2 152	2 235 285	746 931	163 737	36 934	140	(D)	128	33 782	360	181 874	168	88 824
30 Sparks -----	472	464 553	153 279	35 442	8 915	15	(D)	37	15 739	98	46 855	73	33 271
31 Balance of county -----	419	359 625	96 751	20 806	4 869	14	(D)	26	3 587	96	33 673	28	6 900
32 White Pine County -----	54	16 785	5 784	1 249	396	15	6 966	4	409	6	331	4	1 694
33 Ely -----	38	14 426	5 017	1 151	357	10	6 230	4	409	2	(D)	4	1 694
34 Balance of county -----	16	2 359	767	98	39	5	736	-	-	4	(D)	-	-

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)	
361	143 842	903	1 306 177	2 320	2 250 171	862	449 117	103	41 236	334	84 201	1 395	1 186 176	1
13	3 163	37	49 313	105	55 825	38	12 878	9	5 078	28	4 111	83	27 827	2
10	1 646	15	9 937	17	7 292	6	1 565	—	—	6	(D)	16	6 648	3
6	468	14	(D)	17	7 292	6	1 565	—	—	4	310	15	(D)	4
4	1 178	1	(D)	—	—	—	—	—	—	2	(D)	1	(D)	5
193	(D)	537	(D)	1 408	1 613 771	463	(D)	66	(D)	161	(D)	746	(D)	6
4	195	5	905	21	10 400	2	(D)	3	(D)	2	(D)	11	5 596	7
15	4 158	33	69 415	87	60 056	6	(D)	2	(D)	10	2 489	25	7 156	8
78	35 834	160	177 157	601	579 046	395	260 230	22	8 154	63	14 872	322	292 697	9
8	1 408	13	71 465	33	62 690	1	(D)	1	(D)	2	(D)	9	(D)	10
88	(D)	326	(D)	666	901 579	59	31 816	38	16 121	84	23 312	379	(D)	11
7	3 777	40	31 349	37	14 633	20	6 157	3	652	10	(D)	45	12 561	12
11	3 813	23	34 788	28	17 798	20	6 209	1	(D)	6	(D)	27	12 170	13
9	(D)	13	8 283	26	(D)	20	6 209	1	(D)	6	(D)	25	(D)	14
2	(D)	10	26 505	2	(D)	—	—	—	—	—	—	2	(D)	15
—	—	—	—	—	—	—	—	—	—	—	—	—	(D)	16
—	—	—	—	—	—	—	—	—	—	—	—	—	—	17
3	474	7	6 397	14	4 958	4	(D)	—	—	2	(D)	10	2 541	18
2	(D)	7	6 397	14	4 958	4	(D)	—	—	1	(D)	10	2 541	19
1	(D)	—	—	—	—	—	—	—	—	1	(D)	—	—	20
2	(D)	3	(D)	1	(D)	1	(D)	1	(D)	—	—	1	(D)	21
—	—	1	(D)	4	442	—	—	—	—	—	—	—	—	22
6	1 737	14	8 359	12	2 582	3	(D)	—	—	8	1 201	13	7 538	23
1	(D)	6	705	4	1 409	—	—	—	—	—	—	1	(D)	24
2	(D)	11	(D)	13	4 633	2	(D)	—	—	4	(D)	5	(D)	25
1	(D)	4	1 757	3	(D)	1	(D)	—	—	2	(D)	1	(D)	26
—	—	13	4 596	—	—	—	—	—	—	1	(D)	—	—	27
112	51 044	190	263 121	667	521 275	301	124 765	23	10 604	104	28 807	435	248 803	28
50	22 569	110	162 403	525	424 223	278	113 963	18	9 300	61	20 833	295	174 817	29
43	25 881	36	61 686	85	78 453	4	761	1	(D)	22	6 189	56	39 799	30
19	2 594	44	39 032	57	18 599	19	10 041	4	(D)	21	1 785	84	34 187	31
—	—	2	(D)	7	4 565	3	(D)	—	—	2	(D)	11	1 922	32
—	—	1	(D)	6	(D)	3	(D)	—	—	1	(D)	7	874	33
—	—	1	(D)	1	(D)	—	—	—	—	1	(D)	4	1 048	34

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)
CARSON CITY (IC)						
	Total	509	225 609	81 324	17 466	4 058
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	20	20 164	4 563	1 004	419
7011	Hotels and motels	18	(D)	(D)	(D)	EE
7011 pt.	Hotels	6	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	12	(D)	(D)	(D)	CC
702, 3	Other lodging places	2	(D)	(D)	(D)	AA
72	Personal services	24	9 295	2 944	861	248
721	Laundry, cleaning, and garment services	8	5 274	1 929	635	168
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	1	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	—	—	—	—	—
7216	Drycleaning plants, except rug cleaning*	4	(D)	(D)	(D)	BB
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	3	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	7	1 375	515	117	46
723	Beauty shops	7	1 375	515	117	46
724	Barber shops	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	2	(D)	(D)	(D)	AA
729	Miscellaneous personal services	4	(D)	(D)	(D)	AA
73	Business services	97	23 969	9 401	1 955	807
731	Advertising	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	5	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	7	1 541	316	73	16
734	Services to dwellings and other buildings	28	2 764	1 195	304	169
735	Miscellaneous equipment rental and leasing	7	3 409	1 341	246	44
736	Personnel supply services	10	4 400	2 732	402	340
737	Computer programming, data processing, and other computer related services	16	5 511	1 931	471	59
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	14	(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.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	22	4 195	1 277	323	138
75	Automotive repair, services, and parking	51	12 513	2 914	694	166
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	41	9 830	2 255	519	101
7532	Top, body, and upholstery repair shops and paint shops	11	3 156	873	217	35
7538	General automotive repair shops	22	5 086	956	206	43
7533, 4, 6, 7, 9	Other automotive repair shops	8	1 588	426	96	23
754	Automotive services, except repair	9	(D)	(D)	(D)	BB
76	Miscellaneous repair services	13	3 163	853	198	46
762	Electrical repair shops	5	1 895	492	116	25
7622	Radio and television repair shops	1	(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	—	—	—	—	—
769	Miscellaneous repair and related services	6	(D)	(D)	(D)	AA
78, 79, 84	Amusement and recreation services, including motion pictures and museums	37	49 313	13 362	3 028	912
781, 2	Motion picture production, distribution, and services	3	(D)	(D)	(D)	AA
783	Motion picture theaters	4	(D)	(D)	(D)	BB
784	Video tape rental	5	979	159	46	22
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3	(D)	(D)	(D)	AA
793	Bowling centers	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	20	43 923	11 588	2 648	809
80	Health services	105	55 825	24 548	5 292	764
801	Offices and clinics of doctors of medicine	48	26 178	12 137	2 658	283
802	Offices and clinics of dentists	19	9 079	4 348	843	135
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	27	7 914	2 419	493	78
805	Nursing and personal care facilities	3	(D)	(D)	(D)	CC
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	7	(D)	(D)	(D)	BB
81	Legal services	38	12 878	6 237	1 096	135
823, 4, 9	Selected educational services	9	5 078	3 112	539	20

NV-22 NEVADA

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

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)
CARSON CITY (IC) — Con.						
83	Social services	28	4 111	1 403	302	145
835	Child day care services	21	1 696	652	154	101
832, 3, 6, 9	Other social services	7	2 415	751	148	44
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	83	27 827	11 320	2 356	378
871	Engineering, architectural, and surveying services	26	8 609	3 715	815	127
872	Accounting, auditing, and bookkeeping services	22	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	(D)	(D)	(D)	AA
874	Management and public relations services	31	11 457	4 822	891	140
89	Services, n.e.c.	4	1 473	667	141	18
LAS VEGAS						
	Total	2 619	3 251 823	1 198 464	281 726	53 740
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	85	1 426 075	461 970	116 791	27 346
7011	Hotels and motels	82	1 425 558	461 880	116 779	27 337
7011 pt.	Hotels	42	1 410 963	457 951	116 025	26 942
7011 pt.	Hotels, 25 guestrooms or more	41	(D)	(D)	(D)	KK
7011 pt.	Hotels, less than 25 guestrooms	1	(D)	(D)	(D)	AA
7011 pt.	Motels, motor hotels, and tourist courts	40	14 595	3 929	754	395
7011 pt.	Motels, tourist courts	35	(D)	(D)	(D)	EE
7011 pt.	Motor hotels	5	(D)	(D)	(D)	BB
702, 3	Other lodging places	3	517	90	12	9
702	Rooming and boarding houses	1	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	2	(D)	(D)	(D)	AA
72	Personal services	240	89 405	27 788	6 826	1 912
721	Laundry, cleaning, and garment services	88	47 117	12 928	3 279	899
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	BB
7213	Linen supply*	2	(D)	(D)	(D)	EE
7215	Coin-operated laundries and drycleaning	19	10 901	1 234	307	86
7216	Drycleaning plants, except rug cleaning*	37	(D)	(D)	(D)	EE
7217	Carpet and upholstery cleaning	17	3 141	932	231	67
7218	Industrial launderers*	3	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	7	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners	4	863	359	77	20
7219	Laundry and garment services, n.e.c.*	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait	20	5 218	1 634	398	151
723, 4	Beauty and barber shops	80	11 100	4 628	1 107	372
723	Beauty shops	68	10 089	4 169	988	334
724	Barber shops	12	1 011	459	119	38
725	Shoe repair shops and shoeshine parlors	5	(D)	(D)	(D)	AA
726	Funeral service and crematories	7	(D)	(D)	(D)	CC
729	Miscellaneous personal services	40	14 299	3 992	909	322
7291	Tax return preparation services	17	1 976	515	194	116
7299	Miscellaneous personal services, n.e.c.	23	12 323	3 477	715	206
73	Business services	447	286 406	122 359	29 701	6 767
731	Advertising	34	26 366	5 644	1 478	232
7311	Advertising agencies	29	(D)	(D)	(D)	CC
7312	Outdoor advertising services	4	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives	1	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	-	-	-	-	-
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	10	4 707	1 614	418	104
7322	Adjustment and collection services	6	(D)	(D)	(D)	BB
7323	Credit reporting services	4	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	41	19 136	6 061	1 649	371
7331	Direct mail advertising services	7	(D)	(D)	(D)	CC
7334	Photocopying and duplicating services	6	(D)	(D)	(D)	BB
7335, 6	Commercial photography, art, and graphics	15	4 994	1 540	291	57
7335	Commercial photography	6	1 628	361	38	11
7336	Commercial art and graphic design	9	3 366	1 179	253	46
7338	Secretarial and court reporting services	13	5 190	1 391	399	65
734	Services to dwellings and other buildings	83	16 074	6 346	1 578	514
7342	Disinfecting and pest control services	17	5 454	2 357	544	101
7349	Building cleaning and maintenance services, n.e.c.	66	10 620	3 989	1 034	413
735	Miscellaneous equipment rental and leasing	44	30 102	7 564	1 729	300
7352	Medical equipment rental and leasing	5	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing	7	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c.	32	20 722	5 162	1 201	214
736	Personnel supply services	27	22 747	17 482	3 205	1 322
7361	Employment agencies	9	2 597	1 731	208	134
7363	Help supply services	18	20 150	15 751	2 997	1 188
7363 pt.	Temporary help supply	14	(D)	(D)	(D)	GG
7363 pt.	Help supply, except temporary	4	(D)	(D)	(D)	CC

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)
	LAS VEGAS—Con.					
73	Business services—Con.					
737	Computer programming, data processing, and other computer related services -----	38	20 339	6 431	1 415	214
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	20	11 808	4 139	848	124
7371	Computer programming services -----	15	8 371	3 168	623	84
7372	Prepackaged software -----	4	(D)	(D)	(D)	BB
7373	Computer integrated systems -----	1	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services -----	9	6 036	1 295	334	57
7374, 5	Computer processing, information retrieval -----	8	(D)	(D)	(D)	BB
7376	Computer facilities management services -----	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	9	2 495	997	233	33
7377	Computer rental and leasing -----	1	(D)	(D)	(D)	AA
7378	Computer maintenance and repair -----	5	(D)	(D)	(D)	AA
7379	Computer related services, n.e.c. -----	3	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	170	146 935	71 217	18 229	3 710
7381, 2	Detective agencies and protective services -----	38	51 584	37 193	9 181	1 881
7381	Detective, guard, and armored car services -----	32	42 676	33 357	8 264	1 731
7382	Security systems services -----	6	8 908	3 836	917	150
7383	News syndicates -----	1	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	7	(D)	(D)	(D)	BB
7389	Business services, n.e.c. -----	124	92 402	33 074	8 817	1 775
7389 pt.	Sign painting shops -----	7	701	227	79	20
7389 pt.	Interior designing -----	8	2 199	340	69	18
7389 pt.	Telephone answering services -----	6	1 568	729	180	81
7389 pt.	Other business services -----	103	87 934	31 778	8 489	1 656
75	Automotive repair, services, and parking -----	195	80 294	19 965	4 665	1 162
751	Automotive rental and leasing, without drivers -----	17	(D)	(D)	(D)	EE
7513	Truck rental and leasing, without drivers -----	7	(D)	(D)	(D)	BB
7514, 5	Passenger car rental and leasing -----	9	19 236	2 935	668	238
7514	Passenger car rental -----	8	(D)	(D)	(D)	CC
7515	Passenger car leasing -----	1	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	1	(D)	(D)	(D)	AA
752	Automobile parking -----	2	(D)	(D)	(D)	AA
753	Automotive repair shops -----	149	49 176	14 083	3 335	683
7532	Top, body, and upholstery repair shops and paint shops -----	29	9 879	3 394	766	153
7532 pt.	Top and body repair shops -----	23	8 149	2 748	624	127
7532 pt.	Paint shops -----	6	1 730	646	142	26
7538	General automotive repair shops -----	77	25 800	7 061	1 727	361
7538 pt.	General automotive repair shops, except diesel -----	74	24 629	6 688	1 681	353
7538 pt.	Diesel repair shops -----	3	1 171	373	46	8
7533, 4, 6, 7, 9	Other automotive repair shops -----	43	13 497	3 628	842	169
7533	Automotive exhaust system repair shops -----	5	(D)	(D)	(D)	BB
7534	Tire retreading and repair shops -----	1	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	7	2 130	602	141	22
7537	Automotive transmission repair shops -----	13	3 782	1 088	247	56
7539	Automotive repair shops, n.e.c. -----	17	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	4	1 270	309	61	22
7539 pt.	Brake, front end, and wheel alignment -----	4	1 316	467	112	15
7539 pt.	Automotive electrical and fuel system services -----	7	1 488	333	88	19
7539 pt.	Other automotive repair shops, n.e.c. -----	2	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	27	6 769	2 227	502	201
7542	Carwashes -----	14	4 188	1 314	303	139
7549	Automotive services, except repair and carwashes -----	13	2 581	913	199	62
76	Miscellaneous repair services -----	78	35 834	12 829	3 040	614
762	Electrical repair shops -----	31	17 080	6 779	1 722	330
7622	Radio and television repair shops -----	12	2 012	832	192	42
7623, 9	Other electrical and electronic repair shops -----	19	15 068	5 947	1 530	288
7623	Refrigeration and air-conditioning service and repair shops -----	4	3 878	1 568	337	44
7629	Electrical and electronic repair shops, n.e.c. -----	15	11 190	4 379	1 193	244
763	Watch, clock, and jewelry repair -----	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	11	2 356	648	142	38
769	Miscellaneous repair and related services -----	35	(D)	(D)	(D)	CC
7692	Welding repair -----	3	410	90	17	10
7694	Armature rewinding shops -----	1	(D)	(D)	(D)	AA
7699	Repair shops and related services, n.e.c. -----	31	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	160	177 157	36 155	7 739	2 372
781, 2	Motion picture production, distribution, and services -----	15	(D)	(D)	(D)	BB
783	Motion picture theaters -----	6	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in -----	5	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters -----	1	(D)	(D)	(D)	AA
784	Video tape rental -----	21	7 955	1 703	490	205
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	31	20 852	7 160	1 165	199
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	12	9 207	3 134	565	74
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	19	11 645	4 026	600	125
793	Bowling centers -----	1	(D)	(D)	(D)	BB

