

1992

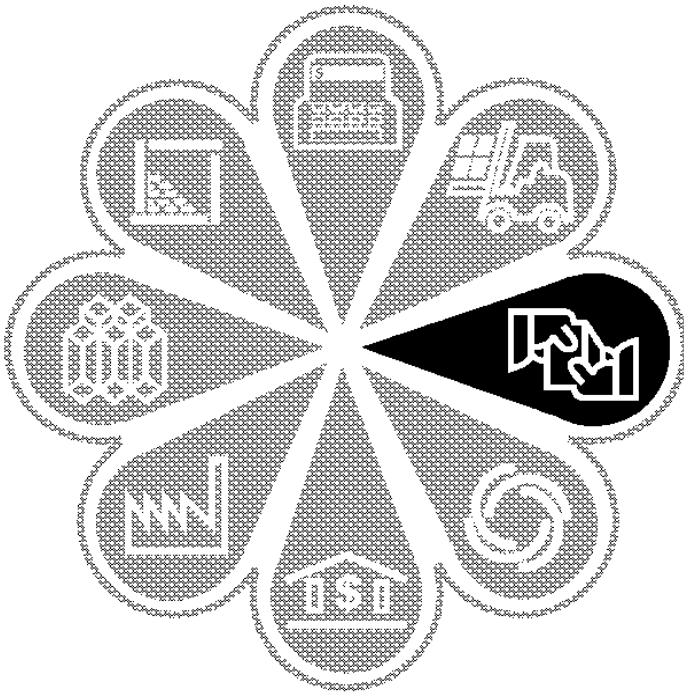
Census of

Service Industries

SC92-A-46

GEOGRAPHIC AREA SERIES

Vermont



1992 Census of Service Industries

SC92-A-46

GEOGRAPHIC AREA SERIES

Vermont

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



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public.

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

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

State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.

Trade associations study trends in their own and competing industries and keep their members informed of market changes.

Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

AUTHORITY AND SCOPE

Title 13 of the United States Code (sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7. The 1992 Economic Census consists of the following eight censuses:

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

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

AVAILABILITY OF THE DATA

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

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

WHAT'S NEW IN 1992

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

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

HISTORICAL INFORMATION

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

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for 1840 and subsequent censuses to include mining and some commercial activities. In 1902, Congress established a permanent Census Bureau and directed that a census of manufactures be taken every 5 years. The 1905 Manufactures Census was the first time a census was taken apart from the regular every-10-year population census.

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

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

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

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

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

Statistical reports from the 1987 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census data published since 1967 are still available for sale on microfiche from the Census Bureau.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1992 Economic Census and Related Statistics*. More information on the methodology, procedures, and history of the census will be published in the *History of the 1992 Economic Census*. Contact Customer Services for information on availability.

Census of Service Industries

GENERAL

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

Data are presented for establishments in the following classifications:

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

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

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

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

The basic tabulations in this report do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented in a subsequent report issued as part of the 1992 Enterprise Statistics reports.

For the 1992 Census of Service Industries, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, including those with no paid employees, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization. In addition, more detailed information for selected kinds of business was obtained on the various questionnaires.

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

CENSUS DISCLOSURE RULES

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

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

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

3. Each consolidated metropolitan statistical area (CMSA) and primary metropolitan statistical area (PMSA) defined by the Office of Management and Budget (OMB) as of June 30, 1993. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSA's which have a population of at least 1,000,000² and which meet specific criteria of urban character and of social and economic integration.
4. Each metropolitan statistical area (MSA) defined by the OMB as of June 30, 1993. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants.² Each MSA consists of one or more counties meeting standards of metropolitan character; in New England, cities and towns rather than counties are the component geographic units.
5. The area within the State outside metropolitan areas (MA's).
6. Each county or county equivalent.³ Counties are the primary divisions of States, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their States. These places are treated as counties and as places.
7. Each consolidated city.³ Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Each municipality of 2,500 inhabitants or more incorporated as a city, borough, village, or town.^{2 3}

For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.
9. Special economic urban areas (SEUA's), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England States with 10,000 inhabitants or more.²

DOLLAR VALUES

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

RELIABILITY OF DATA

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

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

³Those defined as of January 1, 1992.

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data; however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Bureau of the Census obtains on computer tape limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication. For an indication of the extent that data included in these reports were obtained from the administrative records of other Federal agencies and from estimation, rather than reports directly from respondents, see appendix E. Also, see appendix A for a more detailed explanation of census coverage and methodology.

SPECIAL TABULATIONS

Special tabulations of data collected in the 1992 Census of Service Industries may be obtained, depending on availability of time and personnel, on diskette, computer tape, or in tabular form. The data will be in summary form and subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) as are the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Services Division, Bureau of the Census, Washington, DC 20233.

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

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

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

| | | 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 | | | | | | | | | | |
| Annual payroll | X | X | | | X | X | X | X | X | X | X | X | X | X | | |
| First-quarter payroll | X | X | | | | | X | X | X | X | X | X | X | X | | |
| Paid employees for pay period including March 12, 1992 | X | X | | | X | X | X | X | X | X | X | X | X | X | | |
| 1987 to 1992 comparative statistics | | | | | X | X | | | | | | | | | | |
| Receipts per establishment | | | X | | | | | | | | | | | | | |
| Revenue per establishment | | | | X | | | | | | | | | | | | |
| Expenses per establishment | | | | X | | | | | | | | | | | | |
| Receipts per employee | | | X | | | | | | | | | | | | | |
| Revenue per employee | | | | X | | | | | | | | | | | | |
| Expenses per employee | | | | X | | | | | | | | | | | | |
| Annual payroll per employee | | | X | X | | | | | | | | | | | | |
| Employees per establishment | | | X | X | | | | | | | | | | | | |
| Counties ranked by volume of receipts | | | | | | | | | | | | | | | | X |
| Places ranked by volume of receipts | | | | | | | | | | | | | | X | | |

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

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

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

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Vermont

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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 Vermont's 5,025 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$1.9 billion. The 1992 data represent an increase of 43.8 percent in receipts for the State since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled \$187.6 million, compared with \$116.6 million in 1987. Other leading service kinds of business in 1992 were hotels and motels with \$312.7 million in receipts, legal services with \$142.0 million, and computer programming, data processing, and other computer related services with \$100.2 million.

There were 37,134 paid employees (full- and part-time) working in service industries in the State as of mid-March 1992, compared with 36,674 employees in 1987. Large employers included hotels and motels with 8,531 employees, nursing and personal care facilities with 3,117 employees, and offices and clinics of doctors of medicine with 2,093 employees.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX


Data for the census show that Vermont's 1,094 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 \$985.6 million in 1992. The 1992 data represent an increase of 75.0 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled \$545.7 million, compared with \$330.8 million in 1987. Other leading classifications in 1992 were clinics of doctors of medicine and dentists with revenue of \$59.7 million, and civic, social, and fraternal associations with \$42.2 million.

There were 21,873 paid employees (full- and part-time) as of mid-March 1992, compared with 18,781 employees in 1987. Hospitals had 9,782 employees; individual and family social services, 1,342 employees; and civic, social, and fraternal associations, 1,161 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 

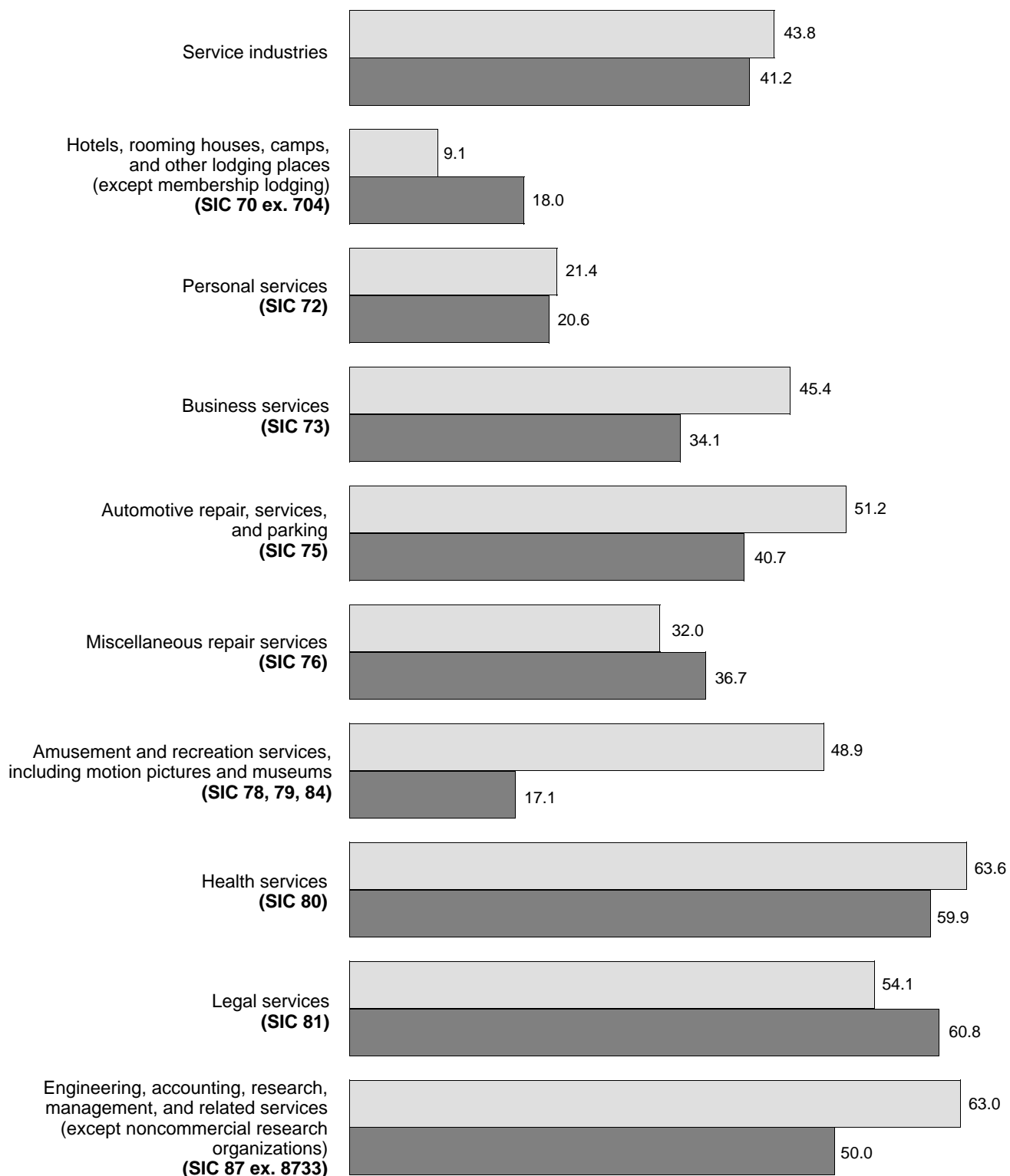




Figure 2. Annual Payroll Per Employee for Establishments of Firms Subject to Federal Income Tax: 1992 and 1987

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

1992 
1987 

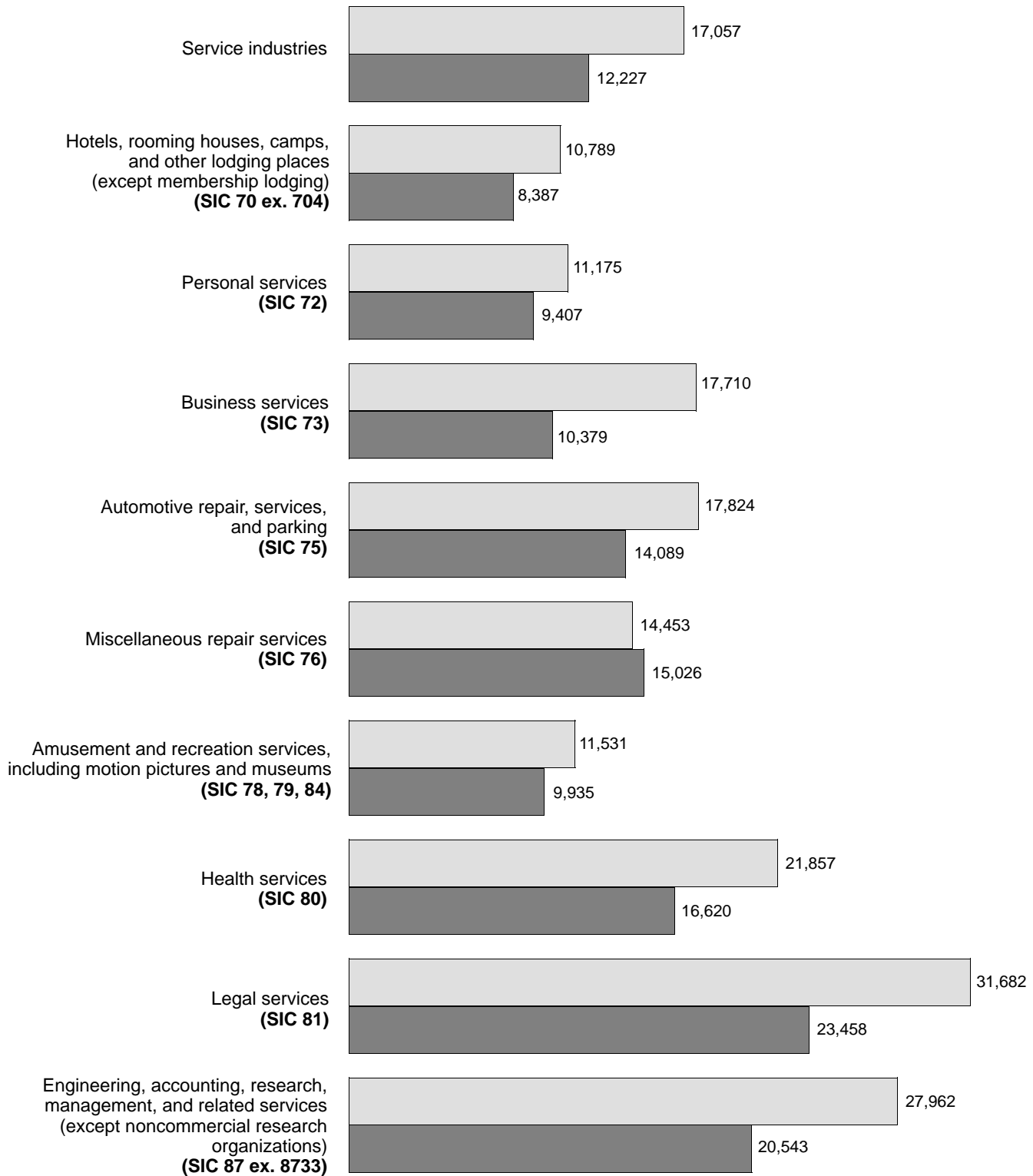




Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992

[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 | 5 025 | 1 946 034 | 633 384 | 150 674 | 37 134 |
| 70 ex. 704 | Hotels, rooming houses, camps, and other lodging places (except membership lodging) | 471 | 324 652 | 94 076 | 26 321 | 8 720 |
| | Hotels and motels | 408 | 312 732 | 91 452 | 25 996 | 8 531 |
| 7011 | Hotels | 227 | 268 286 | 81 200 | 23 672 | 7 407 |
| 7011 pt. | Hotels, 25 guestrooms or more | 106 | 242 761 | 74 746 | 21 893 | 6 599 |
| 7011 pt. | Hotels, less than 25 guestrooms | 121 | 25 525 | 6 454 | 1 779 | 808 |
| 7011 pt. | Motels, motor hotels, and tourist courts | 181 | 44 446 | 10 252 | 2 324 | 1 124 |
| 7011 pt. | Motels, tourist courts | 157 | 32 673 | 7 097 | 1 554 | 837 |
| 7011 pt. | Motor hotels | 24 | 11 773 | 3 155 | 770 | 287 |
| 702, 3 | Other lodging places | 63 | 11 920 | 2 624 | 325 | 189 |
| 702 | Rooming and boarding houses | 15 | 1 886 | 496 | 127 | 81 |
| 703 | Camps and recreational vehicle parks | 48 | 10 034 | 2 128 | 198 | 108 |
| 7032 | Sporting and recreational camps | 22 | 5 980 | 1 480 | 139 | 77 |
| 7033 | Recreational vehicle parks and campsites | 26 | 4 054 | 648 | 59 | 31 |
| 72 | Personal services | 498 | 73 899 | 24 003 | 5 594 | 2 148 |
| 721 | Laundry, cleaning, and garment services | 126 | 24 514 | 7 931 | 1 709 | 692 |
| 7211 | Power laundries, family and commercial* | 3 | (D) | (D) | (D) | AA |
| 7213 | Linen supply* | 7 | 5 491 | 2 159 | 385 | 148 |
| 7215 | Coin-operated laundries and drycleaning | 39 | 4 721 | 1 030 | 250 | 126 |
| 7215 pt. | Coin-operated laundries and drycleaning stores | 37 | (D) | (D) | (D) | CC |
| 7215 pt. | Coin-operated laundry routes | 2 | (D) | (D) | (D) | AA |
| 7216 | Drycleaning plants, except rug cleaning* | 37 | 7 680 | 2 917 | 677 | 260 |
| 7217 | Carpet and upholstery cleaning | 25 | 2 745 | 870 | 187 | 88 |
| 7218 | Industrial laundries* | 1 | (D) | (D) | (D) | AA |
| 7212, 9 | Other laundry, cleaning, and garment services* | 14 | (D) | (D) | (D) | BB |
| 7212 | Garment pressing, and agents for laundries and drycleaners | 4 | 537 | 134 | 29 | 9 |
| 7219 | Laundry and garment services, n.e.c.* | 10 | (D) | (D) | (D) | BB |
| 722 | Photographic studios, portrait | 19 | 4 041 | 951 | 255 | 65 |
| 723, 4 | Beauty and barber shops | 250 | 24 082 | 9 778 | 2 302 | 849 |
| 723 | Beauty shops | 245 | 23 851 | 9 687 | 2 277 | 842 |
| 724 | Barber shops | 5 | 231 | 91 | 25 | 7 |
| 725 | Shoe repair shops and shoeshine parlors | 5 | 461 | 80 | 17 | 7 |
| 726 | Funeral service and crematories | 55 | 15 964 | 3 564 | 807 | 203 |
| 729 | Miscellaneous personal services | 43 | 4 837 | 1 699 | 504 | 332 |
| 7291 | Tax return preparation services | 19 | 1 623 | 487 | 220 | 124 |
| 7299 | Miscellaneous personal services, n.e.c. | 24 | 3 214 | 1 212 | 284 | 208 |
| 7299 pt. | Massage parlors, tanning salons, and saunas | 7 | 360 | 123 | 35 | 20 |
| 7299 pt. | Other personal services | 17 | 2 854 | 1 089 | 249 | 188 |
| 7299 pt. | Diet and weight reducing services | 7 | 2 056 | 929 | 229 | 175 |
| 7299 pt. | Formal wear rental | 2 | (D) | (D) | (D) | AA |
| 7299 pt. | Other personal services, n.e.c. | 8 | (D) | (D) | (D) | AA |
| 73 | Business services | 701 | 274 522 | 98 148 | 22 982 | 5 542 |
| 731 | Advertising | 37 | 12 161 | 5 469 | 1 392 | 216 |
| 7311 | Advertising agencies | 29 | 9 954 | 4 598 | 1 168 | 140 |
| 7312 | Outdoor advertising services | — | — | — | — | — |
| 7313 | Radio, television, publishers' advertising representatives | 4 | (D) | (D) | (D) | BB |
| 7313 pt. | Radio, television advertising representatives | 2 | (D) | (D) | (D) | BB |
| 7313 pt. | Publishers' advertising representatives | 2 | (D) | (D) | (D) | AA |
| 7319 | Advertising, n.e.c. | 4 | (D) | (D) | (D) | AA |
| 732 | Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies | 12 | 6 838 | 1 989 | 481 | 97 |
| 7322 | Adjustment and collection services | 9 | (D) | (D) | (D) | BB |
| 7323 | Credit reporting services | 3 | (D) | (D) | (D) | BB |
| 733 | Mailing, reproduction, commercial art and photography, and stenographic services | 88 | 34 218 | 9 837 | 2 131 | 500 |
| 7331 | Direct mail advertising services | 12 | 20 615 | 5 767 | 1 192 | 287 |
| 7331 pt. | Mailing list compilers, brokers, and managers | 4 | (D) | (D) | (D) | CC |
| 7331 pt. | Direct mail advertising services, except mailing list services | 8 | (D) | (D) | (D) | BB |
| 7334 | Photocopying and duplicating services | 8 | 3 300 | 895 | 213 | 53 |
| 7334 pt. | Blueprinting and photocopying services | 8 | 3 300 | 895 | 213 | 53 |
| 7334 pt. | Duplicating services, except printing and photocopying | — | — | — | — | — |
| 7335, 6 | Commercial photography, art, and graphics | 51 | 8 768 | 2 809 | 657 | 127 |
| 7335 | Commercial photography | 11 | 1 225 | 296 | 92 | 18 |
| 7336 | Commercial art and graphic design | 40 | 7 543 | 2 513 | 565 | 109 |
| 7336 pt. | Commercial art | 5 | 979 | 149 | 37 | 9 |
| 7336 pt. | Graphic arts and related design | 35 | 6 564 | 2 364 | 528 | 100 |
| 7338 | Secretarial and court reporting services | 17 | 1 535 | 366 | 69 | 33 |
| 734 | Services to dwellings and other buildings | 176 | 26 562 | 10 172 | 2 415 | 1 000 |
| 7342 | Disinfecting and pest control services | 11 | 1 368 | 525 | 109 | 26 |
| 7349 | Building cleaning and maintenance services, n.e.c. | 165 | 25 194 | 9 647 | 2 306 | 974 |
| 735 | Miscellaneous equipment rental and leasing | 53 | 19 840 | 5 036 | 1 058 | 262 |
| 7352 | Medical equipment rental and leasing | 5 | 2 574 | 650 | 159 | 35 |
| 7353 | Heavy construction equipment rental and leasing | 5 | 2 935 | 1 314 | 231 | 42 |
| 7353 pt. | Rental and leasing of heavy construction equipment without operators | — | — | — | — | — |
| 7353 pt. | Rental and leasing of heavy construction equipment with operators | 5 | 2 935 | 1 314 | 231 | 42 |
| 7359 | Equipment rental and leasing, n.e.c. | 43 | 14 331 | 3 072 | 668 | 185 |
| 7359 pt. | Equipment rental | 36 | 10 362 | 2 500 | 529 | 155 |
| 7359 pt. | Rent-to-own | 4 | (D) | (D) | (D) | AA |
| 7359 pt. | Equipment rental, except rent-to-own | 32 | (D) | (D) | (D) | CC |
| 7359 pt. | Equipment leasing, except finance leasing | 7 | 3 969 | 572 | 139 | 30 |

