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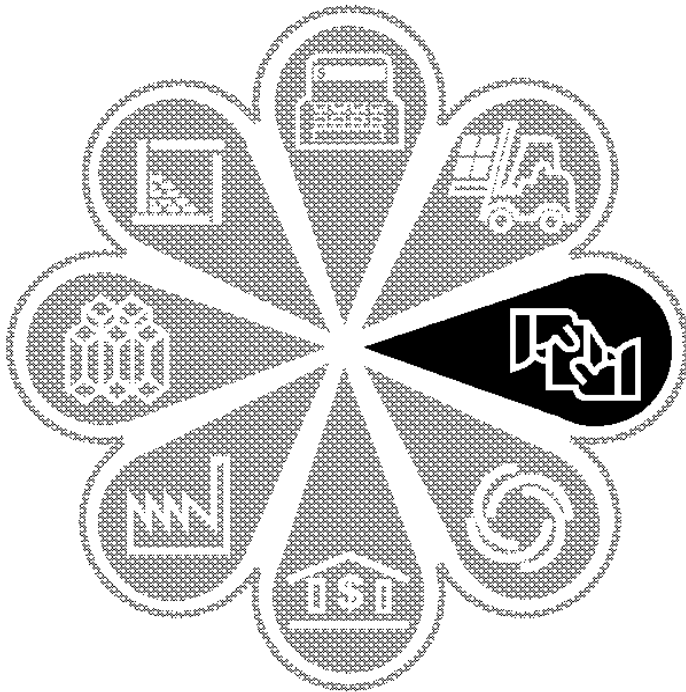
Census of

Service Industries

SC92-A-8

GEOGRAPHIC AREA SERIES

Delaware



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Issued November 1994



U.S. Department of Commerce
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Economics and Statistics Administration
Everett M. Ehrlich, Under Secretary
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BUREAU OF THE CENSUS
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If you have any questions concerning the statistics in this report, call 301-763-7039.



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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

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

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

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

AUTHORITY AND SCOPE

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

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

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

AVAILABILITY OF THE DATA

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

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

WHAT'S NEW IN 1992

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

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

HISTORICAL INFORMATION

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

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

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

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

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

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

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

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

SOURCES FOR MORE INFORMATION

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

Census of Service Industries

GENERAL

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

Data are presented for establishments in the following classifications:

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

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

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

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

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

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

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

CENSUS DISCLOSURE RULES

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

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

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

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

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

DOLLAR VALUES

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

RELIABILITY OF DATA

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

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

³Those defined as of January 1, 1992.

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

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

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

SPECIAL TABULATIONS

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

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

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

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

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

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

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

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

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

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

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

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

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

Contents

Delaware

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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 Delaware's 5,302 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling \$2.8 billion. The 1992 data represent an increase of 33.9 percent in receipts for the State since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled \$402.1 million, compared with \$250.3 million in 1987. Other leading service kinds of business in 1992 were legal services with \$308.9 million in receipts, computer programming, data processing, and other computer related services with \$122.7 million, and hotels and motels with \$108.0 million.

There were 54,186 paid employees (full- and part-time) working in service industries in the State as of mid-March 1992, compared with 46,209 employees in 1987. Large employers included help supply services with 4,593 employees, offices and clinics of doctors of medicine with 3,746 employees, and nursing and personal care facilities with 3,091 employees.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data for the census show that Delaware's 648 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling \$1.3 billion and expenses of \$1.3 billion in 1992. The 1992 data represent an increase of 81.2 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled \$879.4 million, compared with \$448.5 million in 1987. Other leading classifications in 1992 were nursing and personal care facilities with revenue of \$53.0 million, and individual and family social services with \$46.2 million.

There were 26,255 paid employees (full- and part-time) as of mid-March 1992, compared with 21,670 employees in 1987. Hospitals had 14,114 employees; civic, social, and fraternal associations, 1,851 employees; and nursing and personal care facilities, 1,726 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 

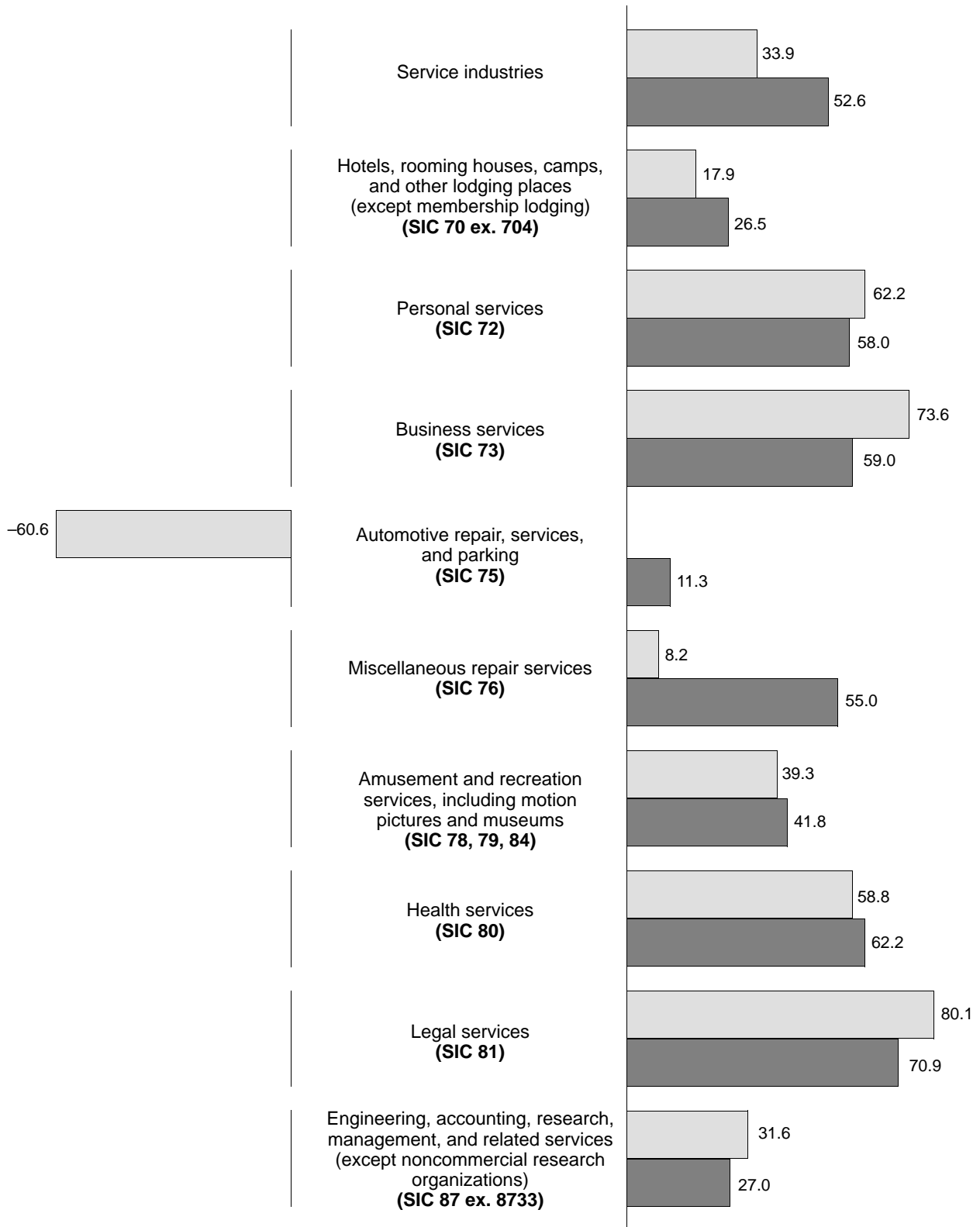




Figure 2. **Annual Payroll per Employee for Establishments of Firms Subject to Federal Income Tax: 1992 and 1987**

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

1992 
1987 

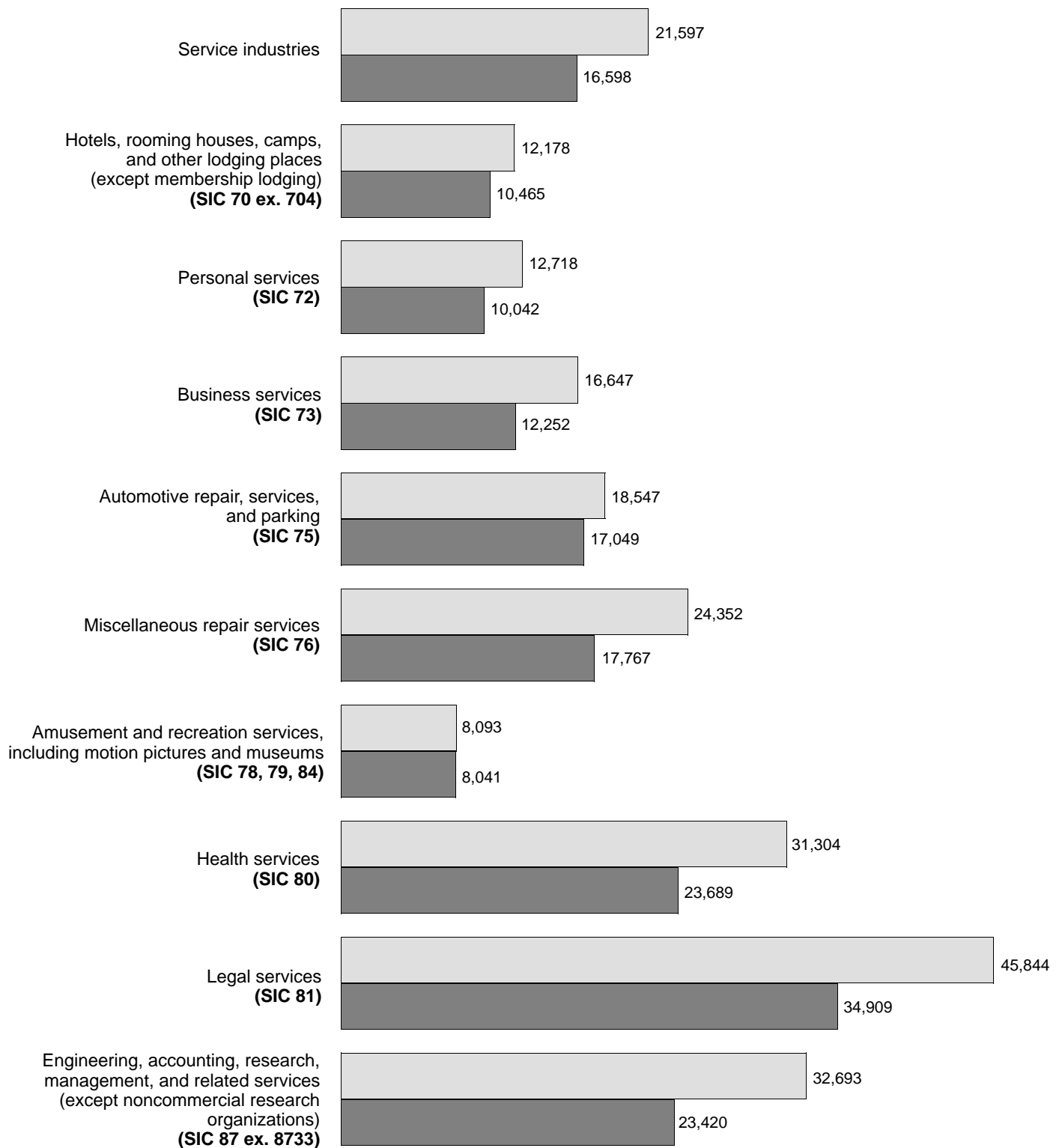




Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1992

[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	5 302	2 822 713	1 170 282	258 048	54 186
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	132	112 457	32 540	7 876	2 672
	Hotels and motels	120	107 999	31 429	7 716	2 636
7011	Hotels	31	71 335	22 915	6 039	1 823
7011 pt.	Hotels, 25 guestrooms or more	26	70 579	22 692	5 998	1 810
7011 pt.	Hotels, less than 25 guestrooms	5	756	223	41	13
7011 pt.	Motels, motor hotels, and tourist courts	89	36 664	8 514	1 677	813
7011 pt.	Motels, tourist courts	83	33 098	7 435	1 436	723
7011 pt.	Motor hotels	6	3 566	1 079	241	90
702, 3	Other lodging places	12	4 458	1 111	160	36
702	Rooming and boarding houses	—	—	—	—	—
703	Camps and recreational vehicle parks	12	4 458	1 111	160	36
7032	Sporting and recreational camps	—	—	—	—	—
7033	Recreational vehicle parks and campsites	12	4 458	1 111	160	36
72	Personal services	607	127 395	48 289	11 278	3 797
721	Laundry, cleaning, and garment services	131	43 669	15 493	3 530	1 052
7211	Power laundries, family and commercial*	3	(D)	(D)	(D)	CC
7213	Linen supply*	3	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	31	4 001	919	180	84
7215 pt.	Coin-operated laundries and drycleaning stores	31	4 001	919	180	84
7215 pt.	Coin-operated laundry routes	—	—	—	—	—
7216	Drycleaning plants, except rug cleaning*	58	13 530	5 716	1 340	457
7217	Carpet and upholstery cleaning	26	5 508	2 062	413	111
7218	Industrial laundries*	7	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	3	561	117	27	16
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)	AA
722	Photographic studios, portrait	26	4 375	1 121	228	86
723, 4	Beauty and barber shops	316	42 672	20 740	4 790	1 709
723	Beauty shops	301	41 708	20 414	4 714	1 678
724	Barber shops	15	964	326	76	31
725	Shoe repair shops and shoeshine parlors	7	1 091	410	107	23
726	Funeral service and crematories	50	20 725	6 105	1 318	246
729	Miscellaneous personal services	77	14 863	4 420	1 305	681
7291	Tax return preparation services	24	4 182	1 782	733	417
7299	Miscellaneous personal services, n.e.c.	53	10 681	2 638	572	264
7299 pt.	Massage parlors, tanning salons, and saunas	13	1 081	318	65	46
7299 pt.	Other personal services	40	9 600	2 320	507	218
7299 pt.	Diet and weight reducing services	17	6 641	1 724	405	169
7299 pt.	Formal wear rental	11	1 953	394	79	33
7299 pt.	Other personal services, n.e.c.	12	1 006	202	23	16
73	Business services	1 051	707 981	309 977	73 204	18 621
731	Advertising	63	40 886	14 091	3 267	449
7311	Advertising agencies	52	23 258	9 059	2 059	292
7312	Outdoor advertising services	3	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives	4	(D)	(D)	(D)	CC
7313 pt.	Radio, television advertising representatives	1	(D)	(D)	(D)	AA
7313 pt.	Publishers' advertising representatives	3	(D)	(D)	(D)	CC
7319	Advertising, n.e.c.	4	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	29	47 486	13 306	3 236	492
7322	Adjustment and collection services	26	32 658	11 808	2 774	419
7323	Credit reporting services	3	14 828	1 498	462	73
733	Mailing, reproduction, commercial art and photography, and stenographic services	98	68 731	17 227	3 992	683
7331	Direct mail advertising services	17	42 242	7 377	1 766	288
7331 pt.	Mailing list compilers, brokers, and managers	2	(D)	(D)	(D)	AA
7334	Direct mail advertising services, except mailing list services	15	(D)	(D)	(D)	EE
7334 pt.	Photocopying and duplicating services	15	7 696	2 538	502	149
7334 pt.	Blueprinting and photocopying services	14	(D)	(D)	(D)	CC
7334 pt.	Duplicating services, except printing and photocopying	1	(D)	(D)	(D)	AA
7335, 6	Commercial photography, art, and graphics	53	15 123	5 223	1 259	187
7335	Commercial photography	11	2 115	645	148	29
7336	Commercial art and graphic design	42	13 008	4 578	1 111	158
7336 pt.	Commercial art	6	1 754	543	147	20
7336 pt.	Graphic arts and related design	36	11 254	4 035	964	138
7338	Secretarial and court reporting services	13	3 670	2 089	465	59
734	Services to dwellings and other buildings	242	74 126	41 654	10 353	4 603
7342	Disinfecting and pest control services	39	11 665	4 213	904	253
7349	Building cleaning and maintenance services, n.e.c.	203	62 461	37 441	9 449	4 350
735	Miscellaneous equipment rental and leasing	96	55 037	12 981	3 022	535
7352	Medical equipment rental and leasing	6	5 622	1 021	237	41
7353	Heavy construction equipment rental and leasing	11	11 247	2 422	613	95
7353 pt.	Rental and leasing of heavy construction equipment without operators	6	(D)	(D)	(D)	BB
7353 pt.	Rental and leasing of heavy construction equipment with operators	5	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c.	79	38 168	9 538	2 172	399
7359 pt.	Equipment rental	63	30 780	7 043	1 570	311
7359 pt.	Rent-to-own	16	(D)	(D)	(D)	BB
7359 pt.	Equipment rental, except rent-to-own	47	(D)	(D)	(D)	CC
7359 pt.	Equipment leasing, except finance leasing	16	7 388	2 495	602	88

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 -----	104	125 829	83 516	18 443	4 800
7361	Employment agencies -----	34	9 769	4 232	823	207
7363	Help supply services -----	70	116 060	79 284	17 620	4 583
7363 pt.	Temporary help supply -----	66	(D)	(D)	(D)	HH
7363 pt.	Help supply, except temporary -----	4	(D)	(D)	(D)	BB
7363 pt.	Employee leasing -----	1	(D)	(D)	(D)	AA
7363 pt.	Other help supply services -----	3	(D)	(D)	(D)	BB
737	Computer programming, data processing, and other computer related services -----	193	122 665	41 434	10 094	1 209
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	115	81 030	28 603	7 027	685
7371	Computer programming services -----	79	40 734	19 271	4 773	478
7372	Prepackaged software -----	22	30 588	5 621	1 404	121
7373	Computer integrated systems -----	14	9 708	3 711	850	86
7374, 5, 6	Data processing services -----	29	(D)	(D)	(D)	EE
7374, 5	Computer processing, information retrieval -----	28	28 878	7 563	1 981	368
7374	Computer processing and data preparation and processing services -----	19	22 504	5 767	1 556	302
7375	Information retrieval services -----	9	6 374	1 796	425	66
7376	Computer facilities management services -----	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	49	(D)	(D)	(D)	CC
7377	Computer rental and leasing -----	—	—	—	—	—
7378	Computer maintenance and repair -----	11	3 481	1 066	163	27
7379	Computer related services, n.e.c. -----	38	(D)	(D)	(D)	CC
7379 pt.	Computer consultants -----	33	6 471	3 126	653	96
7379 pt.	Miscellaneous computer services, n.e.c. -----	5	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	226	173 221	85 768	20 797	5 850
7381, 2	Detective agencies and protective services -----	47	54 633	29 047	7 581	2 140
7381	Detective, guard, and armored car services -----	37	45 882	26 651	7 059	2 041
7381 pt.	Detective agencies and guard services -----	36	(D)	(D)	(D)	GG
7381 pt.	Armored car services -----	1	(D)	(D)	(D)	EE
7382	Security systems services -----	10	8 751	2 396	522	99
7383	News syndicates -----	2	(D)	(D)	(D)	AA
7384	Photofinishing laboratories* -----	28	4 845	1 620	290	90
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs* -----	16	3 371	1 212	179	55
7384 pt.	One-hour (mini) photofinishing* -----	12	1 474	408	111	35
7389	Business services, n.e.c. -----	149	(D)	(D)	(D)	HH
7389 pt.	Sign painting shops -----	12	2 017	458	120	29
7389 pt.	Interior designing -----	21	5 441	2 157	544	92
7389 pt.	Telephone answering services -----	8	(D)	(D)	(D)	BB
7389 pt.	Other business services -----	108	103 791	51 498	12 019	3 425
7389 pt.	Water softening and conditioning services -----	1	(D)	(D)	(D)	BB
7389 pt.	Packaging and labeling services -----	5	(D)	(D)	(D)	BB
7389 pt.	Trading stamp services -----	—	—	—	—	—
7389 pt.	Miscellaneous business services -----	102	100 332	50 310	11 598	3 352
7389 pt.	Convention and trade show services -----	5	656	135	19	9
7389 pt.	Private mail centers -----	3	718	61	11	5
7389 pt.	Miscellaneous business services, n.e.c. -----	94	98 958	50 114	11 568	3 338
75	Automotive repair, services, and parking -----	476	151 994	41 786	10 247	2 253
751	Automotive rental and leasing, without drivers -----	30	(D)	(D)	(D)	CC
7513	Truck rental and leasing, without drivers -----	11	(D)	(D)	(D)	BB
7513 pt.	Truck rental, without drivers -----	8	1 471	249	115	14
7513 pt.	Truck leasing, except finance leasing -----	3	(D)	(D)	(D)	BB
7514, 5	Passenger car rental and leasing -----	19	9 292	2 050	637	118
7514	Passenger car rental -----	14	4 667	1 007	233	55
7515	Passenger car leasing -----	5	4 625	1 043	404	63
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	10	(D)	(D)	(D)	BB
7521 pt.	Parking lots -----	9	(D)	(D)	(D)	BB
7521 pt.	Parking structures -----	1	(D)	(D)	(D)	AA
753	Automotive repair shops -----	379	109 231	32 040	7 700	1 575
7532	Top, body, and upholstery repair shops and paint shops -----	107	32 586	10 436	2 535	484
7532 pt.	Top and body repair shops -----	96	29 936	9 658	2 332	436
7532 pt.	Paint shops -----	11	2 650	778	203	48
7538	General automotive repair shops -----	188	47 917	13 858	3 285	724
7538 pt.	General automotive repair shops, except diesel -----	161	40 223	11 449	2 779	612
7538 pt.	Diesel repair shops -----	27	7 694	2 409	506	112
7533, 4, 6, 7, 9	Other automotive repair shops -----	84	28 728	7 746	1 880	367
7533	Automotive exhaust system repair shops -----	15	6 774	1 777	425	64
7534	Tire retreading and repair shops -----	4	1 220	201	53	13
7536	Automotive glass replacement shops -----	18	6 776	1 565	385	69
7537	Automotive transmission repair shops -----	18	4 503	1 637	414	78
7539	Automotive repair shops, n.e.c. -----	29	9 455	2 566	603	143
7539 pt.	Radiator repair -----	5	(D)	(D)	(D)	BB
7539 pt.	Brake, front end, and wheel alignment -----	11	4 569	1 209	287	71
7539 pt.	Automotive electrical and fuel system services -----	11	2 905	706	172	39
7539 pt.	Carburetor repair shops -----	7	(D)	(D)	(D)	BB
7539 pt.	Automotive electrical repair shops -----	4	(D)	(D)	(D)	AA
7539 pt.	Other automotive repair shops, n.e.c. -----	2	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	57	24 204	5 724	1 393	436
7542	Carwashes -----	31	18 156	3 932	993	292
7549	Automotive services, except repair and carwashes -----	26	6 048	1 792	400	144
7549 pt.	Lubrication shops -----	9	3 130	869	190	86
7549 pt.	Other automotive services -----	17	2 918	923	210	58
7549 pt.	Towing services -----	12	2 485	843	196	52
7549 pt.	Other automotive services, n.e.c. -----	5	433	80	14	6