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)
	LAS VEGAS—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 -----	86	133 526	24 167	5 415	1 747
794	Commercial sports -----	2	(D)	(D)	(D)	AA
7941	Professional sports clubs, managers, promoters -----	1	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	1	(D)	(D)	(D)	AA
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums ----	84	(D)	(D)	(D)	GG
791	Dance studios, schools, and halls -----	4	(D)	(D)	(D)	AA
7991	Physical fitness facilities -----	9	6 019	1 430	346	159
7992	Public golf courses -----	1	(D)	(D)	(D)	BB
7993	Coin-operated amusement devices -----	27	87 920	11 306	2 714	810
7996	Amusement parks -----	—	—	—	—	—
7997	Membership sports and recreation clubs -----	7	6 784	2 008	407	121
7999, 84	Amusement and recreation services, including museums, n.e.c. -	36	(D)	(D)	(D)	FF
7999 pt.	Concession operators of amusement devices and rides -----	—	—	—	—	—
7999 pt., 84	Carnivals, circuses, and fairs -----	1	(D)	(D)	(D)	AA
	Other recreation and amusements, including museums -----	35	29 655	8 667	1 753	596
80	Health services -----	601	579 046	231 938	47 392	6 206
801	Offices and clinics of doctors of medicine -----	282	277 208	126 645	23 067	2 248
8011 pt.	Offices of doctors of medicine -----	266	210 604	103 526	18 008	1 556
8011 pt.	General medical clinics -----	16	66 604	23 119	5 059	692
802	Offices and clinics of dentists -----	132	(D)	(D)	(D)	FF
803	Offices and clinics of doctors of osteopathy -----	11	(D)	(D)	(D)	BB
804	Offices and clinics of other health practitioners -----	110	46 236	16 462	3 292	530
8041	Offices and clinics of chiropractors -----	46	15 837	5 456	1 015	167
8042	Offices and clinics of optometrists -----	25	7 682	2 620	550	117
8043	Offices and clinics of podiatrists -----	4	1 304	421	83	12
8049	Offices and clinics of health practitioners, n.e.c. -----	35	21 413	7 965	1 644	234
805	Nursing and personal care facilities -----	9	25 031	12 748	3 131	731
8051	Skilled nursing care facilities -----	7	(D)	(D)	(D)	FF
8052	Intermediate care facilities -----	—	—	—	—	—
8059	Nursing and personal care facilities, n.e.c. -----	2	(D)	(D)	(D)	BB
806	Hospitals -----	3	(D)	(D)	(D)	GG
8062	General medical and surgical hospitals -----	1	(D)	(D)	(D)	FF
8063, 9	Specialty hospitals -----	2	(D)	(D)	(D)	CC
807, 8, 9	Other health services -----	54	47 805	19 126	4 341	821
807	Medical and dental laboratories -----	18	4 277	1 521	333	70
8071	Medical laboratories -----	9	2 477	859	158	37
8072	Dental laboratories -----	9	1 800	662	175	33
808	Home health care services -----	18	30 768	12 640	2 783	510
809	Miscellaneous health and allied services, n.e.c. -----	18	12 760	4 965	1 225	241
8092	Kidney dialysis centers -----	1	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c. -----	11	(D)	(D)	(D)	BB
8099	Health and allied services, n.e.c. -----	6	3 894	1 490	399	115
81	Legal services -----	395	260 230	134 993	25 278	2 623
823, 4, 9	Selected educational services -----	22	8 154	2 608	712	152
823	Libraries -----	—	—	—	—	—
824	Vocational schools -----	13	7 014	2 386	651	127
829	Schools and educational services, n.e.c. -----	9	1 140	222	61	25
83	Social services -----	63	14 872	6 147	1 336	642
835	Child day care services -----	35	9 830	4 448	991	470
832, 3, 6, 9	Other social services -----	28	5 042	1 699	345	172
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	322	292 697	141 082	38 105	3 924
871	Engineering, architectural, and surveying services -----	79	189 398	94 429	27 759	2 136
8711	Engineering services -----	53	175 030	88 847	26 586	1 971
8712	Architectural services -----	15	6 974	1 466	284	52
8713	Surveying services -----	11	7 394	4 116	889	113
872	Accounting, auditing, and bookkeeping services -----	130	(D)	(D)	(D)	FF
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	10	(D)	(D)	(D)	CC
8731	Commercial physical and biological research -----	4	(D)	(D)	(D)	BB
8732	Commercial economic, sociological, and educational research ----	5	(D)	(D)	(D)	BB
8734	Testing laboratories -----	1	(D)	(D)	(D)	AA
874	Management and public relations services -----	103	49 232	23 332	5 232	783
8741	Management services -----	32	21 468	9 050	1 791	283
8742	Management consulting services -----	41	18 788	12 328	3 029	439
8743	Public relations services -----	8	(D)	(D)	(D)	BB
8744	Facilities support management services -----	—	—	—	—	—
8748	Business consulting services, n.e.c. -----	22	(D)	(D)	(D)	BB
89	Services, n.e.c. -----	11	1 653	630	141	20

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)
RENO						
	Total	2 152	2 235 285	746 931	163 737	36 934
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	140	(D)	(D)	(D)	JJ
7011	Hotels and motels	131	989 288	270 931	61 773	17 442
7011 pt.	Hotels	58	955 791	263 473	60 196	16 697
7011 pt.	Hotels, 25 guestrooms or more	54	954 869	263 258	60 136	16 677
7011 pt.	Hotels, less than 25 guestrooms	4	922	215	60	20
7011 pt.	Motels, motor hotels, and tourist courts	73	33 497	7 458	1 577	745
7011 pt.	Motels, tourist courts	66	(D)	(D)	(D)	FF
7011 pt.	Motor hotels	7	(D)	(D)	(D)	CC
702, 3	Other lodging places	9	(D)	(D)	(D)	BB
702	Rooming and boarding houses	3	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks	6	(D)	(D)	(D)	AA
72	Personal services	128	33 782	11 690	2 970	1 110
721	Laundry, cleaning, and garment services	42	13 264	5 009	1 169	371
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	3	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	9	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	18	3 879	1 572	363	110
7217	Carpet and upholstery cleaning	10	2 471	1 092	269	103
7218	Industrial laundries*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
7212	Garment pressing, and agents for laundries and drycleaners	—	—	—	—	—
7219	Laundry and garment services, n.e.c.*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	8	4 701	1 170	376	92
723, 4	Beauty and barber shops	40	5 448	2 173	505	168
723	Beauty shops	40	5 448	2 173	505	168
724	Barber shops	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors	4	(D)	(D)	(D)	AA
726	Funeral service and crematories	5	(D)	(D)	(D)	BB
729	Miscellaneous personal services	29	(D)	(D)	(D)	EE
7291	Tax return preparation services	6	1 344	588	252	185
7299	Miscellaneous personal services, n.e.c.	23	(D)	(D)	(D)	CC
73	Business services	360	181 874	60 307	12 888	5 277
731	Advertising	25	(D)	(D)	(D)	CC
7311	Advertising agencies	19	6 908	2 710	661	103
7312	Outdoor advertising services	2	(D)	(D)	(D)	AA
7313	Radio, television, publishers' advertising representatives	2	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	16	(D)	(D)	(D)	CC
7322	Adjustment and collection services	10	4 522	2 414	532	90
7323	Credit reporting services	6	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	42	(D)	(D)	(D)	CC
7331	Direct mail advertising services	5	(D)	(D)	(D)	BB
7334	Photocopying and duplicating services	8	(D)	(D)	(D)	CC
7335, 6	Commercial photography, art, and graphics	19	5 808	1 503	322	66
7335	Commercial photography	8	1 594	471	99	23
7336	Commercial art and graphic design	11	4 214	1 032	223	43
7338	Secretarial and court reporting services	10	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	73	8 005	2 910	701	311
7342	Disinfecting and pest control services	3	787	313	64	18
7349	Building cleaning and maintenance services, n.e.c.	70	7 218	2 597	637	293
735	Miscellaneous equipment rental and leasing	19	30 920	3 949	974	156
7352	Medical equipment rental and leasing	5	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing	1	(D)	(D)	(D)	AA
7359	Equipment rental and leasing, n.e.c.	13	24 087	2 457	563	78
736	Personnel supply services	39	34 190	23 948	4 523	3 331
7361	Employment agencies	17	(D)	(D)	(D)	CC
7363	Help supply services	22	(D)	(D)	(D)	HH
7363 pt.	Temporary help supply	20	27 968	19 857	3 645	3 171
7363 pt.	Help supply, except temporary	2	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services	40	(D)	(D)	(D)	EE
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	18	(D)	(D)	(D)	BB
7371	Computer programming services	12	3 127	1 750	403	47
7372	Prepackaged software	3	(D)	(D)	(D)	AA
7373	Computer integrated systems	3	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	8	(D)	(D)	(D)	CC
7374, 5	Computer processing, information retrieval	8	(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	2	(D)	(D)	(D)	AA
7378	Computer maintenance and repair	4	919	642	156	17
7379	Computer related services, n.e.c.	8	(D)	(D)	(D)	BB

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)
	RENO—Con.					
73	Business services—Con.					
738	Miscellaneous business services	106	36 157	10 862	2 507	727
7381, 2	Detective agencies and protective services	24	11 654	5 116	1 161	441
7381	Detective, guard, and armored car services	19	(D)	(D)	(D)	EE
7382	Security systems services	5	(D)	(D)	(D)	BB
7383	News syndicates	1	(D)	(D)	(D)	AA
7384	Photofinishing laboratories*	8	1 956	422	88	26
7389	Business services, n.e.c.	73	(D)	(D)	(D)	EE
7389 pt.	Sign painting shops	4	(D)	(D)	(D)	AA
7389 pt.	Interior designing	11	(D)	(D)	(D)	BB
7389 pt.	Telephone answering services	2	(D)	(D)	(D)	BB
7389 pt.	Other business services	56	17 881	4 192	980	187
75	Automotive repair, services, and parking	168	88 824	17 881	4 371	977
751	Automotive rental and leasing, without drivers	21	(D)	(D)	(D)	EE
7513	Truck rental and leasing, without drivers	2	(D)	(D)	(D)	AA
7514, 5	Passenger car rental and leasing	18	(D)	(D)	(D)	CC
7514	Passenger car rental	15	(D)	(D)	(D)	CC
7515	Passenger car leasing	3	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental	1	(D)	(D)	(D)	AA
752	Automobile parking	24	(D)	(D)	(D)	BB
753	Automotive repair shops	103	38 013	11 120	2 651	506
7532	Top, body, and upholstery repair shops and paint shops	28	12 024	3 856	984	173
7532 pt.	Top and body repair shops	26	(D)	(D)	(D)	CC
7532 pt.	Paint shops	2	(D)	(D)	(D)	AA
7538	General automotive repair shops	50	18 833	5 131	1 196	235
7538 pt.	General automotive repair shops, except diesel	46	17 304	4 813	1 116	213
7538 pt.	Diesel repair shops	4	1 529	318	80	22
7533, 4, 6, 7, 9	Other automotive repair shops	25	7 156	2 133	471	98
7533	Automotive exhaust system repair shops	3	(D)	(D)	(D)	AA
7534	Tire retreading and repair shops	—	—	—	—	—
7536	Automotive glass replacement shops	3	(D)	(D)	(D)	AA
7537	Automotive transmission repair shops	10	2 656	731	181	36
7539	Automotive repair shops, n.e.c.	9	3 012	1 100	219	40
7539 pt.	Radiator repair	3	(D)	(D)	(D)	BB
7539 pt.	Brake, front end, and wheel alignment	3	491	165	38	8
7539 pt.	Automotive electrical and fuel system services	2	(D)	(D)	(D)	AA
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	AA
754	Automotive services, except repair	20	5 816	1 827	444	167
7542	Carwashes	10	2 295	756	172	70
7549	Automotive services, except repair and carwashes	10	3 521	1 071	272	97
76	Miscellaneous repair services	50	22 569	6 870	1 693	268
762	Electrical repair shops	20	4 245	1 536	476	85
7622	Radio and television repair shops	6	810	269	74	15
7623, 9	Other electrical and electronic repair shops	14	3 435	1 267	402	70
7623	Refrigeration and air-conditioning service and repair shops	2	(D)	(D)	(D)	AA
7629	Electrical and electronic repair shops, n.e.c.	12	(D)	(D)	(D)	BB
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	28	(D)	(D)	(D)	CC
7692	Welding repair	1	(D)	(D)	(D)	AA
7694	Armature rewinding shops	3	(D)	(D)	(D)	AA
7699	Repair shops and related services, n.e.c.	24	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	110	162 403	47 545	11 037	3 277
781, 2	Motion picture production, distribution, and services	9	(D)	(D)	(D)	BB
783	Motion picture theaters	4	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in	4	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters	—	—	—	—	—
784	Video tape rental	13	4 957	896	240	123
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	18	2 171	779	210	37
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	7	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	11	(D)	(D)	(D)	BB
793	Bowling centers	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	64	144 468	44 564	10 265	2 932
794	Commercial sports	5	1 229	189	62	16
7941	Professional sports clubs, managers, promoters	2	(D)	(D)	(D)	AA
7948	Racing, including track operation	3	(D)	(D)	(D)	AA
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	59	143 239	44 375	10 203	2 916
791	Dance studios, schools, and halls	2	(D)	(D)	(D)	AA
7991	Physical fitness facilities	12	5 617	2 180	514	267
7992	Public golf courses	1	(D)	(D)	(D)	BB
7993	Coin-operated amusement devices	9	(D)	(D)	(D)	CC
7996	Amusement parks	—	—	—	—	—
7997	Membership sports and recreation clubs	1	(D)	(D)	(D)	AA
7999, 84	Amusement and recreation services, including museums, n.e.c.	34	(D)	(D)	(D)	GG
7999 pt.	Concession operators of amusement devices and rides	1	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	33	120 853	38 650	8 869	2 352