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

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

| SIC code | Kind of business or operation | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) |
|------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| 73 | Business services—Con. | | | | | |
| 736 | Personnel supply services ----- | 41 | 24 928 | 17 903 | 3 670 | 1 359 |
| 7361 | Employment agencies ----- | 14 | 1 714 | 651 | 164 | 32 |
| 7363 | Help supply services ----- | 27 | 23 214 | 17 252 | 3 506 | 1 327 |
| 7363 pt. | Temporary help supply ----- | 22 | 19 154 | 14 022 | 3 121 | 1 230 |
| 7363 pt. | Help supply, except temporary ----- | 5 | 4 060 | 3 230 | 385 | 97 |
| 7363 pt. | Employee leasing ----- | 3 | (D) | (D) | (D) | BB |
| 7363 pt. | Other help supply services ----- | 2 | (D) | (D) | (D) | BB |
| 737 | Computer programming, data processing, and other computer related services ----- | 115 | 100 206 | 32 765 | 8 425 | 1 024 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems ----- | 75 | 78 595 | 25 234 | 6 637 | 783 |
| 7371 | Computer programming services ----- | 49 | 22 760 | 9 474 | 2 856 | 285 |
| 7372 | Prepackaged software ----- | 8 | 4 943 | 1 585 | 378 | 53 |
| 7373 | Computer integrated systems ----- | 18 | 50 892 | 14 175 | 3 403 | 445 |
| 7374, 5, 6 | Data processing services ----- | 16 | (D) | (D) | (D) | CC |
| 7374, 5 | Computer processing, information retrieval ----- | 13 | 9 709 | 3 085 | 697 | 110 |
| 7374 | Computer processing and data preparation and processing services ----- | 11 | (D) | (D) | (D) | CC |
| 7375 | Information retrieval services ----- | 2 | (D) | (D) | (D) | AA |
| 7376 | Computer facilities management services ----- | 3 | (D) | (D) | (D) | BB |
| 7377, 8, 9 | Computer rental and leasing, maintenance, and related services, n.e.c. ----- | 24 | (D) | (D) | (D) | BB |
| 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. ----- | 18 | (D) | (D) | (D) | BB |
| 7379 pt. | Computer consultants ----- | 16 | 3 967 | 1 305 | 335 | 40 |
| 7379 pt. | Miscellaneous computer services, n.e.c. ----- | 2 | (D) | (D) | (D) | AA |
| 738 | Miscellaneous business services ----- | 179 | 49 769 | 14 977 | 3 410 | 1 084 |
| 7381, 2 | Detective agencies and protective services ----- | 25 | 9 483 | 4 745 | 1 060 | 347 |
| 7381 | Detective, guard, and armored car services ----- | 20 | 8 376 | 4 462 | 991 | 330 |
| 7381 pt. | Detective agencies and guard services ----- | 18 | (D) | (D) | (D) | EE |
| 7381 pt. | Armored car services ----- | 2 | (D) | (D) | (D) | BB |
| 7382 | Security systems services ----- | 5 | 1 107 | 283 | 69 | 17 |
| 7383 | News syndicates ----- | 4 | (D) | (D) | (D) | AA |
| 7384 | Photofinishing laboratories* ----- | 43 | 12 820 | 2 910 | 683 | 209 |
| 7384 pt. | Photofinishing laboratories, except "one-hour" (mini) labs* ----- | 21 | 8 865 | 2 101 | 489 | 143 |
| 7384 pt. | One-hour (mini) photofinishing* ----- | 22 | 3 955 | 809 | 194 | 66 |
| 7389 | Business services, n.e.c. ----- | 107 | (D) | (D) | (D) | FF |
| 7389 pt. | Sign painting shops ----- | 9 | 1 353 | 337 | 68 | 23 |
| 7389 pt. | Interior designing ----- | 8 | 780 | 103 | 19 | 8 |
| 7389 pt. | Telephone answering services ----- | 13 | 2 052 | 824 | 210 | 94 |
| 7389 pt. | Other business services ----- | 77 | (D) | (D) | (D) | EE |
| 7389 pt. | Water softening and conditioning services ----- | 1 | (D) | (D) | (D) | AA |
| 7389 pt. | Packaging and labeling services ----- | 3 | 784 | 437 | 72 | 46 |
| 7389 pt. | Trading stamp services ----- | - | - | - | - | - |
| 7389 pt. | Miscellaneous business services ----- | 73 | 20 752 | 5 164 | 1 193 | 341 |
| 7389 pt. | Convention and trade show services ----- | 4 | (D) | (D) | (D) | AA |
| 7389 pt. | Private mail centers ----- | 3 | 547 | 141 | 31 | 21 |
| 7389 pt. | Miscellaneous business services, n.e.c. ----- | 66 | (D) | (D) | (D) | EE |
| 75 | Automotive repair, services, and parking ----- | 433 | 128 299 | 24 615 | 5 766 | 1 381 |
| 751 | Automotive rental and leasing, without drivers ----- | 20 | 19 804 | 2 365 | 582 | 130 |
| 7513 | Truck rental and leasing, without drivers ----- | 9 | 9 629 | 1 012 | 213 | 34 |
| 7513 pt. | Truck rental, without drivers ----- | 5 | (D) | (D) | (D) | BB |
| 7513 pt. | Truck leasing, except finance leasing ----- | 4 | (D) | (D) | (D) | AA |
| 7514, 5 | Passenger car rental and leasing ----- | 11 | 10 175 | 1 353 | 369 | 96 |
| 7514 | Passenger car rental ----- | 11 | 10 175 | 1 353 | 369 | 96 |
| 7515 | Passenger car leasing ----- | - | - | - | - | - |
| 7519 | Utility trailer and recreational vehicle rental ----- | - | - | - | - | - |
| 752 | Automobile parking ----- | 3 | (D) | (D) | (D) | BB |
| 7521 pt. | Parking lots ----- | - | - | - | - | - |
| 7521 pt. | Parking structures ----- | 3 | (D) | (D) | (D) | BB |
| 753 | Automotive repair shops ----- | 378 | 101 219 | 20 465 | 4 765 | 1 093 |
| 7532 | Top, body, and upholstery repair shops and paint shops ----- | 96 | 25 328 | 5 418 | 1 279 | 291 |
| 7532 pt. | Top and body repair shops ----- | 94 | (D) | (D) | (D) | EE |
| 7532 pt. | Paint shops ----- | 2 | (D) | (D) | (D) | AA |
| 7538 | General automotive repair shops ----- | 240 | 62 710 | 11 597 | 2 657 | 641 |
| 7538 pt. | General automotive repair shops, except diesel ----- | 225 | 55 078 | 9 913 | 2 283 | 567 |
| 7538 pt. | Diesel repair shops ----- | 15 | 7 632 | 1 684 | 374 | 74 |
| 7533, 4, 6, 7, 9 | Other automotive repair shops ----- | 42 | 13 181 | 3 450 | 829 | 161 |
| 7533 | Automotive exhaust system repair shops ----- | 8 | 2 949 | 841 | 165 | 34 |
| 7534 | Tire retreading and repair shops ----- | 5 | 3 285 | 593 | 142 | 32 |
| 7536 | Automotive glass replacement shops ----- | 11 | 3 834 | 1 147 | 312 | 44 |
| 7537 | Automotive transmission repair shops ----- | 6 | 1 212 | 275 | 67 | 15 |
| 7539 | Automotive repair shops, n.e.c. ----- | 12 | 1 901 | 594 | 143 | 36 |
| 7539 pt. | Radiator repair ----- | 1 | (D) | (D) | (D) | AA |
| 7539 pt. | Brake, front end, and wheel alignment ----- | 6 | 1 049 | 284 | 72 | 17 |
| 7539 pt. | Automotive electrical and fuel system services ----- | 2 | (D) | (D) | (D) | AA |
| 7539 pt. | Carburetor repair shops ----- | - | - | - | - | - |
| 7539 pt. | Automotive electrical repair shops ----- | 2 | (D) | (D) | (D) | AA |
| 7539 pt. | Other automotive repair shops, n.e.c. ----- | 3 | (D) | (D) | (D) | AA |
| 754 | Automotive services, except repair ----- | 32 | (D) | (D) | (D) | CC |
| 7542 | Carwashes ----- | 21 | 3 925 | 825 | 218 | 79 |
| 7549 | Automotive services, except repair and carwashes ----- | 11 | (D) | (D) | (D) | BB |
| 7549 pt. | Lubrication shops ----- | 3 | (D) | (D) | (D) | BB |
| 7549 pt. | Other automotive services ----- | 8 | (D) | (D) | (D) | BB |
| 7549 pt. | Towing services ----- | 5 | 693 | 171 | 41 | 13 |
| 7549 pt. | Other automotive services, n.e.c. ----- | 3 | (D) | (D) | (D) | AA |

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

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

| SIC code | Kind of business or operation | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) |
|----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| 76 | Miscellaneous repair services | 172 | 30 967 | 7 848 | 1 806 | 543 |
| 762 | Electrical repair shops | 47 | 8 457 | 2 890 | 709 | 209 |
| 7622 | Radio and television repair shops | 17 | 1 723 | 412 | 102 | 39 |
| 7623, 9 | Other electrical and electronic repair shops | 30 | 6 734 | 2 478 | 607 | 170 |
| 7623 | Refrigeration and air-conditioning service and repair shops | 8 | 1 720 | 454 | 101 | 20 |
| 7629 | Electrical and electronic repair shops, n.e.c. | 22 | 5 014 | 2 024 | 506 | 150 |
| 763 | Watch, clock, and jewelry repair | 4 | 473 | 83 | 18 | 7 |
| 764 | Reupholstery and furniture repair | 13 | 2 021 | 399 | 67 | 28 |
| 769 | Miscellaneous repair and related services | 108 | 20 016 | 4 476 | 1 012 | 299 |
| 7692 | Welding repair | 13 | 1 947 | 536 | 128 | 33 |
| 7694 | Armature rewinding shops | 5 | 856 | 170 | 49 | 15 |
| 7699 | Repair shops and related services, n.e.c. | 90 | 17 213 | 3 770 | 835 | 251 |
| 7699 pt. | Farm machinery and equipment repair | 9 | 1 727 | 181 | 30 | 12 |
| 7699 pt. | Lawnmower and other small gasoline engine repair | 10 | 1 312 | 282 | 54 | 20 |
| 7699 pt. | Sewer and septic tank cleaning services | 16 | 3 838 | 870 | 150 | 48 |
| 7699 pt. | Other repair and related services, n.e.c. | 55 | 10 336 | 2 437 | 601 | 171 |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums | 425 | 312 273 | 54 726 | 15 105 | 4 746 |
| 781, 2 | Motion picture production, distribution, and services | 21 | (D) | (D) | (D) | FF |
| 7812 pt. | Motion picture production, except for television | 11 | (D) | (D) | (D) | BB |
| 7812 pt. | Motion picture and tape production for television | 3 | (D) | (D) | (D) | AA |
| 7819 | Services allied to motion picture production | 5 | (D) | (D) | (D) | CC |
| 7822 pt. | Motion picture film and tape distributors | 2 | (D) | (D) | (D) | EE |
| 7822 pt. | Motion picture film exchanges | — | — | — | — | — |
| 7822 pt. | Video tape wholesalers | 2 | (D) | (D) | (D) | EE |
| 7822 pt. | Film and tape distribution for television | — | — | — | — | — |
| 7829 | Services allied to motion picture distribution | — | — | — | — | — |
| 783 | Motion picture theaters | 31 | 10 661 | 1 458 | 332 | 263 |
| 7832 | Motion picture theaters, except drive-in | 29 | (D) | (D) | (D) | EE |
| 7833 | Drive-in motion picture theaters | 2 | (D) | (D) | (D) | AA |
| 784 | Video tape rental | 113 | 14 114 | 3 133 | 748 | 437 |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers | 24 | (D) | (D) | (D) | BB |
| 7922 | Theatrical producers (except motion picture) and miscellaneous theatrical services | 13 | 1 588 | 390 | 73 | 28 |
| 7922 pt. | Producers of live theatrical productions | 5 | 482 | 199 | 40 | 17 |
| 7922 pt. | Producers of radio and television shows, except tape producers | — | — | — | — | — |
| 7922 pt. | Artists' and entertainers' managers or agents, concert bureaus, booking agents | 4 | 947 | 167 | 32 | 10 |
| 7922 pt. | Other theatrical services | 4 | 159 | 24 | 1 | 1 |
| 7929 | Bands, orchestras, actors, and other entertainers and entertainment groups | 11 | (D) | (D) | (D) | BB |
| 7929 pt. | Dance groups and artists | 2 | (D) | (D) | (D) | AA |
| 7929 pt. | Symphony orchestras, opera companies, and chamber music organizations | — | — | — | — | — |
| 7929 pt. | Other music and entertainment presentations | 9 | (D) | (D) | (D) | BB |
| 7929 pt. | Other music groups and artists | 3 | (D) | (D) | (D) | AA |
| 7929 pt. | Other entertainers and entertainment groups | 6 | (D) | (D) | (D) | AA |
| 793 | Bowling centers | 22 | (D) | (D) | (D) | CC |
| 79 ex. 792, 3, 84 | Commercial sports and other amusement and recreation services, including museums | 214 | 114 755 | 33 620 | 10 202 | 3 247 |
| 794 | Commercial sports | 6 | 4 714 | 1 028 | 126 | 21 |
| 7941 | Professional sports clubs, managers, promoters | — | — | — | — | — |
| 7941 pt. | Baseball clubs | — | — | — | — | — |
| 7941 pt. | Football clubs | — | — | — | — | — |
| 7941 pt. | Other professional sports clubs | — | — | — | — | — |
| 7941 pt. | Managers and promoters | — | — | — | — | — |
| 7948 | Racing, including track operation | 6 | 4 714 | 1 028 | 126 | 21 |
| 7948 pt. | Auto racetrack operation | 3 | (D) | (D) | (D) | AA |
| 7948 pt. | Horse racetrack operation | — | — | — | — | — |
| 7948 pt. | Dog racetrack operation | 1 | (D) | (D) | (D) | AA |
| 7948 pt. | Racing stables and racing, n.e.c. | 2 | (D) | (D) | (D) | AA |
| 79 ex. 792, 3, 4, 84 | Other amusement and recreation services, including museums | 208 | 110 041 | 32 592 | 10 076 | 3 226 |
| 791 | Dance studios, schools, and halls | 14 | (D) | (D) | (D) | BB |
| 7991 | Physical fitness facilities | 35 | 9 151 | 3 224 | 837 | 481 |
| 7991 pt. | Physical fitness centers, except gymnasiums and athletic clubs | 32 | 8 909 | 3 107 | 815 | 458 |
| 7991 pt. | Gymnasiums and athletic clubs | 3 | 242 | 117 | 22 | 23 |
| 7992 | Public golf courses | 9 | 2 565 | 905 | 109 | 25 |
| 7993 | Coin-operated amusement devices | 9 | 2 326 | 496 | 129 | 44 |
| 7996 | Amusement parks | 2 | (D) | (D) | (D) | AA |
| 7997 | Membership sports and recreation clubs | 35 | 12 770 | 3 748 | 482 | 274 |
| 7999, 84 | Amusement and recreation services, including museums, n.e.c. | 104 | 81 676 | 23 904 | 8 460 | 2 350 |
| 7999 pt. | Concession operators of amusement devices and rides | 4 | (D) | (D) | (D) | AA |
| 7999 pt. | Carnivals, circuses, and fairs | 1 | (D) | (D) | (D) | AA |
| 7999 pt. | Carnivals and circuses | 1 | (D) | (D) | (D) | AA |
| 7999 pt. | Fairs | — | — | — | — | — |
| 7999 pt., 84 | Other recreation and amusements, including museums | 99 | 81 002 | 23 746 | 8 436 | 2 336 |
| 84 | Museums, art galleries, and botanical and zoological gardens | 5 | (D) | (D) | (D) | AA |
| 841 | Museums and art galleries | 4 | (D) | (D) | (D) | AA |
| 842 | Arboreta and botanical or zoological gardens | 1 | (D) | (D) | (D) | AA |
| 7999 pt. | Roller skating rinks | 1 | (D) | (D) | (D) | AA |
| 7999 pt. | Ice skating rinks | — | — | — | — | — |
| 7999 pt. | Other amusement and recreation services, n.e.c. | 93 | 80 278 | 23 659 | 8 432 | 2 333 |

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| SIC code | Kind of business or operation | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) |
|--------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| 80 | Health services | 930 | 405 379 | 164 932 | 36 636 | 7 546 |
| 801 | Offices and clinics of doctors of medicine | 393 | 187 557 | 78 832 | 16 425 | 2 093 |
| 8011 pt. | Offices of doctors of medicine | 386 | 183 410 | 76 100 | 15 879 | 2 025 |
| 8011 pt. | General medical clinics | 7 | 4 147 | 2 732 | 546 | 68 |
| 802 | Offices and clinics of dentists | 245 | 78 673 | 27 405 | 6 277 | 1 332 |
| 8021 pt. | Offices of dentists | 244 | (D) | (D) | (D) | GG |
| 8021 pt. | Dental clinics | 1 | (D) | (D) | (D) | AA |
| 803 | Offices and clinics of doctors of osteopathy | 6 | 1 074 | 412 | 89 | 19 |
| 8031 pt. | Offices of osteopathic physicians | 6 | 1 074 | 412 | 89 | 19 |
| 8031 pt. | Osteopathic clinics | — | — | — | — | — |
| 804 | Offices and clinics of other health practitioners | 193 | 34 313 | 8 463 | 1 836 | 505 |
| 8041 | Offices and clinics of chiropractors | 65 | 10 566 | 2 045 | 458 | 173 |
| 8042 | Offices and clinics of optometrists | 50 | 11 768 | 1 992 | 443 | 136 |
| 8043 | Offices and clinics of podiatrists | 9 | 1 157 | 228 | 56 | 19 |
| 8049 | Offices and clinics of health practitioners, n.e.c. | 69 | 10 822 | 4 198 | 879 | 177 |
| 805 | Nursing and personal care facilities | 44 | 85 787 | 42 210 | 10 200 | 3 117 |
| 8051 | Skilled nursing care facilities | 24 | 70 235 | 34 339 | 8 250 | 2 433 |
| 8052 | Intermediate care facilities | 13 | 13 896 | 7 206 | 1 792 | 609 |
| 8059 | Nursing and personal care facilities, n.e.c. | 7 | 1 656 | 665 | 158 | 75 |
| 806 | Hospitals | — | — | — | — | — |
| 8062 | General medical and surgical hospitals | — | — | — | — | — |
| 8063, 9 | Specialty hospitals | — | — | — | — | — |
| 8063 | Psychiatric hospitals | — | — | — | — | — |
| 8069 | Specialty hospitals, except psychiatric | — | — | — | — | — |
| 807, 8, 9 | Other health services | 49 | 17 975 | 7 610 | 1 809 | 480 |
| 807 | Medical and dental laboratories | 23 | 6 913 | 2 162 | 557 | 112 |
| 8071 | Medical laboratories | 8 | 4 375 | 1 215 | 349 | 61 |
| 8072 | Dental laboratories | 15 | 2 538 | 947 | 208 | 51 |
| 808 | Home health care services | 11 | 5 722 | 3 334 | 718 | 269 |
| 809 | Miscellaneous health and allied services, n.e.c. | 15 | 5 340 | 2 114 | 534 | 99 |
| 8092 | Kidney dialysis centers | — | — | — | — | — |
| 8093 | Specialty outpatient facilities, n.e.c. | 12 | (D) | (D) | (D) | BB |
| 8099 | Health and allied services, n.e.c. | 3 | (D) | (D) | (D) | BB |
| 81 | Legal services | 424 | 142 016 | 59 563 | 11 798 | 1 880 |
| 823, 4, 9 | Selected educational services | 43 | 8 982 | 3 247 | 922 | 145 |
| 823 | Libraries | 7 | 170 | 47 | 11 | 11 |
| 824 | Vocational schools | 10 | 5 992 | 2 407 | 736 | 58 |
| 8243 | Data processing schools | 2 | (D) | (D) | (D) | BB |
| 8244 | Business and secretarial schools | — | — | — | — | — |
| 8249 | Vocational schools, n.e.c. | 8 | (D) | (D) | (D) | AA |
| 829 | Schools and educational services, n.e.c. | 26 | 2 820 | 793 | 175 | 76 |
| 83 | Social services | 230 | 37 951 | 15 978 | 3 791 | 1 413 |
| 835 | Child day care services | 137 | 10 446 | 4 741 | 1 112 | 557 |
| 832, 3, 6, 9 | Other social services | 93 | 27 505 | 11 237 | 2 679 | 856 |
| 832 | Individual and family social services | 15 | 1 518 | 314 | 70 | 27 |
| 833 | Job training and vocational rehabilitation services | 9 | 7 244 | 3 625 | 848 | 223 |
| 836 | Residential care | 62 | 16 223 | 5 979 | 1 478 | 539 |
| 839 | Social services, n.e.c. | 7 | 2 520 | 1 319 | 283 | 37 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) | 643 | 191 644 | 80 194 | 18 448 | 2 868 |
| 871 | Engineering, architectural, and surveying services | 250 | 74 934 | 33 696 | 7 528 | 1 160 |
| 8711 | Engineering services | 133 | 55 833 | 26 383 | 6 002 | 845 |
| 8712 | Architectural services | 65 | 15 958 | 6 165 | 1 344 | 239 |
| 8713 | Surveying services | 52 | 3 143 | 1 148 | 182 | 76 |
| 872 | Accounting, auditing, and bookkeeping services | 195 | 48 177 | 18 871 | 4 885 | 812 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) | 33 | 25 245 | 10 926 | 2 218 | 369 |
| 8731 | Commercial physical and biological research | 9 | 4 462 | 1 647 | 353 | 39 |
| 8731 pt. | Commercial physical research | 6 | 3 291 | 1 128 | 248 | 25 |
| 8731 pt. | Commercial medical and biological research | 3 | 1 171 | 519 | 105 | 14 |
| 8732 | Commercial economic, sociological, and educational research | 10 | 4 133 | 2 012 | 330 | 78 |
| 8734 | Testing laboratories | 14 | 16 650 | 7 267 | 1 535 | 252 |
| 874 | Management and public relations services | 165 | 43 288 | 16 701 | 3 817 | 527 |
| 8741 | Management services | 39 | 16 884 | 6 966 | 1 396 | 242 |
| 8742 | Management consulting services | 82 | 16 998 | 6 000 | 1 299 | 186 |
| 8743 | Public relations services | 12 | (D) | (D) | (D) | BB |
| 8744 | Facilities support management services | 1 | (D) | (D) | (D) | AA |
| 8748 | Business consulting services, n.e.c. | 31 | 6 557 | 2 598 | 874 | 63 |
| 89 | Services, n.e.c. | 55 | 15 450 | 6 054 | 1 505 | 202 |
| 8999 pt. | Scientific and related consulting services, except environmental | 3 | (D) | (D) | (D) | BB |
| 8999 pt. | Other services | 52 | (D) | (D) | (D) | CC |
| 8999 pt. | Environmental consulting | 23 | 8 259 | 3 438 | 764 | 125 |
| 8999 pt. | Authors, composers, and other arts-related services | 16 | 2 259 | 548 | 155 | 24 |
| 8999 pt. | Other services, n.e.c. | 13 | (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 | 1 094 | 1 020 761 | 449 390 | 108 959 | 21 873 |
| 7032, 704 | Camps and membership lodging | 23 | (D) | (D) | (D) | BB |
| 7032 | Sporting and recreational camps | 15 | (D) | (D) | (D) | BB |
| 704 | Organization hotels and lodging houses, on membership basis | 8 | (D) | (D) | (D) | AA |
| 792, 7991 pt., 7997, 7999 pt., 84 | Selected amusement, recreation, and related services | 58 | 24 545 | 8 779 | 1 537 | 503 |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers | 10 | 5 146 | 1 271 | 258 | 89 |
| 7922 | Theatrical producers (except motion picture) and miscellaneous theatrical services | 7 | 3 471 | 930 | 174 | 73 |
| 7922 pt. | Producers of live theatrical productions | 6 | (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 | 1 | (D) | (D) | (D) | BB |
| 7929 | Bands, orchestras, actors, and other entertainers and entertainment groups | 3 | 1 675 | 341 | 84 | 16 |
| 7929 pt. | Dance groups and artists | — | — | — | — | — |
| 7929 pt. | Symphony orchestras, opera companies, and chamber music organizations | 3 | 1 675 | 341 | 84 | 16 |
| 7929 pt. | Other music groups and artists | — | — | — | — | — |
| 7929 pt. | Other entertainers and entertainment groups | — | — | — | — | — |
| 7991 pt., 7997 | Gymnasiums, athletic clubs, and membership sports and recreation clubs | 26 | 8 190 | 2 826 | 322 | 166 |
| 7991 pt. | Gymnasiums and athletic clubs | 1 | (D) | (D) | (D) | AA |
| 7997 | Membership sports and recreation clubs | 25 | (D) | (D) | (D) | CC |
| 7999 pt. | Fairs | 4 | 2 493 | 506 | 39 | 12 |
| 84 | Museums, art galleries, and botanical and zoological gardens | 18 | 8 716 | 4 176 | 918 | 236 |
| 841 | Museums and art galleries | 16 | (D) | (D) | (D) | CC |
| 842 | Arboreta and botanical or zoological gardens | 2 | (D) | (D) | (D) | AA |
| 8011 pt.; 8021 pt.; 805, 6, 8, 9 | Selected health services | 148 | 716 356 | 336 323 | 82 970 | 14 124 |
| 8011 pt., 8021 pt. | Clinics of doctors of medicine and dentists | 30 | 59 651 | 21 225 | 4 885 | 613 |
| 8011 pt. | General medical clinics | 26 | (D) | (D) | (D) | FF |
| 8021 pt. | Dental clinics | 4 | (D) | (D) | (D) | BB |
| 805 | Nursing and personal care facilities | 24 | 30 207 | 16 802 | 4 179 | 1 134 |
| 8051 | Skilled nursing care facilities | 6 | 12 477 | 6 950 | 1 757 | 467 |
| 8052 | Intermediate care facilities | 12 | 15 839 | 8 797 | 2 170 | 568 |
| 8059 | Nursing and personal care facilities, n.e.c. | 6 | 1 891 | 1 055 | 252 | 99 |
| 806 | Hospitals | 18 | 545 676 | 252 795 | 63 439 | 9 782 |
| 8062 | General medical and surgical hospitals | 16 | (D) | (D) | (D) | II |
| 8062 pt. | General medical and surgical hospitals, nongovernment | 15 | 460 064 | 205 394 | 51 677 | 8 478 |
| 8062 pt. | General medical and surgical hospitals, government | 1 | (D) | (D) | (D) | FF |
| 8063, 9 | Specialty hospitals | 2 | (D) | (D) | (D) | FF |
| 8063 | Psychiatric hospitals | 2 | (D) | (D) | (D) | FF |
| 8063 pt. | Psychiatric hospitals, nongovernment | 1 | (D) | (D) | (D) | EE |
| 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 | 76 | 80 822 | 45 501 | 10 467 | 2 595 |
| 808 | Home health care services | 23 | (D) | (D) | (D) | GG |
| 809 | Miscellaneous health and allied services, n.e.c. | 53 | (D) | (D) | (D) | GG |
| 8092 | Kidney dialysis centers | — | — | — | — | — |
| 8093 | Specialty outpatient facilities, n.e.c. | 46 | 38 966 | 20 546 | 4 886 | 1 082 |
| 8099 | Health and allied services, n.e.c. | 7 | (D) | (D) | (D) | CC |
| 8111 pt. | Legal aid societies and similar legal services | 9 | (D) | (D) | (D) | BB |
| 823, 4, 9 | Selected educational services | 84 | 35 248 | 14 254 | 3 168 | 845 |
| 823 | Libraries | 46 | 3 271 | 1 272 | 293 | 174 |
| 824 | Vocational schools | 5 | 852 | 136 | 33 | 12 |
| 8243 | Data processing schools | — | — | — | — | — |
| 8244 | Business and secretarial schools | — | — | — | — | — |
| 8249 | Vocational schools, n.e.c. | 5 | 852 | 136 | 33 | 12 |
| 829 | Schools and educational services, n.e.c. | 33 | 31 125 | 12 846 | 2 842 | 659 |
| 83 | Social services | 419 | 132 366 | 58 090 | 14 137 | 4 254 |
| 835 | Child day care services | 108 | 11 265 | 6 439 | 1 618 | 687 |
| 832, 3, 6, 9 | Other social services | 311 | 121 101 | 51 651 | 12 519 | 3 567 |
| 832 | Individual and family social services | 132 | 41 265 | 19 688 | 4 753 | 1 342 |
| 833 | Job training and vocational rehabilitation services | 19 | 9 332 | 5 070 | 1 246 | 496 |
| 836 | Residential care | 70 | 36 763 | 17 225 | 4 213 | 1 147 |
| 839 | Social services, n.e.c. | 90 | 33 741 | 9 668 | 2 307 | 582 |
| 861, 2, 4, 9 | Selected membership organizations | 325 | 87 303 | 22 485 | 4 776 | 1 666 |
| 861 | Business associations | 60 | 29 395 | 7 478 | 1 252 | 263 |
| 864 | Civic, social, and fraternal associations | 194 | 42 209 | 10 441 | 2 430 | 1 161 |
| 862, 9 | Other membership organizations | 71 | 15 699 | 4 566 | 1 094 | 242 |
| 862 | Professional membership organizations | 20 | 4 761 | 1 176 | 292 | 54 |
| 869 | Membership organizations, n.e.c. | 51 | 10 938 | 3 390 | 802 | 188 |

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 | 28 | 18 537 | 6 907 | 1 882 | 372 |
| 873 | Research, development, and testing services | 16 | 3 194 | 1 359 | 422 | 92 |
| 8731 | Commercial physical and biological research | — | — | — | — | — |
| 8732 | Commercial economic, sociological, and educational research | 2 | (D) | (D) | (D) | AA |
| 8733 | Noncommercial research organizations | 13 | 3 043 | 1 281 | 403 | 87 |
| 8734 | Testing laboratories | 1 | (D) | (D) | (D) | AA |
| 874 ex. 8744 | Management and public relations services, except facilities support management services | 12 | 15 343 | 5 548 | 1 460 | 280 |
| 8741 | Management services | 2 | (D) | (D) | (D) | CC |
| 8742 | Management consulting services | — | — | — | — | — |
| 8743 | Public relations services | — | — | — | — | — |
| 8748 | Business consulting services, n.e.c. | 10 | (D) | (D) | (D) | BB |