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	197	86 475	29 222	6 993	1 200
762	Electrical repair shops	62	29 769	11 927	2 874	508
7622	Radio and television repair shops	20	4 130	1 349	341	89
7623, 9	Other electrical and electronic repair shops	42	25 639	10 578	2 533	419
7623	Refrigeration and air-conditioning service and repair shops	7	8 388	3 125	716	65
7629	Electrical and electronic repair shops, n.e.c.	35	17 251	7 453	1 817	354
763	Watch, clock, and jewelry repair	3	517	136	41	8
764	Reupholstery and furniture repair	24	2 524	585	134	44
769	Miscellaneous repair and related services	108	53 665	16 574	3 944	640
7692	Welding repair	14	2 247	908	206	55
7694	Armature rewinding shops	7	2 384	761	123	28
7699	Repair shops and related services, n.e.c.	87	49 034	14 905	3 615	557
7699 pt.	Farm machinery and equipment repair	1	(D)	(D)	(D)	AA
7699 pt.	Lawnmower and other small gasoline engine repair	5	(D)	(D)	(D)	AA
7699 pt.	Sewer and septic tank cleaning services	8	3 010	1 145	264	40
7699 pt.	Other repair and related services, n.e.c.	73	45 271	13 632	3 323	506
78, 79, 84	Amusement and recreation services, including motion pictures and museums	351	143 816	34 186	6 976	4 224
781, 2	Motion picture production, distribution, and services	18	4 852	1 800	197	54
7812 pt.	Motion picture production, except for television	12	1 656	434	89	25
7812 pt.	Motion picture and tape production for television	—	—	—	—	—
7819	Services allied to motion picture production	4	(D)	(D)	(D)	BB
7822 pt.	Motion picture film and tape distributors	2	(D)	(D)	(D)	AA
7822 pt.	Motion picture film exchanges	2	(D)	(D)	(D)	AA
7822 pt.	Video tape wholesalers	—	—	—	—	—
7822 pt.	Film and tape distribution for television	—	—	—	—	—
7829	Services allied to motion picture distribution	—	—	—	—	—
783	Motion picture theaters	16	14 216	1 745	454	276
7832	Motion picture theaters, except drive-in	16	14 216	1 745	454	276
7833	Drive-in motion picture theaters	—	—	—	—	—
784	Video tape rental	102	19 309	3 910	981	610
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	21	7 910	2 134	744	292
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	11	5 976	1 396	561	256
7922 pt.	Producers of live theatrical productions	3	2 039	1 033	490	230
7922 pt.	Producers of radio and television shows, except tape producers	—	—	—	—	—
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	3	(D)	(D)	(D)	AA
7922 pt.	Other theatrical services	5	(D)	(D)	(D)	AA
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	10	1 934	738	183	36
7929 pt.	Dance groups and artists	—	—	—	—	—
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	—	—	—	—	—
7929 pt.	Other music and entertainment presentations	10	1 934	738	183	36
7929 pt.	Other music groups and artists	7	(D)	(D)	(D)	BB
7929 pt.	Other entertainers and entertainment groups	3	(D)	(D)	(D)	AA
793	Bowling centers	17	12 463	3 321	857	407
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	177	85 066	21 276	3 743	2 585
794	Commercial sports	17	(D)	(D)	(D)	GG
7941	Professional sports clubs, managers, promoters	1	(D)	(D)	(D)	AA
7941 pt.	Baseball clubs	—	—	—	—	—
7941 pt.	Football clubs	—	—	—	—	—
7941 pt.	Other professional sports clubs	1	(D)	(D)	(D)	AA
7941 pt.	Managers and promoters	—	—	—	—	—
7948	Racing, including track operation	16	(D)	(D)	(D)	GG
7948 pt.	Auto racetrack operation	1	(D)	(D)	(D)	AA
7948 pt.	Horse racetrack operation	3	(D)	(D)	(D)	GG
7948 pt.	Dog racetrack operation	—	—	—	—	—
7948 pt.	Racing stables and racing, n.e.c.	12	(D)	(D)	(D)	BB
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	160	(D)	(D)	(D)	GG
791	Dance studios, schools, and halls	17	2 530	857	178	64
7991	Physical fitness facilities	26	9 154	2 539	582	265
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	25	(D)	(D)	(D)	EE
7991 pt.	Gymnasiums and athletic clubs	1	(D)	(D)	(D)	AA
7992	Public golf courses	8	3 559	1 221	196	106
7993	Coin-operated amusement devices	9	2 882	506	93	55
7996	Amusement parks	4	(D)	(D)	(D)	BB
7997	Membership sports and recreation clubs	20	11 464	3 236	606	311
7999, 84	Amusement and recreation services, including museums, n.e.c.	76	(D)	(D)	(D)	EE
7999 pt.	Concession operators of amusement devices and rides	2	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs	1	(D)	(D)	(D)	AA
7999 pt.	Carnivals and circuses	—	—	—	—	—
7999 pt.	Fairs	1	(D)	(D)	(D)	AA
7999 pt., 84	Other recreation and amusements, including museums	73	13 070	2 840	470	356
84	Museums, art galleries, and botanical and zoological gardens	1	(D)	(D)	(D)	AA
841	Museums and art galleries	1	(D)	(D)	(D)	AA
842	Arboreta and botanical or zoological gardens	—	—	—	—	—
7999 pt.	Roller skating rinks	6	(D)	(D)	(D)	CC
7999 pt.	Ice skating rinks	1	(D)	(D)	(D)	AA
7999 pt.	Other amusement and recreation services, n.e.c.	65	10 912	2 388	354	177

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

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SIC code	Kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
80	Health services	1 199	789 766	363 654	74 880	11 617
801	Offices and clinics of doctors of medicine	587	402 076	196 726	38 155	3 746
8011 pt.	Offices of doctors of medicine	572	365 843	182 434	34 785	3 302
8011 pt.	General medical clinics	15	36 233	14 292	3 370	444
802	Offices and clinics of dentists	215	102 416	48 229	9 558	1 566
8021 pt.	Offices of dentists	215	102 416	48 229	9 558	1 566
8021 pt.	Dental clinics	—	—	—	—	—
803	Offices and clinics of doctors of osteopathy	50	23 457	9 861	2 013	277
8031 pt.	Offices of osteopathic physicians	47	(D)	(D)	(D)	CC
8031 pt.	Osteopathic clinics	3	(D)	(D)	(D)	BB
804	Offices and clinics of other health practitioners	191	57 886	24 001	5 105	932
8041	Offices and clinics of chiropractors	50	13 666	6 155	1 300	205
8042	Offices and clinics of optometrists	40	12 873	4 150	1 006	203
8043	Offices and clinics of podiatrists	25	6 801	2 999	685	92
8049	Offices and clinics of health practitioners, n.e.c.	76	24 546	10 697	2 114	432
805	Nursing and personal care facilities	30	86 135	40 151	9 556	3 091
8051	Skilled nursing care facilities	26	84 093	39 152	9 369	3 030
8052	Intermediate care facilities	2	(D)	(D)	(D)	BB
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	BB
806	Hospitals	3	23 651	9 317	2 331	396
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	3	23 651	9 317	2 331	396
8063	Psychiatric hospitals	2	(D)	(D)	(D)	EE
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	BB
807, 8, 9	Other health services	123	94 145	35 369	8 162	1 609
807	Medical and dental laboratories	69	55 661	19 322	4 288	722
8071	Medical laboratories	58	50 682	16 661	3 872	594
8072	Dental laboratories	11	4 979	2 661	416	128
808	Home health care services	14	9 844	5 351	1 258	471
809	Miscellaneous health and allied services, n.e.c.	40	28 640	10 696	2 616	416
8092	Kidney dialysis centers	4	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c.	21	17 322	6 000	1 532	213
8099	Health and allied services, n.e.c.	15	(D)	(D)	(D)	CC
81	Legal services	293	308 863	140 284	28 699	3 060
823, 4, 9	Selected educational services	45	27 727	8 956	2 091	482
823	Libraries	1	(D)	(D)	(D)	AA
824	Vocational schools	15	21 519	6 326	1 508	220
8243	Data processing schools	2	(D)	(D)	(D)	BB
8244	Business and secretarial schools	1	(D)	(D)	(D)	AA
8249	Vocational schools, n.e.c.	12	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c.	29	(D)	(D)	(D)	EE
83	Social services	184	46 844	22 068	5 187	1 931
835	Child day care services	142	22 243	10 951	2 601	1 217
832, 3, 6, 9	Other social services	42	24 601	11 117	2 586	714
832	Individual and family social services	17	(D)	(D)	(D)	BB
833	Job training and vocational rehabilitation services	10	4 517	2 204	514	141
836	Residential care	13	17 635	8 096	1 847	529
839	Social services, n.e.c.	2	(D)	(D)	(D)	AA
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	706	301 327	132 863	29 139	4 064
871	Engineering, architectural, and surveying services	223	125 204	52 243	11 432	1 451
8711	Engineering services	167	101 119	43 535	9 406	1 145
8712	Architectural services	31	16 416	4 934	1 151	159
8713	Surveying services	25	7 669	3 774	875	147
872	Accounting, auditing, and bookkeeping services	197	68 742	31 980	7 776	1 184
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	33	12 181	5 211	1 122	236
8731	Commercial physical and biological research	4	(D)	(D)	(D)	AA
8731 pt.	Commercial physical and biological research	2	(D)	(D)	(D)	AA
8731 pt.	Commercial medical and biological research	2	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	11	(D)	(D)	(D)	BB
8734	Testing laboratories	18	8 401	4 091	905	142
874	Management and public relations services	253	95 200	43 429	8 809	1 193
8741	Management services	87	53 643	25 901	5 628	741
8742	Management consulting services	112	29 718	12 996	2 614	367
8743	Public relations services	11	(D)	(D)	(D)	BB
8744	Facilities support management services	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	42	5 980	1 817	366	61
89	Services, n.e.c.	61	18 068	6 457	1 478	265
8999 pt.	Scientific and related consulting services, except environmental	25	2 175	898	194	49
8999 pt.	Other services	36	15 893	5 559	1 284	216
8999 pt.	Environmental consulting	22	12 757	4 031	982	167
8999 pt.	Authors, composers, and other arts-related services	7	2 759	1 439	284	43
8999 pt.	Other services, n.e.c.	7	377	89	18	6

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	648	1 323 557	587 729	136 614	26 255
7032, 704	Camps and membership lodging	4	(D)	(D)	(D)	AA
7032	Sporting and recreational camps	3	(D)	(D)	(D)	AA
704	Organization hotels and lodging houses, on membership basis	1	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	65	82 026	29 229	6 933	1 782
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	12	(D)	(D)	(D)	CC
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	(D)	(D)	(D)	BB
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	1	(D)	(D)	(D)	AA
7922 pt.	Other theatrical services	2	(D)	(D)	(D)	BB
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	3	(D)	(D)	(D)	CC
7929 pt.	Dance groups and artists	—	—	—	—	—
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	3	(D)	(D)	(D)	CC
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	34	31 846	13 260	3 112	643
7991 pt.	Gymnasiums and athletic clubs	—	—	—	—	—
7997	Membership sports and recreation clubs	34	31 846	13 260	3 112	643
7999 pt.	Fairs	1	(D)	(D)	(D)	AA
84	Museums, art galleries, and botanical and zoological gardens	18	40 603	13 864	3 207	940
841	Museums and art galleries	16	(D)	(D)	(D)	FF
842	Arboreta and botanical or zoological gardens	2	(D)	(D)	(D)	AA
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	55	990 309	465 120	107 346	17 335
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	4	2 721	1 632	424	59
8011 pt.	General medical clinics	4	2 721	1 632	424	59
8021 pt.	Dental clinics	—	—	—	—	—
805	Nursing and personal care facilities	16	53 006	25 836	6 371	1 726
8051	Skilled nursing care facilities	8	36 468	17 417	4 388	1 173
8052	Intermediate care facilities	6	(D)	(D)	(D)	EE
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	CC
806	Hospitals	13	879 404	409 987	94 125	14 114
8062	General medical and surgical hospitals	11	(D)	(D)	(D)	JJ
8062 pt.	General medical and surgical hospitals, nongovernment	9	684 690	306 428	71 175	11 072
8062 pt.	General medical and surgical hospitals, government	2	(D)	(D)	(D)	GG
8063, 9	Specialty hospitals	2	(D)	(D)	(D)	GG
8063	Psychiatric hospitals	1	(D)	(D)	(D)	FF
8063 pt.	Psychiatric hospitals, nongovernment	—	—	—	—	—
8063 pt.	Psychiatric hospitals, government	1	(D)	(D)	(D)	FF
8069	Specialty hospitals, except psychiatric	1	(D)	(D)	(D)	GG
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	1	(D)	(D)	(D)	GG
8069 pt.	Specialty hospitals, except psychiatric; government	—	—	—	—	—
808, 9	Other health services	22	55 178	27 665	6 426	1 436
808	Home health care services	12	32 288	19 239	4 380	1 060
809	Miscellaneous health and allied services, n.e.c.	10	22 890	8 426	2 046	376
8092	Kidney dialysis centers	—	—	—	—	—
8093	Specialty outpatient facilities, n.e.c.	6	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c.	4	(D)	(D)	(D)	CC
8111 pt.	Legal aid societies and similar legal services	4	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	18	7 347	3 207	806	244
823	Libraries	6	2 806	1 316	323	74
824	Vocational schools	1	(D)	(D)	(D)	AA
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	—	—	—	—	—
8249	Vocational schools, n.e.c.	1	(D)	(D)	(D)	AA
829	Schools and educational services, n.e.c.	11	(D)	(D)	(D)	CC
83	Social services	267	144 881	56 888	13 679	4 349
835	Child day care services	55	16 320	7 477	1 866	800
832, 3, 6, 9	Other social services	212	128 561	49 411	11 813	3 549
832	Individual and family social services	101	46 231	17 414	4 135	1 094
833	Job training and vocational rehabilitation services	16	17 305	8 967	2 355	1 026
836	Residential care	32	20 669	11 607	2 728	784
839	Social services, n.e.c.	63	44 356	11 423	2 595	645
861, 2, 4, 9	Selected membership organizations	225	87 409	27 704	6 571	2 344
861	Business associations	39	21 359	5 819	1 416	201
864	Civic, social, and fraternal associations	148	43 408	15 697	3 676	1 851
862, 9	Other membership organizations	38	22 642	6 188	1 479	292
862	Professional membership organizations	17	11 263	3 449	814	154
869	Membership organizations, n.e.c.	21	11 379	2 739	665	138

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 -----	10	(D)	(D)	(D)	CC
873	Research, development, and testing services -----	9	7 873	3 568	814	125
8731	Commercial physical and biological research -----	—	—	—	—	—
8732	Commercial economic, sociological, and educational research -----	—	—	—	—	—
8733	Noncommercial research organizations -----	9	7 873	3 568	814	125
8734	Testing laboratories -----	—	—	—	—	—
874 ex. 8744	Management and public relations services, except facilities support management services -----	1	(D)	(D)	(D)	AA
8741	Management services -----	1	(D)	(D)	(D)	AA
8742	Management consulting services -----	—	—	—	—	—
8743	Public relations services -----	—	—	—	—	—
8748	Business consulting services, n.e.c. -----	—	—	—	—	—

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 -----	532 386	52 093	21 597	10
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	851 947	42 087	12 178	20
7011	Hotels and motels -----	899 992	40 971	11 923	22
7011 pt.	Hotels -----	2 301 129	39 131	12 570	59
7011 pt.	Hotels, 25 guestrooms or more -----	2 714 577	38 994	12 537	70
7011 pt.	Hotels, less than 25 guestrooms -----	151 200	58 154	17 154	3
7011 pt.	Motels, motor hotels, and tourist courts -----	411 955	45 097	10 472	9
7011 pt.	Motels, tourist courts -----	398 771	45 779	10 284	9
7011 pt.	Motor hotels -----	594 333	39 622	11 989	15
702, 3	Other lodging places -----	371 500	123 833	30 861	3
702	Rooming and boarding houses -----	—	—	—	—
703	Camps and recreational vehicle parks -----	371 500	123 833	30 861	3
72	Personal services -----	209 876	33 551	12 718	6
721	Laundry, cleaning, and garment services -----	333 351	41 510	14 727	8
7211	Power laundries, family and commercial* -----	(D)	(D)	(D)	(D)
7213	Linen supply* -----	(D)	(D)	(D)	(D)
7215	Coin-operated laundries and drycleaning -----	129 065	47 631	10 940	3
7216	Drycleaning plants, except rug cleaning* -----	233 276	29 606	12 508	8
7217	Carpet and upholstery cleaning -----	211 846	49 622	18 577	4
7218	Industrial laundriers* -----	(D)	(D)	(D)	(D)
7212, 9	Other laundry, cleaning, and garment services* -----	80 143	35 063	7 313	2
7212	Garment pressing, and agents for laundries and drycleaners -----	(D)	(D)	(D)	(D)
7219	Laundry and garment services, n.e.c.* -----	(D)	(D)	(D)	(D)
722	Photographic studios, portrait -----	168 269	50 872	13 035	3
723, 4	Beauty and barber shops -----	135 038	24 969	12 136	5
723	Beauty shops -----	138 565	24 856	12 166	6
724	Barber shops -----	64 267	31 097	10 516	2
725	Shoe repair shops and shoeshine parlors -----	155 857	47 435	17 826	3
726	Funeral service and crematories -----	414 500	84 248	24 817	5
729	Miscellaneous personal services -----	193 026	21 825	6 490	9
7291	Tax return preparation services -----	174 250	10 029	4 273	17
7299	Miscellaneous personal services, n.e.c. -----	201 528	40 458	9 992	5
73	Business services -----	673 626	38 021	16 647	18
731	Advertising -----	648 984	91 060	31 383	7
7311	Advertising agencies -----	447 269	79 651	31 024	6
7312	Outdoor advertising services -----	(D)	(D)	(D)	(D)
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 -----	1 637 448	96 516	27 045	17
7322	Adjustment and collection services -----	1 256 077	77 943	28 181	16
7323	Credit reporting services -----	4 942 667	203 123	20 521	24
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	701 337	100 631	25 223	7
7331	Direct mail advertising services -----	2 484 824	146 674	25 615	17
7334	Photocopying and duplicating services -----	513 067	51 651	17 034	10
7335, 6	Commercial photography, art, and graphics -----	285 340	80 872	27 930	4
7335	Commercial photography -----	192 273	72 931	22 241	3
7336	Commercial art and graphic design -----	309 714	82 329	28 975	4
7338	Secretarial and court reporting services -----	282 308	62 203	35 407	5
734	Services to dwellings and other buildings -----	306 306	16 104	9 049	19
7342	Disinfecting and pest control services -----	299 103	46 107	16 652	6
7349	Building cleaning and maintenance services, n.e.c. -----	307 690	14 359	8 607	21

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 -----	573 302	102 873	24 264	6
7352	Medical equipment rental and leasing -----	937 000	137 122	24 902	7
7353	Heavy construction equipment rental and leasing -----	1 022 455	118 389	25 495	9
7359	Equipment rental and leasing, n.e.c. -----	483 139	95 659	23 905	5
736	Personnel supply services -----	1 209 894	26 214	17 399	46
7361	Employment agencies -----	287 324	47 193	20 444	6
7363	Help supply services -----	1 658 000	25 269	17 262	66
7363 pt.	Temporary help supply -----	(D)	(D)	(D)	(D)
7363 pt.	Help supply, except temporary -----	(D)	(D)	(D)	(D)
737	Computer programming, data processing, and other computer related services -----	635 570	101 460	34 271	6
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	704 609	118 292	41 756	6
7371	Computer programming services -----	515 620	85 216	40 316	6
7372	Prepackaged software -----	1 390 364	252 793	46 455	6
7373	Computer integrated systems -----	693 429	112 884	43 151	6
7374, 5, 6	Data processing services -----	(D)	(D)	(D)	(D)
7374, 5	Computer processing, information retrieval -----	1 031 357	78 473	20 552	13
7376, 5	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 -----	—	—	—	—
7378	Computer maintenance and repair -----	316 455	128 926	39 481	2
7379	Computer related services, n.e.c. -----	(D)	(D)	(D)	(D)
738	Miscellaneous business services -----	766 465	29 610	14 661	26
7381, 2	Detective agencies and protective services -----	1 162 404	25 529	13 573	46
7381	Detective, guard, and armored car services -----	1 240 054	22 480	13 058	55
7382	Security systems services -----	875 100	88 394	24 202	10
7383	News syndicates -----	(D)	(D)	(D)	(D)
7384	Photofinishing laboratories* -----	173 036	53 833	18 000	3
7389	Business services, n.e.c. -----	(D)	(D)	(D)	(D)
7389 pt.	Sign painting shops -----	168 083	69 552	15 793	2
7389 pt.	Interior designing -----	259 095	59 141	23 446	4
7389 pt.	Telephone answering services -----	(D)	(D)	(D)	(D)
7389 pt.	Other business services -----	961 028	30 304	15 036	32
75	Automotive repair, services, and parking -----	319 315	67 463	18 547	5
751	Automotive rental and leasing, without drivers -----	(D)	(D)	(D)	(D)
7513	Truck rental and leasing, without drivers -----	(D)	(D)	(D)	(D)
7514, 5	Passenger car rental and leasing -----	489 053	78 746	17 373	6
7514	Passenger car rental -----	333 357	84 855	18 309	4
7515	Passenger car leasing -----	925 000	73 413	16 556	13
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—
752	Automobile parking -----	(D)	(D)	(D)	(D)
753	Automotive repair shops -----	288 208	69 353	20 343	4
7532	Top, body, and upholstery repair shops and paint shops -----	304 542	67 326	21 562	5
7532 pt.	Top and body repair shops -----	311 833	68 661	22 151	5
7532 pt.	Paint shops -----	240 909	55 208	16 208	4
7538	General automotive repair shops -----	254 878	66 184	19 141	4
7538 pt.	General automotive repair shops, except diesel -----	249 832	65 724	18 708	4
7538 pt.	Diesel repair shops -----	284 963	68 696	21 509	4
7533, 4, 6, 7, 9	Other automotive repair shops -----	342 000	78 278	21 106	4
7533	Automotive exhaust system repair shops -----	451 600	105 844	27 766	4
7534	Tire retreading and repair shops -----	305 000	93 846	15 462	3
7536	Automotive glass replacement shops -----	376 444	98 203	22 681	4
7537	Automotive transmission repair shops -----	250 167	57 731	20 987	4
7539	Automotive repair shops, n.e.c. -----	326 034	66 119	17 944	5
7539 pt.	Radiator repair -----	(D)	(D)	(D)	(D)
7539 pt.	Brake, front end, and wheel alignment -----	415 364	64 352	17 028	6
7539 pt.	Automotive electrical and fuel system services -----	264 091	74 487	18 103	4
7539 pt.	Other automotive repair shops, n.e.c. -----	(D)	(D)	(D)	(D)
754	Automotive services, except repair -----	424 632	55 514	13 128	8
7542	Carwashes -----	585 677	62 178	13 466	9
7549	Automotive services, except repair and carwashes -----	232 615	42 000	12 444	6
76	Miscellaneous repair services -----	438 959	72 063	24 352	6
762	Electrical repair shops -----	480 145	58 600	23 478	8
7622	Radio and television repair shops -----	206 500	46 404	15 157	4
7623, 9	Other electrical and electronic repair shops -----	610 452	61 191	25 246	10
7623	Refrigeration and air-conditioning service and repair shops -----	1 198 286	129 046	48 077	9
7629	Electrical and electronic repair shops, n.e.c. -----	492 886	48 732	21 054	10
763	Watch, clock, and jewelry repair -----	172 333	64 625	17 000	3
764	Reupholstery and furniture repair -----	105 167	57 364	13 295	2
769	Miscellaneous repair and related services -----	496 898	83 852	25 897	6
7692	Welding repair -----	160 500	40 855	16 509	4
7694	Armature rewinding shops -----	340 571	85 143	27 179	4
7699	Repair shops and related services, n.e.c. -----	563 609	88 032	26 759	6
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	409 732	34 047	8 093	12
781, 2	Motion picture production, distribution, and services -----	269 556	89 852	33 333	3
783	Motion picture theaters -----	888 500	51 507	6 322	17
7832	Motion picture theaters, except drive-in -----	888 500	51 507	6 322	17
7833	Drive-in motion picture theaters -----	—	—	—	—
784	Video tape rental -----	189 304	31 654	6 410	6

See footnotes at end of table.