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)
RENO—Con.						
80	Health services	525	424 223	182 779	38 795	4 588
801	Offices and clinics of doctors of medicine	263	220 020	113 920	23 449	1 642
8011 pt.	Offices of doctors of medicine	253	(D)	(D)	(D)	GG
8011 pt.	General medical clinics	10	(D)	(D)	(D)	CC
802	Offices and clinics of dentists	105	48 104	19 375	3 956	646
803	Offices and clinics of doctors of osteopathy	5	1 595	585	169	30
804	Offices and clinics of other health practitioners	79	26 735	9 016	1 878	359
8041	Offices and clinics of chiropractors	27	7 262	1 682	357	74
8042	Offices and clinics of optometrists	17	7 829	1 959	430	75
8043	Offices and clinics of podiatrists	8	(D)	(D)	(D)	BB
8049	Offices and clinics of health practitioners, n.e.c.	27	(D)	(D)	(D)	CC
805	Nursing and personal care facilities	9	(D)	(D)	(D)	FF
8051	Skilled nursing care facilities	5	(D)	(D)	(D)	FF
8052	Intermediate care facilities	3	(D)	(D)	(D)	AA
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	AA
806	Hospitals	2	(D)	(D)	(D)	EE
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	2	(D)	(D)	(D)	EE
807, 8, 9	Other health services	62	(D)	(D)	(D)	GG
807	Medical and dental laboratories	32	(D)	(D)	(D)	EE
8071	Medical laboratories	20	(D)	(D)	(D)	EE
8072	Dental laboratories	12	(D)	(D)	(D)	BB
808	Home health care services	7	(D)	(D)	(D)	EE
809	Miscellaneous health and allied services, n.e.c.	23	22 340	5 594	1 135	214
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	10	11 861	2 403	465	76
8099	Health and allied services, n.e.c.	13	10 479	3 191	670	138
81	Legal services	278	113 963	53 431	11 484	1 221
823, 4, 9	Selected educational services	18	9 300	2 620	639	168
823	Libraries	—	—	—	—	—
824	Vocational schools	11	7 250	1 986	485	97
829	Schools and educational services, n.e.c.	7	2 050	634	154	71
83	Social services	61	20 833	9 458	2 239	708
835	Child day care services	30	6 242	2 729	580	313
832, 3, 6, 9	Other social services	31	14 591	6 729	1 659	395
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	295	174 817	77 938	14 525	1 727
871	Engineering, architectural, and surveying services	106	57 829	22 939	5 058	696
8711	Engineering services	70	39 515	17 873	3 945	516
8712	Architectural services	25	16 718	4 396	971	160
8713	Surveying services	11	1 596	670	142	20
872	Accounting, auditing, and bookkeeping services	96	44 345	18 011	4 363	569
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	9	2 537	1 115	172	44
8731	Commercial physical and biological research	2	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	2	(D)	(D)	(D)	AA
8734	Testing laboratories	5	1 760	753	130	24
874	Management and public relations services	84	70 106	35 873	4 932	418
8741	Management services	27	33 637	16 710	2 216	188
8742	Management consulting services	34	31 119	17 099	2 198	150
8743	Public relations services	11	3 828	1 433	381	49
8744	Facilities support management services	—	—	—	—	—
8748	Business consulting services, n.e.c.	12	1 522	631	137	31
89	Services, n.e.c.	19	(D)	(D)	(D)	CC
SPARKS						
	Total	472	464 553	153 279	35 442	8 915
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	15	(D)	(D)	(D)	HH
7011	Hotels and motels	13	(D)	(D)	(D)	HH
7011 pt.	Hotels	4	(D)	(D)	(D)	HH
7011 pt.	Motels, motor hotels, and tourist courts	9	(D)	(D)	(D)	BB
702, 3	Other lodging places	2	(D)	(D)	(D)	BB

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)
	SPARKS—Con.					
72	Personal services	37	15 739	3 638	783	264
721	Laundry, cleaning, and garment services	15	(D)	(D)	(D)	BB
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*	5	1 339	318	83	21
7217	Carpet and upholstery cleaning	5	(D)	(D)	(D)	BB
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	2	(D)	(D)	(D)	AA
722	Photographic studios, portrait	3	1 129	236	49	12
723, 4	Beauty and barber shops	10	2 445	939	257	88
723	Beauty shops	10	2 445	939	257	88
724	Barber shops	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	2	(D)	(D)	(D)	AA
729	Miscellaneous personal services	6	(D)	(D)	(D)	BB
73	Business services	98	46 855	21 594	5 479	1 308
731	Advertising	1	(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	6	1 818	529	109	35
734	Services to dwellings and other buildings	35	5 316	2 218	497	190
735	Miscellaneous equipment rental and leasing	17	(D)	(D)	(D)	CC
736	Personnel supply services	3	(D)	(D)	(D)	EE
737	Computer programming, data processing, and other computer related services	8	6 882	5 282	1 705	145
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	3	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	3	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	(D)	(D)	(D)	BB
738	Miscellaneous business services	27	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking	73	33 271	8 563	2 135	466
751	Automotive rental and leasing, without drivers	4	5 013	598	177	35
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	54	23 791	6 420	1 569	302
7532	Top, body, and upholstery repair shops and paint shops	14	4 682	1 447	393	89
7538	General automotive repair shops	28	9 904	2 493	583	125
7533, 4, 6, 7, 9	Other automotive repair shops	12	9 205	2 480	593	88
754	Automotive services, except repair	15	4 467	1 545	389	129
76	Miscellaneous repair services	43	25 881	7 265	1 863	270
762	Electrical repair shops	8	4 926	2 017	464	66
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	6	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	3	666	292	68	14
769	Miscellaneous repair and related services	32	20 289	4 956	1 331	190
78, 79, 84	Amusement and recreation services, including motion pictures and museums	36	61 686	13 195	2 947	1 011
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	2	(D)	(D)	(D)	BB
784	Video tape rental	9	(D)	(D)	(D)	BB
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	1	(D)	(D)	(D)	AA
793	Bowling centers	—	—	—	—	—
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	24	59 416	12 734	2 831	903
80	Health services	85	78 453	27 533	6 656	1 170
801	Offices and clinics of doctors of medicine	22	13 807	4 019	957	130
802	Offices and clinics of dentists	25	10 667	3 998	936	146
803	Offices and clinics of doctors of osteopathy	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	25	8 044	2 438	609	86
805	Nursing and personal care facilities	3	(D)	(D)	(D)	EE
806	Hospitals	1	(D)	(D)	(D)	EE
807, 8, 9	Other health services	8	4 524	2 245	333	90
81	Legal services	4	761	76	18	7
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	22	6 189	2 380	531	227
835	Child day care services	16	3 826	1 682	370	165
832, 3, 6, 9	Other social services	6	2 363	698	161	62

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)
	SPARKS—Con.					
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	56	39 799	15 901	3 488	529
871	Engineering, architectural, and surveying services -----	19	15 420	7 559	1 658	222
872	Accounting, auditing, and bookkeeping services -----	10	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	13	(D)	(D)	(D)	CC
874	Management and public relations services -----	14	7 454	3 522	829	120
89	Services, n.e.c. -----	2	(D)	(D)	(D)	AA

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)
	CLARK COUNTY					
	Total -----	6 200	12 084 796	3 991 101	945 090	179 722
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	243	(D)	(D)	(D)	MM
7011	Hotels and motels -----	231	6 785 876	2 042 757	504 149	106 038
7011 pt.	Hotels -----	136	6 734 574	2 030 570	501 559	104 877
7011 pt.	Hotels, 25 guestrooms or more -----	130	(D)	(D)	(D)	MM
7011 pt.	Hotels, less than 25 guestrooms -----	6	(D)	(D)	(D)	BB
7011 pt.	Motels, motor hotels, and tourist courts -----	95	51 302	12 187	2 590	1 161
7011 pt.	Motels, tourist courts -----	88	47 321	11 258	2 374	1 080
7011 pt.	Motor hotels -----	7	3 981	929	216	81
702, 3	Other lodging places -----	12	(D)	(D)	(D)	CC
702	Rooming and boarding houses -----	1	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks -----	11	(D)	(D)	(D)	CC
72	Personal services -----	608	(D)	(D)	(D)	HH
721	Laundry, cleaning, and garment services -----	208	(D)	(D)	(D)	GG
7211	Power laundries, family and commercial* -----	9	(D)	(D)	(D)	BB
7213	Linen supply* -----	7	(D)	(D)	(D)	GG
7215	Coin-operated laundries and drycleaning -----	40	(D)	(D)	(D)	CC
7216	Drycleaning plants, except rug cleaning -----	89	25 317	9 057	2 304	662
7217	Carpet and upholstery cleaning -----	41	(D)	(D)	(D)	CC
7218	Industrial laundrers* -----	6	12 304	4 556	1 070	184
7212, 9	Other laundry, cleaning, and garment services* -----	16	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners -----	10	(D)	(D)	(D)	BB
7219	Laundry and garment services, n.e.c.* -----	6	620	132	42	19
722	Photographic studios, portrait -----	48	12 354	3 603	833	285
723, 4	Beauty and barber shops -----	225	33 890	13 625	3 325	1 176
723	Beauty shops -----	207	(D)	(D)	(D)	GG
724	Barber shops -----	18	(D)	(D)	(D)	BB
725	Shoe repair shops and shoeshine parlors -----	11	875	244	45	14
726	Funeral service and crematories -----	11	13 854	5 339	1 251	195
729	Miscellaneous personal services -----	105	(D)	(D)	(D)	FF
7291	Tax return preparation services -----	42	4 577	1 251	571	358
7299	Miscellaneous personal services, n.e.c. -----	63	(D)	(D)	(D)	EE
73	Business services -----	1 196	(D)	(D)	(D)	JJ
731	Advertising -----	89	(D)	(D)	(D)	FF
7311	Advertising agencies -----	66	39 720	11 799	2 697	569
7312	Outdoor advertising services -----	10	(D)	(D)	(D)	CC
7313	Radio, television, publishers' advertising representatives -----	5	(D)	(D)	(D)	AA
7319	Advertising, n.e.c. -----	8	(D)	(D)	(D)	CC
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	28	15 922	7 065	1 795	358
7322	Adjustment and collection services -----	18	10 192	5 330	1 388	258
7323	Credit reporting services -----	10	5 730	1 735	407	100
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	100	77 090	17 083	3 109	732
7331	Direct mail advertising services -----	18	(D)	(D)	(D)	EE
7334	Photocopying and duplicating services -----	18	(D)	(D)	(D)	CC
7335, 6	Commercial photography, art, and graphics -----	42	14 000	4 221	865	203
7335	Commercial photography -----	18	(D)	(D)	(D)	CC
7336	Commercial art and graphic design -----	24	(D)	(D)	(D)	BB
7338	Secretarial and court reporting services -----	22	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings -----	235	(D)	(D)	(D)	GG
7342	Disinfecting and pest control services -----	44	(D)	(D)	(D)	EE
7349	Building cleaning and maintenance services, n.e.c. -----	191	(D)	(D)	(D)	GG

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)
CLARK COUNTY — Con.						
73	Business services—Con.					
735	Miscellaneous equipment rental and leasing -----	150	(D)	(D)	(D)	GG
7352	Medical equipment rental and leasing -----	14	12 538	2 299	565	98
7353	Heavy construction equipment rental and leasing -----	39	50 062	12 930	2 814	396
7359	Equipment rental and leasing, n.e.c. -----	97	(D)	(D)	(D)	FF
736	Personnel supply services -----	79	(D)	(D)	(D)	HH
7361	Employment agencies -----	31	(D)	(D)	(D)	EE
7363	Help supply services -----	48	78 808	62 318	13 652	3 648
7363 pt.	Temporary help supply -----	41	(D)	(D)	(D)	GG
7363 pt.	Help supply, except temporary -----	7	(D)	(D)	(D)	GG
737	Computer programming, data processing, and other computer related services -----	111	50 791	17 523	4 187	615
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	55	(D)	(D)	(D)	EE
7371	Computer programming services -----	40	(D)	(D)	(D)	EE
7372	Prepackaged software -----	11	(D)	(D)	(D)	BB
7373	Computer integrated systems -----	4	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services -----	19	(D)	(D)	(D)	CC
7374, 5	Computer processing, information retrieval -----	16	(D)	(D)	(D)	BB
7376	Computer facilities management services -----	3	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	37	(D)	(D)	(D)	CC
7377	Computer rental and leasing -----	3	822	172	35	10
7378	Computer maintenance and repair -----	16	4 281	1 051	278	48
7379	Computer related services, n.e.c. -----	18	(D)	(D)	(D)	BB
738	Miscellaneous business services -----	404	445 094	163 559	44 272	9 031
7381, 2	Detective agencies and protective services -----	70	(D)	(D)	(D)	HH
7381	Detective, guard, and armored car services -----	59	(D)	(D)	(D)	HH
7382	Security systems services -----	11	(D)	(D)	(D)	CC
7383	News syndicates -----	3	(D)	(D)	(D)	BB
7384	Photofinishing laboratories* -----	18	(D)	(D)	(D)	CC
7389	Business services, n.e.c. -----	313	(D)	(D)	(D)	II
7389 pt.	Sign painting shops -----	15	(D)	(D)	(D)	BB
7389 pt.	Interior designing -----	27	(D)	(D)	(D)	BB
7389 pt.	Telephone answering services -----	16	(D)	(D)	(D)	EE
7389 pt.	Other business services -----	255	(D)	(D)	(D)	II
75	Automotive repair, services, and parking -----	544	(D)	(D)	(D)	HH
751	Automotive rental and leasing, without drivers -----	66	204 906	24 094	5 801	1 403
7513	Truck rental and leasing, without drivers -----	15	10 075	1 383	315	86
7514, 5	Passenger car rental and leasing -----	46	191 847	22 348	5 393	1 299
7514	Passenger car rental -----	45	(D)	(D)	(D)	GG
7515	Passenger car leasing -----	1	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	5	2 984	363	93	18
752	Automobile parking -----	3	(D)	(D)	(D)	AA
753	Automotive repair shops -----	390	(D)	(D)	(D)	GG
7532	Top, body, and upholstery repair shops and paint shops -----	83	(D)	(D)	(D)	FF
7532 pt.	Top and body repair shops -----	65	(D)	(D)	(D)	FF
7532 pt.	Paint shops -----	18	9 858	3 559	840	162
7538	General automotive repair shops -----	196	(D)	(D)	(D)	FF
7538 pt.	General automotive repair shops, except diesel -----	181	(D)	(D)	(D)	FF
7538 pt.	Diesel repair shops -----	15	5 597	1 657	337	57
7533, 4, 6, 7, 9	Other automotive repair shops -----	111	32 868	8 854	2 072	421
7533	Automotive exhaust system repair shops -----	14	(D)	(D)	(D)	BB
7534	Tire retreading and repair shops -----	1	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	19	(D)	(D)	(D)	BB
7537	Automotive transmission repair shops -----	33	10 157	3 026	716	137
7539	Automotive repair shops, n.e.c. -----	44	11 613	3 116	709	167
7539 pt.	Radiator repair -----	10	2 686	587	122	40
7539 pt.	Brake, front end, and wheel alignment -----	11	2 682	857	209	32
7539 pt.	Automotive electrical and fuel system services -----	18	(D)	(D)	(D)	BB
7539 pt.	Other automotive repair shops, n.e.c. -----	5	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	85	(D)	(D)	(D)	FF
7542	Carwashes -----	39	(D)	(D)	(D)	EE
7549	Automotive services, except repair and carwashes -----	46	16 909	5 620	1 300	330
76	Miscellaneous repair services -----	193	(D)	(D)	(D)	GG
762	Electrical repair shops -----	76	37 544	12 833	3 192	600
7622	Radio and television repair shops -----	25	5 790	2 069	503	98
7623, 9	Other electrical and electronic repair shops -----	51	31 754	10 764	2 689	502
7623	Refrigeration and air-conditioning service and repair shops -----	18	(D)	(D)	(D)	CC
7629	Electrical and electronic repair shops, n.e.c. -----	33	(D)	(D)	(D)	EE
763	Watch, clock, and jewelry repair -----	4	(D)	(D)	(D)	BB
764	Reupholstery and furniture repair -----	23	(D)	(D)	(D)	BB
769	Miscellaneous repair and related services -----	90	(D)	(D)	(D)	EE
7692	Welding repair -----	9	(D)	(D)	(D)	BB
7694	Armature rewinding shops -----	3	(D)	(D)	(D)	BB
7699	Repair shops and related services, n.e.c. -----	78	(D)	(D)	(D)	EE