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 | 387 270 | 52 406 | 17 057 | 7 |
| 70 ex. 704 | Hotels, rooming houses, camps, and other lodging places (except membership lodging) | 689 282 | 37 231 | 10 789 | 19 |
| 7011 | Hotels and motels | 766 500 | 36 658 | 10 720 | 21 |
| 7011 pt. | Hotels | 1 181 877 | 36 221 | 10 963 | 33 |
| 7011 pt. | Hotels, 25 guestrooms or more | 2 290 198 | 36 788 | 11 327 | 62 |
| 7011 pt. | Hotels, less than 25 guestrooms | 210 950 | 31 590 | 7 988 | 7 |
| 7011 pt. | Motels, motor hotels, and tourist courts | 245 558 | 39 543 | 9 121 | 6 |
| 7011 pt. | Motels, tourist courts | 208 108 | 39 036 | 8 479 | 5 |
| 7011 pt. | Motor hotels | 490 542 | 41 021 | 10 993 | 12 |
| 702, 3 | Other lodging places | 189 206 | 63 069 | 13 884 | 3 |
| 702 | Rooming and boarding houses | 125 733 | 23 284 | 6 123 | 5 |
| 703 | Camps and recreational vehicle parks | 209 042 | 92 907 | 19 704 | 2 |
| 72 | Personal services | 148 392 | 34 404 | 11 175 | 4 |
| 721 | Laundry, cleaning, and garment services | 194 556 | 35 425 | 11 461 | 5 |
| 7211 | Power laundries, family and commercial* | (D) | (D) | (D) | (D) |
| 7213 | Linen supply* | 784 429 | 37 101 | 14 588 | 21 |
| 7215 | Coin-operated laundries and drycleaning | 121 051 | 37 468 | 8 175 | 3 |
| 7216 | Drycleaning plants, except rug cleaning* | 207 568 | 29 538 | 11 219 | 7 |
| 7217 | Carpet and upholstery cleaning | 109 800 | 31 193 | 9 886 | 4 |
| 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 | 134 250 | 59 667 | 14 889 | 2 |
| 7219 | Laundry and garment services, n.e.c.* | (D) | (D) | (D) | (D) |
| 722 | Photographic studios, portrait | 212 684 | 62 169 | 14 631 | 3 |
| 723, 4 | Beauty and barber shops | 96 328 | 28 365 | 11 517 | 3 |
| 723 | Beauty shops | 97 351 | 28 327 | 11 505 | 3 |
| 724 | Barber shops | 46 200 | 33 000 | 13 000 | 1 |
| 725 | Shoe repair shops and shoeshine parlors | 92 200 | 65 857 | 11 429 | 1 |
| 726 | Funeral service and crematories | 290 255 | 78 640 | 17 557 | 4 |
| 729 | Miscellaneous personal services | 112 488 | 14 569 | 5 117 | 8 |
| 7291 | Tax return preparation services | 85 421 | 13 089 | 3 927 | 7 |
| 7299 | Miscellaneous personal services, n.e.c. | 133 917 | 15 452 | 5 827 | 9 |
| 73 | Business services | 391 615 | 49 535 | 17 710 | 8 |
| 731 | Advertising | 328 676 | 56 301 | 25 319 | 6 |
| 7311 | Advertising agencies | 343 241 | 71 100 | 32 843 | 5 |
| 7312 | Outdoor advertising services | — | — | — | — |
| 7313 | Radio, television, publishers' advertising representatives | (D) | (D) | (D) | (D) |
| 7319 | Advertising, n.e.c. | (D) | (D) | (D) | (D) |
| 732 | Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies | 569 833 | 70 495 | 20 505 | 8 |
| 7322 | Adjustment and collection services | (D) | (D) | (D) | (D) |
| 7323 | Credit reporting services | (D) | (D) | (D) | (D) |
| 733 | Mailing, reproduction, commercial art and photography, and stenographic services | 388 841 | 68 436 | 19 674 | 6 |
| 7331 | Direct mail advertising services | 1 717 917 | 71 829 | 20 094 | 24 |
| 7334 | Photocopying and duplicating services | 412 500 | 62 264 | 16 887 | 7 |
| 7335, 6 | Commercial photography, art, and graphics | 171 922 | 69 039 | 22 118 | 2 |
| 7335 | Commercial photography | 111 364 | 68 056 | 16 444 | 2 |
| 7336 | Commercial art and graphic design | 188 575 | 69 202 | 23 055 | 3 |
| 7338 | Secretarial and court reporting services | 90 294 | 46 515 | 11 091 | 2 |
| 734 | Services to dwellings and other buildings | 150 920 | 26 562 | 10 172 | 6 |
| 7342 | Disinfecting and pest control services | 124 364 | 52 615 | 20 192 | 2 |
| 7349 | Building cleaning and maintenance services, n.e.c. | 152 691 | 25 867 | 9 905 | 6 |

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 ----- | 374 340 | 75 725 | 19 221 | 5 |
| 7352 | Medical equipment rental and leasing ----- | 514 800 | 73 543 | 18 571 | 7 |
| 7353 | Heavy construction equipment rental and leasing ----- | 587 000 | 69 881 | 31 286 | 8 |
| 7359 | Equipment rental and leasing, n.e.c. ----- | 333 279 | 77 465 | 16 605 | 4 |
| 736 | Personnel supply services ----- | 608 000 | 18 343 | 13 174 | 33 |
| 7361 | Employment agencies ----- | 122 429 | 53 563 | 20 344 | 2 |
| 7363 | Help supply services ----- | 859 778 | 17 494 | 13 001 | 49 |
| 7363 pt. | Temporary help supply ----- | 870 636 | 15 572 | 11 400 | 56 |
| 7363 pt. | Help supply, except temporary ----- | 812 000 | 41 856 | 33 299 | 19 |
| 737 | Computer programming, data processing, and other computer related services ----- | 871 357 | 97 857 | 31 997 | 9 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems ----- | 1 047 933 | 100 377 | 32 227 | 10 |
| 7371 | Computer programming services ----- | 464 490 | 79 860 | 33 242 | 6 |
| 7372 | Prepackaged software ----- | 617 875 | 93 264 | 29 906 | 7 |
| 7373 | Computer integrated systems ----- | 2 827 333 | 114 364 | 31 854 | 25 |
| 7374, 5, 6 | Data processing services ----- | (D) | (D) | (D) | (D) |
| 7374, 5 | Computer processing, information retrieval ----- | 746 846 | 88 264 | 28 045 | 8 |
| 7376 | Computer facilities management services ----- | (D) | (D) | (D) | (D) |
| 7377, 8, 9 | Computer rental and leasing, maintenance, and related services, n.e.c. ----- | (D) | (D) | (D) | (D) |
| 7377 | Computer rental and leasing ----- | (D) | (D) | (D) | (D) |
| 7378 | Computer maintenance and repair ----- | (D) | (D) | (D) | (D) |
| 7379 | Computer related services, n.e.c. ----- | (D) | (D) | (D) | (D) |
| 738 | Miscellaneous business services ----- | 278 039 | 45 912 | 13 816 | 6 |
| 7381, 2 | Detective agencies and protective services ----- | 379 320 | 27 329 | 13 674 | 14 |
| 7381 | Detective, guard, and armored car services ----- | 418 800 | 25 382 | 13 521 | 17 |
| 7382 | Security systems services ----- | 221 400 | 65 118 | 16 647 | 3 |
| 7383 | News syndicates ----- | (D) | (D) | (D) | (D) |
| 7384 | Photofinishing laboratories* ----- | 298 140 | 61 340 | 13 923 | 5 |
| 7389 | Business services, n.e.c. ----- | (D) | (D) | (D) | (D) |
| 7389 pt. | Sign painting shops ----- | 150 333 | 58 826 | 14 652 | 3 |
| 7389 pt. | Interior designing ----- | 97 500 | 97 500 | 12 875 | 1 |
| 7389 pt. | Telephone answering services ----- | 157 846 | 21 830 | 8 766 | 7 |
| 7389 pt. | Other business services ----- | (D) | (D) | (D) | (D) |
| 75 | Automotive repair, services, and parking ----- | 296 303 | 92 903 | 17 824 | 3 |
| 751 | Automotive rental and leasing, without drivers ----- | 990 200 | 152 338 | 18 192 | 7 |
| 7513 | Truck rental and leasing, without drivers ----- | 1 069 889 | 283 206 | 29 765 | 4 |
| 7514, 5 | Passenger car rental and leasing ----- | 925 000 | 105 990 | 14 094 | 9 |
| 7514 | Passenger car rental ----- | 925 000 | 105 990 | 14 094 | 9 |
| 7515 | Passenger car leasing ----- | — | — | — | — |
| 7519 | Utility trailer and recreational vehicle rental ----- | — | — | — | — |
| 752 | Automobile parking ----- | (D) | (D) | (D) | (D) |
| 753 | Automotive repair shops ----- | 267 775 | 92 607 | 18 724 | 3 |
| 7532 | Top, body, and upholstery repair shops and paint shops ----- | 263 833 | 87 038 | 18 619 | 3 |
| 7532 pt. | Top and body repair shops ----- | (D) | (D) | (D) | (D) |
| 7532 pt. | Paint shops ----- | (D) | (D) | (D) | (D) |
| 7538 | General automotive repair shops ----- | 261 292 | 97 832 | 18 092 | 3 |
| 7538 pt. | General automotive repair shops, except diesel ----- | 244 791 | 97 139 | 17 483 | 3 |
| 7538 pt. | Diesel repair shops ----- | 508 800 | 103 135 | 22 757 | 5 |
| 7533, 4, 6, 7, 9 | Other automotive repair shops ----- | 313 833 | 81 870 | 21 429 | 4 |
| 7533 | Automotive exhaust system repair shops ----- | 368 625 | 86 735 | 24 735 | 4 |
| 7534 | Tire retreading and repair shops ----- | 657 000 | 102 656 | 18 531 | 6 |
| 7536 | Automotive glass replacement shops ----- | 348 545 | 87 136 | 26 068 | 4 |
| 7537 | Automotive transmission repair shops ----- | 202 000 | 80 800 | 18 333 | 3 |
| 7539 | Automotive repair shops, n.e.c. ----- | 158 417 | 52 806 | 16 500 | 3 |
| 7539 pt. | Radiator repair ----- | (D) | (D) | (D) | (D) |
| 7539 pt. | Brake, front end, and wheel alignment ----- | 174 833 | 61 706 | 16 706 | 3 |
| 7539 pt. | Automotive electrical and fuel system services ----- | (D) | (D) | (D) | (D) |
| 7539 pt. | Other automotive repair shops, n.e.c. ----- | (D) | (D) | (D) | (D) |
| 754 | Automotive services, except repair ----- | (D) | (D) | (D) | (D) |
| 7542 | Carwashes ----- | 186 905 | 49 684 | 10 443 | 4 |
| 7549 | Automotive services, except repair and carwashes ----- | (D) | (D) | (D) | (D) |
| 76 | Miscellaneous repair services ----- | 180 041 | 57 029 | 14 453 | 3 |
| 762 | Electrical repair shops ----- | 179 936 | 40 464 | 13 828 | 4 |
| 7622 | Radio and television repair shops ----- | 101 353 | 44 179 | 10 564 | 2 |
| 7623, 9 | Other electrical and electronic repair shops ----- | 224 467 | 39 612 | 14 576 | 6 |
| 7623 | Refrigeration and air-conditioning service and repair shops ----- | 215 000 | 86 000 | 22 700 | 3 |
| 7629 | Electrical and electronic repair shops, n.e.c. ----- | 227 909 | 33 427 | 13 493 | 7 |
| 763 | Watch, clock, and jewelry repair ----- | 118 250 | 67 571 | 11 857 | 2 |
| 764 | Reupholstery and furniture repair ----- | 155 462 | 72 179 | 14 250 | 2 |
| 769 | Miscellaneous repair and related services ----- | 185 333 | 66 943 | 14 970 | 3 |
| 7692 | Welding repair ----- | 149 769 | 59 000 | 16 242 | 3 |
| 7694 | Armature rewinding shops ----- | 171 200 | 57 067 | 11 333 | 3 |
| 7699 | Repair shops and related services, n.e.c. ----- | 191 256 | 68 578 | 15 020 | 3 |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums ----- | 734 760 | 65 797 | 11 531 | 11 |
| 781, 2 | Motion picture production, distribution, and services ----- | (D) | (D) | (D) | (D) |
| 783 | Motion picture theaters ----- | 343 903 | 40 536 | 5 544 | 8 |
| 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 ----- | 124 903 | 32 297 | 7 169 | 4 |

See footnotes at end of table.

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

VERMONT VT-13

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

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

| SIC code | Kind of business or operation | Receipts | | Annual payroll per employee ¹ (dollars) | Employees per establishment ¹ (number) |
|----------------------|--|-----------------------------|-------------------------------------|--|---|
| | | Per establishment (dollars) | Per employee ¹ (dollars) | | |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums—Con. | | | | |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers ----- | (D) | (D) | (D) | (D) |
| 7922 | Theatrical producers (except motion picture) and miscellaneous theatrical services ----- | 122 154 | 56 714 | 13 929 | 2 |
| 7929 | Bands, orchestras, actors, and other entertainers and entertainment groups ----- | (D) | (D) | (D) | (D) |
| 793 | Bowling centers ----- | (D) | (D) | (D) | (D) |
| 79 ex. 792, 3, 84 | Commercial sports and other amusement and recreation services, including museums ----- | 536 238 | 35 342 | 10 354 | 15 |
| 794 | Commercial sports ----- | 785 667 | 224 476 | 48 952 | 4 |
| 7941 | Professional sports clubs, managers, promoters ----- | — | — | — | — |
| 7948 | Racing, including track operation ----- | 785 667 | 224 476 | 48 952 | 4 |
| 79 ex. 792, 3, 4, 84 | Other amusement and recreation services, including museums ----- | 529 043 | 34 111 | 10 103 | 16 |
| 791 | Dance studios, schools, and halls ----- | (D) | (D) | (D) | (D) |
| 7991 | Physical fitness facilities ----- | 261 457 | 19 025 | 6 703 | 14 |
| 7992 | Public golf courses ----- | 285 000 | 102 600 | 36 200 | 3 |
| 7993 | Coin-operated amusement devices ----- | 258 444 | 52 864 | 11 273 | 5 |
| 7996 | Amusement parks ----- | (D) | (D) | (D) | (D) |
| 7997 | Membership sports and recreation clubs ----- | 364 857 | 46 606 | 13 679 | 8 |
| 7999, 84 | Amusement and recreation services, including museums, n.e.c. ----- | 785 346 | 34 756 | 10 172 | 23 |
| 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 ----- | 818 202 | 34 676 | 10 165 | 24 |
| 80 | Health services ----- | 435 891 | 53 721 | 21 857 | 8 |
| 801 | Offices and clinics of doctors of medicine ----- | 477 244 | 89 612 | 37 665 | 5 |
| 8011 pt. | Offices of doctors of medicine ----- | 475 155 | 90 573 | 37 580 | 5 |
| 8011 pt. | General medical clinics ----- | 592 429 | 60 985 | 40 176 | 10 |
| 802 | Offices and clinics of dentists ----- | 321 114 | 59 064 | 20 574 | 5 |
| 803 | Offices and clinics of doctors of osteopathy ----- | 179 000 | 56 526 | 21 684 | 3 |
| 804 | Offices and clinics of other health practitioners ----- | 177 788 | 67 947 | 16 758 | 3 |
| 8041 | Offices and clinics of chiropractors ----- | 162 554 | 61 075 | 11 821 | 3 |
| 8042 | Offices and clinics of optometrists ----- | 235 360 | 86 529 | 14 647 | 3 |
| 8043 | Offices and clinics of podiatrists ----- | 128 556 | 60 895 | 12 000 | 2 |
| 8049 | Offices and clinics of health practitioners, n.e.c. ----- | 156 841 | 61 141 | 23 718 | 3 |
| 805 | Nursing and personal care facilities ----- | 1 949 705 | 27 522 | 13 542 | 71 |
| 8051 | Skilled nursing care facilities ----- | 2 926 458 | 28 868 | 14 114 | 101 |
| 8052 | Intermediate care facilities ----- | 1 068 923 | 22 818 | 11 833 | 47 |
| 8059 | Nursing and personal care facilities, n.e.c. ----- | 236 571 | 22 080 | 8 867 | 11 |
| 806 | Hospitals ----- | — | — | — | — |
| 8062 | General medical and surgical hospitals ----- | — | — | — | — |
| 8063, 9 | Specialty hospitals ----- | — | — | — | — |
| 807, 8, 9 | Other health services ----- | 366 837 | 37 448 | 15 854 | 10 |
| 807 | Medical and dental laboratories ----- | 300 565 | 61 723 | 19 304 | 5 |
| 8071 | Medical laboratories ----- | 546 875 | 71 721 | 19 918 | 8 |
| 8072 | Dental laboratories ----- | 169 200 | 49 765 | 18 569 | 3 |
| 808 | Home health care services ----- | 520 182 | 21 271 | 12 394 | 24 |
| 809 | Miscellaneous health and allied services, n.e.c. ----- | 356 000 | 53 939 | 21 354 | 7 |
| 8092 | Kidney dialysis centers ----- | — | — | — | — |
| 8093 | Specialty outpatient facilities, n.e.c. ----- | (D) | (D) | (D) | (D) |
| 8099 | Health and allied services, n.e.c. ----- | (D) | (D) | (D) | (D) |
| 81 | Legal services ----- | 334 943 | 75 540 | 31 682 | 4 |
| 823, 4, 9 | Selected educational services ----- | 208 884 | 61 945 | 22 393 | 3 |
| 823 | Libraries ----- | 24 286 | 15 455 | 4 273 | 2 |
| 824 | Vocational schools ----- | 599 200 | 103 310 | 41 500 | 6 |
| 829 | Schools and educational services, n.e.c. ----- | 108 462 | 37 105 | 10 434 | 3 |
| 83 | Social services ----- | 165 004 | 26 858 | 11 308 | 6 |
| 835 | Child day care services ----- | 76 248 | 18 754 | 8 512 | 4 |
| 832, 3, 6, 9 | Other social services ----- | 295 753 | 32 132 | 13 127 | 9 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) ----- | 298 047 | 66 821 | 27 962 | 4 |
| 871 | Engineering, architectural, and surveying services ----- | 299 736 | 64 598 | 29 048 | 5 |
| 8711 | Engineering services ----- | 419 797 | 66 075 | 31 222 | 6 |
| 8712 | Architectural services ----- | 245 508 | 66 770 | 25 795 | 4 |
| 8713 | Surveying services ----- | 60 442 | 41 355 | 15 105 | 1 |
| 872 | Accounting, auditing, and bookkeeping services ----- | 247 062 | 59 331 | 23 240 | 4 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) ----- | 765 000 | 68 415 | 29 610 | 11 |
| 8731 | Commercial physical and biological research ----- | 495 778 | 114 410 | 42 231 | 4 |
| 8732 | Commercial economic, sociological, and educational research ----- | 413 300 | 52 987 | 25 795 | 8 |
| 8734 | Testing laboratories ----- | 1 189 286 | 66 071 | 28 837 | 18 |
| 874 | Management and public relations services ----- | 262 352 | 82 140 | 31 691 | 3 |
| 8741 | Management services ----- | 432 923 | 69 769 | 28 785 | 6 |
| 8742 | Management consulting services ----- | 207 293 | 91 387 | 32 258 | 2 |
| 8743 | Public relations services ----- | (D) | (D) | (D) | (D) |
| 8744 | Facilities support management services ----- | (D) | (D) | (D) | (D) |
| 8748 | Business consulting services, n.e.c. ----- | 211 516 | 104 079 | 41 238 | 2 |
| 89 | Services, n.e.c. ----- | 280 909 | 76 485 | 29 970 | 4 |

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

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

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

| SIC code | Kind of business or operation | Revenue | | Expenses | | Annual payroll per employee ¹ (dollars) | Employees per establishment ¹ (number) |
|--|--|-----------------------------|-------------------------------------|-----------------------------|-------------------------------------|--|---|
| | | Per establishment (dollars) | Per employee ¹ (dollars) | Per establishment (dollars) | Per employee ¹ (dollars) | | |
| | Total | 933 054 | 46 668 | 900 932 | 45 061 | 20 545 | 20 |
| 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 | 423 190 | 48 797 | 416 397 | 48 014 | 17 453 | 9 |
| 8011 pt.; 8021 pt.; 805, 6, 8, 9 | Selected health services | 4 840 243 | 50 719 | 4 681 507 | 49 056 | 23 812 | 95 |
| 8011 pt., 8021 pt., 805 | Clinics of doctors of medicine and dentists | 1 988 367 | 97 310 | 1 919 200 | 93 925 | 34 625 | 20 |
| | Nursing and personal care facilities | 1 258 625 | 26 638 | 1 255 250 | 26 566 | 14 817 | 47 |
| 806 | Hospitals | 30 315 333 | 55 784 | 28 967 944 | 53 304 | 25 843 | 543 |
| 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 | 1 063 447 | 31 145 | 1 101 816 | 32 269 | 17 534 | 34 |
| 8111 pt. | Legal aid societies and similar legal services | (D) | (D) | (D) | (D) | (D) | (D) |
| 823, 4, 9 | Selected educational services | 419 619 | 41 714 | 434 607 | 43 204 | 16 869 | 10 |
| 83 | Social services | 315 909 | 31 116 | 303 100 | 29 854 | 13 655 | 10 |
| 835 | Child day care services | 104 306 | 16 397 | 106 537 | 16 748 | 9 373 | 6 |
| 832, 3, 6, 9 | Other social services | 389 392 | 33 950 | 371 360 | 32 378 | 14 480 | 11 |
| 832 | Individual and family social services | 312 614 | 30 749 | 312 182 | 30 706 | 14 671 | 10 |
| 833 | Job training and vocational rehabilitation services | 491 158 | 18 815 | 537 579 | 20 593 | 10 222 | 26 |
| 836 | Residential care | 525 186 | 32 051 | 531 800 | 32 455 | 15 017 | 16 |
| 839 | Social services, n.e.c. | 374 900 | 57 974 | 298 278 | 46 125 | 16 612 | 6 |
| 861, 2, 4, 9 | Selected membership organizations | 268 625 | 52 403 | 250 277 | 48 824 | 13 496 | 5 |
| 861 | Business associations | 489 917 | 111 768 | 460 667 | 105 095 | 28 433 | 4 |
| 864 | Civic, social, and fraternal associations | 217 572 | 36 356 | 202 820 | 33 891 | 8 993 | 6 |
| 862, 9 | Other membership organizations | 221 113 | 64 872 | 202 155 | 59 310 | 18 868 | 3 |
| 873, 4 ex. 8744 | Research, testing, and consulting services, except facilities support management services | 662 036 | 49 831 | 641 000 | 48 247 | 18 567 | 13 |
| 873 | Research, development, and testing services | 199 625 | 34 717 | 201 813 | 35 098 | 14 772 | 6 |
| 874 ex. 8744 | Management and public relations services, except facilities support management services | 1 278 583 | 54 796 | 1 226 583 | 52 568 | 19 814 | 23 |

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 | 5 025 | 4 412 | 1 946 034 | 1 352 887 | 43.8 | 633 384 | 448 425 | 41.2 | 37 134 | 36 674 |
| 70 ex. 704 | Hotels, rooming houses, camps, and other lodging places (except membership lodging) | 471 | 484 | 324 652 | 297 631 | 9.1 | 94 076 | 79 703 | 18.0 | 8 720 | 9 503 |
| 7011 | Hotels and motels | 408 | 415 | 312 732 | 288 299 | 8.5 | 91 452 | 77 750 | 17.6 | 8 531 | 9 365 |
| 7011 pt. | Hotels | 227 | 197 | 268 286 | 239 464 | 12.0 | 81 200 | 66 092 | 22.9 | 7 407 | 7 811 |
| 7011 pt. | Hotels, 25 guestrooms or more | 106 | 101 | 242 761 | 223 729 | 8.5 | 74 746 | 62 703 | 19.2 | 6 599 | 7 201 |
| 7011 pt. | Hotels, less than 25 guestrooms | 121 | 96 | 25 525 | 15 735 | 62.2 | 6 454 | 3 389 | 90.4 | 808 | 610 |
| 7011 pt. | Motels, motor hotels, and tourist courts | 181 | 218 | 44 446 | 51 901 | -14.4 | 10 252 | 12 563 | -18.4 | 1 124 | 1 613 |
| 7011 pt. | Motels, tourist courts | 157 | 186 | 32 673 | 33 811 | -3.4 | 7 097 | 7 706 | -7.9 | 837 | 1 048 |
| 7011 pt. | Motor hotels | 24 | 32 | 11 773 | 15 024 | -21.6 | 3 155 | 3 952 | -20.2 | 287 | 506 |
| 702, 3 | Other lodging places | 63 | 69 | 11 920 | 9 332 | 27.7 | 2 624 | 1 953 | 34.4 | 189 | 138 |
| 702 | Rooming and boarding houses | 15 | 22 | 1 886 | 1 576 | 19.7 | 496 | 345 | 43.8 | 81 | 76 |
| 703 | Camps and recreational vehicle parks | 48 | 47 | 10 034 | 7 756 | 29.4 | 2 128 | 1 608 | 32.3 | 108 | 62 |