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

DELAWARE DE-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 -----	376 667	27 089	7 308	14
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	543 273	23 344	5 453	23
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	193 400	53 722	20 500	4
793	Bowling centers -----	733 118	30 622	8 160	24
79 ex. 792, 3, 4; 84	Commercial sports and other amusement and recreation services, including museums -----	480 599	32 908	8 231	15
794	Commercial sports ----- (D)	(D)	(D)	(D)	(D)
7941	Professional sports clubs, managers, promoters ----- (D)	(D)	(D)	(D)	(D)
7948	Racing, including track operation ----- (D)	(D)	(D)	(D)	(D)
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums ----- (D)	(D)	(D)	(D)	(D)
791	Dance studios, schools, and halls -----	148 824	39 531	13 391	4
7991	Physical fitness facilities -----	352 077	34 543	9 581	10
7992	Public golf courses -----	444 875	33 575	11 519	13
7993	Coin-operated amusement devices -----	320 222	52 400	9 200	6
7996	Amusement parks ----- (D)	(D)	(D)	(D)	(D)
7997	Membership sports and recreation clubs -----	573 200	36 862	10 405	16
7999, 84	Amusement and recreation services, including museums, n.e.c. ----- (D)	(D)	(D)	(D)	(D)
7999 pt.	Concession operators of amusement devices and rides ----- (D)	(D)	(D)	(D)	(D)
7999 pt.	Carnivals, circuses, and fairs ----- (D)	(D)	(D)	(D)	(D)
7999 pt., 84	Other recreation and amusements, including museums -----	179 041	36 713	7 978	5
80	Health services -----	658 687	67 984	31 304	10
801	Offices and clinics of doctors of medicine -----	684 968	107 335	52 516	6
8011 pt.	Offices of doctors of medicine -----	639 586	110 794	55 250	6
8011 pt.	General medical clinics -----	2 415 533	81 606	32 189	30
802	Offices and clinics of dentists -----	476 353	65 400	30 798	7
803	Offices and clinics of doctors of osteopathy -----	469 140	84 682	35 599	6
804	Offices and clinics of other health practitioners -----	303 068	62 109	25 752	5
8041	Offices and clinics of chiropractors -----	273 320	66 663	30 024	4
8042	Offices and clinics of optometrists -----	321 825	63 414	20 443	5
8043	Offices and clinics of podiatrists -----	272 040	73 924	32 598	4
8049	Offices and clinics of health practitioners, n.e.c. -----	322 974	56 819	24 762	6
805	Nursing and personal care facilities -----	2 871 167	27 866	12 990	103
8051	Skilled nursing care facilities -----	3 234 346	27 753	12 921	117
8052	Intermediate care facilities ----- (D)	(D)	(D)	(D)	(D)
8059	Nursing and personal care facilities, n.e.c. ----- (D)	(D)	(D)	(D)	(D)
806	Hospitals -----	7 883 667	59 725	23 528	132
8062	General medical and surgical hospitals -----	—	—	—	—
8063, 9	Specialty hospitals -----	7 883 667	59 725	23 528	132
807, 8, 9	Other health services -----	765 407	58 511	21 982	13
807	Medical and dental laboratories -----	806 681	77 093	26 762	10
8071	Medical laboratories -----	873 828	85 323	28 049	10
8072	Dental laboratories -----	452 636	38 898	20 789	12
808	Home health care services -----	703 143	20 900	11 361	34
809	Miscellaneous health and allied services, n.e.c. -----	716 000	68 846	25 712	10
8092	Kidney dialysis centers ----- (D)	(D)	(D)	(D)	(D)
8093	Specialty outpatient facilities, n.e.c. -----	824 857	81 324	28 169	10
8099	Health and allied services, n.e.c. ----- (D)	(D)	(D)	(D)	(D)
81	Legal services -----	1 054 140	100 936	45 844	10
823, 4, 9	Selected educational services -----	616 156	57 525	18 581	11
823	Libraries ----- (D)	(D)	(D)	(D)	(D)
824	Vocational schools -----	1 434 600	97 814	28 755	15
829	Schools and educational services, n.e.c. ----- (D)	(D)	(D)	(D)	(D)
83	Social services -----	254 587	24 259	11 428	10
835	Child day care services -----	156 641	18 277	8 998	9
832, 3, 6, 9	Other social services -----	585 738	34 455	15 570	17
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	426 809	74 145	32 693	6
871	Engineering, architectural, and surveying services -----	561 453	86 288	36 005	7
8711	Engineering services -----	605 503	88 314	38 022	7
8712	Architectural services -----	529 548	103 245	31 031	5
8713	Surveying services -----	306 760	52 170	25 673	6
872	Accounting, auditing, and bookkeeping services -----	348 944	58 059	27 010	6
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	369 121	51 614	22 081	7
8731	Commercial physical and biological research ----- (D)	(D)	(D)	(D)	(D)
8732	Commercial economic, sociological, and educational research ----- (D)	(D)	(D)	(D)	(D)
8734	Testing laboratories -----	466 722	59 162	28 810	8
874	Management and public relations services -----	376 285	79 799	36 403	5
8741	Management services -----	616 586	72 393	34 954	9
8742	Management consulting services -----	265 339	80 975	35 411	3
8743	Public relations services ----- (D)	(D)	(D)	(D)	(D)
8744	Facilities support management services ----- (D)	(D)	(D)	(D)	(D)
8748	Business consulting services, n.e.c. -----	142 381	98 033	29 787	1
89	Services, n.e.c. -----	296 197	68 181	24 366	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	2 042 526	50 412	1 937 744	47 825	22 385	41
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	1 261 938	46 030	1 192 308	43 490	16 402	27
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	18 005 618	57 128	17 316 236	54 940	26 831	315
8011 pt., 8021 pt., 805	Clinics of doctors of medicine and dentists	680 250	46 119	671 500	45 525	27 661	15
	Nursing and personal care facilities	3 312 875	30 710	3 421 625	31 718	14 969	108
806	Hospitals	67 646 462	62 307	64 800 538	59 686	29 048	1 086
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	2 508 091	38 425	2 388 818	36 597	19 265	65
8111 pt.	Legal aid societies and similar legal services	(D)	(D)	(D)	(D)	(D)	(D)
823, 4, 9	Selected educational services	408 167	30 111	412 278	30 414	13 143	14
83	Social services	542 625	33 314	461 479	28 332	13 081	16
835	Child day care services	296 727	20 400	273 491	18 803	9 346	15
832, 3, 6, 9	Other social services	606 420	36 225	510 250	30 480	13 923	17
832	Individual and family social services	457 733	42 259	440 703	40 686	15 918	11
833	Job training and vocational rehabilitation services	1 081 563	16 866	1 074 000	16 749	8 740	64
836	Residential care	645 906	26 364	661 000	26 980	14 805	25
839	Social services, n.e.c.	704 063	68 769	402 000	39 265	17 710	10
861, 2, 4, 9	Selected membership organizations	388 484	37 291	366 511	35 181	11 819	10
861	Business associations	547 667	106 264	546 949	106 124	28 950	5
864	Civic, social, and fraternal associations	293 297	23 451	265 622	21 238	8 480	13
862, 9	Other membership organizations	595 842	77 541	574 263	74 733	21 192	8
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)
873	Research, development, and testing services	874 778	62 984	997 778	71 840	28 544	14
874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)	(D)	(D)	(D)	(D)

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

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

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

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (\$1,000)	1987 (\$1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total	5 302	4 447	2 822 713	2 108 071	33.9	1 170 282	766 955	52.6	54 186	46 209
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	132	129	112 457	95 362	17.9	32 540	25 724	26.5	2 672	2 458
7011	Hotels and motels	120	116	107 999	92 713	16.5	31 429	25 074	25.3	2 636	2 419
7011 pt.	Hotels	31	32	71 335	61 687	15.6	22 915	18 444	24.2	1 823	1 566
7011 pt.	Hotels, 25 guestrooms or more	26	22	70 579	60 490	16.7	22 692	18 188	24.8	1 810	1 538
7011 pt.	Hotels, less than 25 guestrooms	5	10	756	874	-13.5	223	225	-9	13	28
7011 pt.	Motels, motor hotels, and tourist courts	89	84	36 664	31 026	18.2	8 514	6 630	28.4	813	853
7011 pt.	Motels, tourist courts	83	76	33 098	24 548	34.8	7 435	5 152	44.3	723	653
7011 pt.	Motor hotels	6	8	3 566	6 478	-45.0	1 079	1 478	-27.0	90	200
702, 3	Other lodging places	12	13	4 458	2 649	68.3	1 111	650	70.9	36	39
702	Rooming and boarding houses	-	1	-	(D)	(D)	-	(D)	(D)	-	AA
703	Camps and recreational vehicle parks	12	12	4 458	(D)	(D)	1 111	(D)	(D)	36	BB

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 -----	607	534	127 395	78 545	62.2	48 289	30 568	58.0	3 797	3 044
721	Laundry, cleaning, and garment services ----	131	119	43 669	29 067	50.2	15 493	11 036	40.4	1 052	993
7211	Power laundries, family and commercial* ---	3	6	(D)	1 725	(D)	(D)	854	(D)	CC	61
7213	Linens supply* -----	3	2	(D)	(D)	(D)	(D)	(D)	(D)	BB	CC
7215	Coin-operated laundries and drycleaning ----	31	26	4 001	3 139	27.5	919	609	50.9	84	80
7216	Drycleaning plants, except rug cleaning* ---	58	51	13 530	9 855	37.3	5 716	4 221	35.4	457	443
7217	Carpet and upholstery cleaning ----	26	21	5 508	3 545	55.4	2 062	1 517	35.9	111	135
7218	Industrial laundries* -----	3	3	(D)	(D)	(D)	(D)	(D)	(D)	CC	CC
7212, 9	Other laundry, cleaning, and garment services* -----	7	10	561	(D)	(D)	117	(D)	(D)	16	BB
722	Photographic studios, portrait -----	26	23	4 375	2 878	52.0	1 121	771	45.4	86	80
723, 4	Beauty and barber shops -----	316	280	42 672	26 862	58.9	20 740	13 270	56.3	1 709	1 387
723	Beauty shops -----	301	266	41 708	26 047	60.1	20 414	12 986	57.2	1 678	1 364
724	Barber shops -----	15	14	964	815	18.3	326	284	14.8	31	23
725	Shoe repair shops and shoeshine parlors ----	7	8	1 091	513	112.7	410	173	137.0	23	14
726	Funeral service and crematories -----	50	45	20 725	13 197	57.0	6 105	3 326	83.6	246	191
729	Miscellaneous personal services -----	77	59	14 863	6 028	146.6	4 420	1 992	121.9	681	379
7291	Tax return preparation services -----	24	20	4 182	2 464	69.7	1 782	1 119	59.2	417	296
7299	Miscellaneous personal services, n.e.c. ----	53	39	10 681	3 564	199.7	2 638	873	202.2	264	83
73	Business services -----	1 051	731	707 981	407 744	73.6	309 977	194 957	59.0	18 621	15 912
731	Advertising -----	63	42	40 886	30 639	33.4	14 091	10 811	30.3	449	427
7311	Advertising agencies -----	52	34	23 258	(D)	(D)	9 059	(D)	(D)	292	EE
7312	Outdoor advertising services -----	3	3	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
7313	Radio, television, publishers' advertising representatives -----	4	1	(D)	(D)	(D)	(D)	(D)	(D)	CC	CC
7319	Advertising, n.e.c. -----	4	4	(D)	402	(D)	(D)	87	(D)	AA	5
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	29	21	47 486	10 370	357.9	13 306	3 595	270.1	492	230
7322	Adjustment and collection services -----	26	13	32 658	3 902	737.0	11 808	1 676	604.5	419	117
7323	Credit reporting services -----	3	8	14 828	6 468	129.3	1 498	1 919	-21.9	73	113
733	Mailing, reproduction, commercial art and photography, and stenographic services ----	98	73	68 731	38 670	77.7	17 227	11 566	48.9	683	541
7331	Direct mail advertising services -----	17	9	42 242	(D)	(D)	7 377	(D)	(D)	288	EE
7334	Photocopying and duplicating services -----	15	5	7 696	(D)	(D)	2 538	(D)	(D)	149	BB
7335, 6	Commercial photography, art, and graphics -----	53	49	15 123	16 165	-6.4	5 223	4 501	16.0	187	174
7335	Commercial photography -----	11	9	2 115	1 246	69.7	645	306	110.8	29	26
7336	Commercial art and graphic design -----	42	40	13 008	14 919	-12.8	4 578	4 195	9.1	158	148
7338	Secretarial and court reporting services ----	13	10	3 670	(D)	(D)	2 089	(D)	(D)	59	BB
734	Services to dwellings and other buildings ----	242	170	74 126	42 062	76.2	41 654	23 056	80.7	4 603	3 511
7342	Disinfecting and pest control services ----	39	30	11 665	6 782	72.0	4 213	2 638	59.7	253	175
7349	Building cleaning and maintenance services, n.e.c. -----	203	140	62 461	35 280	77.0	37 441	20 418	83.4	4 350	3 336
735	Miscellaneous equipment rental and leasing -	96	79	55 037	36 847	49.4	12 981	8 368	55.1	535	551
7352	Medical equipment rental and leasing ----	6	3	5 622	(D)	(D)	1 021	(D)	(D)	41	BB
7353	Heavy construction equipment rental and leasing -----	11	20	11 247	(D)	(D)	2 422	(D)	(D)	95	CC
7359	Equipment rental and leasing, n.e.c. -----	79	56	38 168	24 300	57.1	9 538	5 966	59.9	399	321
736	Personnel supply services -----	104	78	125 829	82 753	52.1	83 516	61 170	36.5	4 800	6 161
7361	Employment agencies -----	34	32	9 769	7 961	24.3	4 232	4 116	2.8	207	283
7363	Help supply services -----	70	46	116 060	68 882	68.5	79 284	51 939	52.6	4 593	5 754
737	Computer programming, data processing, and other computer related services -----	193	102	122 665	66 216	85.2	41 434	27 480	50.8	1 209	973
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	115	55	81 030	35 296	129.6	28 603	15 816	80.8	685	439
7371	Computer programming services -----	79	37	40 734	17 204	136.8	19 271	10 229	88.4	478	265
7372	Prepackaged software -----	22	7	30 588	4 538	574.0	5 621	1 760	219.4	121	61
7373	Computer integrated systems -----	14	11	9 708	13 554	-28.4	3 711	3 827	-3.0	86	113
7374, 5, 6	Data processing services -----	29	26	(D)	22 169	(D)	(D)	8 182	(D)	EE	436
7374, 5	Computer processing, information retrieval -----	28	23	28 878	(D)	(D)	7 563	(D)	(D)	368	EE
7376	Computer facilities management services -----	1	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	49	21	(D)	8 751	(D)	(D)	3 482	(D)	CC	98
7377	Computer rental and leasing -----	-	5	-	2 153	-100.0	-	729	-100.0	-	16
7378	Computer maintenance and repair -----	11	4	3 481	2 155	61.5	1 066	723	47.4	27	26
7379	Computer related services, n.e.c. -----	38	12	(D)	4 443	(D)	(D)	2 030	(D)	CC	56
738	Miscellaneous business services -----	226	166	173 221	100 187	72.9	85 768	48 911	75.4	5 850	3 518
7381, 2	Detective agencies and protective services -----	47	36	54 633	35 554	53.7	29 047	20 100	44.5	2 140	2 079
7381	Detective, guard, and armored car services -----	37	28	45 882	(D)	(D)	26 651	(D)	(D)	2 041	GG
7382	Security systems services -----	10	8	8 751	(D)	(D)	2 396	(D)	(D)	99	CC
7383	News syndicates -----	2	3	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7384	Photofinishing laboratories* -----	28	17	4 845	(D)	(D)	1 620	(D)	(D)	90	CC
7389	Business services, n.e.c. -----	149	110	(D)	57 261	(D)	(D)	26 936	(D)	HH	1 278
7389 pt.	Sign painting shops -----	12	7	2 017	1 143	76.5	458	284	61.3	29	18
7389 pt.	Interior designing -----	21	13	5 441	5 187	4.9	2 157	1 871	15.3	92	76
7389 pt.	Telephone answering services -----	8	10	(D)	1 977	(D)	(D)	953	(D)	BB	89
7389 pt.	Other business services -----	108	80	103 791	48 954	112.0	51 498	23 828	116.1	3 425	1 095

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 ----	476	389	151 994	385 643	-60.6	41 786	37 541	11.3	2 253	2 202
751	Automotive rental and leasing, without drivers -----	30	24	(D)	(D)	(D)	(D)	(D)	(D)	CC	EE
7513	Truck rental and leasing, without drivers ----	11	12	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
7514, 5	Passenger car rental and leasing -----	19	12	9 292	(D)	(D)	2 050	(D)	(D)	118	EE
7519	Utility trailer and recreational vehicle rental -----	-	-	-	-	-	-	-	-	-	-
752	Automobile parking -----	10	10	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
753	Automotive repair shops -----	379	321	109 231	(D)	(D)	32 040	(D)	(D)	1 575	GG
7532	Top, body, and upholstery repair shops and paint shops -----	107	102	32 586	(D)	(D)	10 436	(D)	(D)	484	FF
7532 pt.	Top and body repair shops -----	96	91	29 936	(D)	(D)	9 658	(D)	(D)	436	FF
7532 pt.	Paint shops -----	11	11	2 650	3 355	-21.0	778	1 184	-34.3	48	63
7538	General automotive repair shops -----	188	156	47 917	(D)	(D)	13 858	(D)	(D)	724	FF
7538 pt.	General automotive repair shops, except diesel -----	161	144	40 223	(D)	(D)	11 449	(D)	(D)	612	EE
7538 pt.	Diesel repair shops -----	27	12	7 694	3 949	94.8	2 409	953	152.8	112	63
7533, 4, 6, 7, 9	Other automotive repair shops -----	84	63	28 728	(D)	(D)	7 746	(D)	(D)	367	EE
7533	Automotive exhaust system repair shops -----	15	14	6 774	(D)	(D)	1 777	(D)	(D)	64	BB
7534	Tire retreading and repair shops -----	4	2	1 220	(D)	(D)	201	(D)	(D)	13	AA
7536	Automotive glass replacement shops ----	18	8	6 776	3 017	124.6	1 565	791	97.9	69	44
7537	Automotive transmission repair shops ----	18	22	4 503	(D)	(D)	1 637	(D)	(D)	78	BB
7539	Automotive repair shops, n.e.c. -----	29	17	9 455	(D)	(D)	2 566	(D)	(D)	143	BB
7539 pt.	Radiator repair -----	5	5	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
7539 pt.	Brake, front end, and wheel alignment -	11	7	4 569	(D)	(D)	1 209	(D)	(D)	71	BB
7539 pt.	Automotive electrical and fuel system services -----	11	4	2 905	(D)	(D)	706	(D)	(D)	39	AA
7539 pt.	Other automotive repair shops, n.e.c. ---	2	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
754	Automotive services, except repair -----	57	34	24 204	6 540	270.1	5 724	2 266	152.6	436	246
7542	Carwashes -----	31	21	18 156	'9 290	95.4	3 932	'2 276	72.8	292	'214
7549	Automotive services, except repair and carwashes -----	26	13	6 048	3 190	89.6	1 792	1 112	61.2	144	99
76	Miscellaneous repair services -----	197	177	86 475	79 896	8.2	29 222	18 851	55.0	1 200	1 061
762	Electrical repair shops -----	62	53	29 769	18 727	59.0	11 927	5 403	120.7	508	261
7622	Radio and television repair shops -----	20	27	4 130	'3 948	4.6	1 349	'1 126	19.8	89	'89
7623, 9	Other electrical and electronic repair shops -----	42	26	25 639	14 467	77.2	10 578	4 209	151.3	419	169
7623	Refrigeration and air-conditioning service and repair shops -----	7	6	8 388	5 797	44.7	3 125	1 839	69.9	65	56
7629	Electrical and electronic repair shops, n.e.c. -----	35	20	17 251	8 670	99.0	7 453	2 370	214.5	354	113
763	Watch, clock, and jewelry repair -----	3	4	517	633	-18.3	136	172	-20.9	8	9
764	Reupholstery and furniture repair -----	24	25	2 524	2 787	-9.4	585	814	-28.1	44	65
769	Miscellaneous repair and related services ----	108	95	53 665	57 749	-7.1	16 574	12 462	33.0	640	726
7692	Welding repair -----	14	13	2 247	16 691	-86.5	908	3 072	-70.4	55	193
7694	Armature rewinding shops -----	7	10	2 384	3 007	-20.7	761	988	-23.0	28	58
7699	Repair shops and related services, n.e.c. ---	87	72	49 034	38 051	28.9	14 905	8 402	77.4	557	475
78, 79, 84	Amusement and recreation services, including motion pictures and museums ---	351	310	143 816	103 231	39.3	34 186	24 108	41.8	4 224	2 998
781, 2	Motion picture production, distribution, and services -----	18	17	4 852	2 991	62.2	1 800	841	114.0	54	58
783	Motion picture theaters -----	16	18	14 216	8 415	68.9	1 745	1 108	57.5	276	215
7832	Motion picture theaters, except drive-in ----	16	17	14 216	(D)	(D)	1 745	(D)	(D)	276	CC
7833	Drive-in motion picture theaters -----	-	1	-	(D)	(D)	-	(D)	(D)	-	AA
784	Video tape rental -----	102	76	19 309	14 019	37.7	3 910	3 023	29.3	610	443
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	21	12	7 910	2 770	185.6	2 134	890	139.8	292	177
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	11	5	5 976	1 877	218.4	1 396	527	164.9	256	150
7929	Bands, orchestras, actors, and other entertainers and entertainment groups ----	10	7	1 934	893	116.6	738	363	103.3	36	27
793	Bowling centers -----	17	15	12 463	10 642	17.1	3 321	2 912	14.0	407	525
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums ----	177	172	85 066	64 394	32.1	21 276	15 334	38.8	2 585	1 580
794	Commercial sports -----	17	27	(D)	34 204	(D)	(D)	7 428	(D)	GG	401
7941	Professional sports clubs, managers, promoters -----	1	2	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
7948	Racing, including track operation -----	16	25	(D)	(D)	(D)	(D)	(D)	(D)	GG	EE
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	160	145	(D)	30 190	(D)	(D)	7 906	(D)	GG	1 179
791	Dance studios, schools, and halls -----	17	12	2 530	(D)	(D)	857	(D)	(D)	64	BB
7991	Physical fitness facilities -----	26	36	9 154	(D)	(D)	2 539	(D)	(D)	265	EE
7992	Public golf courses -----	8	4	3 559	(D)	(D)	1 221	(D)	(D)	106	BB
7993	Coin-operated amusement devices -----	9	8	2 882	2 372	21.5	506	444	14.0	55	35
7996	Amusement parks -----	4	2	(D)	(D)	(D)	(D)	(D)	(D)	BB	AA
7997	Membership sports and recreation clubs -	20	21	11 464	4 823	137.7	3 236	1 511	114.2	311	490
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	76	62	(D)	8 785	(D)	(D)	2 146	(D)	EE	318