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)
CLARK COUNTY — Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	537	(D)	(D)	(D)	JJ
781, 2	Motion picture production, distribution, and services	34	9 717	2 534	514	165
783	Motion picture theaters	15	24 890	2 552	574	319
7832	Motion picture theaters, except drive-in	14	(D)	(D)	(D)	EE
7833	Drive-in motion picture theaters	1	(D)	(D)	(D)	AA
784	Video tape rental	71	(D)	(D)	(D)	FF
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	115	100 197	41 698	8 473	1 064
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	42	35 662	11 273	2 712	441
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	73	64 535	30 425	5 761	623
793	Bowling centers	4	(D)	(D)	(D)	BB
79 ex. 792, 3, 4; 84	Commercial sports and other amusement and recreation services, including museums	298	(D)	(D)	(D)	II
794	Commercial sports	14	(D)	(D)	(D)	BB
7941	Professional sports clubs, managers, promoters	7	2 727	1 718	207	19
7948	Racing, including track operation	7	(D)	(D)	(D)	BB
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	284	(D)	(D)	(D)	II
791	Dance studios, schools, and halls	14	(D)	(D)	(D)	BB
7991	Physical fitness facilities	32	(D)	(D)	(D)	EE
7992	Public golf courses	10	31 750	5 714	1 383	494
7993	Coin-operated amusement devices	59	(D)	(D)	(D)	GG
7996	Amusement parks	2	(D)	(D)	(D)	CC
7997	Membership sports and recreation clubs	22	(D)	(D)	(D)	FF
7999, 84	Amusement and recreation services, including museums, n.e.c. ..	145	(D)	(D)	(D)	II
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs	3	(D)	(D)	(D)	BB
7999 pt., 84	Other recreation and amusements, including museums	140	(D)	(D)	(D)	II
80	Health services	1 408	1 613 771	650 177	136 354	17 412
801	Offices and clinics of doctors of medicine	698	655 135	318 974	58 222	5 038
8011 pt.	Offices of doctors of medicine	668	(D)	(D)	(D)	HH
8011 pt.	General medical clinics	30	(D)	(D)	(D)	FF
802	Offices and clinics of dentists	273	(D)	(D)	(D)	GG
803	Offices and clinics of doctors of osteopathy	30	(D)	(D)	(D)	CC
804	Offices and clinics of other health practitioners	258	(D)	(D)	(D)	GG
8041	Offices and clinics of chiropractors	100	(D)	(D)	(D)	EE
8042	Offices and clinics of optometrists	63	(D)	(D)	(D)	EE
8043	Offices and clinics of podiatrists	16	(D)	(D)	(D)	BB
8049	Offices and clinics of health practitioners, n.e.c.	79	(D)	(D)	(D)	FF
805	Nursing and personal care facilities	22	(D)	(D)	(D)	GG
8051	Skilled nursing care facilities	16	(D)	(D)	(D)	GG
8052	Intermediate care facilities	4	(D)	(D)	(D)	CC
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	BB
806	Hospitals	9	(D)	(D)	(D)	II
8062	General medical and surgical hospitals	5	(D)	(D)	(D)	HH
8063, 9	Specialty hospitals	4	50 003	12 348	3 442	577
807, 8, 9	Other health services	118	(D)	(D)	(D)	GG
807	Medical and dental laboratories	46	68 490	25 510	5 406	804
8071	Medical laboratories	23	(D)	(D)	(D)	FF
8072	Dental laboratories	23	(D)	(D)	(D)	BB
808	Home health care services	33	(D)	(D)	(D)	GG
809	Miscellaneous health and allied services, n.e.c.	39	(D)	(D)	(D)	EE
8092	Kidney dialysis centers	3	(D)	(D)	(D)	CC
8093	Specialty outpatient facilities, n.e.c.	26	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c.	10	5 922	1 791	474	128
81	Legal services	463	(D)	(D)	(D)	HH
823, 4, 9	Selected educational services	66	(D)	(D)	(D)	EE
823	Libraries	—	—	—	—	—
824	Vocational schools	33	17 107	5 802	1 532	317
829	Schools and educational services, n.e.c.	33	(D)	(D)	(D)	BB
83	Social services	161	(D)	(D)	(D)	GG
835	Child day care services	94	(D)	(D)	(D)	GG
832, 3, 6, 9	Other social services	67	(D)	(D)	(D)	EE

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)
CLARK COUNTY — Con.						
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	746	(D)	(D)	(D)	JJ
871	Engineering, architectural, and surveying services -----	207	(D)	(D)	(D)	HH
8711	Engineering services -----	136	(D)	(D)	(D)	HH
8712	Architectural services -----	49	(D)	(D)	(D)	EE
8713	Surveying services -----	22	9 243	4 939	1 038	149
872	Accounting, auditing, and bookkeeping services -----	257	(D)	(D)	(D)	GG
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	26	(D)	(D)	(D)	HH
8731	Commercial physical and biological research -----	13	(D)	(D)	(D)	HH
8732	Commercial economic, sociological, and educational research -----	7	3 765	1 872	390	71
8734	Testing laboratories -----	6	2 160	807	187	34
874	Management and public relations services -----	256	143 582	56 276	12 404	1 738
8741	Management services -----	83	(D)	(D)	(D)	FF
8742	Management consulting services -----	110	(D)	(D)	(D)	FF
8743	Public relations services -----	14	11 145	3 020	594	72
8744	Facilities support management services -----	3	4 403	1 521	326	44
8748	Business consulting services, n.e.c. -----	46	(D)	(D)	(D)	CC
89	Services, n.e.c. -----	35	(D)	(D)	(D)	EE
WASHOE COUNTY (Coextensive with Reno, NV MSA; see table 7a.)						
CARSON CITY (IC)						
Total -----		509	225 609	81 324	17 466	4 058
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	20	20 164	4 563	1 004	419
7011	Hotels and motels -----	18	(D)	(D)	(D)	EE
7011 pt.	Hotels -----	6	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts -----	12	(D)	(D)	(D)	CC
702, 3	Other lodging places -----	2	(D)	(D)	(D)	AA
72	Personal services -----	24	9 295	2 944	861	248
721	Laundry, cleaning, and garment services -----	8	5 274	1 929	635	168
7211	Power laundries, family and commercial* -----	—	—	—	—	—
7213	Linen supply -----	1	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning -----	—	—	—	—	—
7216	Drycleaning plants, except rug cleaning* -----	4	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning -----	3	(D)	(D)	(D)	AA
7218	Industrial launderers* -----	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services* -----	—	—	—	—	—
722	Photographic studios, portrait -----	3	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops -----	7	1 375	515	117	46
723	Beauty shops -----	7	1 375	515	117	46
724	Barber shops -----	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors -----	—	—	—	—	—
726	Funeral service and crematories -----	2	(D)	(D)	(D)	AA
729	Miscellaneous personal services -----	4	(D)	(D)	(D)	AA
73	Business services -----	97	23 969	9 401	1 955	807
731	Advertising -----	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	5	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	7	1 541	316	73	16
734	Services to dwellings and other buildings -----	28	2 764	1 195	304	169
735	Miscellaneous equipment rental and leasing -----	7	3 409	1 341	246	44
736	Personnel supply services -----	10	4 400	2 732	402	340
737	Computer programming, data processing, and other computer related services -----	16	5 511	1 931	471	59
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	14	(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. -----	1	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	22	4 195	1 277	323	138
75	Automotive repair, services, and parking -----	51	12 513	2 914	694	166
751	Automotive rental and leasing, without drivers -----	1	(D)	(D)	(D)	AA
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	41	9 830	2 255	519	101
7532	Top, body, and upholstery repair shops and paint shops -----	11	3 156	873	217	35
7538	General automotive repair shops -----	22	5 086	956	206	43
7533, 4, 6, 7, 9	Other automotive repair shops -----	8	1 588	426	96	23
754	Automotive services, except repair -----	9	(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)
	CARSON CITY (IC) — Con.					
76	Miscellaneous repair services -----	13	3 163	853	198	46
762	Electrical repair shops -----	5	1 895	492	116	25
7622	Radio and television repair shops -----	1	(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 -----	—	—	—	—	—
769	Miscellaneous repair and related services -----	6	(D)	(D)	(D)	AA
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	37	49 313	13 362	3 028	912
781, 2	Motion picture production, distribution, and services -----	3	(D)	(D)	(D)	AA
783	Motion picture theaters -----	4	(D)	(D)	(D)	BB
784	Video tape rental -----	5	979	159	46	22
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	3	(D)	(D)	(D)	AA
793	Bowling centers -----	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	20	43 923	11 588	2 648	809
80	Health services -----	105	55 825	24 548	5 292	764
801	Offices and clinics of doctors of medicine -----	48	26 178	12 137	2 658	283
802	Offices and clinics of dentists -----	19	9 079	4 348	843	135
803	Offices and clinics of doctors of osteopathy -----	1	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners -----	27	7 914	2 419	493	78
805	Nursing and personal care facilities -----	3	(D)	(D)	(D)	CC
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	7	(D)	(D)	(D)	BB
81	Legal services -----	38	12 878	6 237	1 096	135
823, 4, 9	Selected educational services -----	9	5 078	3 112	539	20
83	Social services -----	28	4 111	1 403	302	145
835	Child day care services -----	21	1 696	652	154	101
832, 3, 6, 9	Other social services -----	7	2 415	751	148	44
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	83	27 827	11 320	2 356	378
871	Engineering, architectural, and surveying services -----	26	8 609	3 715	815	127
872	Accounting, auditing, and bookkeeping services -----	22	(D)	(D)	(D)	BB
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	4	(D)	(D)	(D)	AA
874	Management and public relations services -----	31	11 457	4 822	891	140
89	Services, n.e.c. -----	4	1 473	667	141	18

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)
	LAS VEGAS, NV—AZ MSA					
	Total -----	6 959	12 438 565	4 090 865	967 492	185 968
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	344	6 866 472	2 062 768	508 744	108 237
7011	Hotels and motels -----	314	6 852 629	2 060 296	508 134	108 016
7011 pt.	Hotels -----	160	6 782 125	2 044 200	504 691	106 301
7011 pt.	Hotels, 25 guestrooms or more -----	153	6 780 942	2 044 040	504 657	106 271
7011 pt.	Hotels, less than 25 guestrooms -----	7	1 183	160	34	30
7011 pt.	Motels, motor hotels, and tourist courts -----	154	70 504	16 096	3 443	1 715
7011 pt.	Motels, tourist courts -----	141	63 561	14 263	3 057	1 513
7011 pt.	Motor hotels -----	13	6 943	1 833	386	202
702, 3	Other lodging places -----	30	13 843	2 472	610	221
702	Rooming and boarding houses -----	2	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks -----	28	(D)	(D)	(D)	CC

NV—34 NEVADA

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)
LAS VEGAS, NV-AZ MSA — Con.						
72	Personal services -----	682	227 766	76 343	18 682	5 449
721	Laundry, cleaning, and garment services -----	228	130 237	42 658	10 492	2 725
7211	Power laundries, family and commercial* -----	9	(D)	(D)	(D)	BB
7213	Linen supply* -----	9	(D)	(D)	(D)	GG
7215	Coin-operated laundries and drycleaning -----	47	15 167	2 212	533	178
7216	Drycleaning plants, except rug cleaning* -----	93	25 994	9 220	2 361	681
7217	Carpet and upholstery cleaning -----	45	7 531	2 196	562	180
7218	Industrial launderers* -----	6	12 304	4 556	1 070	184
7212, 9	Other laundry, cleaning, and garment services* -----	19	(D)	(D)	(D)	BB
7212	Garment pressing, and agents for laundries and drycleaners -----	11	(D)	(D)	(D)	BB
7219	Laundry and garment services, n.e.c.* -----	8	(D)	(D)	(D)	BB
722	Photographic studios, portrait -----	53	12 726	3 648	839	290
723, 4	Beauty and barber shops -----	259	36 421	14 690	3 603	1 298
723	Beauty shops -----	240	34 597	13 820	3 385	1 242
724	Barber shops -----	19	1 824	870	218	56
725	Shoe repair shops and shoeshine parlors -----	11	875	244	45	14
726	Funeral service and crematories -----	15	15 405	5 729	1 343	214
729	Miscellaneous personal services -----	116	32 102	9 374	2 360	908
7291	Tax return preparation services -----	46	5 140	1 411	620	386
7299	Miscellaneous personal services, n.e.c. -----	70	26 962	7 963	1 740	522
73	Business services -----	1 301	971 839	356 654	87 703	19 475
731	Advertising -----	95	91 296	20 919	4 943	982
7311	Advertising agencies -----	69	39 929	11 857	2 715	575
7312	Outdoor advertising services -----	11	44 919	7 497	1 934	295
7313	Radio, television, publishers' advertising representatives -----	6	2 304	452	56	7
7319	Advertising, n.e.c. -----	9	4 144	1 113	238	105
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	32	16 389	7 251	1 838	371
7322	Adjustment and collection services -----	22	10 659	5 516	1 431	271
7323	Credit reporting services -----	10	5 730	1 735	407	100
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	107	79 235	17 448	3 191	756
7331	Direct mail advertising services -----	19	48 815	9 102	1 288	290
7334	Photocopying and duplicating services -----	20	9 050	2 233	536	173
7335, 6	Commercial photography, art, and graphics -----	45	14 303	4 290	877	206
7335	Commercial photography -----	19	6 791	2 245	460	130
7336	Commercial art and graphic design -----	26	7 512	2 045	417	76
7338	Secretarial and court reporting services -----	23	7 067	1 823	490	87
734	Services to dwellings and other buildings -----	264	52 628	22 243	5 361	1 982
7342	Disinfecting and pest control services -----	53	14 605	6 174	1 349	296
7349	Building cleaning and maintenance services, n.e.c. -----	211	38 023	16 069	4 012	1 686
735	Miscellaneous equipment rental and leasing -----	165	132 816	32 582	7 702	1 278
7352	Medical equipment rental and leasing -----	14	12 538	2 299	565	98
7353	Heavy construction equipment rental and leasing -----	43	51 385	13 200	2 891	421
7359	Equipment rental and leasing, n.e.c. -----	108	68 893	17 083	4 246	759
736	Personnel supply services -----	88	92 388	69 664	14 915	4 110
7361	Employment agencies -----	33	9 600	4 805	902	292
7363	Help supply services -----	55	82 788	64 859	14 013	3 818
7363 pt.	Temporary help supply -----	47	(D)	(D)	(D)	HH
7363 pt.	Help supply, except temporary -----	8	(D)	(D)	(D)	GG
737	Computer programming, data processing, and other computer related services -----	116	51 103	17 595	4 204	622
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	58	28 900	12 407	2 956	403
7371	Computer programming services -----	41	21 528	9 959	2 353	307
7372	Prepackaged software -----	12	4 000	1 199	290	57
7373	Computer integrated systems -----	5	3 372	1 249	313	39
7374, 5, 6	Data processing services -----	20	12 588	2 503	613	112
7374, 5	Computer processing, information retrieval -----	17	(D)	(D)	(D)	BB
7376	Computer facilities management services -----	3	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	38	9 615	2 685	635	107
7377	Computer rental and leasing -----	3	822	172	35	10
7378	Computer maintenance and repair -----	16	4 281	1 051	278	48
7379	Computer related services, n.e.c. -----	19	4 512	1 462	322	49
738	Miscellaneous business services -----	434	455 984	168 952	45 549	9 374
7381, 2	Detective agencies and protective services -----	78	81 296	54 910	13 480	3 513
7381	Detective, guard, and armored car services -----	65	67 327	49 193	12 203	3 267
7382	Security systems services -----	13	13 969	5 717	1 277	246
7383	News syndicates -----	3	(D)	(D)	(D)	BB
7384	Photofinishing laboratories* -----	20	(D)	(D)	(D)	CC
7389	Business services, n.e.c. -----	333	366 421	111 644	31 412	5 721
7389 pt.	Sign painting shops -----	17	2 314	572	155	41
7389 pt.	Interior designing -----	28	10 310	1 177	241	54
7389 pt.	Telephone answering services -----	17	7 270	3 225	886	303
7389 pt.	Other business services -----	271	346 527	106 670	30 130	5 323