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 ----- | 498 | 486 | 73 899 | 60 874 | 21.4 | 24 003 | 19 895 | 20.6 | 2 148 | 2 115 |
| 721 | Laundry, cleaning, and garment services --- | 126 | 118 | 24 514 | 23 159 | 5.9 | 7 931 | 7 101 | 11.7 | 692 | 760 |
| 7211 | Power laundries, family and commercial* --- | 3 | 4 | (D) | '632 | (D) | (D) | '254 | (D) | AA | '27 |
| 7213 | Linen supply* ----- | 7 | 7 | 5 491 | '4 910 | 11.8 | 2 159 | '1 633 | 32.2 | 148 | '139 |
| 7215 | Coin-operated laundries and drycleaning --- | 39 | 43 | 4 721 | 3 693 | 27.8 | 1 030 | 909 | 13.3 | 126 | 166 |
| 7216 | Drycleaning plants, except rug cleaning* --- | 37 | 35 | 7 680 | 6 193 | 24.0 | 2 917 | 2 195 | 32.9 | 260 | 249 |
| 7217 | Carpet and upholstery cleaning ----- | 25 | 20 | 2 745 | 1 824 | 50.5 | 870 | 603 | 44.3 | 88 | 76 |
| 7218 | Industrial launderers* ----- | 1 | 3 | (D) | (D) | (D) | (D) | (D) | (D) | AA | BB |
| 7212, 9 | Other laundry, cleaning, and garment services* ----- | 14 | 6 | (D) | (D) | (D) | (D) | (D) | (D) | BB | AA |
| 722 | Photographic studios, portrait ----- | 19 | 17 | 4 041 | 1 760 | 129.6 | 951 | 305 | 211.8 | 65 | 30 |
| 723, 4 | Beauty and barber shops ----- | 250 | 241 | 24 082 | 19 055 | 26.4 | 9 778 | 8 272 | 18.2 | 849 | 854 |
| 723 | Beauty shops ----- | 245 | 234 | 23 851 | 18 778 | 27.0 | 9 687 | 8 148 | 18.9 | 842 | 843 |
| 724 | Barber shops ----- | 5 | 7 | 231 | 277 | -16.6 | 91 | 124 | -26.6 | 7 | 11 |
| 725 | Shoe repair shops and shoeshine parlors --- | 5 | 6 | 461 | 306 | 50.7 | 80 | 68 | 17.6 | 7 | 12 |
| 726 | Funeral service and crematories ----- | 55 | 55 | 15 964 | 12 831 | 24.4 | 3 564 | 3 016 | 18.2 | 203 | 169 |
| 729 | Miscellaneous personal services ----- | 43 | 49 | 4 837 | 3 763 | 28.5 | 1 699 | 1 133 | 50.0 | 332 | 290 |
| 7291 | Tax return preparation services ----- | 19 | 17 | 1 623 | 1 009 | 60.9 | 487 | 349 | 39.5 | 124 | 99 |
| 7299 | Miscellaneous personal services, n.e.c. --- | 24 | 32 | 3 214 | 2 754 | 16.7 | 1 212 | 784 | 54.6 | 208 | 191 |
| 73 | Business services ----- | 701 | 533 | 274 522 | 188 836 | 45.4 | 98 148 | 73 205 | 34.1 | 5 542 | 7 053 |
| 731 | Advertising ----- | 37 | 33 | 12 161 | 10 497 | 15.9 | 5 469 | 4 924 | 11.1 | 216 | 236 |
| 7311 | Advertising agencies ----- | 29 | 26 | 9 954 | 8 047 | 23.7 | 4 598 | 4 067 | 13.1 | 140 | 183 |
| 7312 | Outdoor advertising services ----- | — | 1 | (D) | (D) | (D) | (D) | (D) | (D) | — | AA |
| 7313 | Radio, television, publishers' advertising representatives ----- | 4 | 2 | (D) | (D) | (D) | (D) | (D) | (D) | BB | BB |
| 7319 | Advertising, n.e.c. ----- | 4 | 4 | (D) | (D) | (D) | (D) | (D) | (D) | AA | BB |
| 732 | Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies ----- | 12 | 8 | 6 838 | 8 683 | -21.2 | 1 989 | 1 971 | .9 | 97 | 124 |
| 7322 | Adjustment and collection services ----- | 9 | 6 | (D) | (D) | (D) | (D) | (D) | (D) | BB | BB |
| 7323 | Credit reporting services ----- | 3 | 2 | (D) | (D) | (D) | (D) | (D) | (D) | BB | BB |
| 733 | Mailing, reproduction, commercial art and photography, and stenographic services --- | 88 | 57 | 34 218 | 21 392 | 60.0 | 9 837 | 8 137 | 20.9 | 500 | 508 |
| 7331 | Direct mail advertising services ----- | 12 | 10 | 20 615 | 13 908 | 48.2 | 5 767 | 6 241 | -7.6 | 287 | 328 |
| 7334 | Photocopying and duplicating services --- | 8 | 5 | 3 300 | 1 776 | 85.8 | 895 | 443 | 102.0 | 53 | 32 |
| 7335, 6 | Commercial photography, art, and graphics ----- | 51 | 33 | 8 768 | 4 991 | 75.7 | 2 809 | 1 294 | 117.1 | 127 | 119 |
| 7335 | Commercial photography ----- | 11 | 12 | 1 225 | 1 436 | -14.7 | 296 | 402 | -26.4 | 18 | 62 |
| 7336 | Commercial art and graphic design --- | 40 | 21 | 7 543 | 3 555 | 112.2 | 2 513 | 892 | 181.7 | 109 | 57 |
| 7338 | Secretarial and court reporting services --- | 17 | 9 | 1 535 | 717 | 114.1 | 366 | 159 | 130.2 | 33 | 29 |
| 734 | Services to dwellings and other buildings --- | 176 | 157 | 26 562 | 29 566 | -10.2 | 10 172 | 14 657 | -30.6 | 1 000 | 1 664 |
| 7342 | Disinfecting and pest control services --- | 11 | 7 | 1 368 | 829 | 65.0 | 525 | 370 | 41.9 | 26 | 29 |
| 7349 | Building cleaning and maintenance services, n.e.c. ----- | 165 | 150 | 25 194 | 28 737 | -12.3 | 9 647 | 14 287 | -32.5 | 974 | 1 635 |
| 735 | Miscellaneous equipment rental and leasing ----- | 53 | 41 | 19 840 | 14 224 | 39.5 | 5 036 | 3 521 | 43.0 | 262 | 209 |
| 7352 | Medical equipment rental and leasing --- | 5 | 7 | 2 574 | 3 156 | -18.4 | 650 | 678 | -4.1 | 35 | 36 |
| 7353 | Heavy construction equipment rental and leasing ----- | 5 | 6 | 2 935 | 2 659 | 10.4 | 1 314 | 657 | 100.0 | 42 | 34 |
| 7359 | Equipment rental and leasing, n.e.c. --- | 43 | 28 | 14 331 | 8 409 | 70.4 | 3 072 | 2 186 | 40.5 | 185 | 139 |
| 736 | Personnel supply services ----- | 41 | 24 | 24 928 | 15 665 | 59.1 | 17 903 | 11 289 | 58.6 | 1 359 | 2 689 |
| 7361 | Employment agencies ----- | 14 | 8 | 1 714 | 1 776 | -3.5 | 651 | 676 | -3.7 | 32 | 28 |
| 7363 | Help supply services ----- | 27 | 16 | 23 214 | '11 619 | 99.8 | 17 252 | '8 934 | 93.1 | 1 327 | '2 378 |
| 737 | Computer programming, data processing, and other computer related services ----- | 115 | 62 | 100 206 | '43 894 | 128.3 | 32 765 | '12 585 | 160.3 | 1 024 | '520 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems ----- | 75 | 41 | 78 595 | '29 319 | 168.1 | 25 234 | '8 169 | 208.9 | 783 | '316 |
| 7371 | Computer programming services ----- | 49 | 25 | 22 760 | '5 795 | 292.8 | 9 474 | '1 985 | 377.3 | 285 | '88 |
| 7372 | Prepackaged software ----- | 8 | 4 | 4 943 | '1 540 | 221.0 | 1 585 | '434 | 265.2 | 53 | '29 |
| 7373 | Computer integrated systems ----- | 18 | 12 | 50 892 | '21 984 | 131.5 | 14 175 | '5 750 | 146.5 | 445 | '199 |
| 7374, 5, 6 | Data processing services ----- | 16 | 13 | (D) | '13 572 | (D) | (D) | '3 912 | (D) | CC | '181 |
| 7374, 5 | Computer processing, information retrieval ----- | 13 | 11 | 9 709 | (D) | (D) | 3 085 | (D) | (D) | 110 | CC |
| 7376 | Computer facilities management services ----- | 3 | 2 | (D) | (D) | (D) | (D) | (D) | (D) | BB | BB |
| 7377, 8, 9 | Computer rental and leasing, maintenance, and related services, n.e.c. ----- | 24 | 8 | (D) | '1 003 | (D) | (D) | '504 | (D) | BB | '23 |
| 7377 | Computer rental and leasing ----- | 1 | — | (D) | (D) | (D) | (D) | (D) | (D) | AA | — |
| 7378 | Computer maintenance and repair ----- | 5 | — | (D) | (D) | (D) | (D) | (D) | (D) | AA | — |
| 7379 | Computer related services, n.e.c. --- | 18 | 8 | (D) | '1 003 | (D) | (D) | '504 | (D) | BB | '23 |
| 738 | Miscellaneous business services ----- | 179 | 151 | 49 769 | 31 571 | 57.6 | 14 977 | 12 085 | 23.9 | 1 084 | 993 |
| 7381, 2 | Detective agencies and protective services ----- | 25 | 18 | 9 483 | 5 892 | 60.9 | 4 745 | 3 564 | 33.1 | 347 | 267 |
| 7381 | Detective, guard, and armored car services ----- | 20 | 10 | 8 376 | 5 273 | 58.8 | 4 462 | 3 414 | 30.7 | 330 | 247 |
| 7382 | Security systems services ----- | 5 | 8 | 1 107 | 619 | 78.8 | 283 | 150 | 88.7 | 17 | 20 |
| 7383 | News syndicates ----- | 4 | 4 | (D) | 1 086 | (D) | (D) | 308 | (D) | AA | 13 |
| 7384 | Photofinishing laboratories* ----- | 43 | 23 | 12 820 | 7 052 | 81.8 | 2 910 | 1 810 | 60.8 | 209 | 169 |
| 7389 | Business services, n.e.c. ----- | 107 | 106 | (D) | 17 541 | (D) | (D) | 6 403 | (D) | FF | 544 |
| 7389 pt. | Sign painting shops ----- | 9 | 7 | 1 353 | 933 | 45.0 | 337 | 292 | 15.4 | 23 | 22 |
| 7389 pt. | Interior designing ----- | 8 | 9 | 780 | 1 238 | -37.0 | 103 | 314 | -67.2 | 8 | 16 |
| 7389 pt. | Telephone answering services ----- | 13 | 15 | 2 052 | 1 822 | 12.6 | 824 | 664 | 24.1 | 94 | 78 |
| 7389 pt. | Other business services ----- | 77 | 75 | (D) | 13 548 | (D) | (D) | 5 133 | (D) | EE | 428 |

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 | 433 | 364 | 128 299 | 84 845 | 51.2 | 24 615 | 17 498 | 40.7 | 1 381 | 1 242 |
| 751 | Automotive rental and leasing, without drivers | 20 | 19 | 19 804 | 12 340 | 60.5 | 2 365 | 1 590 | 48.7 | 130 | 125 |
| 7513 | Truck rental and leasing, without drivers | 9 | 5 | 9 629 | (D) | (D) | 1 012 | (D) | (D) | 34 | BB |
| 7514, 5 | Passenger car rental and leasing | 11 | 13 | 10 175 | 9 048 | 12.5 | 1 353 | 1 188 | 13.9 | 96 | 95 |
| 7519 | Utility trailer and recreational vehicle rental | — | 1 | — | (D) | (D) | — | (D) | (D) | — | AA |
| 752 | Automobile parking | 3 | 2 | (D) | (D) | (D) | (D) | (D) | (D) | BB | AA |
| 753 | Automotive repair shops | 378 | 314 | 101 219 | 66 609 | 52.0 | 20 465 | 14 491 | 41.2 | 1 093 | 966 |
| 7532 | Top, body, and upholstery repair shops and paint shops | 96 | 105 | 25 328 | 19 184 | 32.0 | 5 418 | 4 538 | 19.4 | 291 | 338 |
| 7532 pt. | Top and body repair shops | 94 | 101 | (D) | 18 459 | (D) | (D) | 4 364 | (D) | EE | 327 |
| 7532 pt. | Paint shops | 2 | 4 | (D) | 725 | (D) | (D) | 174 | (D) | AA | 11 |
| 7538 | General automotive repair shops | 240 | 170 | 62 710 | 34 110 | 83.8 | 11 597 | 6 777 | 71.1 | 641 | 453 |
| 7538 pt. | General automotive repair shops, except diesel | 225 | 165 | 55 078 | 31 875 | 72.8 | 9 913 | 6 165 | 60.8 | 567 | 412 |
| 7538 pt. | Diesel repair shops | 15 | 5 | 7 632 | 2 235 | 241.5 | 1 684 | 612 | 175.2 | 74 | 41 |
| 7533, 4, 6, 7, 9 | Other automotive repair shops | 42 | 39 | 13 181 | 13 315 | -1.0 | 3 450 | 3 176 | 8.6 | 161 | 175 |
| 7533 | Automotive exhaust system repair shops | 8 | 8 | 2 949 | 4 636 | -36.4 | 841 | 1 017 | -17.3 | 34 | 58 |
| 7534 | Tire retreading and repair shops | 5 | 6 | 3 285 | 2 797 | 17.4 | 593 | 645 | -8.1 | 32 | 29 |
| 7536 | Automotive glass replacement shops | 11 | 7 | 3 834 | 2 405 | 59.4 | 1 147 | 660 | 73.8 | 44 | 34 |
| 7537 | Automotive transmission repair shops | 6 | 6 | 1 212 | 1 234 | -1.8 | 275 | 255 | 7.8 | 15 | 18 |
| 7539 | Automotive repair shops, n.e.c. | 12 | 12 | 1 901 | 2 243 | -15.2 | 594 | 599 | -8 | 36 | 36 |
| 7539 pt. | Radiator repair | 1 | 2 | (D) | (D) | (D) | (D) | (D) | (D) | AA | AA |
| 7539 pt. | Brake, front end, and wheel alignment | 6 | 3 | 1 049 | (D) | (D) | 284 | (D) | (D) | 17 | AA |
| 7539 pt. | Automotive electrical and fuel system services | 2 | 3 | (D) | (D) | (D) | (D) | (D) | (D) | AA | AA |
| 7539 pt. | Other automotive repair shops, n.e.c. | 3 | 4 | (D) | 510 | (D) | (D) | 64 | (D) | AA | 3 |
| 754 | Automotive services, except repair | 32 | 29 | (D) | (D) | (D) | (D) | (D) | (D) | CC | CC |
| 7542 | Carwashes | 21 | 20 | 3 925 | 2 893 | 35.7 | 825 | 900 | -8.3 | 79 | 112 |
| 7549 | Automotive services, except repair and carwashes | 11 | 9 | (D) | (D) | (D) | (D) | (D) | (D) | BB | BB |
| 76 | Miscellaneous repair services | 172 | 139 | 30 967 | 23 465 | 32.0 | 7 848 | 5 740 | 36.7 | 543 | 382 |
| 762 | Electrical repair shops | 47 | 36 | 8 457 | 7 018 | 20.5 | 2 890 | 1 692 | 70.8 | 209 | 90 |
| 7622 | Radio and television repair shops | 17 | 10 | 1 723 | 962 | 79.1 | 412 | 253 | 62.8 | 39 | 20 |
| 7623, 9 | Other electrical and electronic repair shops | 30 | 26 | 6 734 | 6 056 | 11.2 | 2 478 | 1 439 | 72.2 | 170 | 70 |
| 7623 | Refrigeration and air-conditioning service and repair shops | 8 | 9 | 1 720 | 1 680 | 2.4 | 454 | 376 | 20.7 | 20 | 24 |
| 7629 | Electrical and electronic repair shops, n.e.c. | 22 | 17 | 5 014 | 4 376 | 14.6 | 2 024 | 1 063 | 90.4 | 150 | 46 |
| 763 | Watch, clock, and jewelry repair | 4 | 2 | 473 | (D) | (D) | 83 | (D) | (D) | 7 | AA |
| 764 | Reupholstery and furniture repair | 13 | 20 | 2 021 | (D) | (D) | 399 | (D) | (D) | 28 | BB |
| 769 | Miscellaneous repair and related services | 108 | 81 | 20 016 | 13 539 | 47.8 | 4 476 | 3 243 | 38.0 | 299 | 227 |
| 7692 | Welding repair | 13 | 9 | 1 947 | 1 365 | 42.6 | 536 | 433 | 23.8 | 33 | 26 |
| 7694 | Armature rewinding shops | 5 | 3 | 856 | 1 205 | -29.0 | 170 | 285 | -40.4 | 15 | 18 |
| 7699 | Repair shops and related services, n.e.c. | 90 | 69 | 17 213 | 12 088 | 42.4 | 3 770 | 2 874 | 31.2 | 251 | 206 |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums | 425 | 351 | 312 273 | 209 670 | 48.9 | 54 726 | 46 734 | 17.1 | 4 746 | 4 704 |
| 781, 2 | Motion picture production, distribution, and services | 21 | 14 | (D) | (D) | (D) | (D) | (D) | (D) | FF | EE |
| 783 | Motion picture theaters | 31 | 34 | 10 661 | 8 169 | 30.5 | 1 458 | 1 121 | 30.1 | 263 | 234 |
| 7832 | Motion picture theaters, except drive-in | 29 | 26 | (D) | 7 806 | (D) | (D) | 1 025 | (D) | EE | 234 |
| 7833 | Drive-in motion picture theaters | 2 | 8 | (D) | 363 | (D) | (D) | 96 | (D) | AA | — |
| 784 | Video tape rental | 113 | 59 | 14 114 | 9 254 | 52.5 | 3 133 | 2 137 | 46.6 | 437 | 220 |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers | 24 | 13 | (D) | 1 009 | (D) | (D) | 472 | (D) | BB | 34 |
| 7922 | Theatrical producers (except motion picture) and miscellaneous theatrical services | 13 | 9 | 1 588 | 709 | 124.0 | 390 | 275 | 41.8 | 28 | 16 |
| 7929 | Bands, orchestras, actors, and other entertainers and entertainment groups | 11 | 4 | (D) | 300 | (D) | (D) | 197 | (D) | BB | 18 |
| 793 | Bowling centers | 22 | 24 | (D) | (D) | (D) | (D) | (D) | (D) | CC | CC |
| 79 ex. 792, 3, 84 | Commercial sports and other amusement and recreation services, including museums | 214 | 207 | 114 755 | 111 567 | 2.9 | 33 620 | 33 860 | -7 | 3 247 | 3 694 |
| 794 | Commercial sports | 6 | 12 | 4 714 | 6 312 | -25.3 | 1 028 | 1 200 | -14.3 | 21 | 75 |
| 7941 | Professional sports clubs, managers, promoters | — | 3 | — | (D) | (D) | — | (D) | (D) | — | AA |
| 7948 | Racing, including track operation | 6 | 9 | 4 714 | (D) | (D) | 1 028 | (D) | (D) | 21 | BB |
| 79 ex. 792, 3, 4, 84 | Other amusement and recreation services, including museums | 208 | 195 | 110 041 | 105 255 | 4.5 | 32 592 | 32 660 | -2 | 3 226 | 3 619 |
| 791 | Dance studios, schools, and halls | 14 | 11 | (D) | (D) | (D) | (D) | (D) | (D) | BB | BB |
| 7991 | Physical fitness facilities | 35 | 34 | 9 151 | 7 158 | 27.8 | 3 224 | 2 291 | 40.7 | 481 | 341 |
| 7992 | Public golf courses | 9 | 5 | 2 565 | 1 096 | 134.0 | 905 | 217 | 317.1 | 25 | 12 |
| 7993 | Coin-operated amusement devices | 9 | 14 | 2 326 | 4 141 | -43.8 | 496 | 729 | -32.0 | 44 | 67 |
| 7996 | Amusement parks | 2 | 1 | (D) | (D) | (D) | (D) | (D) | (D) | AA | AA |
| 7997 | Membership sports and recreation clubs | 35 | 39 | 12 770 | 10 129 | 26.1 | 3 748 | 2 901 | 29.2 | 274 | 282 |
| 7999, 84 | Amusement and recreation services, including museums, n.e.c. | 104 | 91 | 81 676 | 81 792 | -1 | 23 904 | 26 321 | -9.2 | 2 350 | 2 879 |

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 | 930 | 877 | 405 379 | 247 792 | 63.6 | 164 932 | 103 163 | 59.9 | 7 546 | 6 207 |
| 801 | Offices and clinics of doctors of medicine .. | 393 | 425 | 187 557 | 116 584 | 60.9 | 78 832 | 48 328 | 63.1 | 2 093 | 1 928 |
| 8011 pt. | Offices of doctors of medicine | 386 | 419 | 183 410 | 114 869 | 59.7 | 76 100 | 47 248 | 61.1 | 2 025 | 1 890 |
| 8011 pt. | General medical clinics | 7 | 6 | 4 147 | 1 715 | 141.8 | 2 732 | 1 080 | 153.0 | 68 | 38 |
| 802 | Offices and clinics of dentists | 245 | 237 | 78 673 | 51 148 | 53.8 | 27 405 | 18 048 | 51.8 | 1 332 | 1 199 |
| 803 | Offices and clinics of doctors of osteopathy | 6 | 9 | 1 074 | 1 263 | -15.0 | 412 | 511 | -19.4 | 19 | 32 |
| 804 | Offices and clinics of other health practitioners | 193 | 120 | 34 313 | 16 637 | 106.2 | 8 463 | 3 572 | 136.9 | 505 | 290 |
| 8041 | Offices and clinics of chiropractors | 65 | 44 | 10 566 | 5 271 | 100.5 | 2 045 | 1 154 | 77.2 | 173 | 105 |
| 8042 | Offices and clinics of optometrists | 50 | 39 | 11 768 | 7 895 | 49.1 | 1 992 | 1 295 | 53.8 | 136 | 102 |
| 8043 | Offices and clinics of podiatrists | 9 | 8 | 1 157 | 867 | 33.4 | 228 | 197 | 15.7 | 19 | 14 |
| 8049 | Offices and clinics of health practitioners, n.e.c. | 69 | 29 | 10 822 | 2 604 | 315.6 | 4 198 | 926 | 353.3 | 177 | 69 |
| 805 | Nursing and personal care facilities | 44 | 41 | 85 787 | 45 357 | 89.1 | 42 210 | 26 243 | 60.8 | 3 117 | 2 477 |
| 8051 | Skilled nursing care facilities | 24 | 23 | 70 235 | 35 907 | 95.6 | 34 339 | 21 178 | 62.1 | 2 433 | 1 926 |
| 8052 | Intermediate care facilities | 13 | 8 | 13 896 | 8 524 | 63.0 | 7 206 | 4 692 | 53.6 | 609 | 490 |
| 8059 | Nursing and personal care facilities, n.e.c. | 7 | 10 | 1 656 | 926 | 78.8 | 665 | 373 | 78.3 | 75 | 61 |
| 806 | Hospitals | - | - | - | - | - | - | - | - | - | - |
| 807, 8, 9 | Other health services | 49 | 45 | 17 975 | 16 803 | 7.0 | 7 610 | 6 461 | 17.8 | 480 | 281 |
| 807 | Medical and dental laboratories | 23 | 21 | 6 913 | 4 520 | 52.9 | 2 162 | 1 842 | 17.4 | 112 | 102 |
| 8071 | Medical laboratories | 8 | 8 | 4 375 | 2 760 | 58.5 | 1 215 | 1 142 | 6.4 | 61 | 61 |
| 8072 | Dental laboratories | 15 | 13 | 2 538 | 1 760 | 44.2 | 947 | 700 | 35.3 | 51 | 41 |
| 808 | Home health care services | 11 | 7 | 5 722 | (D) | (D) | 3 334 | (D) | (D) | 269 | BB |
| 809 | Miscellaneous health and allied services, n.e.c. | 15 | 17 | 5 340 | (D) | (D) | 2 114 | (D) | (D) | 99 | CC |
| 8092 | Kidney dialysis centers | - | - | - | - | - | - | - | - | - | - |
| 8093 | Specialty outpatient facilities, n.e.c. | 12 | 15 | (D) | (D) | (D) | (D) | (D) | (D) | BB | CC |
| 8099 | Health and allied services, n.e.c. | 3 | 2 | (D) | (D) | (D) | (D) | (D) | (D) | BB | AA |
| 81 | Legal services | 424 | 389 | 142 016 | 92 177 | 54.1 | 59 563 | 37 040 | 60.8 | 1 880 | 1 579 |
| 823, 4, 9 | Selected educational services | 43 | 29 | 8 982 | 6 406 | 40.2 | 3 247 | 2 440 | 33.1 | 145 | 120 |
| 823 | Libraries | 7 | 3 | 170 | 28 | 507.1 | 47 | 10 | 370.0 | 11 | 3 |
| 824 | Vocational schools | 10 | 7 | 5 992 | 4 813 | 24.5 | 2 407 | 1 962 | 22.7 | 58 | 61 |
| 829 | Schools and educational services, n.e.c. | 26 | 19 | 2 820 | 1 565 | 80.2 | 793 | 468 | 69.4 | 76 | 56 |
| 83 | Social services | 230 | 192 | 37 951 | 19 380 | 95.8 | 15 978 | 7 847 | 103.6 | 1 413 | 985 |
| 835 | Child day care services | 137 | 105 | 10 446 | 5 311 | 96.7 | 4 741 | 2 339 | 102.7 | 557 | 398 |
| 832, 3, 6, 9 | Other social services | 93 | 87 | 27 505 | 14 069 | 95.5 | 11 237 | 5 508 | 104.0 | 856 | 587 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) .. | 643 | 510 | 191 644 | 117 590 | 63.0 | 80 194 | 53 454 | 50.0 | 2 868 | 2 602 |
| 871 | Engineering, architectural, and surveying services | 250 | 220 | 74 934 | 59 647 | 25.6 | 33 696 | 28 203 | 19.5 | 1 160 | 1 218 |
| 8711 | Engineering services | 133 | 104 | 55 833 | 38 605 | 44.6 | 26 383 | 19 537 | 35.0 | 845 | 788 |
| 8712 | Architectural services | 65 | 65 | 15 958 | 17 418 | -8.4 | 6 165 | 7 145 | -13.7 | 239 | 311 |
| 8713 | Surveying services | 52 | 51 | 3 143 | 3 624 | -13.3 | 1 148 | 1 521 | -24.5 | 76 | 119 |
| 872 | Accounting, auditing, and bookkeeping services | 195 | 159 | 48 177 | 30 692 | 57.0 | 18 871 | 14 382 | 31.2 | 812 | 792 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) | 33 | 16 | 25 245 | 2 495 | 911.8 | 10 926 | 1 121 | 874.7 | 369 | 95 |
| 8731 | Commercial physical and biological research | 9 | 5 | 4 462 | 767 | 481.7 | 1 647 | 375 | 339.2 | 39 | 24 |
| 8732 | Commercial economic, sociological, and educational research | 10 | 8 | 4 133 | 823 | 402.2 | 2 012 | 342 | 488.3 | 78 | 47 |
| 8734 | Testing laboratories | 14 | 3 | 16 650 | 1 372 | 1 113.6 | 7 267 | 801 | 807.2 | 252 | 42 |
| 874 | Management and public relations services .. | 165 | 115 | 43 288 | 24 756 | 74.9 | 16 701 | 9 748 | 71.3 | 527 | 497 |
| 8741 | Management services | 39 | 38 | 16 884 | 8 786 | 92.2 | 6 966 | 3 862 | 80.4 | 242 | 216 |
| 8742 | Management consulting services | 82 | 49 | 16 998 | 10 133 | 67.7 | 6 000 | 3 643 | 64.7 | 186 | 158 |
| 8743 | Public relations services | 12 | 10 | (D) | 787 | (D) | (D) | 296 | (D) | BB | 46 |
| 8744 | Facilities support management services .. | 1 | - | (D) | - | (D) | (D) | - | (D) | AA | - |
| 8748 | Business consulting services, n.e.c. | 31 | 18 | 6 557 | 5 050 | 29.8 | 2 598 | 1 947 | 33.4 | 63 | 77 |
| 89 | Services, n.e.c. | 55 | 58 | 15 450 | 6 308 | 144.9 | 6 054 | 2 782 | 117.6 | 202 | 197 |