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 -----	1 199	1 094	789 766	497 255	58.8	363 654	224 267	62.2	11 617	9 467
801	Offices and clinics of doctors of medicine ---	587	576	402 076	250 257	60.7	196 726	120 374	63.4	3 746	3 275
8011 pt.	Offices of doctors of medicine -----	572	564	365 843	217 526	68.2	182 434	111 375	63.8	3 302	2 870
8011 pt.	General medical clinics -----	15	12	36 233	32 731	10.7	14 292	8 999	58.8	444	405
802	Offices and clinics of dentists -----	215	210	102 416	67 323	52.1	48 229	29 002	66.3	1 566	1 390
803	Offices and clinics of doctors of osteopathy --	50	26	23 457	(D)	(D)	9 861	(D)	(D)	277	BB
804	Offices and clinics of other health practitioners -----	191	149	57 886	29 494	96.3	24 001	10 673	124.9	932	551
8041	Offices and clinics of chiropractors -----	50	36	13 666	8 120	68.3	6 155	2 793	120.4	205	176
8042	Offices and clinics of optometrists -----	40	45	12 873	8 243	56.2	4 150	1 944	113.5	203	129
8043	Offices and clinics of podiatrists -----	25	23	6 801	'5 146	32.2	2 999	'2 325	29.0	92	'82
8049	Offices and clinics of health practitioners, n.e.c. -----	76	45	24 546	7 198	241.0	10 697	3 273	226.8	432	155
805	Nursing and personal care facilities -----	30	27	86 135	45 913	87.6	40 151	19 980	101.0	3 091	2 075
8051	Skilled nursing care facilities -----	26	22	84 093	43 738	92.3	39 152	18 923	106.9	3 030	1 978
8052	Intermediate care facilities -----	2	2	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
8059	Nursing and personal care facilities, n.e.c. -	2	3	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
806	Hospitals -----	3	3	23 651	(D)	(D)	9 317	(D)	(D)	396	FF
807, 8, 9	Other health services -----	123	103	94 145	53 585	75.7	35 369	21 404	65.2	1 609	1 330
807	Medical and dental laboratories -----	69	61	55 661	21 703	156.5	19 322	9 817	96.8	722	474
8071	Medical laboratories -----	58	47	50 682	(D)	(D)	16 661	(D)	(D)	594	EE
8072	Dental laboratories -----	11	14	4 979	(D)	(D)	2 661	(D)	(D)	128	CC
808	Home health care services -----	14	14	9 844	4 993	97.2	5 351	3 247	64.8	471	366
809	Miscellaneous health and allied services, n.e.c. -----	40	28	28 640	26 889	6.5	10 696	8 340	28.2	416	490
8092	Kidney dialysis centers -----	4	1	(D)	(D)	(D)	(D)	(D)	(D)	BB	CC
8093	Specialty outpatient facilities, n.e.c. -----	21	19	17 322	(D)	(D)	6 000	(D)	(D)	213	EE
8099	Health and allied services, n.e.c. -----	15	8	(D)	(D)	(D)	(D)	(D)	(D)	CC	BB
81	Legal services -----	293	251	308 863	171 539	80.1	140 284	82 107	70.9	3 060	2 352
823, 4, 9	Selected educational services -----	45	26	27 727	18 676	48.5	8 956	8 337	7.4	482	522
823	Libraries -----	1	--	(D)	(D)	(D)	(D)	(D)	(D)	AA	--
824	Vocational schools -----	15	10	21 519	16 618	29.5	6 326	7 338	-13.8	220	420
829	Schools and educational services, n.e.c. -----	29	16	(D)	2 058	(D)	(D)	999	(D)	EE	102
83	Social services -----	184	125	46 844	28 279	65.6	22 068	11 171	97.5	1 931	1 488
835	Child day care services -----	142	103	22 243	11 985	85.6	10 951	5 261	108.2	1 217	791
832, 3, 6, 9	Other social services -----	42	22	24 601	16 294	51.0	11 117	5 910	88.1	714	697
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	706	577	301 327	229 014	31.6	132 863	104 617	27.0	4 064	4 467
871	Engineering, architectural, and surveying services -----	223	178	125 204	67 520	85.4	52 243	35 365	47.7	1 451	1 450
8711	Engineering services -----	167	110	101 119	39 598	155.4	43 535	22 064	97.3	1 145	874
8712	Architectural services -----	31	40	16 416	19 161	-14.3	4 934	8 260	-40.3	159	352
8713	Surveying services -----	25	28	7 669	8 761	-12.5	3 774	5 041	-25.1	147	224
872	Accounting, auditing, and bookkeeping services -----	197	160	68 742	45 304	51.7	31 980	20 891	53.1	1 184	1 079
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	33	28	12 181	23 456	-48.1	5 211	8 607	-39.5	236	293
8731	Commercial physical and biological research -----	4	5	(D)	(D)	(D)	(D)	(D)	(D)	AA	CC
8732	Commercial economic, sociological, and educational research -----	11	11	(D)	5 283	(D)	(D)	1 296	(D)	BB	67
8734	Testing laboratories -----	18	12	8 401	(D)	(D)	4 091	(D)	(D)	142	BB
874	Management and public relations services ---	253	211	95 200	92 734	2.7	43 429	39 754	9.2	1 193	1 645
8741	Management services -----	87	66	53 643	63 750	-15.9	25 901	27 108	-4.5	741	1 087
8742	Management consulting services -----	112	96	29 718	21 182	40.3	12 996	8 807	47.6	367	364
8743	Public relations services -----	11	15	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
8744	Facilities support management services ---	1	2	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
8748	Business consulting services, n.e.c. -----	42	32	5 980	5 154	16.0	1 817	2 506	-27.5	61	74
89	Services, n.e.c. -----	61	104	18 068	12 887	40.2	6 457	4 707	37.2	265	238

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 -----	648	562	1 255 658	692 820	81.2	587 729	353 097	66.4	26 255	21 670
7032, 704	Camps and membership lodging -----	4	6	(D)	(D)	(D)	(D)	(D)	(D)	AA	BB
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	65	54	77 500	63 503	22.0	29 229	25 930	12.7	1 782	1 747
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	12	7	(D)	(D)	(D)	(D)	(D)	(D)	CC	BB
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs -----	34	30	29 590	19 486	51.9	13 260	8 563	54.9	643	636
7999 pt. 84	Fairs -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA
	Museums, art galleries, and botanical and zoological gardens -----	18	16	39 209	'25 379	54.5	13 864	'9 950	39.3	940	'752
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	55	46	952 393	494 530	92.6	465 120	265 954	74.9	17 335	13 686
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists -----	4	3	2 686	(D)	(D)	1 632	(D)	(D)	59	BB
805	Nursing and personal care facilities -----	16	11	54 746	27 170	101.5	25 836	14 650	76.4	1 726	1 285
806	Hospitals -----	13	13	842 407	442 840	90.2	409 987	239 322	71.3	14 114	11 571
808, 9	Other health services -----	22	19	52 554	(D)	(D)	27 665	(D)	(D)	1 436	FF
808	Home health care services -----	12	9	30 030	'12 566	139.0	19 239	'7 306	163.3	1 060	'662
809	Miscellaneous health and allied services, n.e.c. -----	10	10	22 524	(D)	(D)	8 426	(D)	(D)	376	EE
8111 pt.	Legal aid societies and similar legal services -----	4	5	(D)	(D)	(D)	(D)	(D)	(D)	BB	BB
823, 4, 9	Selected educational services -----	18	17	7 421	'3 595	106.4	3 207	'1 826	75.6	244	'202
83	Social services -----	267	209	123 215	74 992	64.3	56 888	36 918	54.1	4 349	3 879
835	Child day care services -----	55	48	15 042	10 415	44.4	7 477	5 257	42.2	800	741
832, 3, 6, 9	Other social services -----	212	161	108 173	64 577	67.5	49 411	31 661	56.1	3 549	3 138
861, 2, 4, 9	Selected membership organizations -----	225	212	82 465	48 983	68.4	27 704	19 059	45.4	2 344	1 988
861	Business associations -----	39	31	21 331	10 571	101.8	5 819	3 580	62.5	201	197
864	Civic, social, and fraternal associations -----	148	142	39 312	24 206	62.4	15 697	10 284	52.6	1 851	1 429
862, 9	Other membership organizations -----	38	39	21 822	14 206	53.6	6 188	5 195	19.1	292	362
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services -----	10	13	(D)	(D)	(D)	(D)	(D)	(D)	CC	BB
873	Research, development, and testing services -----	9	12	8 980	(D)	(D)	3 568	(D)	(D)	125	BB
8731	Commercial physical and biological research -----	-	1	-	(D)	(D)	-	(D)	(D)	-	AA
8732	Commercial economic, sociological, and educational research -----	-	-	-	-	-	-	-	-	-	-
8733	Noncommercial research organizations -----	9	10	8 980	(D)	(D)	3 568	(D)	(D)	125	BB
8734	Testing laboratories -----	-	1	-	(D)	(D)	-	(D)	(D)	-	AA
874 ex. 8744	Management and public relations services, except facilities support management services -----	1	1	(D)	(D)	(D)	(D)	(D)	(D)	AA	AA

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

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

Geographic area	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 Delaware -----	5 302	2 822 713	1 170 282	258 048	54 186	132	112 457	607	127 395	1 051	707 981	476	151 994
2 Kent County -----	693	266 114	104 778	23 138	6 430	20	10 000	99	18 308	121	50 251	95	20 795
3 Dover -----	423	203 737	84 098	18 321	5 077	12	8 966	60	13 950	79	41 605	38	11 619
4 Milford (part) ▲-----	35	9 561	2 764	637	215	-	-	5	1 023	5	3 176	7	1 706
5 Smyrna (part) ▲-----	53	20 503	6 180	1 347	406	4	(D)	9	707	5	983	3	610
6 Balance of county -----	182	32 313	11 736	2 833	732	4	(D)	25	2 628	32	4 487	47	6 860
7 New Castle County -----	3 744	2 297 883	968 720	215 111	42 324	49	74 506	392	92 153	803	624 784	302	116 526
8 Elsmere -----	41	29 526	9 274	1 978	490	-	-	7	2 023	5	3 057	12	4 331
9 Middletown -----	29	8 969	3 299	805	204	-	-	7	715	3	(D)	3	422
10 Newark -----	352	226 296	89 374	19 560	3 565	10	25 363	46	8 196	63	42 034	21	8 066
11 New Castle -----	122	144 678	38 317	9 017	1 736	7	3 007	11	7 491	35	61 888	21	20 548
12 Smyrna (part) ▲-----	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Wilmington-----	957	723 159	332 140	74 172	11 145	7	26 282	76	22 686	179	134 931	68	25 644
14 Balance of county -----	2 243	1 165 255	496 316	109 579	25 184	25	19 854	245	51 042	518	(D)	177	57 515
15 Sussex County -----	865	258 716	96 784	19 799	5 432	63	27 951	116	16 934	127	32 946	79	14 673
16 Georgetown-----	26	8 030	4 300	852	184	-	-	3	(D)	6	696	1	(D)
17 Laurel -----	22	2 853	990	229	97	-	-	6	548	2	(D)	3	(D)
18 Milford (part) ▲-----	77	31 063	13 541	2 982	552	1	(D)	8	894	6	1 435	8	2 374
19 Seaford -----	114	40 054	15 198	3 232	914	2	(D)	19	3 517	9	5 284	7	1 398
20 Balance of county -----	626	176 716	62 755	12 504	3 685	60	(D)	80	(D)	104	(D)	60	(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)	
197	86 475	351	143 816	1 199	789 766	293	308 863	45	27 727	184	46 844	706	301 327	1
27	6 806	59	26 380	135	84 643	25	20 340	3	(D)	23	(D)	84	23 385	2
10	3 253	28	21 238	103	63 995	24	(D)	1	(D)	13	(D)	53	17 294	3
3	(D)	5	854	5	1 032	—	—	—	—	1	(D)	4	1 019	4
1	(D)	7	1 374	15	15 423	1	(D)	—	—	2	(D)	6	546	5
13	(D)	19	2 914	12	4 193	—	—	2	(D)	7	(D)	21	4 526	6
128	69 680	201	97 041	869	603 750	225	273 139	39	(D)	131	39 692	551	263 110	7
3	(D)	2	(D)	5	(D)	2	(D)	—	—	3	(D)	2	(D)	8
4	502	1	(D)	5	1 249	1	(D)	—	—	2	(D)	2	(D)	9
7	(D)	22	7 543	105	99 254	12	2 576	2	(D)	15	3 842	45	13 182	10
9	8 544	5	(D)	15	19 625	—	—	3	(D)	5	(D)	10	7 862	11
—	—	—	—	—	—	—	—	—	—	—	—	—	—	12
22	14 357	30	11 076	230	144 829	162	243 059	10	5 205	18	3 408	147	90 207	13
83	(D)	141	76 599	509	(D)	48	(D)	24	(D)	88	(D)	345	151 014	14
42	9 989	91	20 395	195	101 373	43	15 384	3	(D)	30	(D)	71	14 832	15
—	—	—	—	3	1 494	7	2 971	—	—	1	(D)	5	2 475	16
1	(D)	3	(D)	5	1 003	—	—	—	—	—	(D)	1	(D)	17
3	(D)	4	858	38	22 062	1	(D)	—	—	3	(D)	4	945	18
4	991	11	1 745	43	22 320	4	(D)	1	(D)	4	1 490	10	1 366	19
34	(D)	73	(D)	106	54 494	31	(D)	2	(D)	21	1 816	51	(D)	20

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

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

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DOVER						
	Total	423	203 737	84 098	18 321	5 077
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	12	8 966	2 023	487	243
7011	Hotels and motels	12	8 966	2 023	487	243
7011 pt.	Hotels	5	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	7	(D)	(D)	(D)	BB
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	60	13 950	4 691	1 170	482
721	Laundry, cleaning, and garment services	13	6 193	1 823	507	177
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	BB
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	8	(D)	(D)	(D)	CC
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	AA
7218	Industrial launderers*	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	3	750	166	32	17
723, 4	Beauty and barber shops	33	3 965	1 891	427	188
723	Beauty shops	33	3 965	1 891	427	188
724	Barber shops	—	—	—	—	—
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	4	1 853	493	103	40
729	Miscellaneous personal services	6	(D)	(D)	(D)	BB
73	Business services	79	41 605	20 622	4 769	1 416
731	Advertising	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3	(D)	(D)	(D)	BB
733	Mailing, reproduction, commercial art and photography, and stenographic services	3	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	15	4 287	2 304	485	263
735	Miscellaneous equipment rental and leasing	9	3 941	725	154	31
736	Personnel supply services	12	(D)	(D)	(D)	FF
737	Computer programming, data processing, and other computer related services	7	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	3	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	2	(D)	(D)	(D)	AA
738	Miscellaneous business services	28	14 755	5 868	1 634	438
75	Automotive repair, services, and parking	38	11 619	3 918	883	231
751	Automotive rental and leasing, without drivers	1	(D)	(D)	(D)	AA
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	30	9 247	2 940	668	146
7532	Top, body, and upholstery repair shops and paint shops	9	3 232	936	217	46
7538	General automotive repair shops	11	2 513	1 102	244	58
7533, 4, 6, 7, 9	Other automotive repair shops	10	3 502	902	207	42
754	Automotive services, except repair	7	(D)	(D)	(D)	BB
76	Miscellaneous repair services	10	3 253	1 150	301	72
762	Electrical repair shops	7	(D)	(D)	(D)	BB
7622	Radio and television repair shops	3	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	4	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	—	—	—	—	—
769	Miscellaneous repair and related services	3	(D)	(D)	(D)	AA
78, 79, 84	Amusement and recreation services, including motion pictures and museums	28	21 238	3 723	957	903
781, 2	Motion picture production, distribution, and services	—	—	—	—	—
783	Motion picture theaters	3	(D)	(D)	(D)	BB
784	Video tape rental	7	1 601	283	69	41
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	2	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	14	(D)	(D)	(D)	FF
80	Health services	103	63 995	28 247	5 997	1 098
801	Offices and clinics of doctors of medicine	47	33 111	16 404	3 159	343
802	Offices and clinics of dentists	24	7 718	3 223	649	140
803	Offices and clinics of doctors of osteopathy	4	(D)	(D)	(D)	BB
804	Offices and clinics of other health practitioners	19	7 142	3 101	812	153
805	Nursing and personal care facilities	2	(D)	(D)	(D)	EE
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	7	7 744	1 799	454	158
81	Legal services	24	(D)	(D)	(D)	EE
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA

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

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

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
DOVER—Con.						
83	Social services	13	(D)	(D)	(D)	BB
835	Child day care services	11	1 497	719	179	90
832, 3, 6, 9	Other social services	2	(D)	(D)	(D)	AA
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	53	17 294	6 729	1 690	262
871	Engineering, architectural, and surveying services	14	7 227	3 193	701	107
872	Accounting, auditing, and bookkeeping services	23	4 980	1 557	409	85
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	—	—	—	—	—
874	Management and public relations services	16	5 087	1 979	580	70
89	Services, n.e.c.	2	(D)	(D)	(D)	AA
NEWARK						
	Total	352	226 296	89 374	19 560	3 565
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	10	25 363	4 533	1 023	406
7011	Hotels and motels	10	25 363	4 533	1 023	406
7011 pt.	Hotels	4	21 074	3 528	841	314
7011 pt.	Motels, motor hotels, and tourist courts	6	4 289	1 005	182	92
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	46	8 196	2 778	668	241
721	Laundry, cleaning, and garment services	10	1 472	379	95	30
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	4	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	5	937	206	62	15
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	AA
7218	Industrial laundriers*	—	—	—	—	—
7212, 9	Other laundry, cleaning, and garment services*	—	—	—	—	—
722	Photographic studios, portrait	1	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	24	3 803	1 779	439	161
723	Beauty shops	23	(D)	(D)	(D)	CC
724	Barber shops	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	3	1 264	163	38	8
729	Miscellaneous personal services	7	(D)	(D)	(D)	BB
73	Business services	63	42 034	15 567	3 796	837
731	Advertising	6	2 236	593	170	19
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	2	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	10	3 000	986	208	98
735	Miscellaneous equipment rental and leasing	6	5 505	1 150	268	49
736	Personnel supply services	7	7 768	3 131	772	235
737	Computer programming, data processing, and other computer related services	17	15 779	4 221	1 034	129
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	11	4 831	2 254	609	66
7374, 5, 6	Data processing services	2	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	4	(D)	(D)	(D)	BB
738	Miscellaneous business services	14	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking	21	8 066	2 329	713	136
751	Automotive rental and leasing, without drivers	3	2 144	808	339	50
752	Automobile parking	—	—	—	—	—
753	Automotive repair shops	13	4 697	1 185	292	50
7532	Top, body, and upholstery repair shops and paint shops	3	1 058	297	77	15
7538	General automotive repair shops	5	1 577	410	101	19
7533, 4, 6, 7, 9	Other automotive repair shops	5	2 062	478	114	16
754	Automotive services, except repair	5	1 225	336	82	36
76	Miscellaneous repair services	7	(D)	(D)	(D)	CC
762	Electrical repair shops	5	614	254	62	10
7622	Radio and television repair shops	2	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	3	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	—	—	—	—	—
769	Miscellaneous repair and related services	2	(D)	(D)	(D)	BB

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

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

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
NEWARK—Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums	22	7 543	1 814	410	265
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	1	(D)	(D)	(D)	BB
784	Video tape rental	7	2 090	521	112	74
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	—	—	—	—	—
793	Bowling centers	1	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	11	3 596	847	186	122
80	Health services	105	99 254	46 236	9 318	1 098
801	Offices and clinics of doctors of medicine	51	57 705	30 102	5 703	472
802	Offices and clinics of dentists	16	9 152	4 188	1 013	147
803	Offices and clinics of doctors of osteopathy	4	2 115	884	149	41
804	Offices and clinics of other health practitioners	17	6 321	3 235	604	86
805	Nursing and personal care facilities	1	(D)	(D)	(D)	BB
806	Hospitals	1	(D)	(D)	(D)	CC
807, 8, 9	Other health services	15	(D)	(D)	(D)	CC
81	Legal services	12	2 576	1 041	236	38
823, 4, 9	Selected educational services	2	(D)	(D)	(D)	AA
83	Social services	15	3 842	1 774	408	160
835	Child day care services	10	2 547	1 322	310	131
832, 3, 6, 9	Other social services	5	1 295	452	98	29
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	45	13 182	7 234	1 442	203
871	Engineering, architectural, and surveying services	17	6 408	4 034	628	83
872	Accounting, auditing, and bookkeeping services	10	4 124	2 197	582	74
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	3	(D)	(D)	(D)	AA
874	Management and public relations services	15	(D)	(D)	(D)	BB
89	Services, n.e.c.	4	(D)	(D)	(D)	BB
WILMINGTON						
	Total	957	723 159	332 140	74 172	11 145
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	7	26 282	13 584	3 971	959
7011	Hotels and motels	7	26 282	13 584	3 971	959
7011 pt.	Hotels	5	(D)	(D)	(D)	FF
7011 pt.	Motels, motor hotels, and tourist courts	2	(D)	(D)	(D)	BB
702, 3	Other lodging places	—	—	—	—	—
72	Personal services	76	22 686	9 369	2 083	595
721	Laundry, cleaning, and garment services	11	10 378	4 141	943	247
7211	Power laundries, family and commercial*	—	—	—	—	—
7213	Linen supply*	—	—	—	—	—
7215	Coin-operated laundries and drycleaning	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning*	7	(D)	(D)	(D)	BB
7217	Carpet and upholstery cleaning	1	(D)	(D)	(D)	AA
7218	Industrial laundriers*	1	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	3	409	244	55	8
723, 4	Beauty and barber shops	45	7 767	3 943	854	257
723	Beauty shops	42	(D)	(D)	(D)	EE
724	Barber shops	3	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	2	(D)	(D)	(D)	AA
726	Funeral service and crematories	9	3 350	848	181	57
729	Miscellaneous personal services	6	(D)	(D)	(D)	BB
73	Business services	179	134 931	72 537	17 163	3 565
731	Advertising	23	17 625	7 101	1 662	215
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	36	15 918	6 342	1 435	188
734	Services to dwellings and other buildings	22	8 499	5 295	1 247	677
735	Miscellaneous equipment rental and leasing	12	3 120	943	217	62
736	Personnel supply services	22	43 797	28 129	6 416	1 601
737	Computer programming, data processing, and other computer related services	19	19 652	11 331	3 274	324
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	13	17 344	10 130	2 736	260
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	41	(D)	(D)	(D)	EE