Table 7a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 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)
LAS VEGAS, NV-AZ MSA — Con.						
75	Automotive repair, services, and parking -----	650	406 572	84 231	19 603	4 606
751	Automotive rental and leasing, without drivers -----	70	205 774	24 234	5 839	1 420
7513	Truck rental and leasing, without drivers -----	15	10 075	1 383	315	86
7514, 5	Passenger car rental and leasing -----	50	192 715	22 488	5 431	1 316
7514	Passenger car rental -----	49	(D)	(D)	(D)	GG
7515	Passenger car leasing -----	1	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	5	2 984	363	93	18
752	Automobile parking -----	4	389	66	11	6
753	Automotive repair shops -----	471	168 500	49 180	11 247	2 351
7532	Top, body, and upholstery repair shops and paint shops -----	97	44 719	15 431	3 615	757
7532 pt.	Top and body repair shops -----	79	34 861	11 872	2 775	595
7532 pt.	Paint shops -----	18	9 858	3 559	840	162
7538	General automotive repair shops -----	249	87 969	24 488	5 466	1 142
7538 pt.	General automotive repair shops, except diesel -----	228	79 904	22 150	4 981	1 049
7538 pt.	Diesel repair shops -----	21	8 065	2 338	485	93
7533, 4, 6, 7, 9	Other automotive repair shops -----	125	35 812	9 261	2 166	452
7533	Automotive exhaust system repair shops -----	15	5 748	1 262	296	57
7534	Tire retreading and repair shops -----	1	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	21	6 614	1 548	367	66
7537	Automotive transmission repair shops -----	38	11 085	3 198	755	151
7539	Automotive repair shops, n.e.c. -----	50	(D)	(D)	(D)	CC
7539 pt.	Radiator repair -----	13	3 086	648	136	44
7539 pt.	Brake, front end, and wheel alignment -----	11	2 682	857	209	32
7539 pt.	Automotive electrical and fuel system services -----	20	4 386	1 173	276	59
7539 pt.	Other automotive repair shops, n.e.c. -----	6	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	105	31 909	10 751	2 506	829
7542	Carwashes -----	47	13 267	4 665	1 110	467
7549	Automotive services, except repair and carwashes -----	58	18 642	6 086	1 396	362
76	Miscellaneous repair services -----	221	82 765	26 377	6 225	1 232
762	Electrical repair shops -----	85	39 858	13 324	3 292	622
7622	Radio and television repair shops -----	25	5 790	2 069	503	98
7623, 9	Other electrical and electronic repair shops -----	60	34 068	11 255	2 789	524
7623	Refrigeration and air-conditioning service and repair shops -----	21	11 314	3 805	813	152
7629	Electrical and electronic repair shops, n.e.c. -----	39	22 754	7 450	1 976	372
763	Watch, clock, and jewelry repair -----	4	(D)	(D)	(D)	BB
764	Reupholstery and furniture repair -----	24	3 953	1 020	223	69
769	Miscellaneous repair and related services -----	108	(D)	(D)	(D)	FF
7692	Welding repair -----	15	1 728	410	71	31
7694	Armature rewinding shops -----	4	2 582	777	201	30
7699	Repair shops and related services, n.e.c. -----	89	(D)	(D)	(D)	EE
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	605	908 785	223 983	50 003	12 309
781, 2	Motion picture production, distribution, and services -----	34	9 717	2 534	514	165
783	Motion picture theaters -----	18	25 971	2 698	613	342
7832	Motion picture theaters, except drive-in -----	17	(D)	(D)	(D)	EE
7833	Drive-in motion picture theaters -----	1	(D)	(D)	(D)	AA
784	Video tape rental -----	90	33 837	6 350	1 731	780
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	115	100 197	41 698	8 473	1 064
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	42	35 662	11 273	2 712	441
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	73	64 535	30 425	5 761	623
793	Bowling centers -----	9	3 780	1 032	307	84
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	339	735 283	169 671	38 365	9 874
794	Commercial sports -----	15	6 941	3 763	632	56
7941	Professional sports clubs, managers, promoters -----	7	2 727	1 718	207	19
7948	Racing, including track operation -----	8	4 214	2 045	425	37
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	324	728 342	165 908	37 733	9 818
791	Dance studios, schools, and halls -----	16	(D)	(D)	(D)	BB
7991	Physical fitness facilities -----	41	22 804	6 157	1 536	449
7992	Public golf courses -----	14	34 382	6 467	1 598	552
7993	Coin-operated amusement devices -----	62	196 049	25 603	5 890	1 698
7996	Amusement parks -----	2	(D)	(D)	(D)	CC
7997	Membership sports and recreation clubs -----	23	38 703	12 478	2 951	764
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	166	423 969	111 872	25 284	6 196
7999 pt.	Concession operators of amusement devices and rides -----	2	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs -----	3	(D)	(D)	(D)	BB
7999 pt., 84	Other recreation and amusements, including museums -----	161	423 228	111 730	25 258	6 171

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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)
LAS VEGAS, NV-AZ MSA — Con.						
80	Health services -----	1 556	1 688 514	681 241	142 655	18 450
801	Offices and clinics of doctors of medicine -----	758	692 407	338 291	61 969	5 503
8011 pt.	Offices of doctors of medicine -----	727	599 660	305 258	54 624	4 542
8011 pt.	General medical clinics -----	31	92 747	33 033	7 345	961
802	Offices and clinics of dentists -----	310	127 998	51 497	11 126	1 720
803	Offices and clinics of doctors of osteopathy -----	35	15 608	6 434	1 044	140
804	Offices and clinics of other health practitioners -----	291	104 596	38 553	7 615	1 353
8041	Offices and clinics of chiropractors -----	118	35 600	12 127	2 215	410
8042	Offices and clinics of optometrists -----	69	22 953	7 781	1 611	341
8043	Offices and clinics of podiatrists -----	17	4 653	1 077	224	53
8049	Offices and clinics of health practitioners, n.e.c. -----	87	41 390	17 568	3 565	549
805	Nursing and personal care facilities -----	24	66 026	32 494	8 051	1 927
8051	Skilled nursing care facilities -----	18	60 677	30 216	7 414	1 705
8052	Intermediate care facilities -----	4	(D)	(D)	(D)	CC
8059	Nursing and personal care facilities, n.e.c. -----	2	(D)	(D)	(D)	BB
806	Hospitals -----	10	528 663	152 788	39 470	5 339
8062	General medical and surgical hospitals -----	6	478 660	140 440	36 028	4 762
8063, 9	Specialty hospitals -----	4	50 003	12 348	3 442	577
807, 8, 9	Other health services -----	128	153 216	61 184	13 380	2 468
807	Medical and dental laboratories -----	50	70 831	26 417	5 680	841
8071	Medical laboratories -----	25	64 445	23 615	4 995	731
8072	Dental laboratories -----	25	6 386	2 802	685	110
808	Home health care services -----	36	56 018	24 590	5 737	1 241
809	Miscellaneous health and allied services, n.e.c. -----	42	26 367	10 177	1 963	386
8092	Kidney dialysis centers -----	3	(D)	(D)	(D)	CC
8093	Specialty outpatient facilities, n.e.c. -----	27	9 601	3 807	646	117
8099	Health and allied services, n.e.c. -----	12	(D)	(D)	(D)	CC
81	Legal services -----	489	302 127	155 281	28 642	3 037
823, 4, 9	Selected educational services -----	68	24 930	7 191	1 826	406
823	Libraries -----	—	—	—	—	—
824	Vocational schools -----	33	17 107	5 802	1 532	317
829	Schools and educational services, n.e.c. -----	35	7 823	1 389	294	89
83	Social services -----	188	44 243	17 518	4 029	1 929
835	Child day care services -----	113	28 761	12 825	2 965	1 562
832, 3, 6, 9	Other social services -----	75	15 482	4 693	1 064	367
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	818	876 477	387 804	96 129	10 468
871	Engineering, architectural, and surveying services -----	233	337 827	169 156	44 402	4 092
8711	Engineering services -----	154	291 960	152 066	40 970	3 603
8712	Architectural services -----	51	35 578	11 646	2 248	299
8713	Surveying services -----	28	10 289	5 444	1 184	190
872	Accounting, auditing, and bookkeeping services -----	295	73 522	29 963	6 800	1 451
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	28	320 834	132 018	32 450	3 179
8731	Commercial physical and biological research -----	15	314 909	129 339	31 873	3 074
8732	Commercial economic, sociological, and educational research -----	7	3 765	1 872	390	71
8734	Testing laboratories -----	6	2 160	807	187	34
874	Management and public relations services -----	262	144 294	56 667	12 477	1 746
8741	Management services -----	86	62 569	25 141	5 156	781
8742	Management consulting services -----	111	57 595	24 214	5 759	742
8743	Public relations services -----	14	11 145	3 020	594	72
8744	Facilities support management services -----	3	4 403	1 521	326	44
8748	Business consulting services, n.e.c. -----	48	8 582	2 771	642	107
89	Services, n.e.c. -----	37	38 075	11 474	3 251	370
RENO, NV MSA						
	Total -----	3 043	3 059 463	996 961	219 985	50 718
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	169	1 353 771	364 243	82 555	23 756
7011	Hotels and motels -----	157	1 349 569	363 470	82 377	23 705
7011 pt.	Hotels -----	68	1 312 351	355 285	80 643	22 894
7011 pt.	Hotels, 25 guestrooms or more -----	64	1 311 429	355 070	80 583	22 874
7011 pt.	Hotels, less than 25 guestrooms -----	4	922	215	60	20
7011 pt.	Hotels, motor hotels, and tourist courts -----	89	37 218	8 185	1 734	811
7011 pt.	Hotels, tourist courts -----	81	29 265	5 868	1 224	612
7011 pt.	Motor hotels -----	8	7 953	2 317	510	199
702, 3	Other lodging places -----	12	4 202	773	178	51
702	Rooming and boarding houses -----	4	489	82	19	9
703	Camps and recreational vehicle parks -----	8	3 713	691	159	42

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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)
RENO, NV MSA — Con.						
72	Personal services	191	53 108	16 855	4 108	1 482
721	Laundry, cleaning, and garment services	67	22 209	7 310	1 722	529
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	4	(D)	(D)	(D)	CC
7215	Coin-operated laundries and drycleaning	14	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	27	6 201	2 230	525	155
7217	Carpet and upholstery cleaning	17	(D)	(D)	(D)	CC
7218	Industrial launderers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	4	(D)	(D)	(D)	AA
7212	Garment pressing, and agents for laundries and drycleaners	1	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.*	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait	11	5 830	1 406	425	104
723, 4	Beauty and barber shops	60	8 749	3 512	850	289
723	Beauty shops	59	(D)	(D)	(D)	EE
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	5	577	144	43	17
726	Funeral service and crematories	7	3 434	1 224	304	57
729	Miscellaneous personal services	41	12 309	3 259	764	486
7291	Tax return preparation services	10	1 598	668	283	201
7299	Miscellaneous personal services, n.e.c.	31	10 711	2 591	481	285
73	Business services	554	262 402	93 594	20 934	7 130
731	Advertising	32	14 737	4 144	1 004	160
7311	Advertising agencies	26	(D)	(D)	(D)	CC
7312	Outdoor advertising services	2	(D)	(D)	(D)	AA
7313	Radio, television, publishers' advertising representatives	2	(D)	(D)	(D)	AA
7319	Advertising, n.e.c.	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	17	7 336	3 128	701	128
7322	Adjustment and collection services	11	(D)	(D)	(D)	BB
7323	Credit reporting services	6	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	57	32 792	5 030	1 125	267
7331	Direct mail advertising services	7	14 855	925	195	49
7334	Photocopying and duplicating services	10	6 266	1 759	411	114
7335, 6	Commercial photography, art, and graphics	26	8 608	1 986	449	82
7335	Commercial photography	8	1 594	471	99	23
7336	Commercial art and graphic design	18	7 014	1 515	350	59
7338	Secretarial and court reporting services	14	3 063	360	70	22
734	Services to dwellings and other buildings	131	17 007	6 965	1 597	649
7342	Disinfecting and pest control services	8	2 048	828	167	33
7349	Building cleaning and maintenance services, n.e.c.	123	14 959	6 137	1 430	616
735	Miscellaneous equipment rental and leasing	38	45 585	8 006	1 950	289
7352	Medical equipment rental and leasing	7	7 579	1 836	457	79
7353	Heavy construction equipment rental and leasing	8	8 277	1 937	543	63
7359	Equipment rental and leasing, n.e.c.	23	29 729	4 233	950	147
736	Personnel supply services	49	44 402	30 853	5 971	3 920
7361	Employment agencies	22	8 122	4 914	1 245	354
7363	Help supply services	27	36 280	25 939	4 726	3 566
7363 pt.	Temporary help supply	25	(D)	(D)	(D)	HH
7363 pt.	Help supply, except temporary	2	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services	78	46 391	18 393	4 575	540
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	45	19 073	8 324	2 323	205
7371	Computer programming services	31	11 989	5 326	1 635	115
7372	Prepackaged software	9	6 037	2 542	589	72
7373	Computer integrated systems	5	1 047	456	99	18
7374, 5, 6	Data processing services	14	21 026	5 637	1 138	193
7374, 5	Computer processing, information retrieval	14	21 026	5 637	1 138	193
7376	Computer facilities management services	—	—	—	—	—
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	19	6 292	4 432	1 114	142
7377	Computer rental and leasing	2	(D)	(D)	(D)	AA
7378	Computer maintenance and repair	8	(D)	(D)	(D)	CC
7379	Computer related services, n.e.c.	9	(D)	(D)	(D)	BB
738	Miscellaneous business services	152	54 152	17 075	4 011	1 177
7381, 2	Detective agencies and protective services	32	17 180	7 702	1 811	636
7381	Detective, guard, and armored car services	24	(D)	(D)	(D)	FF
7382	Security systems services	8	(D)	(D)	(D)	BB
7383	News syndicates	1	(D)	(D)	(D)	AA
7384	Photofinishing laboratories*	13	2 789	643	136	44
7389	Business services, n.e.c.	106	(D)	(D)	(D)	EE
7389 pt.	Sign painting shops	7	1 451	532	107	30
7389 pt.	Interior designing	13	3 434	559	150	39
7389 pt.	Telephone answering services	3	1 118	560	131	44
7389 pt.	Other business services	83	(D)	(D)	(D)	EE