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

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

| SIC code | Kind of business or operation | Establishments | | Expenses | | | Annual payroll | | | Paid employees for pay period including March 12 | |
|--|--|----------------|---------------|----------------|----------------|-----------------------------|----------------|----------------|-----------------------------|--|---------------|
| | | 1992 (number) | 1987 (number) | 1992 (\$1,000) | 1987 (\$1,000) | Percent change 1987 to 1992 | 1992 (\$1,000) | 1987 (\$1,000) | Percent change 1987 to 1992 | 1992 (number) | 1987 (number) |
| | Total ----- | 1 094 | 897 | 985 620 | 563 073 | 75.0 | 449 390 | 266 244 | 68.8 | 21 873 | 18 781 |
| 7032, 704 | Camps and membership lodging ----- | 23 | 24 | (D) | (D) | (D) | (D) | (D) | (D) | BB | CC |
| 792, 7991 pt., 7997, 7999 pt., 84 | Selected amusement, recreation, and related services ----- | 58 | 59 | 24 151 | 14 429 | 67.4 | 8 779 | 4 935 | 77.9 | 503 | 347 |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers ----- | 10 | 12 | 4 986 | 3 350 | 48.8 | 1 271 | 753 | 68.8 | 89 | 59 |
| 7991 pt., 7997 | Gymnasiums, athletic clubs, and membership sports and recreation clubs ----- | 26 | 27 | 7 752 | 4 359 | 77.8 | 2 826 | 1 348 | 109.6 | 166 | 123 |
| 7999 pt. 84 | Fairs ----- | 4 | 4 | 2 291 | 1 545 | 48.3 | 506 | 280 | 80.7 | 12 | 5 |
| | Museums, art galleries, and botanical and zoological gardens ----- | 18 | 16 | 9 122 | 5 175 | 76.3 | 4 176 | 2 554 | 63.5 | 236 | 160 |
| 8011 pt.; 8021 pt.; 805, 6, 8, 9 | Selected health services ----- | 148 | 139 | 692 863 | 400 305 | 73.1 | 336 323 | 203 026 | 65.7 | 14 124 | 12 900 |
| 8011 pt., 8021 pt. | Clinics of doctors of medicine and dentists ----- | 30 | 22 | 57 576 | 30 459 | 89.0 | 21 225 | 12 222 | 73.7 | 613 | 453 |
| 805 | Nursing and personal care facilities ----- | 24 | 24 | 30 126 | 15 877 | 89.7 | 16 802 | 8 628 | 94.7 | 1 134 | 838 |
| 806 | Hospitals ----- | 18 | 19 | 521 423 | 315 258 | 65.4 | 252 795 | 160 205 | 57.8 | 9 782 | 9 907 |
| 808, 9 | Other health services ----- | 76 | 74 | 83 738 | 38 711 | 116.3 | 45 501 | 21 971 | 107.1 | 2 595 | 1 702 |
| 808 | Home health care services ----- | 23 | 20 | (D) | 9 084 | (D) | (D) | 5 772 | (D) | GG | 523 |
| 809 | Miscellaneous health and allied services, n.e.c. ----- | 53 | 54 | (D) | 29 627 | (D) | (D) | 16 199 | (D) | GG | 1 179 |
| 8111 pt. | Legal aid societies and similar legal services ----- | 9 | 11 | (D) | (D) | (D) | (D) | (D) | (D) | BB | BB |
| 823, 4, 9 | Selected educational services ----- | 84 | 62 | 36 507 | 21 228 | 72.0 | 14 254 | 5 661 | 151.8 | 845 | 506 |
| 83 | Social services ----- | 419 | 295 | 126 999 | 68 158 | 86.3 | 58 090 | 32 890 | 76.6 | 4 254 | 3 190 |
| 835 | Child day care services ----- | 108 | 82 | 11 506 | 5 967 | 92.8 | 6 439 | 3 479 | 85.1 | 687 | 527 |
| 832, 3, 6, 9 | Other social services ----- | 311 | 213 | 115 493 | 62 191 | 85.7 | 51 651 | 29 411 | 75.6 | 3 567 | 2 663 |
| 861, 2, 4, 9 | Selected membership organizations ----- | 325 | 291 | 81 340 | 42 352 | 92.1 | 22 485 | 13 659 | 64.6 | 1 666 | 1 359 |
| 861 | Business associations ----- | 60 | 56 | 27 640 | 11 339 | 143.8 | 7 478 | 3 375 | 121.6 | 263 | 226 |
| 864 | Civic, social, and fraternal associations ----- | 194 | 177 | 39 347 | 23 303 | 68.8 | 10 441 | 7 486 | 39.5 | 1 161 | 936 |
| 862, 9 | Other membership organizations ----- | 71 | 58 | 14 353 | 7 710 | 86.2 | 4 566 | 2 798 | 63.2 | 242 | 197 |
| 873, 4 ex. 8744 | Research, testing, and consulting services, except facilities support management services ----- | 28 | 16 | 17 948 | 10 947 | 64.0 | 6 907 | 3 553 | 94.4 | 372 | 283 |
| 873 | Research, development, and testing services ----- | 16 | 11 | 3 229 | (D) | (D) | 1 359 | (D) | (D) | 92 | BB |
| 8731 | Commercial physical and biological research ----- | - | - | - | - | - | - | - | - | - | - |
| 8732 | Commercial economic, sociological, and educational research ----- | 2 | - | (D) | - | (D) | (D) | - | (D) | AA | - |
| 8733 | Noncommercial research organizations ----- | 13 | 10 | 3 088 | (D) | (D) | 1 281 | (D) | (D) | 87 | BB |
| 8734 | Testing laboratories ----- | 1 | 1 | (D) | (D) | (D) | (D) | (D) | (D) | AA | AA |
| 874 ex. 8744 | Management and public relations services, except facilities support management services ----- | 12 | 5 | 14 719 | (D) | (D) | 5 548 | (D) | (D) | 280 | CC |

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 | Estab-lish-ments (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 | Vermont ----- | 5 025 | 1 946 034 | 633 384 | 150 674 | 37 134 | 471 | 324 652 | 498 | 73 899 | 701 | 274 522 | 433 | 128 299 |
| 2 | Addison County ----- | 231 | 49 926 | 16 541 | 3 403 | 959 | 20 | 9 866 | 27 | 2 257 | 23 | 2 849 | 23 | 5 181 |
| 3 | Vergennes ----- | 26 | 8 437 | 3 204 | 799 | 226 | 1 | (D) | 5 | 521 | 3 | (D) | 2 | (D) |
| 4 | Balance of county ----- | 205 | 41 489 | 13 337 | 2 604 | 733 | 19 | (D) | 22 | 1 736 | 20 | (D) | 21 | (D) |
| 5 | Bennington County ----- | 379 | 120 059 | 41 787 | 9 982 | 2 418 | 62 | (D) | 32 | 4 762 | 50 | 17 075 | 24 | 6 549 |
| 6 | Bennington town ----- | 183 | 61 269 | 23 515 | 5 162 | 1 315 | 16 | 5 044 | 20 | 2 969 | 17 | 10 054 | 14 | 4 067 |
| 7 | Balance of county ----- | 196 | 58 790 | 18 272 | 4 820 | 1 103 | 46 | (D) | 12 | 1 793 | 33 | 7 021 | 10 | 2 482 |
| 8 | Caledonia County ----- | 190 | 48 964 | 17 646 | 4 080 | 1 099 | 17 | 7 144 | 21 | 2 743 | 19 | 2 748 | 25 | 7 461 |
| 9 | Chittenden County ----- | 1 383 | 777 702 | 240 183 | 54 585 | 11 416 | 57 | 52 827 | 154 | 24 285 | 239 | 135 571 | 104 | 42 038 |
| 10 | Burlington ----- | 459 | 239 513 | 98 552 | 21 450 | 3 576 | 5 | (D) | 53 | 8 750 | 71 | 24 559 | 20 | 8 852 |
| 11 | Colchester town ----- | 106 | 49 340 | 17 364 | 3 909 | 766 | 8 | 6 539 | 11 | 1 055 | 24 | 11 228 | 6 | 2 691 |
| 12 | Essex Junction ----- | 107 | 35 706 | 14 192 | 3 281 | 809 | 3 | 381 | 16 | 2 892 | 11 | 3 745 | 8 | 1 879 |
| 13 | South Burlington ----- | 260 | 180 512 | 59 813 | 13 576 | 3 315 | 20 | 26 909 | 23 | 5 565 | 49 | 58 948 | 26 | 17 242 |
| 14 | Winooski ----- | 58 | 15 454 | 4 740 | 1 046 | 253 | - | - | 12 | 1 607 | 8 | 4 537 | 3 | 521 |
| 15 | Balance of county ----- | 393 | 257 177 | 45 522 | 11 323 | 2 697 | 21 | (D) | 39 | 4 416 | 76 | 32 554 | 41 | 10 853 |
| 16 | Essex County ----- | 12 | 1 639 | 341 | 51 | 25 | 4 | (D) | - | - | - | - | 3 | (D) |
| 17 | Franklin County ----- | 198 | 51 678 | 16 474 | 3 575 | 1 032 | 10 | 3 991 | 24 | 3 596 | 7 | 3 324 | 23 | 8 171 |
| 18 | St. Albans ----- | 112 | 35 356 | 12 072 | 2 737 | 725 | 3 | 1 378 | 15 | 2 336 | 2 | (D) | 13 | 6 082 |
| 19 | Balance of county ----- | 86 | 16 322 | 4 402 | 838 | 307 | 7 | 2 613 | 9 | 1 260 | 5 | (D) | 10 | 2 089 |
| 20 | Grand Isle County ----- | 37 | 6 018 | 1 386 | 234 | 61 | 12 | 2 413 | 3 | (D) | 3 | 109 | 4 | 1 135 |
| 21 | Lamoille County ----- | 236 | 102 117 | 30 769 | 7 813 | 2 369 | 40 | 58 221 | 21 | (D) | 33 | 11 546 | 12 | 3 040 |
| 22 | Orange County ----- | 163 | 40 067 | 14 480 | 3 178 | 916 | 19 | 6 675 | 12 | 3 581 | 21 | 6 134 | 16 | 2 552 |
| 23 | Orleans County ----- | 155 | 41 763 | 13 673 | 3 638 | 1 158 | 17 | 9 520 | 25 | 2 425 | 12 | 1 938 | 19 | 4 254 |
| 24 | Newport ----- | 77 | 19 248 | 6 535 | 1 526 | 446 | 5 | 779 | 14 | 1 834 | 6 | 787 | 8 | 2 566 |
| 25 | Balance of county ----- | 78 | 22 515 | 7 138 | 2 112 | 712 | 12 | 8 741 | 11 | 591 | 6 | 1 151 | 11 | 1 688 |
| 26 | Rutland County ----- | 594 | 238 749 | 84 368 | 21 190 | 5 384 | 61 | 28 262 | 52 | 9 052 | 76 | 34 718 | 62 | 13 651 |
| 27 | Rutland ----- | 335 | 138 075 | 54 231 | 12 097 | 2 967 | 11 | 7 828 | 34 | 7 389 | 39 | 29 932 | 34 | 7 296 |
| 28 | Balance of county ----- | 259 | 100 674 | 30 137 | 9 093 | 2 417 | 50 | 20 434 | 18 | 1 663 | 37 | 4 786 | 28 | 6 355 |
| 29 | Washington County ----- | 526 | 152 269 | 51 655 | 11 915 | 3 173 | 31 | 11 827 | 49 | 6 728 | 76 | 23 663 | 41 | 8 524 |
| 30 | Barre ----- | 121 | 43 028 | 13 867 | 3 107 | 886 | 4 | 890 | 20 | 3 569 | 21 | 10 535 | 11 | 2 712 |
| 31 | Montpelier ----- | 169 | 45 383 | 16 727 | 3 518 | 783 | 2 | (D) | 12 | 1 422 | 18 | 5 499 | 12 | 2 144 |
| 32 | Balance of county ----- | 236 | 63 858 | 21 061 | 5 290 | 1 504 | 25 | (D) | 17 | 1 737 | 37 | 7 629 | 18 | 3 668 |
| 33 | Windham County ----- | 430 | 157 257 | 54 125 | 14 375 | 3 730 | 67 | 66 542 | 31 | 6 039 | 66 | 16 243 | 36 | 14 685 |
| 34 | Bellows Falls ----- | 26 | 5 823 | 2 125 | 488 | 157 | 1 | (D) | 6 | 825 | 1 | (D) | 1 | (D) |
| 35 | Brattleboro town ----- | 196 | 61 806 | 23 869 | 4 965 | 1 197 | 11 | 4 511 | 13 | 4 594 | 32 | 8 536 | 15 | 8 213 |
| 36 | Balance of county ----- | 208 | 89 628 | 28 131 | 8 922 | 2 376 | 55 | (D) | 12 | 620 | 33 | (D) | 20 | (D) |
| 37 | Windsor County ----- | 491 | 157 826 | 49 956 | 12 655 | 3 394 | 54 | 43 484 | 47 | 5 998 | 76 | 18 604 | 41 | (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) | |
| 172 | 30 967 | 425 | 312 273 | 930 | 405 379 | 424 | 142 016 | 43 | 8 982 | 230 | 37 951 | 643 | 191 644 | 1 |
| 7 | (D) | 11 | 1 654 | 48 | 11 378 | 17 | 5 378 | 3 | (D) | 16 | 5 614 | 32 | 4 399 | 2 |
| — | (D) | 1 | (D) | 7 | 1 920 | 1 | (D) | 1 | (D) | 2 | (D) | 3 | (D) | 3 |
| 7 | (D) | 10 | (D) | 41 | 9 458 | 16 | (D) | 2 | (D) | 14 | (D) | 29 | (D) | 4 |
| 11 | 1 927 | 28 | 12 348 | 73 | 31 859 | 35 | 6 003 | 3 | (D) | 17 | 3 546 | 42 | 11 794 | 5 |
| 5 | (D) | 12 | 2 532 | 54 | 27 955 | 16 | 3 036 | 1 | (D) | 10 | 1 406 | 18 | 3 536 | 6 |
| 6 | (D) | 16 | 9 816 | 19 | 3 904 | 19 | 2 967 | 2 | (D) | 7 | 2 140 | 24 | 8 258 | 7 |
| 6 | 704 | 14 | 1 924 | 37 | 16 768 | 19 | 5 782 | — | — | 9 | 777 | 23 | 2 913 | 8 |
| 54 | 10 065 | 121 | 188 669 | 257 | 147 281 | 93 | 57 597 | 14 | 6 535 | 72 | 15 627 | 203 | 91 563 | 9 |
| 14 | 4 007 | 31 | (D) | 92 | 75 798 | 67 | 50 908 | 5 | 302 | 12 | 3 139 | 83 | 45 906 | 10 |
| 4 | 292 | 9 | (D) | 19 | 9 245 | 1 | (D) | 2 | (D) | 8 | 843 | 14 | 10 015 | 11 |
| 2 | (D) | 10 | (D) | 28 | 12 418 | 7 | (D) | — | — | 5 | 877 | 16 | 7 369 | 12 |
| 9 | (D) | 21 | (D) | 62 | 25 667 | 5 | (D) | 2 | (D) | 9 | 2 348 | 34 | 13 937 | 13 |
| 1 | (D) | 7 | 858 | 12 | 6 657 | 2 | (D) | 1 | (D) | 4 | 303 | 7 | 698 | 14 |
| 24 | (D) | 43 | (D) | 44 | 17 496 | 11 | (D) | 4 | (D) | 34 | 8 117 | 49 | 13 638 | 15 |
| — | — | 1 | (D) | — | — | 1 | (D) | — | — | 1 | (D) | 2 | (D) | 16 |
| 12 | 1 638 | 22 | 3 097 | 45 | 18 770 | 18 | 3 293 | 2 | (D) | 15 | 1 721 | 19 | 3 986 | 17 |
| 4 | (D) | 9 | 1 612 | 34 | 16 129 | 14 | 2 757 | — | — | 5 | 694 | 13 | 3 235 | 18 |
| 8 | (D) | 13 | 1 485 | 11 | 2 641 | 4 | 536 | 2 | (D) | 10 | 1 027 | 6 | 751 | 19 |
| 1 | (D) | 4 | (D) | 1 | (D) | 1 | (D) | — | — | 1 | (D) | 7 | (D) | 20 |
| 7 | 1 520 | 24 | 5 014 | 30 | 12 629 | 17 | 2 416 | 3 | (D) | 8 | (D) | 38 | 4 369 | 21 |
| 8 | 1 221 | 16 | 2 369 | 22 | (D) | 16 | (D) | 2 | (D) | 11 | 2 231 | 18 | 4 613 | 22 |
| 12 | 2 991 | 11 | 2 390 | 26 | 12 567 | 11 | 2 450 | 3 | (D) | 7 | (D) | 12 | 2 264 | 23 |
| 6 | 1 293 | 5 | 834 | 16 | 7 651 | 7 | 1 038 | 1 | (D) | 3 | (D) | 6 | 1 904 | 24 |
| 6 | 1 698 | 6 | 1 556 | 10 | 4 916 | 4 | 1 412 | 2 | (D) | 4 | (D) | 6 | 360 | 25 |
| 20 | 5 057 | 58 | 58 379 | 125 | 54 426 | 54 | 18 245 | 5 | (D) | 18 | 1 742 | 62 | 14 704 | 26 |
| 7 | (D) | 27 | (D) | 93 | 47 316 | 40 | 16 576 | 3 | (D) | 7 | (D) | 40 | 9 779 | 27 |
| 13 | (D) | 31 | (D) | 32 | 7 110 | 14 | 1 669 | 2 | (D) | 11 | (D) | 22 | 4 925 | 28 |
| 16 | 2 493 | 40 | 18 847 | 105 | 37 414 | 55 | 17 180 | 3 | (D) | 24 | 3 243 | 75 | 20 642 | 29 |
| 2 | (D) | 6 | 1 055 | 25 | 14 330 | 15 | 6 999 | — | — | 4 | 301 | 11 | 2 096 | 30 |
| 3 | 671 | 8 | 1 506 | 46 | 12 899 | 27 | 7 401 | 2 | (D) | 9 | 1 346 | 26 | 10 730 | 31 |
| 11 | (D) | 26 | 16 286 | 34 | 10 185 | 13 | 2 780 | 1 | (D) | 11 | 1 596 | 38 | 7 816 | 32 |
| 7 | 945 | 39 | 7 003 | 80 | 24 883 | 36 | 8 180 | 4 | 189 | 10 | 836 | 44 | 7 546 | 33 |
| — | (D) | 2 | (D) | 7 | 2 410 | 4 | 1 075 | — | — | 2 | (D) | 2 | (D) | 34 |
| 2 | (D) | 17 | 2 721 | 54 | 18 695 | 24 | 5 924 | — | — | 6 | 451 | 16 | 4 075 | 35 |
| 5 | (D) | 20 | (D) | 19 | 3 778 | 8 | 1 181 | 4 | 189 | 2 | (D) | 26 | (D) | 36 |
| 11 | 1 549 | 36 | 9 913 | 81 | 28 813 | 51 | 13 382 | 1 | (D) | 21 | 1 337 | 66 | 21 961 | 37 |

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) |
|------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| BURLINGTON—Con. | | | | | | |
| 83 | Social services ----- | 12 | 3 139 | 1 424 | 307 | 72 |
| 835 | Child day care services ----- | 6 | 294 | 102 | 33 | 11 |
| 832, 3, 6, 9 | Other social services ----- | 6 | 2 845 | 1 322 | 274 | 61 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) ----- | 83 | 45 906 | 17 273 | 4 152 | 565 |
| 871 | Engineering, architectural, and surveying services ----- | 27 | 8 865 | 3 595 | 805 | 121 |
| 872 | Accounting, auditing, and bookkeeping services ----- | 24 | 16 027 | 4 843 | 1 482 | 182 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) ----- | 4 | 2 507 | 1 617 | 282 | 72 |
| 874 | Management and public relations services ----- | 28 | 18 507 | 7 218 | 1 583 | 190 |
| 89 | Services, n.e.c. ----- | 6 | (D) | (D) | (D) | BB |

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

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

| SIC code | Geographic area and kind of business or operation | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) |
|--------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|
| BENNINGTON COUNTY | | | | | | |
| Total ----- | | 379 | 120 059 | 41 787 | 9 982 | 2 418 |
| 70 ex. 704 | Hotels, rooming houses, camps, and other lodging places (except membership lodging) ----- | 62 | (D) | (D) | (D) | FF |
| 7011 | Hotels and motels ----- | 61 | 23 086 | 6 588 | 1 373 | 518 |
| 7011 pt. | Hotels ----- | 29 | 17 125 | 5 441 | 1 183 | 395 |
| 7011 pt. | Motels, motor hotels, and tourist courts ----- | 32 | 5 961 | 1 147 | 190 | 123 |
| 702, 3 | Other lodging places ----- | 1 | (D) | (D) | (D) | AA |
| 72 | Personal services ----- | 32 | 4 762 | 1 521 | 342 | 122 |
| 721 | Laundry, cleaning, and garment services ----- | 11 | 1 565 | 535 | 129 | 46 |
| 7211 | Power laundries, family and commercial* ----- | 1 | — | — | — | — |
| 7213 | Linen supply* ----- | 1 | (D) | (D) | (D) | AA |
| 7215 | Coin-operated laundries and drycleaning ----- | 4 | 418 | 99 | 20 | 12 |
| 7216 | Drycleaning plants, except rug cleaning* ----- | 3 | (D) | (D) | (D) | AA |
| 7217 | Carpet and upholstery cleaning ----- | 3 | 484 | 211 | 52 | 18 |
| 7218 | Industrial launderers* ----- | — | — | — | — | — |
| 7212, 9 | Other laundry, cleaning, and garment services* ----- | — | — | — | — | — |
| 722 | Photographic studios, portrait ----- | — | — | — | — | — |
| 723, 4 | Beauty and barber shops ----- | 14 | 1 669 | 646 | 138 | 51 |
| 723 | Beauty shops ----- | 14 | 1 669 | 646 | 138 | 51 |
| 724 | Barber shops ----- | — | — | — | — | — |
| 725 | Shoe repair shops and shoeshine parlors ----- | — | — | — | — | — |
| 726 | Funeral service and crematories ----- | 5 | (D) | (D) | (D) | AA |
| 729 | Miscellaneous personal services ----- | 2 | (D) | (D) | (D) | AA |
| 73 | Business services ----- | 50 | 17 075 | 6 040 | 1 747 | 451 |
| 731 | Advertising ----- | 4 | 1 971 | 644 | 196 | 11 |
| 732 | Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies ----- | — | — | — | — | — |
| 733 | Mailing, reproduction, commercial art and photography, and stenographic services ----- | — | — | — | — | — |
| 734 | Services to dwellings and other buildings ----- | 16 | 1 755 | 812 | 202 | 84 |
| 735 | Miscellaneous equipment rental and leasing ----- | 4 | 2 332 | 465 | 115 | 33 |
| 736 | Personnel supply services ----- | 4 | (D) | (D) | (D) | CC |
| 737 | Computer programming, data processing, and other computer related services ----- | 6 | 1 204 | 969 | 430 | 8 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems ----- | 2 | (D) | (D) | (D) | AA |
| 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. ----- | 2 | (D) | (D) | (D) | AA |
| 738 | Miscellaneous business services ----- | 16 | (D) | (D) | (D) | CC |