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)
	WILMINGTON — Con.					
75	Automotive repair, services, and parking	68	25 644	7 487	1 850	404
751	Automotive rental and leasing, without drivers	6	(D)	(D)	(D)	BB
752	Automobile parking	6	(D)	(D)	(D)	BB
753	Automotive repair shops	53	17 991	5 765	1 423	279
7532	Top, body, and upholstery repair shops and paint shops	16	6 975	2 664	669	113
7538	General automotive repair shops	24	7 089	1 946	475	112
7533, 4, 6, 7, 9	Other automotive repair shops	13	3 927	1 155	279	54
754	Automotive services, except repair	3	250	90	24	10
76	Miscellaneous repair services	22	14 357	5 754	1 297	176
762	Electrical repair shops	3	(D)	(D)	(D)	BB
7622	Radio and television repair shops	1	(D)	(D)	(D)	AA
7623, 9	Other electrical and electronic repair shops	2	(D)	(D)	(D)	BB
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	1	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	16	(D)	(D)	(D)	CC
78, 79, 84	Amusement and recreation services, including motion pictures and museums	30	11 076	1 846	644	268
781, 2	Motion picture production, distribution, and services	5	(D)	(D)	(D)	AA
783	Motion picture theaters	1	(D)	(D)	(D)	AA
784	Video tape rental	10	1 795	376	92	69
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	5	4 437	996	459	173
793	Bowling centers	1	(D)	(D)	(D)	AA
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	8	3 931	191	27	11
80	Health services	230	144 829	66 641	13 877	1 497
801	Offices and clinics of doctors of medicine	126	90 101	44 020	8 830	743
802	Offices and clinics of dentists	47	21 338	10 256	2 041	307
803	Offices and clinics of doctors of osteopathy	4	3 553	1 634	289	16
804	Offices and clinics of other health practitioners	27	8 602	2 792	585	102
805	Nursing and personal care facilities	2	(D)	(D)	(D)	CC
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	24	(D)	(D)	(D)	CC
81	Legal services	162	243 059	108 778	23 022	2 217
823, 4, 9	Selected educational services	10	5 205	2 734	635	193
83	Social services	18	3 408	1 608	368	169
835	Child day care services	13	2 794	1 302	297	149
832, 3, 6, 9	Other social services	5	614	306	71	20
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	147	90 207	41 441	9 182	1 085
871	Engineering, architectural, and surveying services	41	23 956	10 260	2 268	294
872	Accounting, auditing, and bookkeeping services	34	19 957	10 126	2 404	282
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	4	1 031	243	45	5
874	Management and public relations services	68	45 263	20 812	4 465	504
89	Services, n.e.c.	8	1 475	361	80	17

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)
	KENT COUNTY (Coextensive with Dover, DE MSA; see table 7a.)					
	NEW CASTLE COUNTY					
	Total	3 744	2 297 883	968 720	215 111	42 324
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	49	74 506	24 303	6 497	1 940
7011	Hotels and motels	48	(D)	(D)	(D)	GG
7011 pt.	Hotels	15	(D)	(D)	(D)	GG
7011 pt.	Hotels, 25 guestrooms or more	14	(D)	(D)	(D)	GG
7011 pt.	Hotels, less than 25 guestrooms	1	(D)	(D)	(D)	AA
7011 pt.	Motels, motor hotels, and tourist courts	33	(D)	(D)	(D)	EE
7011 pt.	Motels, tourist courts	29	(D)	(D)	(D)	EE
7011 pt.	Motor hotels	4	(D)	(D)	(D)	BB
702, 3	Other lodging places	1	(D)	(D)	(D)	AA
702	Rooming and boarding houses	—	—	—	—	—
703	Camps and recreational vehicle parks	1	(D)	(D)	(D)	AA
72	Personal services	392	92 153	36 317	8 449	2 666
721	Laundry, cleaning, and garment services	89	32 239	11 820	2 588	712
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	AA
7213	Linen supply*	2	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning	24	(D)	(D)	(D)	BB
7216	Drycleaning plants, except rug cleaning*	39	10 283	4 246	980	309
7217	Carpet and upholstery cleaning	17	4 986	1 939	391	89
7218	Industrial launderers*	1	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services*	5	(D)	(D)	(D)	AA
7212	Garment pressing, and agents for laundries and drycleaners	2	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.*	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait	20	(D)	(D)	(D)	BB
723, 4	Beauty and barber shops	202	31 240	15 563	3 651	1 219
723	Beauty shops	192	30 636	15 369	3 601	1 197
724	Barber shops	10	604	194	50	22
725	Shoe repair shops and shoeshine parlors	4	(D)	(D)	(D)	AA
726	Funeral service and crematories	29	13 435	4 361	981	141
729	Miscellaneous personal services	48	(D)	(D)	(D)	FF
7291	Tax return preparation services	12	(D)	(D)	(D)	EE
7299	Miscellaneous personal services, n.e.c.	36	(D)	(D)	(D)	CC
73	Business services	803	624 784	272 735	64 973	15 933
731	Advertising	55	(D)	(D)	(D)	EE
7311	Advertising agencies	48	(D)	(D)	(D)	EE
7312	Outdoor advertising services	2	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives	2	(D)	(D)	(D)	CC
7319	Advertising, n.e.c.	3	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	23	(D)	(D)	(D)	EE
7322	Adjustment and collection services	20	(D)	(D)	(D)	EE
7323	Credit reporting services	3	14 828	1 498	462	73
733	Mailing, reproduction, commercial art and photography, and stenographic services	84	(D)	(D)	(D)	FF
7331	Direct mail advertising services	15	(D)	(D)	(D)	EE
7334	Photocopying and duplicating services	13	(D)	(D)	(D)	CC
7335, 6	Commercial photography, art, and graphics	48	(D)	(D)	(D)	CC
7335	Commercial photography	8	1 730	531	122	19
7336	Commercial art and graphic design	40	(D)	(D)	(D)	CC
7338	Secretarial and court reporting services	8	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	164	58 095	32 446	8 409	3 758
7342	Disinfecting and pest control services	27	(D)	(D)	(D)	CC
7349	Building cleaning and maintenance services, n.e.c.	137	(D)	(D)	(D)	HH
735	Miscellaneous equipment rental and leasing	66	42 058	10 354	2 446	409
7352	Medical equipment rental and leasing	2	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing	7	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c.	57	29 010	7 728	1 801	319
736	Personnel supply services	81	(D)	(D)	(D)	HH
7361	Employment agencies	24	5 278	3 038	618	147
7363	Help supply services	57	(D)	(D)	(D)	HH
7363 pt.	Temporary help supply	54	(D)	(D)	(D)	HH
7363 pt.	Help supply, except temporary	3	(D)	(D)	(D)	AA
737	Computer programming, data processing, and other computer related services	168	(D)	(D)	(D)	GG
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	99	(D)	(D)	(D)	FF
7371	Computer programming services	68	(D)	(D)	(D)	EE
7372	Prepackaged software	18	29 825	5 248	1 327	109
7373	Computer integrated systems	13	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services	23	29 656	7 554	1 998	354
7374, 5	Computer processing, information retrieval	22	(D)	(D)	(D)	EE
7376	Computer facilities management services	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	46	(D)	(D)	(D)	CC
7377	Computer rental and leasing	—	—	—	—	—
7378	Computer maintenance and repair	9	(D)	(D)	(D)	BB
7379	Computer related services, n.e.c.	37	(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)
NEW CASTLE COUNTY — Con.						
73	Business services—Con.					
738	Miscellaneous business services	162	(D)	(D)	(D)	II
7381, 2	Detective agencies and protective services	35	(D)	(D)	(D)	GG
7381	Detective, guard, and armored car services	29	(D)	(D)	(D)	GG
7382	Security systems services	6	(D)	(D)	(D)	BB
7383	News syndicates	—	—	—	—	—
7384	Photofinishing laboratories*	25	(D)	(D)	(D)	BB
7389	Business services, n.e.c.	102	(D)	(D)	(D)	HH
7389 pt.	Sign painting shops	5	(D)	(D)	(D)	AA
7389 pt.	Interior designing	13	(D)	(D)	(D)	BB
7389 pt.	Telephone answering services	5	(D)	(D)	(D)	BB
7389 pt.	Other business services	79	(D)	(D)	(D)	HH
75	Automotive repair, services, and parking	302	116 526	31 698	7 888	1 630
751	Automotive rental and leasing, without drivers	22	(D)	(D)	(D)	CC
7513	Truck rental and leasing, without drivers	7	(D)	(D)	(D)	BB
7514, 5	Passenger car rental and leasing	15	8 294	1 797	580	101
7514	Passenger car rental	11	(D)	(D)	(D)	BB
7515	Passenger car leasing	4	(D)	(D)	(D)	BB
7519	Utility trailer and recreational vehicle rental	—	—	—	—	—
752	Automobile parking	9	(D)	(D)	(D)	BB
753	Automotive repair shops	234	78 473	23 438	5 712	1 073
7532	Top, body, and upholstery repair shops and paint shops	63	22 710	7 737	1 914	324
7532 pt.	Top and body repair shops	58	(D)	(D)	(D)	EE
7532 pt.	Paint shops	5	(D)	(D)	(D)	BB
7538	General automotive repair shops	112	(D)	(D)	(D)	EE
7538 pt.	General automotive repair shops, except diesel	101	(D)	(D)	(D)	EE
7538 pt.	Diesel repair shops	11	(D)	(D)	(D)	BB
7533, 4, 6, 7, 9	Other automotive repair shops	59	(D)	(D)	(D)	EE
7533	Automotive exhaust system repair shops	11	(D)	(D)	(D)	BB
7534	Tire retreading and repair shops	3	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops	11	4 876	1 110	285	50
7537	Automotive transmission repair shops	13	3 490	1 222	320	61
7539	Automotive repair shops, n.e.c.	21	(D)	(D)	(D)	CC
7539 pt.	Radiator repair	4	811	310	69	17
7539 pt.	Brake, front end, and wheel alignment	9	(D)	(D)	(D)	BB
7539 pt.	Automotive electrical and fuel system services	7	(D)	(D)	(D)	BB
7539 pt.	Other automotive repair shops, n.e.c.	1	(D)	(D)	(D)	AA
754	Automotive services, except repair	37	(D)	(D)	(D)	EE
7542	Carwashes	21	(D)	(D)	(D)	CC
7549	Automotive services, except repair and carwashes	16	(D)	(D)	(D)	CC
76	Miscellaneous repair services	128	69 680	24 294	5 844	907
762	Electrical repair shops	43	(D)	(D)	(D)	EE
7622	Radio and television repair shops	13	2 791	1 024	263	67
7623, 9	Other electrical and electronic repair shops	30	(D)	(D)	(D)	EE
7623	Refrigeration and air-conditioning service and repair shops	6	(D)	(D)	(D)	BB
7629	Electrical and electronic repair shops, n.e.c.	24	14 137	6 373	1 542	293
763	Watch, clock, and jewelry repair	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair	16	(D)	(D)	(D)	BB
769	Miscellaneous repair and related services	67	(D)	(D)	(D)	EE
7692	Welding repair	4	(D)	(D)	(D)	AA
7694	Armature rewinding shops	4	(D)	(D)	(D)	AA
7699	Repair shops and related services, n.e.c.	59	(D)	(D)	(D)	EE
78, 79, 84	Amusement and recreation services, including motion pictures and museums	201	97 041	24 111	4 885	2 720
781, 2	Motion picture production, distribution, and services	16	(D)	(D)	(D)	BB
783	Motion picture theaters	10	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in	10	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters	—	—	—	—	—
784	Video tape rental	52	(D)	(D)	(D)	EE
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	16	(D)	(D)	(D)	EE
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	9	(D)	(D)	(D)	CC
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	7	(D)	(D)	(D)	BB
793	Bowling centers	10	(D)	(D)	(D)	EE
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	97	55 146	14 768	2 532	1 529
794	Commercial sports	7	(D)	(D)	(D)	FF
7941	Professional sports clubs, managers, promoters	1	(D)	(D)	(D)	AA
7948	Racing, including track operation	6	(D)	(D)	(D)	FF
79 ex. 792, 3, 4, 84	Other amusement and recreation services, including museums	90	(D)	(D)	(D)	FF
791	Dance studios, schools, and halls	14	(D)	(D)	(D)	BB
7991	Physical fitness facilities	19	(D)	(D)	(D)	CC
7992	Public golf courses	3	(D)	(D)	(D)	BB
7993	Coin-operated amusement devices	3	(D)	(D)	(D)	AA
7996	Amusement parks	—	—	—	—	—
7997	Membership sports and recreation clubs	11	(D)	(D)	(D)	CC
7999, 84	Amusement and recreation services, including museums, n.e.c.	40	(D)	(D)	(D)	CC
7999 pt.	Concession operators of amusement devices and rides	1	(D)	(D)	(D)	AA
7999 pt.	Carnivals, circuses, and fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	39	(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)
NEW CASTLE COUNTY — Con.						
80	Health services	869	603 750	285 660	58 351	8 288
801	Offices and clinics of doctors of medicine	404	301 280	156 307	30 123	2 740
8011 pt.	Offices of doctors of medicine	397	(D)	(D)	(D)	GG
8011 pt.	General medical clinics	7	(D)	(D)	(D)	EE
802	Offices and clinics of dentists	165	(D)	(D)	(D)	GG
803	Offices and clinics of doctors of osteopathy	36	15 716	6 044	1 176	180
804	Offices and clinics of other health practitioners	142	(D)	(D)	(D)	FF
8041	Offices and clinics of chiropractors	35	(D)	(D)	(D)	CC
8042	Offices and clinics of optometrists	25	(D)	(D)	(D)	BB
8043	Offices and clinics of podiatrists	21	(D)	(D)	(D)	BB
8049	Offices and clinics of health practitioners, n.e.c.	61	(D)	(D)	(D)	EE
805	Nursing and personal care facilities	15	50 034	22 044	5 401	1 622
8051	Skilled nursing care facilities	13	(D)	(D)	(D)	GG
8052	Intermediate care facilities	—	—	—	—	—
8059	Nursing and personal care facilities, n.e.c.	2	(D)	(D)	(D)	BB
806	Hospitals	3	23 651	9 317	2 331	396
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	3	23 651	9 317	2 331	396
807, 8, 9	Other health services	104	(D)	(D)	(D)	GG
807	Medical and dental laboratories	57	(D)	(D)	(D)	FF
8071	Medical laboratories	47	43 994	15 744	3 636	551
8072	Dental laboratories	10	(D)	(D)	(D)	CC
808	Home health care services	13	(D)	(D)	(D)	EE
809	Miscellaneous health and allied services, n.e.c.	34	(D)	(D)	(D)	EE
8092	Kidney dialysis centers	2	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c.	20	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c.	12	(D)	(D)	(D)	CC
81	Legal services	225	273 139	119 989	25 319	2 553
823, 4, 9	Selected educational services	39	(D)	(D)	(D)	EE
823	Libraries	1	(D)	(D)	(D)	AA
824	Vocational schools	12	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c.	26	(D)	(D)	(D)	EE
83	Social services	131	39 692	18 905	4 476	1 591
835	Child day care services	103	(D)	(D)	(D)	FF
832, 3, 6, 9	Other social services	28	(D)	(D)	(D)	FF
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	551	263 110	117 077	25 281	3 400
871	Engineering, architectural, and surveying services	170	109 034	44 860	9 690	1 172
8711	Engineering services	137	(D)	(D)	(D)	FF
8712	Architectural services	23	14 630	4 323	1 021	134
8713	Surveying services	10	(D)	(D)	(D)	BB
872	Accounting, auditing, and bookkeeping services	135	(D)	(D)	(D)	FF
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	30	(D)	(D)	(D)	CC
8731	Commercial physical and biological research	3	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research	11	(D)	(D)	(D)	BB
8734	Testing laboratories	16	(D)	(D)	(D)	CC
874	Management and public relations services	216	87 526	40 316	8 044	1 080
8741	Management services	75	50 818	24 666	5 379	683
8742	Management consulting services	94	(D)	(D)	(D)	EE
8743	Public relations services	8	(D)	(D)	(D)	AA
8744	Facilities support management services	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	38	(D)	(D)	(D)	BB
89	Services, n.e.c.	54	(D)	(D)	(D)	EE
SUSSEX COUNTY						
	Total	865	258 716	96 784	19 799	5 432
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	63	27 951	5 968	831	456
7011	Hotels and motels	53	(D)	(D)	(D)	EE
7011 pt.	Hotels	10	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	43	(D)	(D)	(D)	EE
702, 3	Other lodging places	10	(D)	(D)	(D)	BB

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

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

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
SUSSEX COUNTY—Con.						
72	Personal services	116	16 934	5 699	1 303	509
721	Laundry, cleaning, and garment services	24	4 878	1 774	417	146
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	BB
7213	Linen supply*	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	6	420	81	17	14
7216	Drycleaning plants, except rug cleaning*	9	1 266	439	104	44
7217	Carpet and upholstery cleaning	5	(D)	(D)	(D)	AA
7218	Industrial launderers*	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	3	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	57	5 469	2 338	490	212
723	Beauty shops	53	(D)	(D)	(D)	CC
724	Barber shops	4	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	13	4 322	1 028	209	56
729	Miscellaneous personal services	18	1 969	523	185	93
73	Business services	127	32 946	14 431	2 942	1 089
731	Advertising	6	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	10	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	44	10 416	6 482	1 348	513
735	Miscellaneous equipment rental and leasing	15	7 440	1 598	369	72
736	Personnel supply services	9	(D)	(D)	(D)	EE
737	Computer programming, data processing, and other computer related services	13	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	9	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	3	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	29	(D)	(D)	(D)	CC
75	Automotive repair, services, and parking	79	14 673	3 680	894	229
751	Automotive rental and leasing, without drivers	3	(D)	(D)	(D)	AA
752	Automobile parking	1	(D)	(D)	(D)	AA
753	Automotive repair shops	68	13 759	3 478	803	214
7532	Top, body, and upholstery repair shops and paint shops	22	4 908	1 400	308	84
7538	General automotive repair shops	37	(D)	(D)	(D)	BB
7533, 4, 6, 7, 9	Other automotive repair shops	9	(D)	(D)	(D)	BB
754	Automotive services, except repair	7	(D)	(D)	(D)	AA
76	Miscellaneous repair services	42	9 989	2 865	632	176
762	Electrical repair shops	9	(D)	(D)	(D)	AA
7622	Radio and television repair shops	3	343	41	5	3
7623, 9	Other electrical and electronic repair shops	6	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair	—	—	—	—	—
764	Reupholstery and furniture repair	6	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services	27	8 149	2 454	545	145
78, 79, 84	Amusement and recreation services, including motion pictures and museums	91	20 395	4 993	875	455
781, 2	Motion picture production, distribution, and services	2	(D)	(D)	(D)	AA
783	Motion picture theaters	3	(D)	(D)	(D)	AA
784	Video tape rental	30	(D)	(D)	(D)	CC
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	2	(D)	(D)	(D)	AA
793	Bowling centers	5	(D)	(D)	(D)	BB
79 ex. 792, 3, 84	Commercial sports and other amusement and recreation services, including museums	49	12 124	3 339	470	215
80	Health services	195	101 373	43 073	9 039	1 840
801	Offices and clinics of doctors of medicine	125	57 162	21 654	4 332	557
802	Offices and clinics of dentists	20	(D)	(D)	(D)	CC
803	Offices and clinics of doctors of osteopathy	6	4 013	2 677	547	39
804	Offices and clinics of other health practitioners	22	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	10	24 802	12 503	2 852	1 001
806	Hospitals	—	—	—	—	—
807, 8, 9	Other health services	12	(D)	(D)	(D)	BB
81	Legal services	43	15 384	8 026	1 491	230
823, 4, 9	Selected educational services	3	(D)	(D)	(D)	AA
83	Social services	30	(D)	(D)	(D)	CC
835	Child day care services	22	(D)	(D)	(D)	CC
832, 3, 6, 9	Other social services	8	(D)	(D)	(D)	AA

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

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

SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
SUSSEX COUNTY—Con.						
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	71	14 832	6 355	1 444	272
871	Engineering, architectural, and surveying services -----	29	6 185	2 799	623	115
872	Accounting, auditing, and bookkeeping services -----	27	(D)	(D)	(D)	CC
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	2	(D)	(D)	(D)	AA
874	Management and public relations services -----	13	(D)	(D)	(D)	BB
89	Services, n.e.c. -----	5	(D)	(D)	(D)	AA