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RENO, NV MSA — Con.						
75	Automotive repair, services, and parking -----	269	128 995	28 008	6 897	1 538
751	Automotive rental and leasing, without drivers -----	27	(D)	(D)	(D)	EE
7513	Truck rental and leasing, without drivers -----	5	(D)	(D)	(D)	BB
7514, 5	Passenger car rental and leasing -----	21	41 768	4 471	1 172	270
7514	Passenger car rental -----	18	(D)	(D)	(D)	EE
7515	Passenger car leasing -----	3	(D)	(D)	(D)	AA
7519	Utility trailer and recreational vehicle rental -----	1	(D)	(D)	(D)	AA
752	Automobile parking -----	24	(D)	(D)	(D)	BB
753	Automotive repair shops -----	177	66 768	18 687	4 503	862
7532	Top, body, and upholstery repair shops and paint shops -----	47	17 934	5 674	1 484	281
7532 pt.	Top and body repair shops -----	43	(D)	(D)	(D)	CC
7532 pt.	Paint shops -----	4	(D)	(D)	(D)	BB
7538	General automotive repair shops -----	90	32 052	8 324	1 940	390
7538 pt.	General automotive repair shops, except diesel -----	83	28 434	7 434	1 718	346
7538 pt.	Diesel repair shops -----	7	3 618	890	222	44
7533, 4, 6, 7, 9	Other automotive repair shops -----	40	16 782	4 689	1 079	191
7533	Automotive exhaust system repair shops -----	4	(D)	(D)	(D)	AA
7534	Tire retreading and repair shops -----	1	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	4	1 838	552	115	16
7537	Automotive transmission repair shops -----	14	5 592	1 347	331	67
7539	Automotive repair shops, n.e.c. -----	17	(D)	(D)	(D)	BB
7539 pt.	Radiator repair -----	5	(D)	(D)	(D)	BB
7539 pt.	Brake, front end, and wheel alignment -----	5	(D)	(D)	(D)	BB
7539 pt.	Automotive electrical and fuel system services -----	4	1 125	281	72	15
7539 pt.	Other automotive repair shops, n.e.c. -----	3	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	41	(D)	(D)	(D)	EE
7542	Carwashes -----	21	(D)	(D)	(D)	CC
7549	Automotive services, except repair and carwashes -----	20	6 547	2 094	536	164
76	Miscellaneous repair services -----	112	51 044	14 781	3 683	570
762	Electrical repair shops -----	32	9 702	3 668	970	159
7622	Radio and television repair shops -----	8	(D)	(D)	(D)	BB
7623, 9	Other electrical and electronic repair shops -----	24	(D)	(D)	(D)	CC
7623	Refrigeration and air-conditioning service and repair shops -----	6	1 938	773	138	31
7629	Electrical and electronic repair shops, n.e.c. -----	18	(D)	(D)	(D)	CC
763	Watch, clock, and jewelry repair -----	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	5	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	74	40 456	10 735	2 626	393
7692	Welding repair -----	3	(D)	(D)	(D)	BB
7694	Armature rewinding shops -----	4	2 310	431	110	17
7699	Repair shops and related services, n.e.c. -----	67	(D)	(D)	(D)	EE
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	190	263 121	73 864	16 702	5 077
781, 2	Motion picture production, distribution, and services -----	12	2 081	606	123	30
783	Motion picture theaters -----	7	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in -----	6	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters -----	1	(D)	(D)	(D)	BB
784	Video tape rental -----	31	7 425	1 444	395	207
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	22	3 416	1 581	261	46
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	7	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	15	(D)	(D)	(D)	BB
793	Bowling centers -----	3	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums -----	115	238 684	68 936	15 602	4 556
794	Commercial sports -----	7	(D)	(D)	(D)	BB
7941	Professional sports clubs, managers, promoters -----	2	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	5	(D)	(D)	(D)	BB
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums -----	108	(D)	(D)	(D)	HH
791	Dance studios, schools, and halls -----	2	(D)	(D)	(D)	AA
7991	Physical fitness facilities -----	19	8 432	3 107	735	380
7992	Public golf courses -----	1	(D)	(D)	(D)	BB
7993	Coin-operated amusement devices -----	15	20 356	4 897	1 059	360
7996	Amusement parks -----	3	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs -----	4	(D)	(D)	(D)	CC
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	64	(D)	(D)	(D)	HH
7999 pt.	Concession operators of amusement devices and rides -----	2	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs -----	-	-	-	-	-
7999 pt., 84	Other recreation and amusements, including museums -----	62	196 757	56 560	13 193	3 597

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)
	RENO, NV MSA — Con.					
80	Health services	667	521 275	217 929	47 032	5 954
801	Offices and clinics of doctors of medicine	305	241 127	122 060	25 148	1 831
8011 pt.	Offices of doctors of medicine	293	228 172	118 139	24 266	1 710
8011 pt.	General medical clinics	12	12 955	3 921	882	121
802	Offices and clinics of dentists	144	62 923	24 524	5 222	848
803	Offices and clinics of doctors of osteopathy	6	(D)	(D)	(D)	BB
804	Offices and clinics of other health practitioners	115	36 851	11 844	2 590	475
8041	Offices and clinics of chiropractors	41	10 941	2 573	558	110
8042	Offices and clinics of optometrists	31	11 563	2 853	655	119
8043	Offices and clinics of podiatrists	9	2 725	994	282	33
8049	Offices and clinics of health practitioners, n.e.c.	34	11 622	5 424	1 095	213
805	Nursing and personal care facilities	12	39 132	15 703	3 746	898
8051	Skilled nursing care facilities	8	38 290	15 492	3 645	875
8052	Intermediate care facilities	3	(D)	(D)	(D)	AA
8059	Nursing and personal care facilities, n.e.c.	1	(D)	(D)	(D)	AA
806	Hospitals	3	(D)	(D)	(D)	FF
8062	General medical and surgical hospitals	1	(D)	(D)	(D)	EE
8063, 9	Specialty hospitals	2	(D)	(D)	(D)	EE
807, 8, 9	Other health services	82	(D)	(D)	(D)	GG
807	Medical and dental laboratories	42	57 524	13 274	3 083	503
8071	Medical laboratories	25	54 442	12 241	2 825	452
8072	Dental laboratories	17	3 082	1 033	258	51
808	Home health care services	9	(D)	(D)	(D)	EE
809	Miscellaneous health and allied services, n.e.c.	31	(D)	(D)	(D)	EE
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	15	16 326	4 725	824	158
8099	Health and allied services, n.e.c.	16	(D)	(D)	(D)	CC
81	Legal services	301	124 765	58 711	12 439	1 305
823, 4, 9	Selected educational services	23	10 604	2 895	705	178
823	Libraries	—	—	—	—	—
824	Vocational schools	14	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c.	9	(D)	(D)	(D)	BB
83	Social services	104	28 807	12 449	2 908	1 004
835	Child day care services	56	11 143	4 863	1 042	521
832, 3, 6, 9	Other social services	48	17 664	7 586	1 866	483
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	435	248 803	108 040	20 716	2 569
871	Engineering, architectural, and surveying services	150	85 378	34 834	7 683	1 018
8711	Engineering services	99	63 017	28 003	6 193	774
8712	Architectural services	33	18 811	5 340	1 171	190
8713	Surveying services	18	3 550	1 491	319	54
872	Accounting, auditing, and bookkeeping services	120	51 329	20 602	4 949	666
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	24	18 686	6 030	1 167	205
8731	Commercial physical and biological research	4	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	3	(D)	(D)	(D)	BB
8734	Testing laboratories	17	17 038	5 028	1 027	180
874	Management and public relations services	141	93 410	46 574	6 917	680
8741	Management services	42	43 786	21 597	3 175	321
8742	Management consulting services	65	42 224	22 072	3 006	224
8743	Public relations services	14	4 658	1 693	450	85
8744	Facilities support management services	—	—	—	—	—
8748	Business consulting services, n.e.c.	20	2 742	1 212	286	50
89	Services, n.e.c.	28	12 768	5 592	1 306	155

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)
LAS VEGAS, NV-AZ MSA						
	Total	394	518 278	188 799	47 025	8 757
7032, 704	Camps and membership lodging	-	-	-	-	-
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	25	5 123	1 849	439	218
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	26	357 297	137 769	35 071	5 084
8111 pt.	Legal aid societies and similar legal services	3	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	13	2 812	1 144	233	94
83	Social services	143	75 647	26 808	6 697	2 202
835	Child day care services	19	6 625	3 270	725	302
832, 3, 6, 9	Other social services	124	69 022	23 538	5 972	1 900
861, 2, 4, 9	Selected membership organizations	178	68 610	19 571	4 198	1 107
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	6	(D)	(D)	(D)	BB
RENO, NV MSA						
	Total	226	470 980	178 144	43 830	6 987
7032, 704	Camps and membership lodging	2	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	12	5 307	1 478	387	262
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	14	394 228	151 757	37 648	4 912
8111 pt.	Legal aid societies and similar legal services	3	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services	10	(D)	(D)	(D)	BB
83	Social services	82	43 682	15 214	3 623	1 213
835	Child day care services	8	4 597	2 677	613	196
832, 3, 6, 9	Other social services	74	39 085	12 537	3 010	1 017
861, 2, 4, 9	Selected membership organizations	98	25 183	8 593	1 942	529
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	5	(D)	(D)	(D)	BB

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	1 450	1 344 614	421 065	100 337	24 556
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	151	818 880	231 477	58 402	14 728
7011	Hotels and motels	129	805 943	227 408	57 199	14 532
7011 pt.	Hotels	50	770 603	220 044	55 487	13 561
7011 pt.	Motels, motor hotels, and tourist courts	79	35 340	7 364	1 712	971
702, 3	Other lodging places	22	12 937	4 069	1 203	196
72	Personal services	102	26 790	8 448	2 230	645
721	Laundry, cleaning, and garment services	29	15 771	5 344	1 482	394
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	3	(D)	(D)	(D)	CC
7215	Coin-operated laundries and drycleaning	5	535	92	23	11
7216	Drycleaning plants, except rug cleaning*	12	(D)	(D)	(D)	CC
7217	Carpet and upholstery cleaning	7	(D)	(D)	(D)	AA
7218	Industrial laundriers*	2	(D)	(D)	(D)	BB
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	7	1 012	227	51	20
723, 4	Beauty and barber shops	36	3 729	1 395	330	125
723	Beauty shops	35	(D)	(D)	(D)	CC
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	—	—	—	—	—
726	Funeral service and crematories	6	3 102	877	159	27
729	Miscellaneous personal services	24	3 176	605	208	79
73	Business services	198	59 344	22 999	4 192	1 470
731	Advertising	5	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7	4 198	1 790	405	72
733	Mailing, reproduction, commercial art and photography, and stenographic services	13	2 272	486	109	25
734	Services to dwellings and other buildings	58	4 705	1 743	445	246
735	Miscellaneous equipment rental and leasing	26	9 637	3 163	568	130
736	Personnel supply services	17	10 972	7 722	915	540
737	Computer programming, data processing, and other computer related services	28	11 723	3 747	749	85
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	20	(D)	(D)	(D)	BB
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.	6	(D)	(D)	(D)	AA
738	Miscellaneous business services	44	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking	149	39 339	8 969	2 100	505
751	Automotive rental and leasing, without drivers	2	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	118	32 290	7 466	1 754	359
7532	Top, body, and upholstery repair shops and paint shops	28	7 867	2 384	598	107
7538	General automotive repair shops	72	19 886	3 938	918	198
7533, 4, 6, 7, 9	Other automotive repair shops	18	4 537	1 144	238	54
754	Automotive services, except repair	29	(D)	(D)	(D)	CC
76	Miscellaneous repair services	54	15 451	3 525	756	169
762	Electrical repair shops	19	4 649	935	227	56
7622	Radio and television repair shops	3	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	16	(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	31	10 298	2 412	488	103
78, 79, 84	Amusement and recreation services, including motion pictures and museums	165	150 738	46 051	10 575	3 268
781, 2	Motion picture production, distribution, and services	8	2 523	1 930	598	9
783	Motion picture theaters	10	(D)	(D)	(D)	BB
784	Video tape rental	25	3 407	565	139	81
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7	1 859	692	208	37
793	Bowling centers	10	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	105	136 664	41 771	9 343	2 969
80	Health services	232	110 492	46 671	10 627	1 828
801	Offices and clinics of doctors of medicine	89	48 746	22 630	5 027	585
802	Offices and clinics of dentists	58	23 920	8 971	1 929	340
803	Offices and clinics of doctors of osteopathy	4	(D)	(D)	(D)	AA
804	Offices and clinics of other health practitioners	57	14 568	3 859	792	183
805	Nursing and personal care facilities	7	(D)	(D)	(D)	FF
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	17	(D)	(D)	(D)	BB
81	Legal services	96	28 350	13 167	2 544	319
823, 4, 9	Selected educational services	14	(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)
83	Social services	65	14 210	5 745	1 555	490
835	Child day care services	42	3 589	1 497	351	226
832, 3, 6, 9	Other social services	23	10 621	4 248	1 204	264
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	209	71 583	28 988	6 391	1 038
871	Engineering, architectural, and surveying services	64	22 018	9 712	2 074	313
872	Accounting, auditing, and bookkeeping services	71	(D)	(D)	(D)	EE
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	18	(D)	(D)	(D)	CC
874	Management and public relations services	56	20 016	7 580	1 426	250
89	Services, n.e.c.	15	(D)	(D)	(D)	BB