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) |
|---------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| CHITTENDEN COUNTY – Con. | | | | | | |
| 73 | Business services ----- | 239 | 135 571 | 47 201 | 11 502 | 2 371 |
| 731 | Advertising ----- | 9 | 3 832 | 1 995 | 502 | 84 |
| 732 | Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies ----- | 4 | (D) | (D) | (D) | BB |
| 733 | Mailing, reproduction, commercial art and photography, and stenographic services ----- | 30 | 9 291 | 2 995 | 660 | 140 |
| 734 | Services to dwellings and other buildings ----- | 51 | 10 777 | 4 485 | 1 112 | 403 |
| 735 | Miscellaneous equipment rental and leasing ----- | 11 | 5 117 | 1 428 | 302 | 80 |
| 736 | Personnel supply services ----- | 21 | 12 881 | 8 821 | 1 923 | 666 |
| 737 | Computer programming, data processing, and other computer related services ----- | 59 | 78 041 | 23 462 | 6 043 | 740 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems ----- | 41 | 64 451 | 19 018 | 4 947 | 613 |
| 7374, 5, 6 | Data processing services ----- | 7 | (D) | (D) | (D) | CC |
| 7377, 8, 9 | Computer rental and leasing, maintenance, and related services, n.e.c. ----- | 11 | (D) | (D) | (D) | BB |
| 738 | Miscellaneous business services ----- | 54 | (D) | (D) | (D) | CC |
| 75 | Automotive repair, services, and parking ----- | 104 | 42 038 | 8 486 | 1 964 | 451 |
| 751 | Automotive rental and leasing, without drivers ----- | 11 | 12 910 | 1 532 | 417 | 99 |
| 752 | Automobile parking ----- | 2 | (D) | (D) | (D) | BB |
| 753 | Automotive repair shops ----- | 82 | 26 067 | 6 003 | 1 310 | 271 |
| 7532 | Top, body, and upholstery repair shops and paint shops ----- | 25 | 8 046 | 1 735 | 398 | 82 |
| 7538 | General automotive repair shops ----- | 44 | 13 503 | 2 895 | 585 | 142 |
| 7533, 4, 6, 7, 9 | Other automotive repair shops ----- | 13 | 4 518 | 1 373 | 327 | 47 |
| 754 | Automotive services, except repair ----- | 9 | (D) | (D) | (D) | BB |
| 76 | Miscellaneous repair services ----- | 54 | 10 065 | 3 143 | 767 | 237 |
| 762 | Electrical repair shops ----- | 20 | 5 031 | 2 059 | 523 | 153 |
| 7622 | Radio and television repair shops ----- | 6 | 386 | 105 | 27 | 13 |
| 7623, 9 | Other electrical and electronic repair shops ----- | 14 | 4 645 | 1 954 | 496 | 140 |
| 763 | Watch, clock, and jewelry repair ----- | 3 | (D) | (D) | (D) | AA |
| 764 | Reupholstery and furniture repair ----- | 4 | 301 | 53 | 14 | 5 |
| 769 | Miscellaneous repair and related services ----- | 27 | (D) | (D) | (D) | BB |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums ----- | 121 | 188 669 | 19 967 | 4 537 | 1 311 |
| 781, 2 | Motion picture production, distribution, and services ----- | 9 | (D) | (D) | (D) | EE |
| 783 | Motion picture theaters ----- | 5 | (D) | (D) | (D) | BB |
| 784 | Video tape rental ----- | 31 | (D) | (D) | (D) | CC |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers ----- | 12 | (D) | (D) | (D) | BB |
| 793 | Bowling centers ----- | 5 | (D) | (D) | (D) | BB |
| 79 ex. 792, 3; 84 | Commercial sports and other amusement and recreation services, including museums ----- | 59 | 14 719 | 3 935 | 863 | 500 |
| 80 | Health services ----- | 257 | 147 281 | 58 616 | 12 713 | 2 131 |
| 801 | Offices and clinics of doctors of medicine ----- | 103 | 81 222 | 32 179 | 6 616 | 718 |
| 802 | Offices and clinics of dentists ----- | 75 | 30 187 | 11 316 | 2 560 | 461 |
| 803 | Offices and clinics of doctors of osteopathy ----- | — | — | — | — | — |
| 804 | Offices and clinics of other health practitioners ----- | 57 | 9 757 | 2 739 | 611 | 159 |
| 805 | Nursing and personal care facilities ----- | 5 | 17 943 | 8 919 | 2 133 | 572 |
| 806 | Hospitals ----- | — | — | — | — | — |
| 807, 8, 9 | Other health services ----- | 17 | 8 172 | 3 463 | 793 | 221 |
| 81 | Legal services ----- | 93 | 57 597 | 27 426 | 5 102 | 677 |
| 823, 4, 9 | Selected educational services ----- | 14 | 6 535 | 2 682 | 808 | 89 |
| 83 | Social services ----- | 72 | 15 627 | 7 276 | 1 753 | 534 |
| 835 | Child day care services ----- | 56 | 5 611 | 2 582 | 634 | 263 |
| 832, 3, 6, 9 | Other social services ----- | 16 | 10 016 | 4 694 | 1 119 | 271 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) ----- | 203 | 91 563 | 38 033 | 8 795 | 1 275 |
| 871 | Engineering, architectural, and surveying services ----- | 75 | 31 181 | 14 386 | 3 304 | 438 |
| 872 | Accounting, auditing, and bookkeeping services ----- | 64 | 22 000 | 7 142 | 2 008 | 301 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) ----- | 17 | 17 363 | 8 200 | 1 669 | 302 |
| 874 | Management and public relations services ----- | 47 | 21 019 | 8 305 | 1 814 | 234 |
| 89 | Services, n.e.c. ----- | 15 | 5 644 | 2 126 | 639 | 62 |

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) |
|------------------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| WINDSOR COUNTY — Con. | | | | | | |
| 73 | Business services | 76 | 18 604 | 7 722 | 1 658 | 446 |
| 731 | Advertising | 4 | 277 | 25 | — | — |
| 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 | 12 | 1 265 | 294 | 70 | 17 |
| 734 | Services to dwellings and other buildings | 23 | 2 051 | 568 | 144 | 56 |
| 735 | Miscellaneous equipment rental and leasing | 4 | 1 216 | 396 | 94 | 17 |
| 736 | Personnel supply services | 6 | 1 304 | 1 064 | 128 | 140 |
| 737 | Computer programming, data processing, and other computer related services | 15 | 9 214 | 4 233 | 992 | 131 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems | 9 | (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. | 3 | (D) | (D) | (D) | AA |
| 738 | Miscellaneous business services | 11 | (D) | (D) | (D) | BB |
| 75 | Automotive repair, services, and parking | 41 | (D) | (D) | (D) | CC |
| 751 | Automotive rental and leasing, without drivers | — | — | — | — | — |
| 752 | Automobile parking | — | — | — | — | — |
| 753 | Automotive repair shops | 39 | 10 187 | 2 211 | 567 | 123 |
| 7532 | Top, body, and upholstery repair shops and paint shops | 11 | 2 650 | 805 | 212 | 40 |
| 7538 | General automotive repair shops | 28 | 7 537 | 1 406 | 355 | 83 |
| 7533, 4, 6, 7, 9 | Other automotive repair shops | — | — | — | — | — |
| 754 | Automotive services, except repair | 2 | (D) | (D) | (D) | AA |
| 76 | Miscellaneous repair services | 11 | 1 549 | 494 | 111 | 27 |
| 762 | Electrical repair shops | 3 | 356 | 148 | 32 | 8 |
| 7622 | Radio and television repair shops | 1 | (D) | (D) | (D) | AA |
| 7623, 9 | Other electrical and electronic repair shops | 2 | (D) | (D) | (D) | AA |
| 763 | Watch, clock, and jewelry repair | — | — | — | — | — |
| 764 | Reupholstery and furniture repair | 3 | 254 | 69 | 17 | 5 |
| 769 | Miscellaneous repair and related services | 5 | 939 | 277 | 62 | 14 |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums | 36 | 9 913 | 2 386 | 589 | 243 |
| 781, 2 | Motion picture production, distribution, and services | 1 | (D) | (D) | (D) | AA |
| 783 | Motion picture theaters | 2 | (D) | (D) | (D) | AA |
| 784 | Video tape rental | 10 | 939 | 195 | 47 | 38 |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers | 1 | (D) | (D) | (D) | AA |
| 793 | Bowling centers | 1 | (D) | (D) | (D) | AA |
| 79 ex. 792, 3; 84 | Commercial sports and other amusement and recreation services, including museums | 21 | 8 230 | 1 934 | 504 | 184 |
| 80 | Health services | 81 | 28 813 | 11 128 | 2 685 | 571 |
| 801 | Offices and clinics of doctors of medicine | 25 | 6 613 | 2 606 | 605 | 98 |
| 802 | Offices and clinics of dentists | 22 | 6 045 | 1 948 | 456 | 101 |
| 803 | Offices and clinics of doctors of osteopathy | — | — | — | — | — |
| 804 | Offices and clinics of other health practitioners | 23 | 5 269 | 1 714 | 405 | 80 |
| 805 | Nursing and personal care facilities | 4 | 7 739 | 3 780 | 934 | 250 |
| 806 | Hospitals | — | — | — | — | — |
| 807, 8, 9 | Other health services | 7 | 3 147 | 1 080 | 285 | 42 |
| 81 | Legal services | 51 | 13 382 | 3 700 | 847 | 163 |
| 823, 4, 9 | Selected educational services | 1 | (D) | (D) | (D) | AA |
| 83 | Social services | 21 | 1 337 | 382 | 102 | 70 |
| 835 | Child day care services | 12 | 469 | 156 | 43 | 39 |
| 832, 3, 6, 9 | Other social services | 9 | 868 | 226 | 59 | 31 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) | 66 | 21 961 | 8 804 | 2 068 | 302 |
| 871 | Engineering, architectural, and surveying services | 24 | 12 088 | 5 327 | 1 279 | 155 |
| 872 | Accounting, auditing, and bookkeeping services | 17 | 2 084 | 531 | 138 | 32 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) | 5 | 3 320 | 1 226 | 253 | 24 |
| 874 | Management and public relations services | 20 | 4 469 | 1 720 | 398 | 91 |
| 89 | Services, n.e.c. | 6 | (D) | (D) | (D) | BB |

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) |
|---------------------------|---|-------------------------|--------------------|--------------------------|---------------------------------|---|
| BURLINGTON, VT MSA | | | | | | |
| | Total | 1 534 | 814 551 | 252 231 | 56 931 | 12 012 |
| 70 ex. 704 | Hotels, rooming houses, camps, and other lodging places (except membership lodging) | 64 | 51 006 | 15 061 | 3 151 | 1 224 |
| 7011 | Hotels and motels | 48 | 47 092 | 14 139 | 3 017 | 1 163 |
| 7011 pt. | Hotels | 20 | 37 914 | 12 016 | 2 570 | 931 |
| 7011 pt. | Motels, motor hotels, and tourist courts | 28 | 9 178 | 2 123 | 447 | 232 |
| 702, 3 | Other lodging places | 16 | 3 914 | 922 | 134 | 61 |
| 72 | Personal services | 179 | 27 897 | 10 025 | 2 432 | 947 |
| 721 | Laundry, cleaning, and garment services | 44 | 7 984 | 2 679 | 631 | 246 |
| 7211 | Power laundries, family and commercial* | — | — | — | — | — |
| 7213 | Linen supply* | 2 | (D) | (D) | (D) | AA |
| 7215 | Coin-operated laundries and drycleaning | 12 | 1 691 | 359 | 91 | 45 |
| 7216 | Drycleaning plants, except rug cleaning* | 16 | 4 220 | 1 701 | 396 | 146 |
| 7217 | Carpet and upholstery cleaning | 7 | 790 | 225 | 47 | 26 |
| 7218 | Industrial laundriers* | — | — | — | — | — |
| 7212, 9 | Other laundry, cleaning, and garment services* | 7 | (D) | (D) | (D) | AA |
| 722 | Photographic studios, portrait | 6 | 1 183 | 229 | 49 | 19 |
| 723, 4 | Beauty and barber shops | 93 | 11 464 | 4 869 | 1 157 | 393 |
| 723 | Beauty shops | 92 | (D) | (D) | (D) | EE |
| 724 | Barber shops | 1 | (D) | (D) | (D) | AA |
| 725 | Shoe repair shops and shoeshine parlors | 3 | (D) | (D) | (D) | AA |
| 726 | Funeral service and crematories | 13 | 4 401 | 1 031 | 243 | 56 |
| 729 | Miscellaneous personal services | 20 | (D) | (D) | (D) | CC |
| 73 | Business services | 239 | 135 616 | 47 299 | 11 520 | 2 371 |
| 731 | Advertising | 10 | 3 979 | 2 049 | 502 | 84 |
| 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 | 30 | 9 291 | 2 995 | 660 | 140 |
| 734 | Services to dwellings and other buildings | 50 | 10 702 | 4 471 | 1 110 | 401 |
| 735 | Miscellaneous equipment rental and leasing | 12 | 5 468 | 1 543 | 325 | 85 |
| 736 | Personnel supply services | 21 | 12 881 | 8 821 | 1 923 | 666 |
| 737 | Computer programming, data processing, and other computer related services | 57 | 77 686 | 23 375 | 6 032 | 737 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems | 39 | 64 096 | 18 931 | 4 936 | 610 |
| 7374, 5, 6 | Data processing services | 7 | (D) | (D) | (D) | CC |
| 7377, 8, 9 | Computer rental and leasing, maintenance, and related services, n.e.c. | 11 | (D) | (D) | (D) | BB |
| 738 | Miscellaneous business services | 54 | (D) | (D) | (D) | CC |
| 75 | Automotive repair, services, and parking | 122 | 48 983 | 9 320 | 2 145 | 489 |
| 751 | Automotive rental and leasing, without drivers | 11 | 12 910 | 1 532 | 417 | 99 |
| 752 | Automobile parking | 2 | (D) | (D) | (D) | BB |
| 753 | Automotive repair shops | 99 | 32 993 | 6 835 | 1 491 | 309 |
| 7532 | Top, body, and upholstery repair shops and paint shops | 30 | 8 756 | 1 829 | 423 | 90 |
| 7538 | General automotive repair shops | 56 | 19 719 | 3 633 | 741 | 172 |
| 7533, 4, 6, 7, 9 | Other automotive repair shops | 13 | 4 518 | 1 373 | 327 | 47 |
| 754 | Automotive services, except repair | 10 | (D) | (D) | (D) | BB |
| 76 | Miscellaneous repair services | 62 | 11 238 | 3 395 | 823 | 263 |
| 762 | Electrical repair shops | 23 | 5 481 | 2 173 | 547 | 165 |
| 7622 | Radio and television repair shops | 8 | 777 | 194 | 47 | 22 |
| 7623, 9 | Other electrical and electronic repair shops | 15 | 4 704 | 1 979 | 500 | 143 |
| 763 | Watch, clock, and jewelry repair | 3 | (D) | (D) | (D) | AA |
| 764 | Reupholstery and furniture repair | 4 | (D) | (D) | (D) | AA |
| 769 | Miscellaneous repair and related services | 32 | 5 049 | 1 093 | 245 | 87 |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums | 129 | 189 515 | 20 043 | 4 550 | 1 331 |
| 781, 2 | Motion picture production, distribution, and services | 8 | (D) | (D) | (D) | EE |
| 783 | Motion picture theaters | 7 | (D) | (D) | (D) | BB |
| 784 | Video tape rental | 40 | (D) | (D) | (D) | CC |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers | 10 | (D) | (D) | (D) | BB |
| 793 | Bowling centers | 6 | (D) | (D) | (D) | BB |
| 79 ex. 792, 3, 84 | Commercial sports and other amusement and recreation services, including museums | 58 | 14 230 | 3 859 | 823 | 487 |
| 80 | Health services | 297 | 164 840 | 65 617 | 14 320 | 2 566 |
| 801 | Offices and clinics of doctors of medicine | 125 | 88 764 | 34 957 | 7 193 | 824 |
| 802 | Offices and clinics of dentists | 84 | 33 058 | 12 420 | 2 814 | 513 |
| 803 | Offices and clinics of doctors of osteopathy | — | — | — | — | — |
| 804 | Offices and clinics of other health practitioners | 62 | 10 865 | 3 058 | 671 | 173 |
| 805 | Nursing and personal care facilities | 9 | 23 981 | 11 719 | 2 849 | 835 |
| 806 | Hospitals | — | — | — | — | — |
| 807, 8, 9 | Other health services | 17 | 8 172 | 3 463 | 793 | 221 |
| 81 | Legal services | 110 | 60 773 | 28 851 | 5 455 | 743 |
| 823, 4, 9 | Selected educational services | 15 | 6 564 | 2 683 | 808 | 89 |

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) |
|--------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| | BURLINGTON, VT MSA — Con. | | | | | |
| 83 | Social services | 80 | 16 720 | 7 650 | 1 832 | 589 |
| 835 | Child day care services | 61 | 6 258 | 2 863 | 692 | 300 |
| 832, 3, 6, 9 | Other social services | 19 | 10 462 | 4 787 | 1 140 | 289 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) | 222 | 95 755 | 40 161 | 9 256 | 1 338 |
| 871 | Engineering, architectural, and surveying services | 83 | 32 383 | 15 016 | 3 441 | 462 |
| 872 | Accounting, auditing, and bookkeeping services | 70 | 23 875 | 8 043 | 2 193 | 326 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) | 16 | 17 291 | 8 168 | 1 668 | 300 |
| 874 | Management and public relations services | 53 | 22 206 | 8 934 | 1 954 | 250 |
| 89 | Services, n.e.c. | 15 | 5 644 | 2 126 | 639 | 62 |

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

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

| SIC code | Geographic area and kind of business or operation | Establishments (number) | Revenue (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) |
|--|--|-------------------------|-------------------|--------------------------|---------------------------------|---|
| | BURLINGTON, VT MSA | | | | | |
| | Total | 230 | 370 069 | 157 941 | 39 134 | 7 491 |
| 7032, 704 | Camps and membership lodging | 8 | (D) | (D) | (D) | AA |
| 792, 7991 pt., 7997, 7999 pt., 84 | Selected amusement, recreation, and related services | 13 | 9 972 | 3 585 | 681 | 172 |
| 8011 pt.; 8021 pt.; 805, 6, 8, 9 | Selected health services | 33 | 283 367 | 122 457 | 30 544 | 5 067 |
| 8111 pt. | Legal aid societies and similar legal services | 2 | (D) | (D) | (D) | BB |
| 823, 4, 9 | Selected educational services | 8 | (D) | (D) | (D) | BB |
| 83 | Social services | 88 | 44 460 | 19 259 | 4 680 | 1 369 |
| 835 | Child day care services | 17 | 2 311 | 1 316 | 365 | 138 |
| 832, 3, 6, 9 | Other social services | 71 | 42 149 | 17 943 | 4 315 | 1 231 |
| 861, 2, 4, 9 | Selected membership organizations | 74 | 15 414 | 6 181 | 1 459 | 534 |
| 873, 4 ex. 8744 | Research, testing, and consulting services, except facilities support management services | 4 | (D) | (D) | (D) | EE |

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 | 3 491 | 1 131 483 | 381 153 | 93 743 | 25 122 |
| 70 ex. 704 | Hotels, rooming houses, camps, and other lodging places (except membership lodging) | 407 | 273 646 | 79 015 | 23 170 | 7 496 |
| 7011 | Hotels and motels | 360 | 265 640 | 77 313 | 22 979 | 7 368 |
| 7011 pt. | Hotels | 207 | 230 372 | 69 184 | 21 102 | 6 476 |
| 7011 pt. | Hotels, 25 guestrooms or more | 90 | 205 468 | 62 818 | 19 333 | 5 675 |
| 7011 pt. | Hotels, less than 25 guestrooms | 117 | 24 904 | 6 366 | 1 769 | 801 |
| 7011 pt. | Motels, motor hotels, and tourist courts | 153 | 35 268 | 8 129 | 1 877 | 892 |
| 7011 pt. | Motels, tourist courts | 133 | 26 039 | 5 470 | 1 199 | 640 |
| 7011 pt. | Motor hotels | 20 | 9 229 | 2 659 | 678 | 252 |
| 702, 3 | Other lodging places | 47 | 8 006 | 1 702 | 191 | 128 |
| 702 | Rooming and boarding houses | 12 | (D) | (D) | (D) | BB |
| 703 | Camps and recreational vehicle parks | 35 | (D) | (D) | (D) | BB |
| 72 | Personal services | 319 | 46 002 | 13 978 | 3 162 | 1 201 |
| 721 | Laundry, cleaning, and garment services | 82 | 16 530 | 5 252 | 1 078 | 446 |
| 7211 | Power laundries, family and commercial* | 3 | (D) | (D) | (D) | AA |
| 7213 | Linen supply* | 5 | (D) | (D) | (D) | CC |
| 7215 | Coin-operated laundries and drycleaning | 27 | 3 030 | 671 | 159 | 81 |
| 7216 | Drycleaning plants, except rug cleaning* | 21 | 3 460 | 1 216 | 281 | 114 |
| 7217 | Carpet and upholstery cleaning | 18 | 1 955 | 645 | 140 | 62 |
| 7218 | Industrial laundriers* | 1 | (D) | (D) | (D) | AA |
| 7212, 9 | Other laundry, cleaning, and garment services* | 7 | (D) | (D) | (D) | BB |
| 7212 | Garment pressing, and agents for laundries and drycleaners | 2 | (D) | (D) | (D) | AA |
| 7219 | Laundry and garment services, n.e.c.* | 5 | (D) | (D) | (D) | BB |
| 722 | Photographic studios, portrait | 13 | 2 858 | 722 | 206 | 46 |
| 723, 4 | Beauty and barber shops | 157 | 12 618 | 4 909 | 1 145 | 456 |
| 723 | Beauty shops | 153 | (D) | (D) | (D) | EE |
| 724 | Barber shops | 4 | (D) | (D) | (D) | AA |
| 725 | Shoe repair shops and shoeshine parlors | 2 | (D) | (D) | (D) | AA |
| 726 | Funeral service and crematories | 42 | 11 563 | 2 533 | 564 | 147 |
| 729 | Miscellaneous personal services | 23 | (D) | (D) | (D) | CC |
| 7291 | Tax return preparation services | 12 | (D) | (D) | (D) | BB |
| 7299 | Miscellaneous personal services, n.e.c. | 11 | 1 255 | 324 | 74 | 57 |
| 73 | Business services | 462 | 138 906 | 50 849 | 11 462 | 3 171 |
| 731 | Advertising | 27 | 8 182 | 3 420 | 890 | 132 |
| 7311 | Advertising agencies | 21 | (D) | (D) | (D) | BB |
| 7312 | Outdoor advertising services | - | - | - | - | - |
| 7313 | Radio, television, publishers' advertising representatives | 4 | (D) | (D) | (D) | BB |
| 7319 | Advertising, n.e.c. | 2 | (D) | (D) | (D) | AA |
| 732 | Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies | 7 | (D) | (D) | (D) | BB |
| 7322 | Adjustment and collection services | 6 | (D) | (D) | (D) | BB |
| 7323 | Credit reporting services | 1 | (D) | (D) | (D) | AA |
| 733 | Mailing, reproduction, commercial art and photography, and stenographic services | 58 | 24 927 | 6 842 | 1 471 | 360 |
| 7331 | Direct mail advertising services | 8 | (D) | (D) | (D) | EE |
| 7334 | Photocopying and duplicating services | 4 | (D) | (D) | (D) | AA |
| 7335, 6 | Commercial photography, art, and graphics | 34 | 4 654 | 1 382 | 343 | 72 |
| 7335 | Commercial photography | 7 | 715 | 228 | 67 | 13 |
| 7336 | Commercial art and graphic design | 27 | 3 939 | 1 154 | 276 | 59 |
| 7338 | Secretarial and court reporting services | 12 | (D) | (D) | (D) | BB |
| 734 | Services to dwellings and other buildings | 126 | 15 860 | 5 701 | 1 305 | 599 |
| 7342 | Disinfecting and pest control services | 6 | (D) | (D) | (D) | AA |
| 7349 | Building cleaning and maintenance services, n.e.c. | 120 | (D) | (D) | (D) | FF |
| 735 | Miscellaneous equipment rental and leasing | 41 | 14 372 | 3 493 | 733 | 177 |
| 7352 | Medical equipment rental and leasing | 3 | (D) | (D) | (D) | AA |
| 7353 | Heavy construction equipment rental and leasing | 4 | (D) | (D) | (D) | BB |
| 7359 | Equipment rental and leasing, n.e.c. | 34 | (D) | (D) | (D) | CC |
| 736 | Personnel supply services | 20 | 12 047 | 9 082 | 1 747 | 693 |
| 7361 | Employment agencies | 7 | 1 103 | 417 | 140 | 23 |
| 7363 | Help supply services | 13 | 10 944 | 8 665 | 1 607 | 670 |
| 7363 pt. | Temporary help supply | 9 | (D) | (D) | (D) | FF |
| 7363 pt. | Help supply, except temporary | 4 | (D) | (D) | (D) | BB |
| 737 | Computer programming, data processing, and other computer related services | 58 | 22 520 | 9 390 | 2 393 | 287 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems | 36 | 14 499 | 6 303 | 1 701 | 173 |
| 7371 | Computer programming services | 25 | 6 773 | 3 349 | 965 | 77 |
| 7372 | Prepackaged software | 3 | (D) | (D) | (D) | AA |
| 7373 | Computer integrated systems | 8 | (D) | (D) | (D) | BB |
| 7374, 5, 6 | Data processing services | 9 | (D) | (D) | (D) | BB |
| 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. | 13 | (D) | (D) | (D) | BB |
| 7377 | Computer rental and leasing | 1 | (D) | (D) | (D) | AA |
| 7378 | Computer maintenance and repair | 3 | (D) | (D) | (D) | AA |
| 7379 | Computer related services, n.e.c. | 9 | (D) | (D) | (D) | BB |