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)
DOVER, DE MSA						
	Total -----	693	266 114	104 778	23 138	6 430
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	20	10 000	2 269	548	276
7011	Hotels and motels -----	19	(D)	(D)	(D)	EE
7011 pt.	Hotels -----	6	6 459	1 636	377	187
7011 pt.	Motels, motor hotels, and tourist courts -----	13	(D)	(D)	(D)	BB
702, 3	Other lodging places -----	1	(D)	(D)	(D)	AA
72	Personal services -----	99	18 308	6 273	1 526	622
721	Laundry, cleaning, and garment services -----	18	6 552	1 899	525	194
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	BB
7213	Linen supply* -----	1	—	—	—	—
7215	Coin-operated laundries and drycleaning -----	1	(D)	(D)	(D)	AA
7216	Drycleaning plants, except rug cleaning* -----	10	1 981	1 031	256	104
7217	Carpet and upholstery cleaning -----	4	(D)	(D)	(D)	AA
7218	Industrial laundries* -----	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services* -----	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait -----	3	750	166	32	17
723, 4	Beauty and barber shops -----	57	5 963	2 839	649	278
723	Beauty shops -----	56	(D)	(D)	(D)	EE
724	Barber shops -----	1	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors -----	2	(D)	(D)	(D)	AA
726	Funeral service and crematories -----	8	2 968	716	128	49
729	Miscellaneous personal services -----	11	(D)	(D)	(D)	BB
73	Business services -----	121	50 251	22 811	5 289	1 599
731	Advertising -----	2	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	5	5 679	3 099	672	91
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	4	900	203	46	29
734	Services to dwellings and other buildings -----	34	5 615	2 726	596	332
735	Miscellaneous equipment rental and leasing -----	15	5 539	1 029	207	54
736	Personnel supply services -----	14	12 741	8 051	1 709	563
737	Computer programming, data processing, and other computer related services -----	12	3 333	1 422	338	64
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	7	2 739	981	230	41
7374, 5, 6	Data processing services -----	3	(D)	(D)	(D)	BB
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	2	(D)	(D)	(D)	AA
738	Miscellaneous business services -----	35	(D)	(D)	(D)	EE
75	Automotive repair, services, and parking -----	95	20 795	6 408	1 465	394
751	Automotive rental and leasing, without drivers -----	5	1 078	255	56	17
752	Automobile parking -----	—	—	—	—	—
753	Automotive repair shops -----	77	16 999	5 124	1 185	288
7532	Top, body, and upholstery repair shops and paint shops -----	22	4 968	1 299	313	76
7538	General automotive repair shops -----	39	7 453	2 637	610	151
7533, 4, 6, 7, 9	Other automotive repair shops -----	16	4 578	1 188	262	61
754	Automotive services, except repair -----	13	2 718	1 029	224	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)
DOVER, DE MSA — Con.						
76	Miscellaneous repair services -----	27	6 806	2 063	517	117
762	Electrical repair shops -----	10	3 631	1 277	326	72
7622	Radio and television repair shops -----	4	996	284	73	19
7623, 9	Other electrical and electronic repair shops -----	6	2 635	993	253	53
763	Watch, clock, and jewelry repair -----	1	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	2	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	14	(D)	(D)	(D)	BB
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	59	26 380	5 082	1 216	1 049
781, 2	Motion picture production, distribution, and services -----	—	—	—	—	—
783	Motion picture theaters -----	3	(D)	(D)	(D)	BB
784	Video tape rental -----	20	3 674	643	150	93
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	3	(D)	(D)	(D)	BB
793	Bowling centers -----	2	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	31	17 796	3 169	741	841
80	Health services -----	135	84 643	34 921	7 490	1 489
801	Offices and clinics of doctors of medicine -----	58	43 634	18 765	3 700	449
802	Offices and clinics of dentists -----	30	9 871	4 061	833	176
803	Offices and clinics of doctors of osteopathy -----	8	3 728	1 140	290	58
804	Offices and clinics of other health practitioners -----	27	8 367	3 552	910	180
805	Nursing and personal care facilities -----	5	11 299	5 604	1 303	468
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	7	7 744	1 799	454	158
81	Legal services -----	25	20 340	12 269	1 889	277
823, 4, 9	Selected educational services -----	3	(D)	(D)	(D)	BB
83	Social services -----	23	(D)	(D)	(D)	CC
835	Child day care services -----	17	2 282	1 144	272	144
832, 3, 6, 9	Other social services -----	6	(D)	(D)	(D)	BB
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	84	23 385	9 431	2 414	392
871	Engineering, architectural, and surveying services -----	24	9 985	4 584	1 119	164
872	Accounting, auditing, and bookkeeping services -----	35	6 961	2 228	584	131
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	1	(D)	(D)	(D)	AA
874	Management and public relations services -----	24	(D)	(D)	(D)	BB
89	Services, n.e.c. -----	2	(D)	(D)	(D)	AA
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA						
	Total -----	44 709	36 031 805	13 425 751	3 069 560	523 540
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	973	(D)	(D)	(D)	LL
7011	Hotels and motels -----	833	4 693 937	1 304 919	312 885	62 437
7011 pt.	Hotels -----	356	4 487 827	1 254 876	303 243	58 518
7011 pt.	Hotels, 25 guestrooms or more -----	286	(D)	(D)	(D)	LL
7011 pt.	Hotels, less than 25 guestrooms -----	70	(D)	(D)	(D)	EE
7011 pt.	Motels, motor hotels, and tourist courts -----	477	206 110	50 043	9 642	3 919
7011 pt.	Motels, tourist courts -----	401	(D)	(D)	(D)	GG
7011 pt.	Motor hotels -----	76	(D)	(D)	(D)	GG
702, 3	Other lodging places -----	140	(D)	(D)	(D)	FF
702	Rooming and boarding houses -----	45	(D)	(D)	(D)	EE
703	Camps and recreational vehicle parks -----	95	(D)	(D)	(D)	FF
7032	Sporting and recreational camps -----	24	13 231	3 204	292	239
7033	Recreational vehicle parks and campsites -----	71	(D)	(D)	(D)	EE
72	Personal services -----	4 956	1 085 658	359 992	86 416	29 427
721	Laundry, cleaning, and garment services -----	1 199	387 072	123 728	30 173	8 597
7211	Power laundries, family and commercial* -----	25	25 647	10 505	2 432	720
7213	Linen supply* -----	39	44 781	17 193	4 225	919
7215	Coin-operated laundries and drycleaning -----	259	57 246	11 403	2 742	1 028
7215 pt.	Coin-operated laundries and drycleaning stores -----	248	31 500	6 629	1 675	849
7215 pt.	Coin-operated laundry routes -----	11	25 746	4 774	1 067	179
7216	Drycleaning plants, except rug cleaning* -----	573	114 059	38 267	9 151	3 239
7217	Carpet and upholstery cleaning -----	143	31 723	9 964	2 238	760
7218	Industrial laundriers* -----	31	(D)	(D)	(D)	GG
7212, 9	Other laundry, cleaning, and garment services* -----	129	(D)	(D)	(D)	EE
7212	Garment pressing, and agents for laundries and drycleaners -----	62	7 379	1 628	480	156
7219	Laundry and garment services, n.e.c.* -----	67	(D)	(D)	(D)	EE
722	Photographic studios, portrait -----	260	80 299	21 971	4 630	1 364
723, 4	Beauty and barber shops -----	2 615	311 401	132 365	31 233	12 457
723	Beauty shops -----	2 405	296 335	126 450	29 791	11 954
724	Barber shops -----	210	15 066	5 915	1 442	503
725	Shoe repair shops and shoeshine parlors -----	61	4 589	956	267	105
726	Funeral service and crematories -----	350	164 509	38 859	8 877	1 414

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)
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.						
72	Personal services—Con.					
729	Miscellaneous personal services -----	471	137 788	42 113	11 236	5 490
7291	Tax return preparation services -----	92	19 957	9 915	3 948	2 697
7299	Miscellaneous personal services, n.e.c. -----	379	117 831	32 198	7 288	2 793
7299 pt.	Massage parlors, tanning salons, and saunas -----	76	(D)	(D)	(D)	EE
7299 pt.	Other personal services -----	303	(D)	(D)	(D)	HH
7299 pt.	Diet and weight reducing services -----	82	(D)	(D)	(D)	GG
7299 pt.	Formal wear rental -----	62	(D)	(D)	(D)	EE
7299 pt.	Other personal services, n.e.c. -----	159	(D)	(D)	(D)	FF
73	Business services -----	7 869	7 748 078	3 119 336	743 761	150 612
731	Advertising -----	537	506 984	184 447	43 306	5 374
7311	Advertising agencies -----	401	(D)	(D)	(D)	HH
7312	Outdoor advertising services -----	28	(D)	(D)	(D)	EE
7313	Radio, television, publishers' advertising representatives -----	58	(D)	(D)	(D)	FF
7313 pt.	Radio, television advertising representatives -----	22	38 655	13 443	3 152	361
7313 pt.	Publishers' advertising representatives -----	36	(D)	(D)	(D)	FF
7319	Advertising, n.e.c. -----	50	(D)	(D)	(D)	GG
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	189	245 177	82 483	19 358	3 725
7322	Adjustment and collection services -----	148	(D)	(D)	(D)	HH
7323	Credit reporting services -----	41	(D)	(D)	(D)	GG
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	762	615 356	174 805	39 173	6 991
7331	Direct mail advertising services -----	136	(D)	(D)	(D)	HH
7331 pt.	Mailing list compilers, brokers, and managers -----	30	(D)	(D)	(D)	EE
7331 pt.	Direct mail advertising services, except mailing list services -----	106	279 889	74 459	17 196	3 133
7334	Photocopying and duplicating services -----	110	(D)	(D)	(D)	GG
7334 pt.	Blueprinting and photocopying services -----	103	94 520	28 807	6 653	1 321
7334 pt.	Duplicating services, except printing and photocopying -----	7	(D)	(D)	(D)	BB
7335, 6	Commercial photography, art, and graphics -----	386	146 627	41 718	9 024	1 372
7335	Commercial photography -----	91	27 413	7 543	1 667	330
7336	Commercial art and graphic design -----	295	119 214	34 175	7 357	1 042
7336 pt.	Commercial art -----	56	(D)	(D)	(D)	CC
7336 pt.	Graphic arts and related design -----	239	(D)	(D)	(D)	FF
7338	Secretarial and court reporting services -----	130	(D)	(D)	(D)	FF
734	Services to dwellings and other buildings -----	1 539	681 839	354 474	84 893	31 396
7342	Disinfecting and pest control services -----	246	87 715	34 427	7 641	1 635
7349	Building cleaning and maintenance services, n.e.c. -----	1 293	594 124	320 047	77 252	29 761
735	Miscellaneous equipment rental and leasing -----	516	563 643	164 727	38 429	5 604
7352	Medical equipment rental and leasing -----	69	198 969	69 882	16 315	2 002
7353	Heavy construction equipment rental and leasing -----	86	(D)	(D)	(D)	FF
7353 pt.	Rental and leasing of heavy construction equipment without operators -----	52	(D)	(D)	(D)	FF
7353 pt.	Rental and leasing of heavy construction equipment with operators -----	34	(D)	(D)	(D)	EE
7359	Equipment rental and leasing, n.e.c. -----	361	(D)	(D)	(D)	HH
7359 pt.	Equipment rental -----	297	195 231	53 709	12 213	2 106
7359 pt.	Rent-to-own -----	62	6 573	6 434	1 432	328
7359 pt.	Equipment rental, except rent-to-own -----	235	158 658	47 275	10 781	1 778
7359 pt.	Equipment leasing, except finance leasing -----	64	(D)	(D)	(D)	FF
736	Personnel supply services -----	829	915 714	606 220	146 975	35 070
7361	Employment agencies -----	359	130 571	64 277	14 181	2 992
7363	Help supply services -----	470	785 143	541 943	132 794	32 078
7363 pt.	Temporary help supply -----	399	(D)	(D)	(D)	KK
7363 pt.	Help supply, except temporary -----	71	(D)	(D)	(D)	HH
7363 pt.	Employee leasing -----	36	(D)	(D)	(D)	GG
7363 pt.	Other help supply services -----	35	84 319	62 131	23 870	1 225
737	Computer programming, data processing, and other computer related services -----	1 709	2 796 178	996 823	240 745	25 696
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	990	1 227 162	479 288	114 181	10 629
7371	Computer programming services -----	669	(D)	(D)	(D)	II
7372	Prepackaged software -----	177	(D)	(D)	(D)	GG
7373	Computer integrated systems -----	144	(D)	(D)	(D)	GG
7374, 5, 6	Data processing services -----	273	(D)	(D)	(D)	II
7374, 5	Computer processing, information retrieval -----	253	(D)	(D)	(D)	II
7374	Computer processing and data preparation and processing services -----	218	(D)	(D)	(D)	II
7375	Information retrieval services -----	35	(D)	(D)	(D)	FF
7376	Computer facilities management services -----	20	(D)	(D)	(D)	GG
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	446	(D)	(D)	(D)	II
7377	Computer rental and leasing -----	28	(D)	(D)	(D)	CC
7378	Computer maintenance and repair -----	128	(D)	(D)	(D)	HH
7379	Computer related services, n.e.c. -----	290	(D)	(D)	(D)	GG
7379 pt.	Computer consultants -----	234	(D)	(D)	(D)	GG
7379 pt.	Miscellaneous computer services, n.e.c. -----	56	(D)	(D)	(D)	GG
738	Miscellaneous business services -----	1 788	1 423 187	555 357	130 882	36 756
7381, 2	Detective agencies and protective services -----	336	(D)	(D)	(D)	JJ
7381	Detective, guard, and armored car services -----	249	238 424	156 820	38 240	12 585
7381 pt.	Detective agencies and guard services -----	243	(D)	(D)	(D)	JJ
7381 pt.	Armored car services -----	6	(D)	(D)	(D)	FF
7382	Security systems services -----	87	(D)	(D)	(D)	GG
7383	News syndicates -----	14	(D)	(D)	(D)	CC
7384	Photofinishing laboratories* -----	191	(D)	(D)	(D)	GG
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs* -----	112	(D)	(D)	(D)	GG
7384 pt.	One-hour (mini) photofinishing* -----	79	(D)	(D)	(D)	EE

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	PHILADELPHIA-WILMINGTON-ATLANTIC CITY, PA-NJ-DE-MD CMSA—Con.					
73	Business services—Con.					
738	Miscellaneous business services—Con.					
7389	Business services, n.e.c. -----	1 247	(D)	(D)	(D)	JJ
7389 pt.	Sign painting shops -----	52	8 497	2 671	642	154
7389 pt.	Interior designing -----	151	57 548	15 471	3 569	576
7389 pt.	Telephone answering services -----	68	32 268	15 575	3 488	1 426
7389 pt.	Other business services -----	976	(D)	(D)	(D)	JJ
7389 pt.	Water softening and conditioning services -----	31	14 621	3 955	951	190
7389 pt.	Packaging and labeling services -----	57	(D)	(D)	(D)	GG
7389 pt.	Trading stamp services -----	3	(D)	(D)	(D)	AA
7389 pt.	Miscellaneous business services -----	885	(D)	(D)	(D)	JJ
7389 pt.	Convention and trade show services -----	62	(D)	(D)	(D)	GG
7389 pt.	Private mail centers -----	34	(D)	(D)	(D)	CC
7389 pt.	Miscellaneous business services, n.e.c. -----	789	(D)	(D)	(D)	JJ
75	Automotive repair, services, and parking -----	4 002	2 024 957	420 687	104 364	21 820
751	Automotive rental and leasing, without drivers -----	235	(D)	(D)	(D)	HH
7513	Truck rental and leasing, without drivers -----	106	280 899	43 640	10 448	1 569
7513 pt.	Truck rental, without drivers -----	64	(D)	(D)	(D)	GG
7513 pt.	Truck leasing, except finance leasing -----	42	(D)	(D)	(D)	EE
7514, 5	Passenger car rental and leasing -----	122	500 433	51 206	14 129	2 591
7514	Passenger car rental -----	98	(D)	(D)	(D)	GG
7515	Passenger car leasing -----	24	(D)	(D)	(D)	FF
7519	Utility trailer and recreational vehicle rental -----	7	(D)	(D)	(D)	BB
752	Automobile parking -----	235	(D)	(D)	(D)	GG
7521 pt.	Parking lots -----	184	(D)	(D)	(D)	GG
7521 pt.	Parking structures -----	51	(D)	(D)	(D)	GG
753	Automotive repair shops -----	3 088	987 847	265 472	65 439	12 413
7532	Top, body, and upholstery repair shops and paint shops -----	896	357 377	104 934	26 300	4 643
7532 pt.	Top and body repair shops -----	844	(D)	(D)	(D)	HH
7532 pt.	Paint shops -----	52	(D)	(D)	(D)	CC
7538	General automotive repair shops -----	1 641	441 713	110 013	26 951	5 438
7538 pt.	General automotive repair shops, except diesel -----	1 500	388 434	95 967	23 417	4 756
7538 pt.	Diesel repair shops -----	141	53 279	14 046	3 534	682
7533, 4, 6, 7, 9	Other automotive repair shops -----	551	188 757	50 525	12 188	2 332
7533	Automotive exhaust system repair shops -----	104	38 637	10 529	2 531	454
7534	Tire retreading and repair shops -----	35	(D)	(D)	(D)	EE
7536	Automotive glass replacement shops -----	91	(D)	(D)	(D)	EE
7537	Automotive transmission repair shops -----	150	38 403	11 492	2 681	527
7539	Automotive repair shops, n.e.c. -----	171	(D)	(D)	(D)	FF
7539 pt.	Radiator repair -----	37	(D)	(D)	(D)	CC
7539 pt.	Brake, front end, and wheel alignment -----	69	22 189	5 985	1 495	310
7539 pt.	Automotive electrical and fuel system services -----	50	14 720	4 163	1 054	221
7539 pt.	Carburetor repair shops -----	18	(D)	(D)	(D)	BB
7539 pt.	Automotive electrical repair shops -----	32	(D)	(D)	(D)	CC
7539 pt.	Other automotive repair shops, n.e.c. -----	15	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	444	(D)	(D)	(D)	HH
7542	Carwashes -----	238	(D)	(D)	(D)	GG
7549	Automotive services, except repair and carwashes -----	206	(D)	(D)	(D)	GG
7549 pt.	Lubrication shops -----	83	(D)	(D)	(D)	FF
7549 pt.	Other automotive services -----	123	29 564	8 167	1 956	476
7549 pt.	Towing services -----	88	17 780	5 025	1 217	307
7549 pt.	Other automotive services, n.e.c. -----	35	11 784	3 142	739	169
76	Miscellaneous repair services -----	1 478	767 256	254 644	60 925	9 726
762	Electrical repair shops -----	483	317 238	123 010	29 034	4 529
7622	Radio and television repair shops -----	149	58 728	21 336	5 202	926
7623, 9	Other electrical and electronic repair shops -----	334	258 510	101 674	23 832	3 603
7623	Refrigeration and air-conditioning service and repair shops -----	93	(D)	(D)	(D)	FF
7629	Electrical and electronic repair shops, n.e.c. -----	241	(D)	(D)	(D)	HH
763	Watch, clock, and jewelry repair -----	40	6 969	2 177	528	120
764	Reupholstery and furniture repair -----	135	20 014	5 316	1 196	327
769	Miscellaneous repair and related services -----	820	423 035	124 141	30 167	4 750
7692	Welding repair -----	80	22 977	5 831	1 316	270
7694	Armature rewinding shops -----	50	(D)	(D)	(D)	FF
7699	Repair shops and related services, n.e.c. -----	690	(D)	(D)	(D)	HH
7699 pt.	Farm machinery and equipment repair -----	11	(D)	(D)	(D)	BB
7699 pt.	Lawnmower and other small gasoline engine repair -----	36	(D)	(D)	(D)	CC
7699 pt.	Sewer and septic tank cleaning services -----	65	51 304	15 813	4 009	568
7699 pt.	Other repair and related services, n.e.c. -----	578	289 720	86 037	20 925	3 243
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	2 350	1 360 208	413 404	87 768	23 341
781, 2	Motion picture production, distribution, and services -----	180	(D)	(D)	(D)	GG
7812 pt.	Motion picture production, except for television -----	84	(D)	(D)	(D)	EE
7812 pt.	Motion picture and tape production for television -----	33	35 469	13 494	2 810	272
7819	Services allied to motion picture production -----	39	(D)	(D)	(D)	EE
7822 pt.	Motion picture film and tape distributors -----	21	(D)	(D)	(D)	CC
7822 pt.	Motion picture film exchanges -----	13	(D)	(D)	(D)	BB
7822 pt.	Video tape wholesalers -----	8	(D)	(D)	(D)	BB
7822 pt.	Film and tape distribution for television -----	—	(D)	(D)	(D)	—
7829	Services allied to motion picture distribution -----	3	(D)	(D)	(D)	AA
783	Motion picture theaters -----	112	(D)	(D)	(D)	GG
7832	Motion picture theaters, except drive-in -----	112	(D)	(D)	(D)	GG
7833	Drive-in motion picture theaters -----	—	(D)	(D)	(D)	—
784	Video tape rental -----	522	(D)	(D)	(D)	HH

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SIC code	Geographic area and kind of business or operation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
PHILADELPHIA-WILMINGTON-ATLANTIC CITY, PA-NJ-DE-MD CMSA—Con.						
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.					
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	170	(D)	(D)	(D)	GG
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	83	(D)	(D)	(D)	GG
7922 pt.	Producers of live theatrical productions	27	(D)	(D)	(D)	EE
7922 pt.	Producers of radio and television shows, except tape producers	2	(D)	(D)	(D)	BB
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	26	32 565	2 482	570	185
7922 pt.	Other theatrical services	28	(D)	(D)	(D)	EE
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	87	(D)	(D)	(D)	EE
7929 pt.	Dance groups and artists	3	(D)	(D)	(D)	AA
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	2	(D)	(D)	(D)	AA
7929 pt.	Other music and entertainment presentations	82	(D)	(D)	(D)	EE
7929 pt.	Other music groups and artists	38	19 348	7 155	1 563	355
7929 pt.	Other entertainers and entertainment groups	44	(D)	(D)	(D)	BB
793	Bowling centers	91	(D)	(D)	(D)	GG
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	1 275	741 970	292 107	60 138	13 551
794	Commercial sports	83	(D)	(D)	(D)	HH
7941	Professional sports clubs, managers, promoters	16	(D)	(D)	(D)	FF
7941 pt.	Baseball clubs	1	(D)	(D)	(D)	CC
7941 pt.	Football clubs	1	(D)	(D)	(D)	BB
7941 pt.	Other professional sports clubs	4	(D)	(D)	(D)	EE
7941 pt.	Managers and promoters	10	(D)	(D)	(D)	AA
7948	Racing, including track operation	67	(D)	(D)	(D)	HH
7948 pt.	Auto racetrack operation	5	(D)	(D)	(D)	AA
7948 pt.	Horse racetrack operation	4	(D)	(D)	(D)	GG
7948 pt.	Dog racetrack operation	—	—	—	—	—
7948 pt.	Racing stables and racing, n.e.c.	58	(D)	(D)	(D)	EE
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	1 192	(D)	(D)	(D)	JJ
791	Dance studios, schools, and halls	105	(D)	(D)	(D)	EE
7991	Physical fitness facilities	240	103 859	28 772	6 948	3 055
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	193	(D)	(D)	(D)	GG
7991 pt.	Gymnasiums and athletic clubs	47	(D)	(D)	(D)	FF
7992	Public golf courses	55	(D)	(D)	(D)	FF
7993	Coin-operated amusement devices	121	(D)	(D)	(D)	FF
7996	Amusement parks	23	39 629	10 634	947	563
7997	Membership sports and recreation clubs	173	(D)	(D)	(D)	HH
7999, 84	Amusement and recreation services, including museums, n.e.c.	475	(D)	(D)	(D)	HH
7999 pt.	Concession operators of amusement devices and rides	35	(D)	(D)	(D)	BB
7999 pt.	Carnivals, circuses, and fairs	5	(D)	(D)	(D)	BB
7999 pt.	Carnivals and circuses	5	(D)	(D)	(D)	BB
7999 pt.	Fairs	—	—	—	—	—
7999 pt., 84	Other recreation and amusements, including museums	435	(D)	(D)	(D)	GG
84	Museums, art galleries, and botanical and zoological gardens	2	(D)	(D)	(D)	AA
841	Museums and art galleries	2	(D)	(D)	(D)	AA
842	Arboreta and botanical or zoological gardens	—	—	—	—	—
7999 pt.	Roller skating rinks	28	(D)	(D)	(D)	EE
7999 pt.	Ice skating rinks	10	(D)	(D)	(D)	CC
7999 pt.	Other amusement and recreation services, n.e.c.	395	(D)	(D)	(D)	GG
80	Health services	11 596	7 306 532	3 255 620	690 688	99 845
801	Offices and clinics of doctors of medicine	5 057	3 451 088	1 734 324	347 746	33 323
8011 pt.	Offices of doctors of medicine	4 977	3 268 012	1 656 863	331 079	31 358
8011 pt.	General medical clinics	80	183 076	77 461	16 667	1 965
802	Offices and clinics of dentists	2 567	931 610	356 665	78 390	14 359
8021 pt.	Offices of dentists	2 555	(D)	(D)	(D)	JJ
8021 pt.	Dental clinics	12	(D)	(D)	(D)	BB
803	Offices and clinics of doctors of osteopathy	833	(D)	(D)	(D)	II
8031 pt.	Offices of osteopathic physicians	819	(D)	(D)	(D)	II
8031 pt.	Osteopathic clinics	14	8 113	4 220	775	103
804	Offices and clinics of other health practitioners	1 885	542 997	187 250	40 398	7 993
8041	Offices and clinics of chiropractors	584	137 535	41 398	9 295	2 021
8042	Offices and clinics of optometrists	387	102 529	28 585	6 329	1 444
8043	Offices and clinics of podiatrists	351	72 263	21 055	5 003	1 169
8049	Offices and clinics of health practitioners, n.e.c.	563	230 670	96 212	19 771	3 359
805	Nursing and personal care facilities	213	741 977	318 859	75 898	18 597
8051	Skilled nursing care facilities	153	(D)	(D)	(D)	JJ
8052	Intermediate care facilities	39	(D)	(D)	(D)	FF
8059	Nursing and personal care facilities, n.e.c.	21	(D)	(D)	(D)	FF
806	Hospitals	15	(D)	(D)	(D)	GG
8062	General medical and surgical hospitals	—	—	—	—	—
8063, 9	Specialty hospitals	15	(D)	(D)	(D)	GG
8063	Psychiatric hospitals	9	(D)	(D)	(D)	GG
8069	Specialty hospitals, except psychiatric	6	(D)	(D)	(D)	EE