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	129	116 154	47 243	11 344	2 470
7032, 704	Camps and membership lodging	-	-	-	-	-
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	3	(D)	(D)	(D)	AA
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	21	92 558	38 509	9 341	1 774
8111 pt.	Legal aid societies and similar legal services	2	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	-	-	-	-	-
83	Social services	35	8 190	3 588	863	403
835	Child day care services	6	(D)	(D)	(D)	BB
832, 3, 6, 9	Other social services	29	(D)	(D)	(D)	EE
861, 2, 4, 9	Selected membership organizations	66	11 632	3 734	820	240
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	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
Nevada	(X)	16 585 314	16 585 314	100.0	Nevada—Con.				
Las Vegas	1	3 251 823	3 251 823	19.6	Elko	7	132 458	6 860 638	41.4
Reno	2	2 235 285	5 487 108	33.1	Winnemucca	8	47 361	6 907 999	41.7
Sparks	3	464 553	5 951 661	35.9	Fallon	9	37 433	6 945 432	41.9
North Las Vegas	4	348 840	6 300 501	38.0	Boulder City	10	34 938	6 980 370	42.1
Carson City (IC)	5	225 609	6 526 110	39.3	Ely	11	14 426	6 994 796	42.2
Henderson	6	202 070	6 728 180	40.6					

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
Nevada	(X)	16 585 314	16 585 314	100.0	Nevada—Con.				
Clark	1	12 084 796	12 084 796	72.9	Lyon	9	38 523	16 531 245	99.7
Washoe	2	3 059 463	15 144 259	91.3	Mineral	10	16 962	16 548 207	99.8
Douglas	3	643 715	15 787 974	95.2	White Pine	11	16 785	16 564 992	99.9
Elko	4	293 297	16 081 271	97.0	Lander	12	7 659	16 572 651	99.9
Carson City (IC)	5	225 609	16 306 880	98.3	Storey	13	6 153	16 578 804	100.0
Nye	6	96 441	16 403 321	98.9	Pershing	14	4 706	16 583 510	100.0
Humboldt	7	49 433	16 452 754	99.2	Lincoln	15	1 149	16 584 659	100.0
Churchill	8	39 968	16 492 722	99.4	Esmeralda	(X)	(D)	(X)	(X)
					Eureka	(X)	(D)	(X)	(X)

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.

2. 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, 9	SELECTED EDUCATIONAL SERVICES	
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, and booking agents	7901		Libraries	8200
7922 pt.	Other theatrical services	7901	823	Data processing schools	8200
7929 pt.	Dance groups and artists	7901	8243	Business and secretarial schools	8200
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901	8244	Vocational schools, n.e.c.	8200
7929 pt.	Other music groups and artists	7901	8249	Schools and educational services, n.e.c.	8200
7929 pt.	Other entertainers and entertainment groups	7901	829		
7933	Bowling centers	7902	83	SOCIAL SERVICES	
7941 pt.	Baseball clubs	7902		Individual and family social services	8300
7941 pt.	Football clubs	7902	832	Job training and vocational rehabilitation services	8300
7941 pt.	Other professional sports clubs	7902	833	Child day care services	8300
7941 pt.	Managers and promoters	7902	835	Residential care	8300
7948 pt.	Auto racetrack operation	7902	836	Social services, n.e.c.	8300
7948 pt.	Horse racetrack operation	7902	839		
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		Museums and art galleries	8400
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7903	8412	Arboreta and botanical or zoological gardens	8400
7991 pt.	Gymnasiums and athletic clubs	7903	8422		
7992	Public golf courses	7903			
7993	Coin-operated amusement devices	7903	86	SELECTED MEMBERSHIP ORGANIZATIONS	
7996	Amusement parks	7902		Business associations	8600
7997	Membership sports and recreation clubs	7903	861	Professional membership organizations	8600
7999 pt.	Concession operators of amusement devices and rides	7903	862	Civic, social, and fraternal associations	8600
7999 pt.	Carnivals and circuses	7903	864	Membership organizations, n.e.c.	8600
7999 pt.	Fairs	7903	869		
7999 pt.	Roller skating rinks	7903	87	ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES	
7999 pt.	Ice skating rinks	7903		Engineering services	8701
7999 pt.	Other amusement and recreation services, n.e.c.	7903	8711	Architectural services	8701
			8712	Surveying services	8701
80	HEALTH SERVICES		8713	Accounting, auditing, and bookkeeping services	8702
801 pt.	Offices of doctors of medicine	8001	8721	Commercial physical research	8703
801 pt.	General medical clinics	8001	8731 pt.		
802 pt.	Offices of dentists	8002	8731 pt.	Commercial medical and biological research	8703
802 pt.	Dental clinics	8002	8732	Commercial economic, sociological, and educational research	8703
803 pt.	Offices of osteopathic physicians	8001	8733	Noncommercial research organizations	8703
803 pt.	Osteopathic clinics	8001	8734	Testing laboratories	8703
8041	Offices and clinics of chiropractors	8001	8741	Management services	8704
8042	Offices and clinics of optometrists	8001		Management consulting services	8704
8043	Offices and clinics of podiatrists	8001	8742	Public relations services	8704
8049	Offices and clinics of health practitioners, n.e.c.	8001	8743	Facilities support management services	8704
8051	Skilled nursing care facilities	8003	8744	Business consulting services, n.e.c.	8704
8052	Intermediate care facilities	8003	8748		
8059	Nursing and personal care facilities, n.e.c.	8003	89	SERVICES, N.E.C.	
8062	General medical and surgical hospitals	8004		Scientific and related consulting services, except environmental	8900
8063	Psychiatric hospitals	8004	8999 pt.	Environmental consulting	8900
8069	Specialty hospitals, except psychiatric	8004	8999 pt.	Authors, composers, and other arts-related services	8900
8071	Medical laboratories	8005	8999 pt.	Other services, n.e.c.	8900
8072	Dental laboratories	8005			
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)

NEVADA

Las Vegas, NV-AZ MSA

Mohave County, AZ

Clark County, NV

Nye County, NV

Reno, NV MSA

Washoe County, NV

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	8.5	4.3	73	Business services—Con.		
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	1.8	1.9	736	Personnel supply services	8.8	11.1
	Hotels and motels	1.8	1.9	7361	Employment agencies	42.2	9.2
7011	Hotels	1.7	1.8	7363	Help supply services	3.8	11.3
7011 pt.	Hotels, 25 guestrooms or more	1.7	1.8	7363 pt.	Temporary help supply	5.8	14.1
7011 pt.	Hotels, less than 25 guestrooms	—	—	7363 pt.	Help supply, except temporary	—	6.0
7011 pt.	Motels, motor hotels, and tourist courts	9.7	5.3	737	Computer programming, data processing, and other computer related services	12.4	5.1
7011 pt.	Motels, tourist courts	10.8	6.0	7371, 2, 3	Computer programming, prepackaged software, and integrated systems	15.3	3.1
7011 pt.	Motor hotels	2.0	—	7371	Computer programming services	21.7	3.5
702, 3	Other lodging places	18.3	6.3	7372	Prepackaged software	2.7	3.6
702	Rooming and boarding houses	5.0	2.9	7373	Computer integrated systems	9.7	—
703	Camps and recreational vehicle parks	21.3	7.1	7374, 5, 6	Data processing services	6.8	.6
72	Personal services	16.0	7.2	7374, 5	Computer processing, information retrieval	(D)	(D)
721	Laundry, cleaning, and garment services	10.5	5.1	7376	Computer facilities management services	(D)	(D)
7211	Power laundries, family and commercial*	(D)	(D)	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	13.5	20.8
7213	Linen supply*3	.1	7377	Computer rental and leasing	(D)	(D)
7215	Coin-operated laundries and drycleaning	9.4	2.3	7378	Computer maintenance and repair	3.7	10.4
7216	Drycleaning plants, except rug cleaning*	23.6	13.8	7379	Computer related services, n.e.c.	(D)	(D)
7217	Carpet and upholstery cleaning	38.5	5.6	738	Miscellaneous business services	16.1	16.5
7218	Industrial launderers*	(D)	(D)	7381, 2	Detective agencies and protective services	12.0	8.3
7212, 9	Other laundry, cleaning, and garment services* ..	(D)	(D)	7381	Detective, guard, and armored car services	7.6	9.9
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	7382	Security systems services	30.1	1.4
7219	Laundry and garment services, n.e.c.*	(D)	(D)	7383	News syndicates	(D)	(D)
722	Photographic studios, portrait	18.7	9.4	7384	Photofinishing laboratories*	14.1	5.7
723, 4	Beauty and barber shops	26.4	8.0	7389 pt.	Business services, n.e.c.	(D)	(D)
723	Beauty shops	26.4	8.3	7389 pt.	Sign painting shops	(D)	(D)
724	Barber shops	27.4	—	7389 pt.	Interior designing	31.2	10.0
725	Shoe repair shops and shoeshine parlors	43.2	10.6	75	Telephone answering services	16.3	.4
726	Funeral service and crematories	7.5	10.1	751	Other business services	16.4	19.7
729	Miscellaneous personal services	25.9	11.1	7513	Automotive repair, services, and parking	21.5	5.3
7291	Tax return preparation services	28.7	7.6	7514, 5	Automotive rental and leasing, without drivers	20.3	1.2
7299	Miscellaneous personal services, n.e.c.	25.3	11.7	7514	Truck rental and leasing, without drivers	(D)	(D)
73	Business services	15.7	12.8	7515	Passenger car rental and leasing	22.0	1.0
731	Advertising	19.9	6.6	7519	Passenger car rental	(D)	(D)
7311	Advertising agencies	24.5	2.9	752	Passenger car leasing	(D)	(D)
7312	Outdoor advertising services	13.1	1.1	753	Utility trailer and recreational vehicle rental	(D)	(D)
7313	Radio, television, publishers' advertising representatives	4.7	10.0	7532	Automobile parking	7.2	23.6
7319	Advertising, n.e.c.	6.0	78.5	753 pt.	Automotive repair shops	23.6	9.4
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	14.4	2.6	7532 pt.	Top, body, and upholstery repair shops and paint shops	26.8	3.3
7322	Adjustment and collection services	23.5	4.0	7538	Top and body repair shops	30.1	3.7
7323	Credit reporting services	—	.3	7538 pt.	Paint shops	11.2	1.7
733	Mailing, reproduction, commercial art and photography, and stenographic services	12.5	4.1	7538 pt.	General automotive repair shops	24.5	13.5
7331	Direct mail advertising services	4.9	4.1	7538 pt.	General automotive repair shops, except diesel	25.3	11.6
7334	Photocopying and duplicating services	14.3	1.8	7538 pt.	Diesel repair shops	19.5	26.6
7335, 6	Commercial photography, art, and graphics	24.3	2.4	7539 pt.	Other automotive repair shops	17.5	7.2
7335	Commercial photography	33.0	.9	7539 pt.	Automotive exhaust system repair shops	17.4	3.0
7336	Commercial art and graphic design	19.3	3.3	7539 pt.	Tire retreading and repair shops	(D)	(D)
7338	Secretarial and court reporting services	29.8	10.7	7539 pt.	Automotive glass replacement shops	16.6	13.7
734	Services to dwellings and other buildings	46.7	14.4	7539 pt.	Automotive transmission repair shops	17.3	10.7
7342	Disinfecting and pest control services	20.7	10.4	7539 pt.	Automotive repair shops, n.e.c.	(D)	(D)
7349	Building cleaning and maintenance services, n.e.c.	53.6	15.5	754	Radiator repair	20.8	2.1
735	Miscellaneous equipment rental and leasing	10.5	17.1	7542	Brake, front end, and wheel alignment	17.0	10.5
7352	Medical equipment rental and leasing	13.8	8.0	7549	Automotive electrical and fuel system services	27.2	1.5
7353	Heavy construction equipment rental and leasing ..	12.7	21.6		Other automotive repair shops, n.e.c.	(D)	(D)
7359	Equipment rental and leasing, n.e.c.	8.4	16.1		Automotive services, except repair	17.7	4.9
					Carwashes	25.5	9.4
					Automotive services, except repair and carwashes	12.4	1.8

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 -----	22.5	7.3	80	Health services -----	19.0	5.6
762	Electrical repair shops -----	25.9	9.9	801	Offices and clinics of doctors of medicine -----	29.6	6.2
7622	Radio and television repair shops -----	21.2	10.4	8011 pt.	Offices of doctors of medicine -----	32.8	6.8
7623, 9	Other electrical and electronic repair shops -----	26.6	9.8	8011 pt.	General medical clinics -----	4.2	1.4
7623	Refrigeration and air-conditioning service and repair shops -----	22.9	4.3	802	Offices and clinics of dentists -----	28.1	1.7
7629	Electrical and electronic repair shops, n.e.c. ---	28.2	12.1	803	Offices and clinics of doctors of osteopathy -----	64.5	1.4
763	Watch, clock, and jewelry repair -----	35.5	3.3	804	Offices and clinics of other health practitioners ----	31.5	8.1
764	Reupholstery and furniture repair -----	42.4	25.7	8041	Offices and clinics of chiropractors -----	36.2	5.2
				8042	Offices and clinics of optometrists -----	30.9	11.2
				8043	Offices and clinics of podiatrists -----	18.4	5.8
				8049	Offices and clinics of health practitioners, n.e.c. --	29.9	8.9
				805	Nursing and personal care facilities -----	2.3	7.3
769	Miscellaneous repair and related services -----	19.3	4.7	8051	Skilled nursing care facilities -----	1.8	7.7
7692	Welding repair -----	12.3	2.8	8052	Intermediate care facilities -----	11.6	—
7694	Armature rewinding shops -----	12.8	8.9	8059	Nursing and personal care facilities, n.e.c. -----	12.8	—
7699	Repair shops and related services, n.e.c. -----	20.0	4.6	806	Hospitals -----	1.1	4.5
				8062	General medical and surgical hospitals -----	(D)	(D)
				8063, 9	Specialty hospitals -----	(D)	(D)
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	6.6	5.7	807, 8, 9	Other health services -----	8.9	7.0
781, 2	Motion picture production, distribution, and services --	15.1	27.5	807	Medical and dental laboratories -----	8.9	8.1
				8071	Medical laboratories -----	6.7	8.1
				8072	Dental laboratories -----	39.2	7.9
				808	Home health care services -----	4.2	2.5
				809	Miscellaneous health and allied services, n.e.c. ---	14.7	10.1
783	Motion picture theaters -----	1.2	.3	8092	Kidney dialysis centers -----	(D)	(D)
7832	Motion picture theaters, except drive-in -----	(D)	(D)	8093	Specialty outpatient facilities, n.e.c. -----	16.5	14.7
7833	Drive-in motion picture theaters -----	(D)	(D)	8099	Health and allied services, n.e.c. -----	(D)	(D)
				81	Legal services -----	30.8	5.2
784	Video tape rental -----	15.7	3.3	823, 4, 9	Selected educational services -----	22.1	9.0
				823	Libraries -----	(D)	(D)
				824	Vocational schools -----	7.0	7.9
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	14.9	8.2	829	Schools and educational services, n.e.c. -----	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	10.7	7.4	83	Social services -----	25.5	12.7
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	17.1	8.6	835	Child day care services -----	18.7	8.1
				832, 3, 6, 9	Other social services -----	32.0	17.0
793	Bowling centers -----	18.5	12.8	87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	14.1	6.7
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	5.4	5.4	871	Engineering, architectural, and surveying services --	13.1	4.0
794	Commercial sports -----	11.2	10.7	8711	Engineering services -----	11.7	4.5
7941	Professional sports clubs, managers, promoters -----	(D)	(D)	8712	Architectural services -----	20.4	1.5
7948	Racing, including track operation -----	(D)	(D)	8713	Surveying services -----	19.5	1.5
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	5.4	5.4	872	Accounting, auditing, and bookkeeping services ----	33.7	15.3
791	Dance studios, schools, and halls -----	15.4	10.7	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) ---	2.7	.5
7991	Physical fitness facilities -----	10.7	31.9	8731	Commercial physical and biological research -----	.8	.1
7992	Public golf courses -----	—	—	8732	Commercial economic, sociological, and educational research -----	(D)	(D)
7993	Coin-operated amusement devices -----	1.7	.6	8734	Testing laboratories -----	(D)	(D)
7996	Amusement parks -----	—	—	874	Management and public relations services -----	20.9	15.2
7997	Membership sports and recreation clubs -----	6.8	27.8	8741	Management services -----	13.4	17.8
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	6.6	4.7	8742	Management consulting services -----	26.1	13.2
7999 pt.	Concession operators of amusement devices and rides -----	(D)	(D)	8743	Public relations services -----	23.5	4.6
7999 pt.	Carnivals, circuses, and fairs -----	(D)	(D)	8744	Facilities support management services -----	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums -----	6.5	4.7	8748	Business consulting services, n.e.c. -----	(D)	(D)
				89	Services, n.e.c. -----	11.4	2.9