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

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

| SIC code | Kind of business or operation | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) |
|----------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| 73 | Business services—Con. | | | | | |
| 738 | Miscellaneous business services ----- | 125 | (D) | (D) | (D) | FF |
| 7381, 2 | Detective agencies and protective services ----- | 18 | (D) | (D) | (D) | EE |
| 7381 | Detective, guard, and armored car services ----- | 15 | 7 598 | 4 184 | 937 | 309 |
| 7382 | Security systems services ----- | 3 | (D) | (D) | (D) | AA |
| 7383 | News syndicates ----- | 4 | (D) | (D) | (D) | AA |
| 7384 | Photofinishing laboratories* ----- | 31 | 9 993 | 2 266 | 527 | 162 |
| 7389 | Business services, n.e.c. ----- | 72 | 17 629 | 4 482 | 999 | 362 |
| 7389 pt. | Sign painting shops ----- | 5 | 793 | 214 | 55 | 16 |
| 7389 pt. | Interior designing ----- | 5 | (D) | (D) | (D) | AA |
| 7389 pt. | Telephone answering services ----- | 11 | (D) | (D) | (D) | BB |
| 7389 pt. | Other business services ----- | 51 | 14 794 | 3 608 | 789 | 279 |
| 75 | Automotive repair, services, and parking ----- | 311 | 79 316 | 15 295 | 3 621 | 892 |
| 751 | Automotive rental and leasing, without drivers ----- | 9 | 6 894 | 833 | 165 | 31 |
| 7513 | Truck rental and leasing, without drivers ----- | 5 | (D) | (D) | (D) | BB |
| 7514, 5 | Passenger car rental and leasing ----- | 4 | (D) | (D) | (D) | AA |
| 7514 | Passenger car rental ----- | 4 | (D) | (D) | (D) | AA |
| 7515 | Passenger car leasing ----- | — | — | — | — | — |
| 7519 | Utility trailer and recreational vehicle rental ----- | — | — | — | — | — |
| 752 | Automobile parking ----- | 1 | (D) | (D) | (D) | AA |
| 753 | Automotive repair shops ----- | 279 | 68 226 | 13 630 | 3 274 | 784 |
| 7532 | Top, body, and upholstery repair shops and paint shops ----- | 66 | 16 572 | 3 589 | 856 | 201 |
| 7532 pt. | Top and body repair shops ----- | 65 | (D) | (D) | (D) | CC |
| 7532 pt. | Paint shops ----- | 1 | (D) | (D) | (D) | AA |
| 7538 | General automotive repair shops ----- | 184 | 42 991 | 7 964 | 1 916 | 469 |
| 7538 pt. | General automotive repair shops, except diesel ----- | 173 | 37 152 | 6 723 | 1 635 | 414 |
| 7538 pt. | Diesel repair shops ----- | 11 | 5 839 | 1 241 | 281 | 55 |
| 7533, 4, 6, 7, 9 | Other automotive repair shops ----- | 29 | 8 663 | 2 077 | 502 | 114 |
| 7533 | Automotive exhaust system repair shops ----- | 7 | (D) | (D) | (D) | BB |
| 7534 | Tire retreading and repair shops ----- | 4 | (D) | (D) | (D) | BB |
| 7536 | Automotive glass replacement shops ----- | 5 | 1 445 | 452 | 133 | 22 |
| 7537 | Automotive transmission repair shops ----- | 4 | (D) | (D) | (D) | AA |
| 7539 | Automotive repair shops, n.e.c. ----- | 9 | 1 499 | 470 | 119 | 30 |
| 7539 pt. | Radiator repair ----- | 1 | (D) | (D) | (D) | AA |
| 7539 pt. | Brake, front end, and wheel alignment ----- | 6 | 1 049 | 284 | 72 | 17 |
| 7539 pt. | Automotive electrical and fuel system services ----- | 1 | (D) | (D) | (D) | AA |
| 7539 pt. | Other automotive repair shops, n.e.c. ----- | 1 | (D) | (D) | (D) | AA |
| 754 | Automotive services, except repair ----- | 22 | (D) | (D) | (D) | BB |
| 7542 | Carwashes ----- | 15 | (D) | (D) | (D) | BB |
| 7549 | Automotive services, except repair and carwashes ----- | 7 | (D) | (D) | (D) | BB |
| 76 | Miscellaneous repair services ----- | 110 | 19 729 | 4 453 | 983 | 280 |
| 762 | Electrical repair shops ----- | 24 | 2 976 | 717 | 162 | 44 |
| 7622 | Radio and television repair shops ----- | 9 | 946 | 218 | 55 | 17 |
| 7623, 9 | Other electrical and electronic repair shops ----- | 15 | 2 030 | 499 | 107 | 27 |
| 7623 | Refrigeration and air-conditioning service and repair shops ----- | 5 | (D) | (D) | (D) | AA |
| 7629 | Electrical and electronic repair shops, n.e.c. ----- | 10 | (D) | (D) | (D) | AA |
| 763 | Watch, clock, and jewelry repair ----- | 1 | (D) | (D) | (D) | AA |
| 764 | Reupholstery and furniture repair ----- | 9 | (D) | (D) | (D) | BB |
| 769 | Miscellaneous repair and related services ----- | 76 | 14 967 | 3 383 | 767 | 212 |
| 7692 | Welding repair ----- | 10 | (D) | (D) | (D) | BB |
| 7694 | Armature rewinding shops ----- | 2 | (D) | (D) | (D) | AA |
| 7699 | Repair shops and related services, n.e.c. ----- | 64 | 13 166 | 2 875 | 639 | 184 |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums ----- | 296 | 122 758 | 34 683 | 10 555 | 3 415 |
| 781, 2 | Motion picture production, distribution, and services ----- | 13 | (D) | (D) | (D) | BB |
| 783 | Motion picture theaters ----- | 24 | (D) | (D) | (D) | CC |
| 7832 | Motion picture theaters, except drive-in ----- | 23 | (D) | (D) | (D) | CC |
| 7833 | Drive-in motion picture theaters ----- | 1 | (D) | (D) | (D) | AA |
| 784 | Video tape rental ----- | 73 | (D) | (D) | (D) | EE |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers ----- | 14 | 1 492 | 499 | 130 | 43 |
| 7922 | Theatrical producers (except motion picture) and miscellaneous theatrical services ----- | 8 | (D) | (D) | (D) | AA |
| 7929 | Bands, orchestras, actors, and other entertainers and entertainment groups ----- | 6 | (D) | (D) | (D) | BB |
| 793 | Bowling centers ----- | 16 | (D) | (D) | (D) | CC |
| 79 ex. 792, 3, 84 | Commercial sports and other amusement and recreation services, including museums ----- | 156 | 100 525 | 29 761 | 9 379 | 2 760 |
| 794 | Commercial sports ----- | 5 | (D) | (D) | (D) | AA |
| 7941 | Professional sports clubs, managers, promoters ----- | — | — | — | — | — |
| 7948 | Racing, including track operation ----- | 5 | (D) | (D) | (D) | AA |
| 79 ex. 792, 3, 4, 84 | Other amusement and recreation services, including museums ----- | 151 | (D) | (D) | (D) | HH |
| 791 | Dance studios, schools, and halls ----- | 10 | (D) | (D) | (D) | AA |
| 7991 | Physical fitness facilities ----- | 24 | 4 898 | 1 638 | 444 | 243 |
| 7992 | Public golf courses ----- | 6 | (D) | (D) | (D) | AA |
| 7993 | Coin-operated amusement devices ----- | 6 | 1 178 | 292 | 73 | 21 |
| 7996 | Amusement parks ----- | 2 | (D) | (D) | (D) | AA |
| 7997 | Membership sports and recreation clubs ----- | 24 | 8 617 | 2 566 | 301 | 156 |
| 7999, 84 | Amusement and recreation services, including museums, n.e.c. ----- | 79 | 78 616 | 23 386 | 8 326 | 2 289 |
| 7999 pt. | Concession operators of amusement devices and rides ----- | 3 | (D) | (D) | (D) | AA |
| 7999 pt. | Carnivals, circuses, and fairs ----- | 1 | (D) | (D) | (D) | AA |
| 7999 pt., 84 | Other recreation and amusements, including museums ----- | 75 | (D) | (D) | (D) | GG |

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

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

| SIC code | Kind of business or operation | Establishments (number) | Receipts (\$1,000) | Annual payroll (\$1,000) | First-quarter payroll (\$1,000) | Paid employees for pay period including March 12 (number) |
|--------------------|--|-------------------------|--------------------|--------------------------|---------------------------------|---|
| 80 | Health services ----- | 633 | 240 539 | 99 315 | 22 316 | 4 980 |
| 801 | Offices and clinics of doctors of medicine ----- | 268 | 98 793 | 43 875 | 9 232 | 1 269 |
| 8011 pt. | Offices of doctors of medicine ----- | 263 | (D) | (D) | (D) | GG |
| 8011 pt. | General medical clinics ----- | 5 | (D) | (D) | (D) | BB |
| 802 | Offices and clinics of dentists ----- | 161 | 45 615 | 14 985 | 3 463 | 819 |
| 803 | Offices and clinics of doctors of osteopathy ----- | 6 | 1 074 | 412 | 89 | 19 |
| 804 | Offices and clinics of other health practitioners ----- | 131 | 23 448 | 5 405 | 1 165 | 332 |
| 8041 | Offices and clinics of chiropractors ----- | 45 | 7 538 | 1 465 | 322 | 124 |
| 8042 | Offices and clinics of optometrists ----- | 38 | 8 073 | 1 113 | 261 | 95 |
| 8043 | Offices and clinics of podiatrists ----- | 5 | 726 | 166 | 40 | 12 |
| 8049 | Offices and clinics of health practitioners, n.e.c. ----- | 43 | 7 111 | 2 661 | 542 | 101 |
| 805 | Nursing and personal care facilities ----- | 35 | 61 806 | 30 491 | 7 351 | 2 282 |
| 8051 | Skilled nursing care facilities ----- | 19 | (D) | (D) | (D) | GG |
| 8052 | Intermediate care facilities ----- | 11 | (D) | (D) | (D) | FF |
| 8059 | Nursing and personal care facilities, n.e.c. ----- | 5 | (D) | (D) | (D) | BB |
| 806 | Hospitals ----- | - | - | - | - | - |
| 8062 | General medical and surgical hospitals ----- | - | - | - | - | - |
| 8063, 9 | Specialty hospitals ----- | - | - | - | - | - |
| 807, 8, 9 | Other health services ----- | 32 | 9 803 | 4 147 | 1 016 | 259 |
| 807 | Medical and dental laboratories ----- | 14 | 3 644 | 1 260 | 332 | 58 |
| 8071 | Medical laboratories ----- | 6 | (D) | (D) | (D) | BB |
| 8072 | Dental laboratories ----- | 8 | (D) | (D) | (D) | AA |
| 808 | Home health care services ----- | 7 | (D) | (D) | (D) | CC |
| 809 | Miscellaneous health and allied services, n.e.c. ----- | 11 | (D) | (D) | (D) | BB |
| 8092 | Kidney dialysis centers ----- | - | - | - | - | - |
| 8093 | Specialty outpatient facilities, n.e.c. ----- | 10 | (D) | (D) | (D) | BB |
| 8099 | Health and allied services, n.e.c. ----- | 1 | (D) | (D) | (D) | AA |
| 81 | Legal services ----- | 314 | 81 243 | 30 712 | 6 343 | 1 137 |
| 823, 4, 9 | Selected educational services ----- | 28 | 2 418 | 564 | 114 | 56 |
| 823 | Libraries ----- | 6 | (D) | (D) | (D) | AA |
| 824 | Vocational schools ----- | 7 | (D) | (D) | (D) | AA |
| 829 | Schools and educational services, n.e.c. ----- | 15 | (D) | (D) | (D) | BB |
| 83 | Social services ----- | 150 | 21 231 | 8 328 | 1 959 | 824 |
| 835 | Child day care services ----- | 76 | 4 188 | 1 878 | 420 | 257 |
| 832, 3, 6, 9 | Other social services ----- | 74 | 17 043 | 6 450 | 1 539 | 567 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) ----- | 421 | 95 889 | 40 033 | 9 192 | 1 530 |
| 871 | Engineering, architectural, and surveying services ----- | 167 | 42 551 | 18 680 | 4 087 | 698 |
| 8711 | Engineering services ----- | 79 | 32 394 | 14 756 | 3 279 | 504 |
| 8712 | Architectural services ----- | 42 | 7 320 | 2 865 | 645 | 124 |
| 8713 | Surveying services ----- | 46 | 2 837 | 1 059 | 163 | 70 |
| 872 | Accounting, auditing, and bookkeeping services ----- | 125 | 24 302 | 10 828 | 2 692 | 486 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) ----- | 17 | 7 954 | 2 758 | 550 | 69 |
| 8731 | Commercial physical and biological research ----- | 5 | 3 462 | 1 222 | 266 | 27 |
| 8732 | Commercial economic, sociological, and educational research ----- | 6 | (D) | (D) | (D) | AA |
| 8734 | Testing laboratories ----- | 6 | (D) | (D) | (D) | BB |
| 874 | Management and public relations services ----- | 112 | 21 082 | 7 767 | 1 863 | 277 |
| 8741 | Management services ----- | 21 | 8 312 | 3 242 | 616 | 133 |
| 8742 | Management consulting services ----- | 60 | 5 565 | 1 773 | 345 | 81 |
| 8743 | Public relations services ----- | 7 | 1 176 | 365 | 70 | 14 |
| 8744 | Facilities support management services ----- | - | - | - | - | - |
| 8748 | Business consulting services, n.e.c. ----- | 24 | 6 029 | 2 387 | 832 | 49 |
| 89 | Services, n.e.c. ----- | 40 | 9 806 | 3 928 | 866 | 140 |

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 | 864 | 650 692 | 291 449 | 69 825 | 14 382 |
| 7032, 704 | Camps and membership lodging | 15 | (D) | (D) | (D) | BB |
| 792, 7991 pt., 7997, 7999 pt., 84 | Selected amusement, recreation, and related services | 45 | 14 573 | 5 194 | 856 | 331 |
| 8011 pt.; 8021 pt.; 805, 6, 8, 9 | Selected health services | 115 | 432 989 | 213 866 | 52 426 | 9 057 |
| 8011 pt., 8021 pt., 805 | Clinics of doctors of medicine and dentists | 18 | (D) | (D) | (D) | CC |
| 806 | Nursing and personal care facilities | 19 | (D) | (D) | (D) | GG |
| 806 | Hospitals | 15 | (D) | (D) | (D) | II |
| 8062 | General medical and surgical hospitals | 13 | 290 780 | 141 594 | 35 540 | 5 382 |
| 8063, 9 | Specialty hospitals | 2 | (D) | (D) | (D) | FF |
| 808, 9 | Other health services | 63 | 56 159 | 31 615 | 7 014 | 1 772 |
| 8111 pt. | Legal aid societies and similar legal services | 7 | (D) | (D) | (D) | BB |
| 823, 4, 9 | Selected educational services | 76 | (D) | (D) | (D) | FF |
| 83 | Social services | 331 | 87 906 | 38 831 | 9 457 | 2 885 |
| 835 | Child day care services | 91 | 8 954 | 5 123 | 1 253 | 549 |
| 832, 3, 6, 9 | Other social services | 240 | 78 952 | 33 708 | 8 204 | 2 336 |
| 832 | Individual and family social services | 107 | 33 038 | 16 052 | 3 920 | 1 117 |
| 833 | Job training and vocational rehabilitation services | 12 | 5 861 | 2 941 | 721 | 184 |
| 836 | Residential care | 55 | 18 779 | 8 706 | 2 119 | 668 |
| 839 | Social services, n.e.c. | 66 | 21 274 | 6 009 | 1 444 | 367 |
| 861, 2, 4, 9 | Selected membership organizations | 251 | 71 889 | 16 304 | 3 317 | 1 132 |
| 861 | Business associations | 46 | 26 539 | 6 172 | 930 | 211 |
| 864 | Civic, social, and fraternal associations | 150 | 32 656 | 6 728 | 1 575 | 738 |
| 862, 9 | Other membership organizations | 55 | 12 694 | 3 404 | 812 | 183 |
| 873, 4 ex. 8744 | Research, testing, and consulting services, except facilities support management services | 24 | (D) | (D) | (D) | BB |
| 873 | Research, development, and testing services | 13 | (D) | (D) | (D) | BB |
| 874 ex. 8744 | Management and public relations services, except facilities support management services | 11 | (D) | (D) | (D) | BB |

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 |
| Vermont | (X) | 1 946 034 | 1 946 034 | 100.0 | Vermont—Con. | | | | |
| Burlington | 1 | 239 513 | 239 513 | 12.3 | Essex Junction | 9 | 35 706 | 854 632 | 43.9 |
| South Burlington | 2 | 180 512 | 420 025 | 21.6 | St. Albans | 10 | 35 356 | 889 988 | 45.7 |
| Rutland | 3 | 138 075 | 558 100 | 28.7 | Newport | 11 | 19 248 | 909 236 | 46.7 |
| Brattleboro town | 4 | 61 806 | 619 906 | 31.9 | Winooski | 12 | 15 454 | 924 690 | 47.5 |
| Bennington town | 5 | 61 269 | 681 175 | 35.0 | Vergennes | 13 | 8 437 | 933 127 | 48.0 |
| Colchester town | 6 | 49 340 | 730 515 | 37.5 | Bellows Falls | 14 | 5 823 | 938 950 | 48.2 |
| Montpelier | 7 | 45 383 | 775 898 | 39.9 | | | | | |
| Barre | 8 | 43 028 | 818 926 | 42.1 | | | | | |

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 |
| Vermont ----- | (X) | 1 946 034 | 1 946 034 | 100.0 | Vermont—Con. | | | | |
| Chittenden ----- | 1 | 777 702 | 777 702 | 40.0 | Franklin ----- | 8 | 51 678 | 1 757 657 | 90.3 |
| Rutland ----- | 2 | 238 749 | 1 016 451 | 52.2 | Addison ----- | 9 | 49 926 | 1 807 583 | 92.9 |
| Windsor ----- | 3 | 157 826 | 1 174 277 | 60.3 | Caledonia ----- | 10 | 48 964 | 1 856 547 | 95.4 |
| Windham ----- | 4 | 157 257 | 1 331 534 | 68.4 | Orleans ----- | 11 | 41 763 | 1 898 310 | 97.5 |
| Washington ----- | 5 | 152 269 | 1 483 803 | 76.2 | Orange ----- | 12 | 40 067 | 1 938 377 | 99.6 |
| Bennington ----- | 6 | 120 059 | 1 603 862 | 82.4 | Grand Isle ----- | 13 | 6 018 | 1 944 395 | 99.9 |
| Lamoille ----- | 7 | 102 117 | 1 705 979 | 87.7 | Essex ----- | 14 | 1 639 | 1 946 034 | 100.0 |

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

Appendix A.

General Explanation

CENSUS COVERAGE AND METHODOLOGY

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

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

- a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1992. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10 percent of total receipts of all establishments covered in the census.

The census included only those service nonemployer firms which reported a receipts volume of \$1,000 or more during 1992. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

Data for nonemployers are not included in this report but are provided in a subsequent Non-employer Statistics report (SC92-N-1).

- b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 1992 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census.

Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:

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

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

1. The nonmail universe

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

If the census or administrative record classifications proved inadequate (none corresponded to a 1992 census classification in the detail required for

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

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

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

VERMONT

Burlington, VT MSA

- Chittenden County, VT (part)
- Burlington city, VT
- Charlotte town, VT
- Colchester town, VT
- Essex Junction village, VT
- Essex town balance, VT
- Hinesburg town, VT
- Jericho town, VT
- Jericho village, VT
- Milton town, VT
- Milton village, VT
- Richmond town, VT
- St. George town, VT

Burlington, VT MSA—Con.

- Chittenden County, VT (part)—Con.
- Shelburne town, VT
- South Burlington city, VT
- Williston town, VT
- Winooski city, VT
- Franklin County, VT (part)
- Fairfax town, VT
- Georgia town, VT
- St. Albans city, VT
- St. Albans town, VT
- Swanton town, VT
- Swanton village, VT
- Grand Isle County, VT (part)
- Grand Isle town, VT
- South Hero town, VT

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 | 22.3 | 7.5 | 73 | Business services—Con. | | |
| 70 ex. 704 | Hotels, rooming houses, camps, and other lodging places (except membership lodging) | 4.8 | 3.8 | 736 | Personnel supply services | 21.9 | 4.7 |
| | | | | 7361 | Employment agencies | 51.1 | 47.2 |
| | | | | 7363 | Help supply services | 19.7 | 1.6 |
| 7011 | Hotels and motels | 4.6 | 3.9 | 7363 pt. | Temporary help supply | 5.9 | — |
| 7011 pt. | Hotels | 4.0 | 3.0 | 7363 pt. | Help supply, except temporary | 84.8 | 8.9 |
| 7011 pt. | Hotels, 25 guestrooms or more | 3.7 | 3.0 | | | | |
| 7011 pt. | Hotels, less than 25 guestrooms | 7.1 | 2.7 | 737 | Computer programming, data processing, and other computer related services | 7.2 | 34.8 |
| 7011 pt. | Motels, motor hotels, and tourist courts | 8.2 | 9.4 | 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems | 4.9 | 44.0 |
| 7011 pt. | Motels, tourist courts | 10.5 | 8.3 | 7371 | Computer programming services | 10.8 | 4.4 |
| 7011 pt. | Motor hotels | 1.8 | 12.4 | 7372 | Prepackaged software | 27.7 | — |
| 702, 3 | Other lodging places | 9.1 | 1.5 | 7373 | Computer integrated systems | .1 | 66.0 |
| 702 | Rooming and boarding houses | 11.9 | — | 7374, 5, 6 | Data processing services | (D) | (D) |
| 703 | Camps and recreational vehicle parks | 8.6 | 1.8 | 7374, 5 | Computer processing, information retrieval | 5.1 | .1 |
| | | | | 7376 | Computer facilities management services | (D) | (D) |
| 72 | Personal services | 25.9 | 5.9 | 7377, 8, 9 | Computer rental and leasing, maintenance, and related services, n.e.c. | (D) | (D) |
| 721 | Laundry, cleaning, and garment services | 15.2 | 4.0 | 7377 | Computer rental and leasing | (D) | (D) |
| 7211 | Power laundries, family and commercial* | (D) | (D) | 7378 | Computer maintenance and repair | (D) | (D) |
| 7213 | Linen supply* | .6 | — | 7379 | Computer related services, n.e.c. | (D) | (D) |
| 7215 | Coin-operated laundries and drycleaning | 28.9 | 13.2 | 738 | Miscellaneous business services | 43.1 | 3.5 |
| 7216 | Drycleaning plants, except rug cleaning* | 16.8 | 4.8 | 7381, 2 | Detective agencies and protective services | 25.4 | 3.1 |
| 7217 | Carpet and upholstery cleaning | 31.7 | — | 7381 | Detective, guard, and armored car services | 17.1 | 3.2 |
| 7218 | Industrial launderers* | (D) | (D) | 7382 | Security systems services | 88.0 | 2.1 |
| 7212, 9 | Other laundry, cleaning, and garment services* .. | (D) | (D) | 7383 | News syndicates | (D) | (D) |
| 7212 | Garment pressing, and agents for laundries and drycleaners | 20.3 | — | 7384 | Photofinishing laboratories* | 51.8 | 2.9 |
| 7219 | Laundry and garment services, n.e.c.* | (D) | (D) | 7389 pt. | Business services, n.e.c. | (D) | (D) |
| | | | | 7389 pt. | Sign painting shops | 25.0 | 10.5 |
| 722 | Photographic studios, portrait | 22.9 | 35.6 | 7389 pt. | Interior designing | 79.1 | 13.6 |
| 723, 4 | Beauty and barber shops | 39.1 | 2.8 | 7389 pt. | Telephone answering services | 65.1 | — |
| 723 | Beauty shops | 38.9 | 2.9 | 7389 pt. | Other business services | (D) | (D) |
| 724 | Barber shops | 58.4 | — | 7389 pt. | | | |
| 725 | Shoe repair shops and shoeshine parlors | 5.4 | — | 75 | Automotive repair, services, and parking | 34.7 | 2.0 |
| 726 | Funeral service and crematories | 24.7 | 6.2 | 751 | Automotive rental and leasing, without drivers | 16.3 | — |
| 729 | Miscellaneous personal services | 22.2 | 4.8 | 7513 | Truck rental and leasing, without drivers | — | — |
| 7291 | Tax return preparation services | 26.4 | — | 7514, 5 | Passenger car rental and leasing | 31.8 | — |
| 7299 | Miscellaneous personal services, n.e.c. | 20.1 | 7.2 | 7514 | Passenger car rental | 31.8 | — |
| | | | | 7515 | Passenger car leasing | — | — |
| 73 | Business services | 26.6 | 21.4 | 7519 | Utility trailer and recreational vehicle rental | — | — |
| 731 | Advertising | 14.9 | 12.6 | | | | |
| 7311 | Advertising agencies | 9.4 | 15.3 | 752 | Automobile parking | (D) | (D) |
| 7312 | Outdoor advertising services | — | — | 753 | Automotive repair shops | 38.9 | 1.7 |
| 7313 | Radio, television, publishers' advertising representatives | (D) | (D) | 7532 | Top, body, and upholstery repair shops and paint shops | 35.3 | .6 |
| 7319 | Advertising, n.e.c. | (D) | (D) | 7532 pt. | Top and body repair shops | (D) | (D) |
| | | | | 7532 pt. | Paint shops | (D) | (D) |
| 732 | Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies | 61.5 | .1 | 7538 | General automotive repair shops | 45.9 | 2.3 |
| 7322 | Adjustment and collection services | (D) | (D) | 7538 pt. | General automotive repair shops, except diesel | 51.3 | 2.6 |
| 7323 | Credit reporting services | (D) | (D) | 7538 pt. | Diesel repair shops | 6.8 | — |
| 733 | Mailing, reproduction, commercial art and photography, and stenographic services | 14.8 | 47.2 | 7533, 4, 6, 7, 9 | Other automotive repair shops | 12.5 | 1.3 |
| 7331 | Direct mail advertising services | .4 | 78.0 | 7533 | Automotive exhaust system repair shops | 16.9 | — |
| 7334 | Photocopying and duplicating services | 4.9 | — | 7534 | Tire retreading and repair shops | 7.8 | — |
| 7335, 6 | Commercial photography, art, and graphics | 43.0 | — | 7536 | Automotive glass replacement shops | 10.6 | — |
| 7335 | Commercial photography | 60.8 | — | 7537 | Automotive transmission repair shops | 13.5 | 9.6 |
| 7336 | Commercial art and graphic design | 40.1 | — | 7539 | Automotive repair shops, n.e.c. | 17.0 | 2.6 |
| 7338 | Secretarial and court reporting services | 67.8 | 5.2 | 7539 pt. | Radiator repair | (D) | (D) |
| | | | | 7539 pt. | Brake, front end, and wheel alignment | 25.2 | — |
| 734 | Services to dwellings and other buildings | 75.7 | 2.3 | 7539 pt. | Automotive electrical and fuel system services | (D) | (D) |
| 7342 | Disinfecting and pest control services | 43.3 | 4.9 | 7539 pt. | Other automotive repair shops, n.e.c. | (D) | (D) |
| 7349 | Building cleaning and maintenance services, n.e.c. | 77.4 | 2.2 | 754 | Automotive services, except repair | (D) | (D) |
| 735 | Miscellaneous equipment rental and leasing | 39.2 | 13.4 | 7542 | Carwashes | 38.5 | 6.6 |
| 7352 | Medical equipment rental and leasing | 7.7 | — | 7549 | Automotive services, except repair and carwashes | (D) | (D) |
| 7353 | Heavy construction equipment rental and leasing .. | 87.2 | 12.8 | | | | |
| 7359 | Equipment rental and leasing, n.e.c. | 35.0 | 15.9 | | | | |