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PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.						
80	Health services —Con.					
807, 8, 9	Other health services	1 026	(D)	(D)	(D)	JJ
807	Medical and dental laboratories	455	(D)	(D)	(D)	II
8071	Medical laboratories	296	(D)	(D)	(D)	HH
8072	Dental laboratories	159	(D)	(D)	(D)	FF
808	Home health care services	181	(D)	(D)	(D)	II
809	Miscellaneous health and allied services, n.e.c.	390	(D)	(D)	(D)	HH
8092	Kidney dialysis centers	27	(D)	(D)	(D)	FF
8093	Specialty outpatient facilities, n.e.c.	343	(D)	(D)	(D)	HH
8099	Health and allied services, n.e.c.	110	(D)	(D)	(D)	FF
81	Legal services	3 836	3 431 902	1 409 768	302 179	32 975
823, 4, 9	Selected educational services	331	(D)	(D)	(D)	HH
823	Libraries.....	2	(D)	(D)	(D)	AA
824	Vocational schools	108	(D)	(D)	(D)	GG
8243	Data processing schools	35	(D)	(D)	(D)	EE
8244	Business and secretarial schools	15	(D)	(D)	(D)	EE
8249	Vocational schools, n.e.c.	58	(D)	(D)	(D)	GG
829	Schools and educational services, n.e.c.	221	(D)	(D)	(D)	HH
83	Social services	1 165	403 739	178 097	41 934	13 973
835	Child day care services	792	(D)	(D)	(D)	II
832, 3, 6, 9	Other social services	373	(D)	(D)	(D)	II
832	Individual and family social services	116	(D)	(D)	(D)	GG
833	Job training and vocational rehabilitation services	62	(D)	(D)	(D)	GG
836	Residential care	162	(D)	(D)	(D)	HH
839	Social services, n.e.c.	33	(D)	(D)	(D)	CC
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	5 710	6 643 383	2 511 515	595 031	71 077
871	Engineering, architectural, and surveying services	1 649	2 965 790	1 033 789	245 571	26 857
8711	Engineering services	1 141	2 549 226	845 971	204 671	21 737
8712	Architectural services	391	371 022	165 525	35 816	4 316
8713	Surveying services	117	45 542	22 293	5 084	804
872	Accounting, auditing, and bookkeeping services	1 614	(D)	(D)	(D)	JJ
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	366	(D)	(D)	(D)	II
8731	Commercial physical and biological research	89	(D)	(D)	(D)	HH
8731 pt.	Commercial physical research	48	(D)	(D)	(D)	FF
8731 pt.	Commercial medical and biological research	41	263 720	105 433	27 667	1 964
8732	Commercial economic, sociological, and educational research	168	304 405	135 184	34 257	5 492
8734	Testing laboratories	109	(D)	(D)	(D)	GG
874	Management and public relations services	2 081	1 993 073	780 075	179 644	21 533
8741	Management services	598	1 156 856	411 004	95 915	12 482
8742	Management consulting services	1 028	631 675	286 580	66 352	6 665
8743	Public relations services	91	(D)	(D)	(D)	EE
8744	Facilities support management services	23	(D)	(D)	(D)	FF
8748	Business consulting services, n.e.c.	341	(D)	(D)	(D)	GG
89	Services, n.e.c.	443	(D)	(D)	(D)	HH
8999 pt.	Scientific and related consulting services, except environmental	114	(D)	(D)	(D)	FF
8999 pt.	Other services	329	(D)	(D)	(D)	GG
8999 pt.	Environmental consulting	158	(D)	(D)	(D)	GG
8999 pt.	Authors, composers, and other arts-related services	51	(D)	(D)	(D)	CC
8999 pt.	Other services, n.e.c.	120	(D)	(D)	(D)	EE
Atlantic—Cape May, NJ PMSA						
	Total	2 906	5 033 865	1 500 826	348 731	62 415
(See appropriate State for SIC detail.)						
Philadelphia, PA—NJ PMSA						
	Total	36 931	28 280 920	10 795 490	2 470 306	410 955
(See appropriate State for SIC detail.)						
Vineland—Millville—Bridgeton, NJ PMSA						
	Total	774	317 717	125 211	27 670	5 782
(See appropriate State for SIC detail.)						

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)
	PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.					
	Wilmington—Newark, DE—MD PMSA					
	Total -----	4 098	2 399 303	1 004 224	222 853	44 388
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging) -----	67	81 033	25 833	6 816	2 075
	Hotels and motels -----	59	77 760	24 954	6 635	2 006
7011 pt.	Hotels -----	16	57 814	19 750	5 494	1 536
7011 pt.	Hotels, 25 guestrooms or more -----	15	(D)	(D)	(D)	GG
7011 pt.	Hotels, less than 25 guestrooms -----	1	(D)	(D)	(D)	AA
7011 pt.	Motels, motor hotels, and tourist courts -----	43	19 946	5 204	1 141	470
7011 pt.	Motels, tourist courts -----	37	16 548	4 109	884	380
7011 pt.	Motor hotels -----	6	3 398	1 095	257	90
702, 3	Other lodging places -----	8	3 273	879	181	69
702	Rooming and boarding houses -----	3	(D)	(D)	(D)	AA
703	Camps and recreational vehicle parks -----	5	(D)	(D)	(D)	BB
72	Personal services -----	439	98 495	38 321	8 915	2 851
721	Laundry, cleaning, and garment services -----	100	33 770	12 285	2 693	758
7211	Power laundries, family and commercial* -----	1	(D)	(D)	(D)	AA
7213	Linen supply* -----	2	(D)	(D)	(D)	BB
7215	Coin-operated laundries and drycleaning -----	28	4 058	961	199	91
7216	Drycleaning plants, except rug cleaning* -----	45	11 277	4 566	1 046	333
7217	Carpet and upholstery cleaning -----	17	4 986	1 939	391	89
7218	Industrial launderers* -----	1	(D)	(D)	(D)	CC
7212, 9	Other laundry, cleaning, and garment services* -----	6	(D)	(D)	(D)	AA
7212	Garment pressing, and agents for laundries and drycleaners -----	3	(D)	(D)	(D)	AA
7219	Laundry and garment services, n.e.c.* -----	3	(D)	(D)	(D)	AA
722	Photographic studios, portrait -----	21	3 425	949	195	68
723, 4	Beauty and barber shops -----	223	33 113	16 378	3 839	1 293
723	Beauty shops -----	213	32 509	16 184	3 789	1 271
724	Barber shops -----	10	604	194	50	22
725	Shoe repair shops and shoeshine parlors -----	5	534	191	48	13
726	Funeral service and crematories -----	35	15 543	4 780	1 077	165
729	Miscellaneous personal services -----	55	12 110	3 738	1 063	554
7291	Tax return preparation services -----	16	2 907	1 434	573	341
7299	Miscellaneous personal services, n.e.c. -----	39	9 203	2 304	490	213
73	Business services -----	841	634 623	276 246	65 751	16 160
731	Advertising -----	58	40 326	13 791	3 226	425
7311	Advertising agencies -----	50	22 993	8 898	2 028	277
7312	Outdoor advertising services -----	3	(D)	(D)	(D)	BB
7313	Radio, television, publishers' advertising representatives -----	2	(D)	(D)	(D)	CC
7319	Advertising, n.e.c. -----	3	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies -----	24	41 776	10 179	2 558	403
7322	Adjustment and collection services -----	21	26 948	8 681	2 096	330
7323	Credit reporting services -----	3	14 828	1 498	462	73
733	Mailing, reproduction, commercial art and photography, and stenographic services -----	86	66 449	16 644	3 846	628
7331	Direct mail advertising services -----	15	(D)	(D)	(D)	EE
7334	Photocopying and duplicating services -----	13	(D)	(D)	(D)	CC
7335, 6	Commercial photography, art, and graphics -----	49	14 492	5 054	1 219	173
7335	Commercial photography -----	8	1 730	531	122	19
7336	Commercial art and graphic design -----	41	12 762	4 523	1 097	154
7338	Secretarial and court reporting services -----	9	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings -----	176	60 254	33 383	8 610	3 873
7342	Disinfecting and pest control services -----	30	10 627	3 963	858	242
7349	Building cleaning and maintenance services, n.e.c. -----	146	49 627	29 420	7 752	3 631
735	Miscellaneous equipment rental and leasing -----	71	43 749	10 669	2 508	429
7352	Medical equipment rental and leasing -----	2	(D)	(D)	(D)	BB
7353	Heavy construction equipment rental and leasing -----	7	(D)	(D)	(D)	BB
7359	Equipment rental and leasing, n.e.c. -----	62	30 701	8 043	1 863	339
736	Personnel supply services -----	82	108 275	72 773	16 273	3 959
7361	Employment agencies -----	24	5 278	3 038	618	147
7363	Help supply services -----	58	102 997	69 735	15 655	3 812
7363 pt.	Temporary help supply -----	55	(D)	(D)	(D)	HH
7363 pt.	Help supply, except temporary -----	3	(D)	(D)	(D)	AA
737	Computer programming, data processing, and other computer related services -----	171	117 169	39 132	9 571	1 118
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	100	76 996	27 086	6 685	627
7371	Computer programming services -----	69	(D)	(D)	(D)	EE
7372	Prepackaged software -----	18	29 825	5 248	1 327	109
7373	Computer integrated systems -----	13	(D)	(D)	(D)	BB
7374, 5, 6	Data processing services -----	23	29 656	7 554	1 998	354
7374, 5	Computer processing, information retrieval -----	22	(D)	(D)	(D)	EE
7376	Computer facilities management services -----	1	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	48	10 517	4 492	888	137
7377	Computer rental and leasing -----	—	—	—	—	—
7378	Computer maintenance and repair -----	10	2 904	882	114	23
7379	Computer related services, n.e.c. -----	38	7 613	3 610	774	114

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)
	PHILADELPHIA-WILMINGTON-ATLANTIC CITY, PA-NJ-DE-MD CMSA—Con.					
	Wilmington-Newark, DE-MD PMSA—Con.					
73	Business services—Con.					
738	Miscellaneous business services -----	173	156 625	79 675	19 159	5 325
7381, 2	Detective agencies and protective services -----	37	54 036	27 835	7 245	1 946
7381	Detective, guard, and armored car services -----	30	46 481	25 956	6 848	1 864
7382	Security systems services -----	7	7 555	1 879	397	82
7383	News syndicates -----	—	—	—	—	—
7384	Photofinishing laboratories* -----	26	4 518	1 537	265	79
7389	Business services, n.e.c. -----	110	98 071	50 303	11 649	3 300
7389 pt.	Sign painting shops -----	6	636	172	47	11
7389 pt.	Interior designing -----	14	4 481	2 084	531	87
7389 pt.	Telephone answering services -----	6	1 540	791	188	57
7389 pt.	Other business services -----	84	91 414	47 256	10 883	3 145
75	Automotive repair, services, and parking -----	343	130 569	35 418	8 806	1 857
751	Automotive rental and leasing, without drivers -----	23	(D)	(D)	(D)	CC
7513	Truck rental and leasing, without drivers -----	8	(D)	(D)	(D)	BB
7514, 5	Passenger car rental and leasing -----	15	8 294	1 797	580	101
7514	Passenger car rental -----	11	(D)	(D)	(D)	BB
7515	Passenger car leasing -----	4	(D)	(D)	(D)	BB
7519	Utility trailer and recreational vehicle rental -----	—	—	—	—	—
752	Automobile parking -----	9	(D)	(D)	(D)	BB
753	Automotive repair shops -----	270	89 613	26 214	6 403	1 218
7532	Top, body, and upholstery repair shops and paint shops -----	71	26 768	9 093	2 260	380
7532 pt.	Top and body repair shops -----	65	25 539	8 697	2 156	354
7532 pt.	Paint shops -----	6	1 229	396	104	26
7538	General automotive repair shops -----	138	40 783	11 134	2 662	560
7538 pt.	General automotive repair shops, except diesel -----	121	36 089	10 156	2 469	510
7538 pt.	Diesel repair shops -----	17	4 694	978	193	50
7533, 4, 6, 7, 9	Other automotive repair shops -----	61	22 062	5 987	1 481	278
7533	Automotive exhaust system repair shops -----	12	5 588	1 541	370	50
7534	Tire retreading and repair shops -----	3	(D)	(D)	(D)	AA
7536	Automotive glass replacement shops -----	11	4 876	1 110	285	50
7537	Automotive transmission repair shops -----	13	3 490	1 222	320	61
7539	Automotive repair shops, n.e.c. -----	22	(D)	(D)	(D)	CC
7539 pt.	Radiator repair -----	4	811	310	69	17
7539 pt.	Brake, front end, and wheel alignment -----	10	3 473	985	233	60
7539 pt.	Automotive electrical and fuel system services -----	7	(D)	(D)	(D)	BB
7539 pt.	Other automotive repair shops, n.e.c. -----	1	(D)	(D)	(D)	AA
754	Automotive services, except repair -----	41	23 261	5 363	1 341	408
7542	Carwashes -----	23	18 519	3 956	1 027	299
7549	Automotive services, except repair and carwashes -----	18	4 742	1 407	314	109
76	Miscellaneous repair services -----	140	72 706	25 240	6 120	951
762	Electrical repair shops -----	44	25 283	10 438	2 501	424
7622	Radio and television repair shops -----	13	2 791	1 024	263	67
7623, 9	Other electrical and electronic repair shops -----	31	22 492	9 414	2 238	357
7623	Refrigeration and air-conditioning service and repair shops -----	7	8 355	3 041	696	64
7629	Electrical and electronic repair shops, n.e.c. -----	24	14 137	6 373	1 542	293
763	Watch, clock, and jewelry repair -----	2	(D)	(D)	(D)	AA
764	Reupholstery and furniture repair -----	17	1 957	421	99	24
769	Miscellaneous repair and related services -----	77	(D)	(D)	(D)	EE
7692	Welding repair -----	6	(D)	(D)	(D)	AA
7694	Armature rewinding shops -----	4	(D)	(D)	(D)	AA
7699	Repair shops and related services, n.e.c. -----	67	43 210	13 662	3 402	474
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	240	106 187	26 124	5 221	2 901
781, 2	Motion picture production, distribution, and services -----	16	(D)	(D)	(D)	BB
783	Motion picture theaters -----	10	(D)	(D)	(D)	CC
7832	Motion picture theaters, except drive-in -----	10	(D)	(D)	(D)	CC
7833	Drive-in motion picture theaters -----	—	—	—	—	—
784	Video tape rental -----	62	13 018	2 669	657	426
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	16	(D)	(D)	(D)	EE
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	9	(D)	(D)	(D)	CC
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	7	(D)	(D)	(D)	BB
793	Bowling centers -----	11	8 745	2 306	613	284

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)
	PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.					
	Wilmington—Newark, DE—MD PMSA—Con.					
78, 79, 84	Amusement and recreation services, including motion pictures and museums—Con.					
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	125	62 459	16 455	2 786	1 652
794	Commercial sports -----	16	(D)	(D)	(D)	FF
7941	Professional sports clubs, managers, promoters -----	1	(D)	(D)	(D)	AA
7948	Racing, including track operation -----	15	(D)	(D)	(D)	FF
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	109	(D)	(D)	(D)	FF
791	Dance studios, schools, and halls -----	15	2 364	774	156	52
7991	Physical fitness facilities -----	22	8 787	2 453	560	252
7992	Public golf courses -----	4	2 919	1 016	159	95
7993	Coin-operated amusement devices -----	8	3 122	460	90	25
7996	Amusement parks -----	—	—	—	—	—
7997	Membership sports and recreation clubs -----	18	10 590	2 952	503	205
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	42	(D)	(D)	(D)	EE
7999 pt.	Concession operators of amusement devices and rides -----	2	(D)	(D)	(D)	AA
7999 pt., 84	Carnivals, circuses, and fairs -----	—	—	—	—	—
	Other recreation and amusements, including museums -----	40	(D)	(D)	(D)	CC
80	Health services -----	940	638 374	300 709	61 486	8 907
801	Offices and clinics of doctors of medicine -----	435	315 069	162 157	31 143	2 884
8011 pt.	Offices of doctors of medicine -----	426	289 387	149 594	28 234	2 529
8011 pt.	General medical clinics -----	9	25 682	12 563	2 909	355
802	Offices and clinics of dentists -----	184	90 327	42 518	8 438	1 345
803	Offices and clinics of doctors of osteopathy -----	36	15 716	6 044	1 176	180
804	Offices and clinics of other health practitioners -----	155	48 727	20 127	4 200	736
8041	Offices and clinics of chiropractors -----	39	12 621	5 639	1 232	175
8042	Offices and clinics of optometrists -----	29	8 075	2 460	520	112
8043	Offices and clinics of podiatrists -----	23	5 708	2 611	589	75
8049	Offices and clinics of health practitioners, n.e.c. -----	64	22 323	9 417	1 859	374
805	Nursing and personal care facilities -----	20	60 204	27 428	6 597	1 938
8051	Skilled nursing care facilities -----	16	57 641	26 292	6 321	1 850
8052	Intermediate care facilities -----	2	(D)	(D)	(D)	BB
8059	Nursing and personal care facilities, n.e.c. -----	2	(D)	(D)	(D)	BB
806	Hospitals -----	3	23 651	9 317	2 331	396
8062	General medical and surgical hospitals -----	—	—	—	—	—
8063, 9	Specialty hospitals -----	3	23 651	9 317	2 331	396
807, 8, 9	Other health services -----	107	84 680	33 118	7 601	1 428
807	Medical and dental laboratories -----	59	49 346	18 625	4 096	686
8071	Medical laboratories -----	47	43 994	15 744	3 636	551
8072	Dental laboratories -----	12	5 352	2 881	460	135
808	Home health care services -----	13	(D)	(D)	(D)	EE
809	Miscellaneous health and allied services, n.e.c. -----	35	(D)	(D)	(D)	EE
8092	Kidney dialysis centers -----	3	(D)	(D)	(D)	BB
8093	Specialty outpatient facilities, n.e.c. -----	20	(D)	(D)	(D)	CC
8099	Health and allied services, n.e.c. -----	12	(D)	(D)	(D)	CC
81	Legal services -----	258	280 012	122 333	25 825	2 678
823, 4, 9	Selected educational services -----	42	25 965	7 338	1 703	442
823	Libraries -----	1	(D)	(D)	(D)	AA
824	Vocational schools -----	13	19 886	4 696	1 121	178
829	Schools and educational services, n.e.c. -----	28	(D)	(D)	(D)	EE
83	Social services -----	150	41 413	19 617	4 642	1 670
835	Child day care services -----	113	17 903	8 994	2 169	969
832, 3, 6, 9	Other social services -----	37	23 510	10 623	2 473	701
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	582	272 201	120 653	26 114	3 636
871	Engineering, architectural, and surveying services -----	178	111 226	46 035	9 979	1 216
8711	Engineering services -----	141	91 705	39 435	8 399	996
8712	Architectural services -----	23	14 630	4 323	1 021	134
8713	Surveying services -----	14	4 891	2 277	559	86
872	Accounting, auditing, and bookkeeping services -----	150	(D)	(D)	(D)	GG
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	30	(D)	(D)	(D)	CC
8731	Commercial physical and biological research -----	3	(D)	(D)	(D)	AA
8732	Commercial economic, sociological, and educational research -----	11	(D)	(D)	(D)	BB
8734	Testing laboratories -----	16	(D)	(D)	(D)	CC
874	Management and public relations services -----	224	91 887	41 776	8 361	1 152
8741	Management services -----	75	50 818	24 666	5 379	683
8742	Management consulting services -----	101	29 545	12 571	2 423	386
8743	Public relations services -----	8	(D)	(D)	(D)	AA
8744	Facilities support management services -----	1	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c. -----	39	6 009	1 871	376	66
89	Services, n.e.c. -----	56	17 725	6 392	1 454	260

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)
DOVER, DE MSA						
	Total	95	126 651	54 534	14 077	3 117
7032, 704	Camps and membership lodging	1	(D)	(D)	(D)	AA
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	3	(D)	(D)	(D)	BB
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	8	(D)	(D)	(D)	GG
8111 pt.	Legal aid societies and similar legal services	1	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services	1	(D)	(D)	(D)	AA
83	Social services	40	22 667	7 605	1 837	836
835	Child day care services	8	2 926	1 077	268	150
832, 3, 6, 9	Other social services	32	19 741	6 528	1 569	686
861, 2, 4, 9	Selected membership organizations	40	8 915	2 786	659	273
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	1	(D)	(D)	(D)	AA
PHILADELPHIA-WILMINGTON-ATLANTIC CITY, PA-NJ-DE-MD CMSA						
	Total	4 950	14 262 614	6 223 593	1 494 299	254 178
7032, 704	Camps and membership lodging	35	(D)	(D)	(D)	CC
7032	Sporting and recreational camps	18	4 760	1 825	273	78
704	Organization hotels and lodging houses, on membership basis	17	(D)	(D)	(D)	CC
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	366	(D)	(D)	(D)	II
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	62	71 892	29 676	7 370	1 402
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	36	(D)	(D)	(D)	FF
7922 pt.	Producers of live theatrical productions	24	(D)	(D)	(D)	FF
7922 pt.	Producers of radio and television shows, except tape	1	(D)	(D)	(D)	AA
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	3	53	31	7	2
7922 pt.	Other theatrical services	8	(D)	(D)	(D)	CC
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	26	(D)	(D)	(D)	FF
7929 pt.	Dance groups and artists	4	(D)	(D)	(D)	CC
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	14	(D)	(D)	(D)	EE
7929 pt.	Other music groups and artists	6	(D)	(D)	(D)	BB
7929 pt.	Other entertainers and entertainment groups	2	(D)	(D)	(D)	AA
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	231	179 848	74 183	14 259	4 062
7991 pt.	Gymnasiums and athletic clubs	5	5 317	2 341	559	283
7997	Membership sports and recreation clubs	226	174 531	71 842	13 700	3 779
7999 pt.	Fairs	3	(D)	(D)	(D)	AA
84	Museums, art galleries, and botanical and zoological gardens	70	176 622	55 114	12 562	3 217
841	Museums and art galleries	57	(D)	(D)	(D)	GG
842	Arboreta and botanical or zoological gardens	13	(D)	(D)	(D)	GG
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	627	10 885 786	4 956 794	1 190 926	178 806
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	63	(D)	(D)	(D)	GG
8011 pt.	General medical clinics	60	(D)	(D)	(D)	GG
8021 pt.	Dental clinics	3	(D)	(D)	(D)	BB
805	Nursing and personal care facilities	224	(D)	(D)	(D)	JJ
8051	Skilled nursing care facilities	98	606 631	278 120	66 616	16 386
8052	Intermediate care facilities	108	(D)	(D)	(D)	GG
8059	Nursing and personal care facilities, n.e.c.	18	(D)	(D)	(D)	GG
806	Hospitals	131	9 645 343	4 382 943	1 054 494	147 379
8062	General medical and surgical hospitals	99	(D)	(D)	(D)	MM
8062 pt.	General medical and surgical hospitals, nongovernment	93	7 888 173	3 505 420	843 256	119 607
8062 pt.	General medical and surgical hospitals, government	6	(D)	(D)	(D)	II
8063, 9	Specialty hospitals	32	(D)	(D)	(D)	JJ
8063	Psychiatric hospitals	14	(D)	(D)	(D)	II
8063 pt.	Psychiatric hospitals, nongovernment	7	124 149	66 365	16 713	2 271
8063 pt.	Psychiatric hospitals, government	7	(D)	(D)	(D)	II
8069	Specialty hospitals, except psychiatric	18	(D)	(D)	(D)	JJ
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	17	(D)	(D)	(D)	JJ
8069 pt.	Specialty hospitals, except psychiatric; government	1	(D)	(D)	(D)	FF
808, 9	Other health services	209	439 844	208 491	48 559	9 855
808	Home health care services	52	(D)	(D)	(D)	HH
809	Miscellaneous health and allied services, n.e.c.	157	(D)	(D)	(D)	II
8092	Kidney dialysis centers	4	(D)	(D)	(D)	CC
8093	Specialty outpatient facilities, n.e.c.	126	185 706	92 018	21 991	4 470
8099	Health and allied services, n.e.c.	27	(D)	(D)	(D)	GG