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

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

Table 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	5.3	4.0	823, 4, 9	Selected educational services	(D)	(D)
7032, 704	Camps and membership lodging	(D)	(D)	83	Social services	17.7	16.0
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	8.2	4.8	835	Child day care services	5.0	17.1
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services1	.8	832, 3, 6, 9	Other social services	19.0	15.9
8011 pt.,	Clinics of doctors of medicine and dentists	(D)	(D)	832	Individual and family social services	16.1	14.6
8021 pt.	Nursing and personal care facilities	(D)	(D)	833	Job training and vocational rehabilitation services	33.1	.8
805	Hospitals	—	.5	836	Residential care	22.9	14.6
806	General medical and surgical hospitals	(D)	(D)	839	Social services, n.e.c.	17.6	23.8
8062	Specialty hospitals	(D)	(D)	861, 2, 4, 9	Selected membership organizations	30.1	13.7
8063, 9	Other health services	1.9	9.9	861	Business associations	21.3	4.3
8111 pt.	Legal aid societies and similar legal services	(D)	(D)	864	Civic, social, and fraternal associations	26.2	23.6
				862, 9	Other membership organizations	42.8	7.2
				873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	2.9	2.3
				873	Research, development, and testing services	(D)	(D)
				874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)

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

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

Appendix F. **Geographic Notes**

NEVADA

There are no geographic notes for the State of Nevada.

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	10 766	8 308	9 786	7 656
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	578	584	532	539
	Hotels and motels	530	546	486	506
7011	Hotels	261	225	242	213
7011 pt.	Hotels, 25 guestrooms or more	244	202	227	192
7011 pt.	Hotels, less than 25 guestrooms	17	23	15	21
7011 pt.	Motels, motor hotels, and tourist courts	269	321	244	293
7011 pt.	Motels, tourist courts	248	302	223	276
7011 pt.	Motor hotels	21	19	21	17
702, 3	Other lodging places	48	38	46	33
702	Rooming and boarding houses	13	9	12	8
703	Camps and recreational vehicle parks	35	29	34	25
72	Personal services	906	733	804	670
721	Laundry, cleaning, and garment services	306	245	272	224
7211	Power laundries, family and commercial*	10	10	10	9
7213	Linen supply*	15	12	13	12
7215	Coin-operated laundries and drycleaning	59	57	50	52
7216	Drycleaning plants, except rug cleaning*	129	98	115	91
7217	Carpet and upholstery cleaning	65	37	57	35
7218	Industrial launderers*	8	8	8	7
7212, 9	Other laundry, cleaning, and garment services*	20	23	19	18
722	Photographic studios, portrait	66	54	62	50
723, 4	Beauty and barber shops	321	285	278	258
723	Beauty shops	301	257	260	232
724	Barber shops	20	28	18	26
725	Shoe repair shops and shoeshine parlors	16	9	14	9
726	Funeral service and crematories	24	25	24	24
729	Miscellaneous personal services	173	115	154	105
7291	Tax return preparation services	63	39	58	38
7299	Miscellaneous personal services, n.e.c.	110	76	96	67
73	Business services	1 956	1 327	1 729	1 204
731	Advertising	126	84	112	76
7311	Advertising agencies	97	68	86	61
7312	Outdoor advertising services	12	7	11	6
7313	Radio, television, publishers' advertising representatives	7	4	6	4
7319	Advertising, n.e.c.	10	5	9	5
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	52	35	44	34
7322	Adjustment and collection services	34	23	28	22
7323	Credit reporting services	18	12	16	12
733	Mailing, reproduction, commercial art and photography, and stenographic services	170	131	154	122
7331	Direct mail advertising services	28	13	23	11
7334	Photocopying and duplicating services	29	29	26	28
7335, 6	Commercial photography, art, and graphics	74	56	68	52
7335	Commercial photography	29	22	28	21
7336	Commercial art and graphic design	45	34	40	31
7338	Secretarial and court reporting services	39	33	37	31
734	Services to dwellings and other buildings	427	272	368	236
7342	Disinfecting and pest control services	58	46	53	42
7349	Building cleaning and maintenance services, n.e.c.	369	226	315	194
735	Miscellaneous equipment rental and leasing	215	156	196	144
7352	Medical equipment rental and leasing	25	13	23	13
7353	Heavy construction equipment rental and leasing	55	33	51	30
7359	Equipment rental and leasing, n.e.c.	135	110	122	101
736	Personnel supply services	147	97	131	88
7361	Employment agencies	58	51	51	43
7363	Help supply services	89	46	80	45

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 -----	217	140	199	130
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	120	69	112	66
7371	Computer programming services -----	82	52	77	49
7372	Prepackaged software -----	26	11	24	11
7373	Computer integrated systems -----	12	6	11	6
7374, 5, 6	Data processing services -----	35	33	34	28
7374, 5	Computer processing, information retrieval -----	32	30	31	25
7376	Computer facilities management services -----	3	3	3	3
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	62	38	53	36
7377	Computer rental and leasing -----	5	7	5	7
7378	Computer maintenance and repair -----	26	18	23	17
7379	Computer related services, n.e.c. -----	31	13	25	12
738	Miscellaneous business services -----	602	412	525	374
7381, 2	Detective agencies and protective services -----	110	75	98	72
7381	Detective, guard, and armored car services -----	91	58	81	55
7382	Security systems services -----	19	17	17	17
7383	News syndicates -----	5	5	5	5
7384	Photofinishing laboratories* -----	36	37	32	34
7389	Business services, n.e.c. -----	451	295	390	263
7389 pt.	Sign painting shops -----	24	12	20	11
7389 pt.	Interior designing -----	41	21	35	19
7389 pt.	Telephone answering services -----	21	21	18	20
7389 pt.	Other business services -----	365	241	317	213
75	Automotive repair, services, and parking -----	970	752	885	683
751	Automotive rental and leasing, without drivers -----	95	83	85	76
7513	Truck rental and leasing, without drivers -----	22	19	21	18
7514, 5	Passenger car rental and leasing -----	67	58	59	53
7519	Utility trailer and recreational vehicle rental -----	6	6	5	5
752	Automobile parking -----	27	37	24	34
753	Automotive repair shops -----	693	522	629	479
7532	Top, body, and upholstery repair shops and paint shops -----	160	124	147	115
7532 pt.	Top and body repair shops -----	136	94	123	87
7532 pt.	Paint shops -----	24	30	24	28
7538	General automotive repair shops -----	364	260	324	237
7538 pt.	General automotive repair shops, except diesel -----	331	235	293	213
7538 pt.	Diesel repair shops -----	33	25	31	24
7533, 4, 6, 7, 9	Other automotive repair shops -----	169	138	158	127
7533	Automotive exhaust system repair shops -----	19	21	17	20
7534	Tire retreading and repair shops -----	3	3	2	3
7536	Automotive glass replacement shops -----	27	21	25	21
7537	Automotive transmission repair shops -----	51	36	47	31
7539	Automotive repair shops, n.e.c. -----	69	57	67	52
7539 pt.	Radiator repair -----	17	19	17	17
7539 pt.	Brake, front end, and wheel alignment -----	18	21	17	19
7539 pt.	Automotive electrical and fuel system services -----	26	11	25	10
7539 pt.	Other automotive repair shops, n.e.c. -----	8	6	8	6
754	Automotive services, except repair -----	155	110	147	94
7542	Carwashes -----	74	50	70	37
7549	Automotive services, except repair and carwashes -----	81	60	77	57
76	Miscellaneous repair services -----	361	300	315	269
762	Electrical repair shops -----	127	102	111	91
7622	Radio and television repair shops -----	36	40	31	36
7623, 9	Other electrical and electronic repair shops -----	91	62	80	55
7623	Refrigeration and air-conditioning service and repair shops -----	28	23	25	21
7629	Electrical and electronic repair shops, n.e.c. -----	63	39	55	34
763	Watch, clock, and jewelry repair -----	7	5	6	5
764	Reupholstery and furniture repair -----	30	33	26	32
769	Miscellaneous repair and related services -----	197	160	172	141
7692	Welding repair -----	17	14	15	12
7694	Armature rewinding shops -----	8	7	7	7
7699	Repair shops and related services, n.e.c. -----	172	139	150	122
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	903	624	799	565
781, 2	Motion picture production, distribution, and services -----	54	36	46	29
783	Motion picture theaters -----	32	31	29	30
7832	Motion picture theaters, except drive-in -----	30	26	27	25
7833	Drive-in motion picture theaters -----	2	5	2	5
784	Video tape rental -----	132	91	122	83
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	144	122	120	112
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	50	36	41	33
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	94	86	79	79
793	Bowling centers -----	19	19	16	15

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	522	325	466	296
794	Commercial sports	23	11	21	11
7941	Professional sports clubs, managers, promoters	9	7	8	7
7948	Racing, including track operation	14	4	13	4
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	499	314	445	285
791	Dance studios, schools, and halls	18	15	16	14
7991	Physical fitness facilities	64	46	48	40
7992	Public golf courses	15	11	15	10
7993	Coin-operated amusement devices	84	53	78	48
7996	Amusement parks	5	4	5	4
7997	Membership sports and recreation clubs	33	24	31	24
7999, 84	Amusement and recreation services, including museums, n.e.c.	280	161	252	145
80	Health services	2 320	1 883	2 191	1 791
801	Offices and clinics of doctors of medicine	1 096	962	1 039	910
8011 pt.	Offices of doctors of medicine	1 052	937	997	889
8011 pt.	General medical clinics	44	25	42	21
802	Offices and clinics of dentists	478	436	462	416
803	Offices and clinics of doctors of osteopathy	41	23	39	23
804	Offices and clinics of other health practitioners	434	288	404	275
8041	Offices and clinics of chiropractors	166	115	156	109
8042	Offices and clinics of optometrists	110	79	103	78
8043	Offices and clinics of podiatrists	28	22	26	19
8049	Offices and clinics of health practitioners, n.e.c.	130	72	119	69
805	Nursing and personal care facilities	42	26	36	25
8051	Skilled nursing care facilities	32	24	30	23
8052	Intermediate care facilities	7	1	5	1
8059	Nursing and personal care facilities, n.e.c.	3	1	1	1
806	Hospitals	12	14	11	13
807, 8, 9	Other health services	217	134	200	129
807	Medical and dental laboratories	94	66	88	64
8071	Medical laboratories	50	27	47	26
8072	Dental laboratories	44	39	41	38
808	Home health care services	44	24	40	24
809	Miscellaneous health and allied services, n.e.c.	79	44	72	41
8092	Kidney dialysis centers	3	2	3	2
8093	Specialty outpatient facilities, n.e.c.	46	24	43	23
8099	Health and allied services, n.e.c.	30	18	26	16
81	Legal services	862	695	811	640
823, 4, 9	Selected educational services	103	58	88	51
823	Libraries	1	—	1	—
824	Vocational schools	50	28	41	26
829	Schools and educational services, n.e.c.	52	30	46	25
83	Social services	334	216	289	194
835	Child day care services	194	152	173	136
832, 3, 6, 9	Other social services	140	64	116	58
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	1 395	1 053	1 273	981
871	Engineering, architectural, and surveying services	424	308	401	289
8711	Engineering services	278	177	261	162
8712	Architectural services	91	87	86	85
8713	Surveying services	55	44	54	42
872	Accounting, auditing, and bookkeeping services	449	356	418	332
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	69	86	62	80
8731	Commercial physical and biological research	25	35	21	32
8732	Commercial economic, sociological, and educational research	10	21	9	19
8734	Testing laboratories	34	30	32	29
874	Management and public relations services	453	303	392	280
8741	Management services	144	114	123	109
8742	Management consulting services	199	126	179	115
8743	Public relations services	28	28	23	25
8744	Facilities support management services	4	2	4	2
8748	Business consulting services, n.e.c.	78	33	63	29
89	Services, n.e.c.	78	83	70	69

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	661	531	619	508
7032, 704	Camps and membership lodging	2	5	2	4
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	34	18	30	18
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	18	7	15	7
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	5	3	4	3
7999 pt. 84	Fairs	2	2	2	2
	Museums, art galleries, and botanical and zoological gardens	9	6	9	6
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	47	43	46	43
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	3	4	3	4
805	Nursing and personal care facilities	3	2	3	2
806	Hospitals	20	20	20	20
808, 9	Other health services	21	17	20	17
808	Home health care services	12	11	12	11
809	Miscellaneous health and allied services, n.e.c.	9	6	8	6
8111 pt.	Legal aid societies and similar legal services	7	4	7	4
823, 4, 9	Selected educational services	22	18	21	17
83	Social services	237	172	217	165
835	Child day care services	30	21	27	20
832, 3, 6, 9	Other social services	207	151	190	145
861, 2, 4, 9	Selected membership organizations	299	263	283	249
861	Business associations	59	53	58	52
864	Civic, social, and fraternal associations	175	158	166	148
862, 9	Other membership organizations	65	52	59	49
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	13	8	13	8
873	Research, development, and testing services	8	6	8	6
8731	Commercial physical and biological research	—	1	—	1
8732	Commercial economic, sociological, and educational research	1	—	1	—
8733	Noncommercial research organizations	7	5	7	5
8734	Testing laboratories	—	—	—	—
874 ex. 8744	Management and public relations services, except facilities support management services	5	2	5	2

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.