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 ----- | 26.5 | 2.2 | 80 | Health services ----- | 30.7 | 3.0 |
| 762 | Electrical repair shops ----- | 25.6 | 2.9 | 801 | Offices and clinics of doctors of medicine ----- | 37.5 | 3.0 |
| 7622 | Radio and television repair shops ----- | 7.0 | 1.9 | 8011 pt. | Offices of doctors of medicine ----- | 38.3 | 3.0 |
| 7623, 9 | Other electrical and electronic repair shops ----- | 30.3 | 3.2 | 8011 pt. | General medical clinics ----- | 2.5 | 3.6 |
| 7623 | Refrigeration and air-conditioning service and repair shops ----- | 33.5 | — | 802 | Offices and clinics of dentists ----- | 45.0 | 4.0 |
| 7629 | Electrical and electronic repair shops, n.e.c. --- | 29.2 | 4.3 | 803 | Offices and clinics of doctors of osteopathy ----- | 25.5 | — |
| 763 | Watch, clock, and jewelry repair ----- | 14.0 | — | 804 | Offices and clinics of other health practitioners ---- | 30.6 | 5.1 |
| 764 | Reupholstery and furniture repair ----- | 20.7 | — | 8041 | Offices and clinics of chiropractors ----- | 35.6 | 1.2 |
| | | | | 8042 | Offices and clinics of optometrists ----- | 28.7 | 3.4 |
| | | | | 8043 | Offices and clinics of podiatrists ----- | 37.7 | — |
| | | | | 8049 | Offices and clinics of health practitioners, n.e.c. -- | 27.2 | 11.1 |
| | | | | 805 | Nursing and personal care facilities ----- | 4.0 | — |
| 769 | Miscellaneous repair and related services ----- | 27.8 | 2.2 | 8051 | Skilled nursing care facilities ----- | 4.6 | — |
| 7692 | Welding repair ----- | 26.9 | 12.6 | 8052 | Intermediate care facilities ----- | 1.5 | — |
| 7694 | Armature rewinding shops ----- | — | 5.4 | 8059 | Nursing and personal care facilities, n.e.c. ----- | — | — |
| 7699 | Repair shops and related services, n.e.c. ----- | 29.3 | .9 | 806 | Hospitals ----- | — | — |
| | | | | 8062 | General medical and surgical hospitals ----- | — | — |
| | | | | 8063, 9 | Specialty hospitals ----- | — | — |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums ----- | 6.3 | 3.2 | 807, 8, 9 | Other health services ----- | 24.4 | 9.1 |
| 781, 2 | Motion picture production, distribution, and services - | (D) | (D) | 807 | Medical and dental laboratories ----- | 15.4 | 1.6 |
| | | | | 8071 | Medical laboratories ----- | 1.1 | 2.6 |
| | | | | 8072 | Dental laboratories ----- | 40.2 | — |
| | | | | 808 | Home health care services ----- | 29.5 | 3.7 |
| | | | | 809 | Miscellaneous health and allied services, n.e.c. --- | 30.6 | 24.6 |
| | | | | 8092 | Kidney dialysis centers ----- | — | — |
| 783 | Motion picture theaters ----- | 3.8 | 1.6 | 8093 | Specialty outpatient facilities, n.e.c. ----- | (D) | (D) |
| 7832 | Motion picture theaters, except drive-in ----- | (D) | (D) | 8099 | Health and allied services, n.e.c. ----- | (D) | (D) |
| 7833 | Drive-in motion picture theaters ----- | (D) | (D) | | | | |
| | | | | 81 | Legal services ----- | 45.6 | 5.3 |
| 784 | Video tape rental ----- | 33.5 | 4.2 | 823, 4, 9 | Selected educational services ----- | 19.0 | 11.3 |
| | | | | 823 | Libraries ----- | 4.1 | 95.9 |
| | | | | 824 | Vocational schools ----- | 11.5 | .9 |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers ----- | (D) | (D) | 829 | Schools and educational services, n.e.c. ----- | 35.8 | 28.3 |
| 7922 | Theatrical producers (except motion picture) and miscellaneous theatrical services ----- | 12.3 | 12.3 | 83 | Social services ----- | 35.9 | 18.6 |
| 7929 | Bands, orchestras, actors, and other entertainers and entertainment groups ----- | (D) | (D) | 835 | Child day care services ----- | 45.2 | 9.3 |
| | | | | 832, 3, 6, 9 | Other social services ----- | 32.4 | 22.1 |
| 793 | Bowling centers ----- | (D) | (D) | 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) ----- | 24.9 | 14.6 |
| 79 ex. 792, 3; 84 | Commercial sports and other amusement and recreation services, including museums ----- | 11.7 | 5.1 | 871 | Engineering, architectural, and surveying services -- | 24.5 | 20.5 |
| 794 | Commercial sports ----- | 5.4 | — | 8711 | Engineering services ----- | 22.7 | 22.7 |
| 7941 | Professional sports clubs, managers, promoters ----- | — | — | 8712 | Architectural services ----- | 26.4 | 16.4 |
| 7948 | Racing, including track operation ----- | 5.4 | — | 8713 | Surveying services ----- | 47.5 | 3.2 |
| 79 ex. 792, 3, 4; 84 | Other amusement and recreation services, including museums ----- | 12.0 | 5.3 | 872 | Accounting, auditing, and bookkeeping services ---- | 30.6 | 3.5 |
| 791 | Dance studios, schools, and halls ----- | (D) | (D) | 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) --- | 9.6 | 7.0 |
| 7991 | Physical fitness facilities ----- | 11.1 | 11.2 | 8731 | Commercial physical and biological research ----- | 26.0 | 18.6 |
| 7992 | Public golf courses ----- | 36.7 | — | 8732 | Commercial economic, sociological, and educational research ----- | 24.9 | — |
| 7993 | Coin-operated amusement devices ----- | — | 1.2 | 8734 | Testing laboratories ----- | 1.4 | 5.6 |
| 7996 | Amusement parks ----- | (D) | (D) | 874 | Management and public relations services ----- | 28.0 | 21.1 |
| 7997 | Membership sports and recreation clubs ----- | 38.3 | .9 | 8741 | Management services ----- | 32.2 | 20.4 |
| 7999, 84 | Amusement and recreation services, including museums, n.e.c. ----- | 7.2 | 5.7 | 8742 | Management consulting services ----- | 22.7 | 8.5 |
| 7999 pt. | Concession operators of amusement devices and rides ----- | (D) | (D) | 8743 | Public relations services ----- | (D) | (D) |
| 7999 pt. | Carnivals, circuses, and fairs ----- | (D) | (D) | 8744 | Facilities support management services ----- | (D) | (D) |
| 7999 pt., 84 | Other recreation and amusements, including museums ----- | 7.0 | 5.7 | 8748 | Business consulting services, n.e.c. ----- | 39.1 | 44.6 |
| | | | | 89 | Services, n.e.c. ----- | 17.5 | 11.4 |

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 | 8.3 | 3.8 | 823, 4, 9 | Selected educational services | 15.5 | 6.0 |
| 7032, 704 | Camps and membership lodging | (D) | (D) | 83 | Social services | 21.0 | 10.7 |
| 792, 7991 pt., 7997, 7999 pt., 84 | Selected amusement, recreation, and related services | 8.1 | 2.0 | 835 | Child day care services | 28.9 | 19.3 |
| 8011 pt.; | Selected health services | 2.8 | 1.0 | 832, 3, 6, 9 | Other social services | 20.2 | 9.9 |
| 8021 pt.; | | | | 832 | Individual and family social services | 20.7 | 8.2 |
| 805, 6, 8, 9 | | | | 833 | Job training and vocational rehabilitation services | 3.5 | .2 |
| 8011 pt., | Clinics of doctors of medicine and dentists | .5 | .1 | 836 | Residential care | 17.6 | 13.8 |
| 8021 pt. | | | | 839 | Social services, n.e.c. | 27.2 | 10.4 |
| 805 | Nursing and personal care facilities | — | — | 861, 2, 4, 9 | Selected membership organizations | 30.3 | 16.4 |
| 806 | Hospitals | 2.8 | — | 861 | Business associations | 16.7 | 7.0 |
| 8062 | General medical and surgical hospitals | (D) | (D) | 864 | Civic, social, and fraternal associations | 43.9 | 27.5 |
| 8063, 9 | Specialty hospitals | (D) | (D) | 862, 9 | Other membership organizations | 19.0 | 4.1 |
| 808, 9 | Other health services | 5.2 | 9.1 | 873, 4 ex. | Research, testing, and consulting services, except facilities support management services | 9.7 | .2 |
| 8111 pt. | Legal aid societies and similar legal services | (D) | (D) | 8744 | | | |
| | | | | 873 | Research, development, and testing services | 3.7 | 1.1 |
| | | | | 874 ex. | Management and public relations services, except facilities support management services | 10.9 | — |
| | | | | 8744 | | | |

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**

VERMONT

There are no geographic notes for the State of Vermont.

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 | 5 025 | 4 412 | 4 707 | 4 152 |
| 70 ex. 704 | Hotels, rooming houses, camps, and other lodging places (except membership lodging) | 471 | 484 | 439 | 449 |
| | Hotels and motels | 408 | 415 | 379 | 385 |
| 7011 | Hotels | 227 | 197 | 211 | 182 |
| 7011 pt. | Hotels, 25 guestrooms or more | 106 | 101 | 98 | 91 |
| 7011 pt. | Hotels, less than 25 guestrooms | 121 | 96 | 113 | 91 |
| 7011 pt. | Motels, motor hotels, and tourist courts | 181 | 218 | 168 | 203 |
| 7011 pt. | Motels, tourist courts | 157 | 186 | 145 | 173 |
| 7011 pt. | Motor hotels | 24 | 32 | 23 | 30 |
| 702, 3 | Other lodging places | 63 | 69 | 60 | 64 |
| 702 | Rooming and boarding houses | 15 | 22 | 15 | 17 |
| 703 | Camps and recreational vehicle parks | 48 | 47 | 45 | 47 |
| 72 | Personal services | 498 | 486 | 463 | 453 |
| 721 | Laundry, cleaning, and garment services | 126 | 118 | 119 | 107 |
| 7211 | Power laundries, family and commercial* | 3 | 4 | 2 | 4 |
| 7213 | Linen supply* | 7 | 7 | 7 | 7 |
| 7215 | Coin-operated laundries and drycleaning | 39 | 43 | 36 | 39 |
| 7216 | Drycleaning plants, except rug cleaning* | 37 | 35 | 36 | 31 |
| 7217 | Carpet and upholstery cleaning | 25 | 20 | 25 | 19 |
| 7218 | Industrial launderers* | 1 | 3 | 1 | 3 |
| 7212, 9 | Other laundry, cleaning, and garment services* | 14 | 6 | 12 | 4 |
| 722 | Photographic studios, portrait | 19 | 17 | 19 | 16 |
| 723, 4 | Beauty and barber shops | 250 | 241 | 227 | 228 |
| 723 | Beauty shops | 245 | 234 | 223 | 221 |
| 724 | Barber shops | 5 | 7 | 4 | 7 |
| 725 | Shoe repair shops and shoeshine parlors | 5 | 6 | 5 | 4 |
| 726 | Funeral service and crematories | 55 | 55 | 54 | 54 |
| 729 | Miscellaneous personal services | 43 | 49 | 39 | 44 |
| 7291 | Tax return preparation services | 19 | 17 | 17 | 16 |
| 7299 | Miscellaneous personal services, n.e.c. | 24 | 32 | 22 | 28 |
| 73 | Business services | 701 | 533 | 656 | 502 |
| 731 | Advertising | 37 | 33 | 35 | 33 |
| 7311 | Advertising agencies | 29 | 26 | 28 | 26 |
| 7312 | Outdoor advertising services | — | 1 | — | 1 |
| 7313 | Radio, television, publishers' advertising representatives | 4 | 2 | 3 | 2 |
| 7319 | Advertising, n.e.c. | 4 | 4 | 4 | 4 |
| 732 | Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies | 12 | 8 | 11 | 8 |
| 7322 | Adjustment and collection services | 9 | 6 | 8 | 6 |
| 7323 | Credit reporting services | 3 | 2 | 3 | 2 |
| 733 | Mailing, reproduction, commercial art and photography, and stenographic services | 88 | 57 | 84 | 52 |
| 7331 | Direct mail advertising services | 12 | 10 | 12 | 10 |
| 7334 | Photocopying and duplicating services | 8 | 5 | 8 | 5 |
| 7335, 6 | Commercial photography, art, and graphics | 51 | 33 | 49 | 29 |
| 7335 | Commercial photography | 11 | 12 | 11 | 9 |
| 7336 | Commercial art and graphic design | 40 | 21 | 38 | 20 |
| 7338 | Secretarial and court reporting services | 17 | 9 | 15 | 8 |
| 734 | Services to dwellings and other buildings | 176 | 157 | 166 | 145 |
| 7342 | Disinfecting and pest control services | 11 | 7 | 10 | 7 |
| 7349 | Building cleaning and maintenance services, n.e.c. | 165 | 150 | 156 | 138 |
| 735 | Miscellaneous equipment rental and leasing | 53 | 41 | 50 | 37 |
| 7352 | Medical equipment rental and leasing | 5 | 7 | 5 | 7 |
| 7353 | Heavy construction equipment rental and leasing | 5 | 6 | 5 | 6 |
| 7359 | Equipment rental and leasing, n.e.c. | 43 | 28 | 40 | 24 |
| 736 | Personnel supply services | 41 | 24 | 36 | 22 |
| 7361 | Employment agencies | 14 | 8 | 12 | 6 |
| 7363 | Help supply services | 27 | 16 | 24 | 16 |

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 ----- | 115 | 62 | 106 | 61 |
| 7371, 2, 3 | Computer programming, prepackaged software, and integrated systems ----- | 75 | 41 | 71 | 40 |
| 7371 | Computer programming services ----- | 49 | 25 | 46 | 24 |
| 7372 | Prepackaged software ----- | 8 | 4 | 8 | 4 |
| 7373 | Computer integrated systems ----- | 18 | 12 | 17 | 12 |
| 7374, 5, 6 | Data processing services ----- | 16 | 13 | 14 | 13 |
| 7374, 5 | Computer processing, information retrieval ----- | 13 | 11 | 11 | 11 |
| 7376 | Computer facilities management services ----- | 3 | 2 | 3 | 2 |
| 7377, 8, 9 | Computer rental and leasing, maintenance, and related services, n.e.c. ----- | 24 | 8 | 21 | 8 |
| 7377 | Computer rental and leasing ----- | 1 | — | — | — |
| 7378 | Computer maintenance and repair ----- | 5 | — | 5 | — |
| 7379 | Computer related services, n.e.c. ----- | 18 | 8 | 16 | 8 |
| 738 | Miscellaneous business services ----- | 179 | 151 | 168 | 144 |
| 7381, 2 | Detective agencies and protective services ----- | 25 | 18 | 24 | 18 |
| 7381 | Detective, guard, and armored car services ----- | 20 | 10 | 20 | 10 |
| 7382 | Security systems services ----- | 5 | 8 | 4 | 8 |
| 7383 | News syndicates ----- | 4 | 4 | 3 | 4 |
| 7384 | Photofinishing laboratories* ----- | 43 | 23 | 39 | 21 |
| 7389 | Business services, n.e.c. ----- | 107 | 106 | 102 | 101 |
| 7389 pt. | Sign painting shops ----- | 9 | 7 | 9 | 7 |
| 7389 pt. | Interior designing ----- | 8 | 9 | 8 | 9 |
| 7389 pt. | Telephone answering services ----- | 13 | 15 | 11 | 15 |
| 7389 pt. | Other business services ----- | 77 | 75 | 74 | 70 |
| 75 | Automotive repair, services, and parking ----- | 433 | 364 | 402 | 345 |
| 751 | Automotive rental and leasing, without drivers ----- | 20 | 19 | 18 | 19 |
| 7513 | Truck rental and leasing, without drivers ----- | 9 | 5 | 7 | 5 |
| 7514, 5 | Passenger car rental and leasing ----- | 11 | 13 | 11 | 13 |
| 7519 | Utility trailer and recreational vehicle rental ----- | — | 1 | — | 1 |
| 752 | Automobile parking ----- | 3 | 2 | 3 | 2 |
| 753 | Automotive repair shops ----- | 378 | 314 | 352 | 296 |
| 7532 | Top, body, and upholstery repair shops and paint shops ----- | 96 | 105 | 88 | 98 |
| 7532 pt. | Top and body repair shops ----- | 94 | 101 | 86 | 94 |
| 7532 pt. | Paint shops ----- | 2 | 4 | 2 | 4 |
| 7538 | General automotive repair shops ----- | 240 | 170 | 225 | 161 |
| 7538 pt. | General automotive repair shops, except diesel ----- | 225 | 165 | 210 | 157 |
| 7538 pt. | Diesel repair shops ----- | 15 | 5 | 15 | 4 |
| 7533, 4, 6, 7, 9 | Other automotive repair shops ----- | 42 | 39 | 39 | 37 |
| 7533 | Automotive exhaust system repair shops ----- | 8 | 8 | 7 | 8 |
| 7534 | Tire retreading and repair shops ----- | 5 | 6 | 5 | 6 |
| 7536 | Automotive glass replacement shops ----- | 11 | 7 | 11 | 6 |
| 7537 | Automotive transmission repair shops ----- | 6 | 6 | 5 | 5 |
| 7539 | Automotive repair shops, n.e.c. ----- | 12 | 12 | 11 | 12 |
| 7539 pt. | Radiator repair ----- | 1 | 2 | 1 | 2 |
| 7539 pt. | Brake, front end, and wheel alignment ----- | 6 | 3 | 6 | 3 |
| 7539 pt. | Automotive electrical and fuel system services ----- | 2 | 3 | 2 | 3 |
| 7539 pt. | Other automotive repair shops, n.e.c. ----- | 3 | 4 | 2 | 4 |
| 754 | Automotive services, except repair ----- | 32 | 29 | 29 | 28 |
| 7542 | Carwashes ----- | 21 | 20 | 18 | 19 |
| 7549 | Automotive services, except repair and carwashes ----- | 11 | 9 | 11 | 9 |
| 76 | Miscellaneous repair services ----- | 172 | 139 | 161 | 129 |
| 762 | Electrical repair shops ----- | 47 | 36 | 41 | 35 |
| 7622 | Radio and television repair shops ----- | 17 | 10 | 15 | 10 |
| 7623, 9 | Other electrical and electronic repair shops ----- | 30 | 26 | 26 | 25 |
| 7623 | Refrigeration and air-conditioning service and repair shops ----- | 8 | 9 | 5 | 9 |
| 7629 | Electrical and electronic repair shops, n.e.c. ----- | 22 | 17 | 21 | 16 |
| 763 | Watch, clock, and jewelry repair ----- | 4 | 2 | 4 | 1 |
| 764 | Reupholstery and furniture repair ----- | 13 | 20 | 12 | 19 |
| 769 | Miscellaneous repair and related services ----- | 108 | 81 | 104 | 74 |
| 7692 | Welding repair ----- | 13 | 9 | 13 | 8 |
| 7694 | Armature rewinding shops ----- | 5 | 3 | 5 | 3 |
| 7699 | Repair shops and related services, n.e.c. ----- | 90 | 69 | 86 | 63 |
| 78, 79, 84 | Amusement and recreation services, including motion pictures and museums ----- | 425 | 351 | 393 | 320 |
| 781, 2 | Motion picture production, distribution, and services ----- | 21 | 14 | 21 | 14 |
| 783 | Motion picture theaters ----- | 31 | 34 | 29 | 33 |
| 7832 | Motion picture theaters, except drive-in ----- | 29 | 26 | 27 | 26 |
| 7833 | Drive-in motion picture theaters ----- | 2 | 8 | 2 | 7 |
| 784 | Video tape rental ----- | 113 | 59 | 99 | 53 |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers ----- | 24 | 13 | 23 | 13 |
| 7922 | Theatrical producers (except motion picture) and miscellaneous theatrical services ----- | 13 | 9 | 13 | 9 |
| 7929 | Bands, orchestras, actors, and other entertainers and entertainment groups ----- | 11 | 4 | 10 | 4 |
| 793 | Bowling centers ----- | 22 | 24 | 21 | 22 |

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 | 214 | 207 | 200 | 185 |
| 794 | Commercial sports | 6 | 12 | 6 | 10 |
| 7941 | Professional sports clubs, managers, promoters | — | 3 | — | 3 |
| 7948 | Racing, including track operation | 6 | 9 | 6 | 7 |
| 79 ex. 792, 3, 4, 84 | Other amusement and recreation services, including museums | 208 | 195 | 194 | 175 |
| 791 | Dance studios, schools, and halls | 14 | 11 | 14 | 11 |
| 7991 | Physical fitness facilities | 35 | 34 | 32 | 32 |
| 7992 | Public golf courses | 9 | 5 | 8 | 4 |
| 7993 | Coin-operated amusement devices | 9 | 14 | 8 | 11 |
| 7996 | Amusement parks | 2 | 1 | 2 | 1 |
| 7997 | Membership sports and recreation clubs | 35 | 39 | 33 | 38 |
| 7999, 84 | Amusement and recreation services, including museums, n.e.c. | 104 | 91 | 97 | 78 |
| 80 | Health services | 930 | 877 | 893 | 844 |
| 801 | Offices and clinics of doctors of medicine | 393 | 425 | 376 | 407 |
| 8011 pt. | Offices of doctors of medicine | 386 | 419 | 370 | 402 |
| 8011 pt. | General medical clinics | 7 | 6 | 6 | 5 |
| 802 | Offices and clinics of dentists | 245 | 237 | 242 | 232 |
| 803 | Offices and clinics of doctors of osteopathy | 6 | 9 | 6 | 9 |
| 804 | Offices and clinics of other health practitioners | 193 | 120 | 180 | 115 |
| 8041 | Offices and clinics of chiropractors | 65 | 44 | 62 | 43 |
| 8042 | Offices and clinics of optometrists | 50 | 39 | 46 | 38 |
| 8043 | Offices and clinics of podiatrists | 9 | 8 | 7 | 7 |
| 8049 | Offices and clinics of health practitioners, n.e.c. | 69 | 29 | 65 | 27 |
| 805 | Nursing and personal care facilities | 44 | 41 | 44 | 38 |
| 8051 | Skilled nursing care facilities | 24 | 23 | 24 | 23 |
| 8052 | Intermediate care facilities | 13 | 8 | 13 | 8 |
| 8059 | Nursing and personal care facilities, n.e.c. | 7 | 10 | 7 | 7 |
| 806 | Hospitals | — | — | — | — |
| 807, 8, 9 | Other health services | 49 | 45 | 45 | 43 |
| 807 | Medical and dental laboratories | 23 | 21 | 21 | 21 |
| 8071 | Medical laboratories | 8 | 8 | 8 | 8 |
| 8072 | Dental laboratories | 15 | 13 | 13 | 13 |
| 808 | Home health care services | 11 | 7 | 9 | 5 |
| 809 | Miscellaneous health and allied services, n.e.c. | 15 | 17 | 15 | 17 |
| 8092 | Kidney dialysis centers | — | — | — | — |
| 8093 | Specialty outpatient facilities, n.e.c. | 12 | 15 | 12 | 15 |
| 8099 | Health and allied services, n.e.c. | 3 | 2 | 3 | 2 |
| 81 | Legal services | 424 | 389 | 398 | 366 |
| 823, 4, 9 | Selected educational services | 43 | 29 | 40 | 26 |
| 823 | Libraries | 7 | 3 | 7 | 3 |
| 824 | Vocational schools | 10 | 7 | 10 | 7 |
| 829 | Schools and educational services, n.e.c. | 26 | 19 | 23 | 16 |
| 83 | Social services | 230 | 192 | 211 | 172 |
| 835 | Child day care services | 137 | 105 | 125 | 96 |
| 832, 3, 6, 9 | Other social services | 93 | 87 | 86 | 76 |
| 87 ex. 8733 | Engineering, accounting, research, management, and related services (except noncommercial research organizations) | 643 | 510 | 601 | 493 |
| 871 | Engineering, architectural, and surveying services | 250 | 220 | 239 | 216 |
| 8711 | Engineering services | 133 | 104 | 127 | 102 |
| 8712 | Architectural services | 65 | 65 | 62 | 64 |
| 8713 | Surveying services | 52 | 51 | 50 | 50 |
| 872 | Accounting, auditing, and bookkeeping services | 195 | 159 | 181 | 152 |
| 873 ex. 8733 | Research, development, and testing services (except noncommercial research organizations) | 33 | 16 | 32 | 16 |
| 8731 | Commercial physical and biological research | 9 | 5 | 8 | 5 |
| 8732 | Commercial economic, sociological, and educational research | 10 | 8 | 10 | 8 |
| 8734 | Testing laboratories | 14 | 3 | 14 | 3 |
| 874 | Management and public relations services | 165 | 115 | 149 | 109 |
| 8741 | Management services | 39 | 38 | 38 | 37 |
| 8742 | Management consulting services | 82 | 49 | 71 | 46 |
| 8743 | Public relations services | 12 | 10 | 12 | 9 |
| 8744 | Facilities support management services | 1 | — | 1 | — |
| 8748 | Business consulting services, n.e.c. | 31 | 18 | 27 | 17 |
| 89 | Services, n.e.c. | 55 | 58 | 50 | 53 |

Table G-2. Firms Exempt From Federal Income Tax

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

| SIC code | Kind of business or operation | Establishments in business — | | | |
|--|--|------------------------------|------------|----------------|------------|
| | | Any time during year | | At end of year | |
| | | 1992 | 1987 | 1992 | 1987 |
| | Total | 1 094 | 897 | 1 055 | 858 |
| 7032, 704 | Camps and membership lodging | 23 | 24 | 21 | 21 |
| 792, 7991 pt., 7997, 7999 pt., 84 | Selected amusement, recreation, and related services | 58 | 59 | 57 | 59 |
| 792 | Theatrical producers (except motion picture), bands, orchestras, and entertainers | 10 | 12 | 10 | 12 |
| 7991 pt., 7997 | Gymnasiums, athletic clubs, and membership sports and recreation clubs | 26 | 27 | 26 | 27 |
| 7999 pt. 84 | Fairs | 4 | 4 | 4 | 4 |
| | Museums, art galleries, and botanical and zoological gardens | 18 | 16 | 17 | 16 |
| 8011 pt.; 8021 pt.; 805, 6, 8, 9 | Selected health services | 148 | 139 | 145 | 135 |
| 8011 pt., 8021 pt. | Clinics of doctors of medicine and dentists | 30 | 22 | 29 | 21 |
| 805 | Nursing and personal care facilities | 24 | 24 | 24 | 24 |
| 806 | Hospitals | 18 | 19 | 18 | 19 |
| 808, 9 | Other health services | 76 | 74 | 74 | 71 |
| 808 | Home health care services | 23 | 20 | 21 | 19 |
| 809 | Miscellaneous health and allied services, n.e.c. | 53 | 54 | 53 | 52 |
| 8111 pt. | Legal aid societies and similar legal services | 9 | 11 | 8 | 11 |
| 823, 4, 9 | Selected educational services | 84 | 62 | 82 | 60 |
| 83 | Social services | 419 | 295 | 397 | 283 |
| 835 | Child day care services | 108 | 82 | 102 | 78 |
| 832, 3, 6, 9 | Other social services | 311 | 213 | 295 | 205 |
| 861, 2, 4, 9 | Selected membership organizations | 325 | 291 | 318 | 273 |
| 861 | Business associations | 60 | 56 | 59 | 54 |
| 864 | Civic, social, and fraternal associations | 194 | 177 | 190 | 166 |
| 862, 9 | Other membership organizations | 71 | 58 | 69 | 53 |
| 873, 4 ex. 8744 | Research, testing, and consulting services, except facilities support management services | 28 | 16 | 27 | 16 |
| 873 | Research, development, and testing services | 16 | 11 | 15 | 11 |
| 8731 | Commercial physical and biological research | — | — | — | — |
| 8732 | Commercial economic, sociological, and educational research | 2 | — | 2 | — |
| 8733 | Noncommercial research organizations | 13 | 10 | 12 | 10 |
| 8734 | Testing laboratories | 1 | 1 | 1 | 1 |
| 874 ex. 8744 | Management and public relations services, except facilities support management services | 12 | 5 | 12 | 5 |

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.