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

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

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.						
8111 pt.	Legal aid societies and similar legal services	36	(D)	(D)	(D)	FF
823, 4, 9	Selected educational services	192	(D)	(D)	(D)	HH
823	Libraries	63	21 928	9 297	2 267	720
824	Vocational schools	23	10 401	4 254	1 211	222
8243	Data processing schools	—	—	—	—	—
8244	Business and secretarial schools	1	(D)	(D)	(D)	BB
8249	Vocational schools, n.e.c.	22	(D)	(D)	(D)	CC
829	Schools and educational services, n.e.c.	106	(D)	(D)	(D)	GG
83	Social services	2 125	1 793 906	712 077	174 116	45 571
835	Child day care services	379	104 402	58 397	14 538	5 629
832, 3, 6, 9	Other social services	1 746	1 689 504	653 680	159 578	39 942
832	Individual and family social services	753	461 275	208 173	49 603	12 996
833	Job training and vocational rehabilitation services	156	168 313	69 926	17 404	6 347
836	Residential care	466	574 735	270 028	66 236	15 411
839	Social services, n.e.c.	371	485 181	105 553	26 335	5 188
861, 2, 4, 9	Selected membership organizations	1 423	664 622	204 749	49 654	13 446
861	Business associations	199	123 379	37 704	8 902	1 225
864	Civic, social, and fraternal associations	861	246 585	77 953	19 131	7 775
862, 9	Other membership organizations	363	294 658	89 092	21 621	4 446
862	Professional membership organizations	149	177 390	47 907	11 645	1 824
869	Membership organizations, n.e.c.	214	117 268	41 185	9 976	2 622
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	146	348 675	126 623	29 939	3 952
873	Research, development, and testing services	101	(D)	(D)	(D)	HH
8731	Commercial physical and biological research	11	25 257	9 666	2 454	330
8732	Commercial economic, sociological, and educational research	6	(D)	(D)	(D)	BB
8733	Noncommercial research organizations	80	162 534	73 906	17 909	2 472
8734	Testing laboratories	4	(D)	(D)	(D)	CC
874 ex. 8744	Management and public relations services, except facilities support management services	45	(D)	(D)	(D)	FF
8741	Management services	21	(D)	(D)	(D)	EE
8742	Management consulting services	8	(D)	(D)	(D)	BB
8743	Public relations services	2	(D)	(D)	(D)	AA
8748	Business consulting services, n.e.c.	14	(D)	(D)	(D)	FF
Atlantic—Cape May, NJ PMSA						
Total		234	530 654	261 014	62 397	10 165
(See appropriate State for SIC detail.)						
Philadelphia, PA—NJ PMSA						
Total		4 150	12 371 580	5 327 568	1 285 165	217 914
(See appropriate State for SIC detail.)						
Vineland—Millville—Bridgeton, NJ PMSA						
Total		99	206 699	99 379	22 577	4 235
(See appropriate State for SIC detail.)						
Wilmington—Newark, DE—MD PMSA						
Total		467	1 153 681	535 632	124 160	21 864
7032, 704	Camps and membership lodging	5	(D)	(D)	(D)	CC
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	49	73 503	26 465	6 344	1 582
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	40	868 480	431 445	99 205	14 705
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists	3	(D)	(D)	(D)	BB
806	Nursing and personal care facilities	14	(D)	(D)	(D)	GG
806	Hospitals	10	779 544	388 009	88 927	12 234
8062	General medical and surgical hospitals	8	(D)	(D)	(D)	JJ
8063, 9	Specialty hospitals	2	(D)	(D)	(D)	GG
808, 9	Other health services	13	(D)	(D)	(D)	FF
8111 pt.	Legal aid societies and similar legal services	2	(D)	(D)	(D)	BB
823, 4, 9	Selected educational services	13	6 021	2 843	710	203

DE-40 DELAWARE

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

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

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

SIC code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
	PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.					
	Wilmington—Newark, DE—MD PMSA—Con.					
83	Social services	185	113 440	44 748	10 839	3 116
835	Child day care services	32	12 704	6 073	1 516	599
832, 3, 6, 9	Other social services	153	100 736	38 675	9 323	2 517
832	Individual and family social services	75	33 131	13 911	3 384	842
833	Job training and vocational rehabilitation services	12	11 707	5 790	1 613	589
836	Residential care	25	18 621	10 292	2 353	675
839	Social services, n.e.c.	41	37 277	8 682	1 973	411
861, 2, 4, 9	Selected membership organizations	164	78 293	24 145	5 768	1 960
861	Business associations	24	18 730	4 623	1 118	145
864	Civic, social, and fraternal associations	107	37 743	13 747	3 264	1 549
862, 9	Other membership organizations	33	21 820	5 775	1 386	266
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	9	7 091	3 165	696	106
873	Research, development, and testing services	8	(D)	(D)	(D)	CC
874 ex. 8744	Management and public relations services, except facilities support management services	1	(D)	(D)	(D)	AA

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	865	258 716	96 784	19 799	5 432
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	63	27 951	5 968	831	456
7011	Hotels and motels	53	(D)	(D)	(D)	EE
7011 pt.	Hotels	10	(D)	(D)	(D)	CC
7011 pt.	Motels, motor hotels, and tourist courts	43	(D)	(D)	(D)	EE
702, 3	Other lodging places	10	(D)	(D)	(D)	BB
72	Personal services	116	16 934	5 699	1 303	509
721	Laundry, cleaning, and garment services	24	4 878	1 774	417	146
7211	Power laundries, family and commercial*	1	(D)	(D)	(D)	BB
7213	Linen supply*	1	(D)	(D)	(D)	AA
7215	Coin-operated laundries and drycleaning	6	420	81	17	14
7216	Drycleaning plants, except rug cleaning*	9	1 266	439	104	44
7217	Carpet and upholstery cleaning	5	(D)	(D)	(D)	AA
7218	Industrial laundrers*	1	(D)	(D)	(D)	AA
7212, 9	Other laundry, cleaning, and garment services*	1	(D)	(D)	(D)	AA
722	Photographic studios, portrait	3	(D)	(D)	(D)	AA
723, 4	Beauty and barber shops	57	5 469	2 338	490	212
723	Beauty shops	53	(D)	(D)	(D)	CC
724	Barber shops	4	(D)	(D)	(D)	AA
725	Shoe repair shops and shoeshine parlors	1	(D)	(D)	(D)	AA
726	Funeral service and crematories	13	4 322	1 028	209	56
729	Miscellaneous personal services	18	1 969	523	185	93
73	Business services	127	32 946	14 431	2 942	1 089
731	Advertising	6	(D)	(D)	(D)	AA
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	1	(D)	(D)	(D)	AA
733	Mailing, reproduction, commercial art and photography, and stenographic services	10	(D)	(D)	(D)	BB
734	Services to dwellings and other buildings	44	10 416	6 482	1 348	513
735	Miscellaneous equipment rental and leasing	15	7 440	1 598	369	72
736	Personnel supply services	9	(D)	(D)	(D)	EE
737	Computer programming, data processing, and other computer related services	13	(D)	(D)	(D)	BB
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	9	(D)	(D)	(D)	AA
7374, 5, 6	Data processing services	3	(D)	(D)	(D)	AA
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1	(D)	(D)	(D)	AA
738	Miscellaneous business services	29	(D)	(D)	(D)	CC

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)
75	Automotive repair, services, and parking -----	79	14 673	3 680	894	229
751	Automotive rental and leasing, without drivers -----	3	(D)	(D)	(D)	AA
752	Automobile parking -----	1	(D)	(D)	(D)	AA
753	Automotive repair shops -----	68	13 759	3 478	803	214
7532	Top, body, and upholstery repair shops and paint shops -----	22	4 908	1 400	308	84
7538	General automotive repair shops -----	37	(D)	(D)	(D)	BB
7533, 4, 6, 7, 9	Other automotive repair shops -----	9	(D)	(D)	(D)	BB
754	Automotive services, except repair -----	7	(D)	(D)	(D)	AA
76	Miscellaneous repair services -----	42	9 989	2 865	632	176
762	Electrical repair shops -----	9	(D)	(D)	(D)	AA
7622	Radio and television repair shops -----	3	343	41	5	3
7623, 9	Other electrical and electronic repair shops -----	6	(D)	(D)	(D)	AA
763	Watch, clock, and jewelry repair -----	—	—	—	—	—
764	Reupholstery and furniture repair -----	6	(D)	(D)	(D)	AA
769	Miscellaneous repair and related services -----	27	8 149	2 454	545	145
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	91	20 395	4 993	875	455
781, 2	Motion picture production, distribution, and services -----	2	(D)	(D)	(D)	AA
783	Motion picture theaters -----	3	(D)	(D)	(D)	AA
784	Video tape rental -----	30	(D)	(D)	(D)	CC
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	2	(D)	(D)	(D)	AA
793	Bowling centers -----	5	(D)	(D)	(D)	BB
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	49	12 124	3 339	470	215
80	Health services -----	195	101 373	43 073	9 039	1 840
801	Offices and clinics of doctors of medicine -----	125	57 162	21 654	4 332	557
802	Offices and clinics of dentists -----	20	(D)	(D)	(D)	CC
803	Offices and clinics of doctors of osteopathy -----	6	4 013	2 677	547	39
804	Offices and clinics of other health practitioners -----	22	(D)	(D)	(D)	BB
805	Nursing and personal care facilities -----	10	24 802	12 503	2 852	1 001
806	Hospitals -----	—	—	—	—	—
807, 8, 9	Other health services -----	12	(D)	(D)	(D)	BB
81	Legal services -----	43	15 384	8 026	1 491	230
823, 4, 9	Selected educational services -----	3	(D)	(D)	(D)	AA
83	Social services -----	30	(D)	(D)	(D)	CC
835	Child day care services -----	22	(D)	(D)	(D)	CC
832, 3, 6, 9	Other social services -----	8	(D)	(D)	(D)	AA
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	71	14 832	6 355	1 444	272
871	Engineering, architectural, and surveying services -----	29	6 185	2 799	623	115
872	Accounting, auditing, and bookkeeping services -----	27	(D)	(D)	(D)	CC
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) -----	2	(D)	(D)	(D)	AA
874	Management and public relations services -----	13	(D)	(D)	(D)	BB
89	Services, n.e.c. -----	5	(D)	(D)	(D)	AA

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 -----	133	167 442	71 563	16 851	3 840
7032, 704	Camps and membership lodging -----	—	—	—	—	—
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services -----	17	(D)	(D)	(D)	CC
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services -----	11	136 389	58 249	13 882	2 754
8111 pt.	Legal aid societies and similar legal services -----	1	(D)	(D)	(D)	AA
823, 4, 9	Selected educational services -----	5	(D)	(D)	(D)	BB

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

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

SIC code	Kind of business or operation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
83	Social services	55	(D)	(D)	(D)	FF
835	Child day care services	18	(D)	(D)	(D)	CC
832, 3, 6, 9	Other social services	37	(D)	(D)	(D)	FF
861, 2, 4, 9	Selected membership organizations	43	(D)	(D)	(D)	CC
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	1	(D)	(D)	(D)	AA

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

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

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total		Rank ¹	Amount (\$1,000)	Amount (\$1,000)	Percent of State total
Delaware	(X)	2 822 713	2 822 713	100.0	Delaware—Con.				
Wilmington	1	723 159	723 159	25.6	Elsmere	7	29 526	1 408 074	49.9
Newark	2	226 296	949 455	33.6	Smyrna ▲	8	20 503	1 428 577	50.6
Dover	3	203 737	1 153 192	40.9	Middletown	9	8 969	1 437 546	50.9
New Castle	4	144 678	1 297 870	46.0	Georgetown	10	8 030	1 445 576	51.2
Milford ▲	5	40 624	1 338 494	47.4	Laurel	11	2 853	1 448 429	51.3
Seaford	6	40 054	1 378 548	48.8					

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
Delaware	(X)	2 822 713	2 822 713	100.0	Delaware—Con.				
New Castle	1	2 297 883	2 297 883	81.4	Kent	2	266 114	2 563 997	90.8
					Sussex	3	258 716	2 822 713	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)

DELAWARE

Dover, DE MSA

Kent County, DE

Philadelphia-Wilmington-Atlantic City, PA-NJ-DE-MD CMSA

Atlantic-Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

Philadelphia, PA-NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Philadelphia-Wilmington-Atlantic City, PA-NJ-DE-MD CMSA—Con.

Philadelphia, PA-NJ PMSA—Con.

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland-Millville-Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington-Newark, DE-MD PMSA

New Castle County, DE

Cecil County, MD

Wilmington-Newark, DE-MD PMSA—see Philadelphia-Wilmington-Atlantic City, PA-NJ-DE-MD CMSA

Appendix E.

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

Table E-1. Firms Subject to Federal Income Tax

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

SIC code	Kind of business or operation	Percent of receipts —		SIC code	Kind of business or operation	Percent of receipts —	
		From administrative records ¹	Estimated ²			From administrative records ¹	Estimated ²
	Total	16.8	7.7	73	Business services—Con.		
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	5.3	7.7	736	Personnel supply services	8.4	8.4
	Hotels and motels	4.9	7.9	7361	Employment agencies	50.5	2.2
7011	Hotels	—	11.9	7363	Help supply services	4.9	8.9
7011 pt.	Hotels, 25 guestrooms or more	—	12.0	7363 pt.	Temporary help supply	(D)	(D)
7011 pt.	Hotels, less than 25 guestrooms	—	—	7363 pt.	Help supply, except temporary	(D)	(D)
7011 pt.	Motels, motor hotels, and tourist courts	14.5	—	737	Computer programming, data processing, and other computer related services	3.7	6.0
7011 pt.	Motels, tourist courts	9.2	—	7371, 2, 3	Computer programming, prepackaged software, and integrated systems	3.6	3.8
7011 pt.	Motor hotels	63.3	—	7371	Computer programming services	3.3	6.1
702, 3	Other lodging places	13.8	2.2	7372	Prepackaged software	3.8	.8
702	Rooming and boarding houses	—	—	7373	Computer integrated systems	4.0	3.8
703	Camps and recreational vehicle parks	13.8	2.2	7374, 5, 6	Data processing services	(D)	(D)
				7374, 5	Computer processing, information retrieval7	10.0
72	Personal services	25.6	7.1	7376	Computer facilities management services	(D)	(D)
721	Laundry, cleaning, and garment services	16.5	5.0	7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	(D)	(D)
7211	Power laundries, family and commercial*	(D)	(D)	7377	Computer rental and leasing	—	—
7213	Linen supply*	(D)	(D)	7378	Computer maintenance and repair	11.7	12.6
7215	Coin-operated laundries and drycleaning	59.3	4.1	7379	Computer related services, n.e.c.	(D)	(D)
7216	Drycleaning plants, except rug cleaning*	27.7	13.2	738	Miscellaneous business services	8.3	4.1
7217	Carpet and upholstery cleaning	19.0	3.8	7381, 2	Detective agencies and protective services	4.5	3.9
7218	Industrial launderers*	(D)	(D)	7381	Detective, guard, and armored car services	4.5	3.5
7212, 9	Other laundry, cleaning, and garment services*	10.2	4.8	7382	Security systems services	4.5	6.0
7212	Garment pressing, and agents for laundries and drycleaners	(D)	(D)	7383	News syndicates	(D)	(D)
7219	Laundry and garment services, n.e.c.*	(D)	(D)	7384	Photofinishing laboratories*	10.3	3.5
722	Photographic studios, portrait	26.4	5.4	7389	Business services, n.e.c.	(D)	(D)
723, 4	Beauty and barber shops	37.6	5.3	7389 pt.	Sign painting shops	65.0	20.4
723	Beauty shops	38.1	5.3	7389 pt.	Interior designing	28.5	4.9
724	Barber shops	15.7	1.9	7389 pt.	Telephone answering services	(D)	(D)
725	Shoe repair shops and shoeshine parlors	11.5	1.3		Other business services	7.9	3.8
726	Funeral service and crematories	31.0	10.7	75	Automotive repair, services, and parking	21.5	10.6
729	Miscellaneous personal services	10.8	14.7	751	Automotive rental and leasing, without drivers	(D)	(D)
7291	Tax return preparation services	14.8	1.8	7513	Truck rental and leasing, without drivers	(D)	(D)
7299	Miscellaneous personal services, n.e.c.	9.3	19.7	7514, 5	Passenger car rental and leasing	17.7	7.7
				7514	Passenger car rental	6.7	7.8
73	Business services	9.6	5.9	7515	Passenger car leasing	28.8	7.5
731	Advertising	7.3	1.0	7519	Utility trailer and recreational vehicle rental	—	—
7311	Advertising agencies	11.2	1.6				
7312	Outdoor advertising services	(D)	(D)	752	Automobile parking	(D)	(D)
7313	Radio, television, publishers' advertising representatives	(D)	(D)	753	Automotive repair shops	26.0	9.6
7319	Advertising, n.e.c.	(D)	(D)	7532	Top, body, and upholstery repair shops and paint shops	27.3	11.8
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4.2	3.4	7532 pt.	Top and body repair shops	26.5	9.6
7322	Adjustment and collection services	6.1	5.0	7532 pt.	Paint shops	36.9	35.9
7323	Credit reporting services	—	—	7538	General automotive repair shops	28.3	8.4
733	Mailing, reproduction, commercial art and photography, and stenographic services	9.3	2.0	7538 pt.	General automotive repair shops, except diesel	28.3	8.2
7331	Direct mail advertising services	2.2	—	7533, 4, 6,	Diesel repair shops	28.3	9.4
7334	Photocopying and duplicating services	6.5	7.2	7, 9	Other automotive repair shops	20.7	9.1
7335, 6	Commercial photography, art, and graphics	27.3	5.4	7533	Automotive exhaust system repair shops	27.2	—
7335	Commercial photography	49.4	7.6	7534	Tire retreading and repair shops	16.4	—
7336	Commercial art and graphic design	23.8	5.1	7536	Automotive glass replacement shops	14.2	3.7
7338	Secretarial and court reporting services	21.4	.7	7537	Automotive transmission repair shops	11.7	27.8
734	Services to dwellings and other buildings	24.9	12.3	7539	Automotive repair shops, n.e.c.	25.6	11.7
7342	Disinfecting and pest control services	21.1	6.6	7539 pt.	Radiator repair	(D)	(D)
7349	Building cleaning and maintenance services, n.e.c.	25.6	13.4	7539 pt.	Brake, front end, and wheel alignment	18.3	15.2
735	Miscellaneous equipment rental and leasing	15.4	7.6	754	Automotive electrical and fuel system services	7.6	6.9
7352	Medical equipment rental and leasing8	41.1	7542	Other automotive repair shops, n.e.c.	(D)	(D)
7353	Heavy construction equipment rental and leasing	3.8	.3	7549	Automotive services, except repair	9.2	5.9
7359	Equipment rental and leasing, n.e.c.	21.0	4.9		Carwashes	10.2	7.2
					Automotive services, except repair and carwashes	6.3	1.9

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 -----	18.3	3.9	80	Health services -----	24.1	6.9
762	Electrical repair shops -----	16.3	.4	801	Offices and clinics of doctors of medicine -----	31.9	7.4
7622	Radio and television repair shops -----	33.4	1.2	8011 pt.	Offices of doctors of medicine -----	34.9	7.3
7623, 9	Other electrical and electronic repair shops -----	13.5	.3	8011 pt.	General medical clinics -----	1.9	8.4
7623	Refrigeration and air-conditioning service and repair shops -----	—	.4	802	Offices and clinics of dentists -----	18.2	3.3
7629	Electrical and electronic repair shops, n.e.c. ---	20.1	.2	803	Offices and clinics of doctors of osteopathy -----	33.3	1.5
763	Watch, clock, and jewelry repair -----	—	—	804	Offices and clinics of other health practitioners ----	28.6	7.6
764	Reupholstery and furniture repair -----	50.8	.4	8041	Offices and clinics of chiropractors -----	25.5	5.2
				8042	Offices and clinics of optometrists -----	28.2	9.7
				8043	Offices and clinics of podiatrists -----	26.7	—
				8049	Offices and clinics of health practitioners, n.e.c. --	31.2	9.8
				805	Nursing and personal care facilities -----	.9	9.3
769	Miscellaneous repair and related services -----	18.0	6.1	8051	Skilled nursing care facilities -----	.9	9.5
7692	Welding repair -----	48.6	5.7	8052	Intermediate care facilities -----	(D)	(D)
7694	Armature rewinding shops -----	62.4	18.5	8059	Nursing and personal care facilities, n.e.c. -----	(D)	(D)
7699	Repair shops and related services, n.e.c. -----	14.5	5.5	806	Hospitals -----	—	—
				8062	General medical and surgical hospitals -----	—	—
				8063, 9	Specialty hospitals -----	—	—
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	11.4	8.4	807, 8, 9	Other health services -----	19.2	9.5
781, 2	Motion picture production, distribution, and services --	14.4	6.4	807	Medical and dental laboratories -----	23.2	7.8
				8071	Medical laboratories -----	24.1	8.6
				8072	Dental laboratories -----	13.7	—
				808	Home health care services -----	9.5	31.7
				809	Miscellaneous health and allied services, n.e.c. ---	14.9	5.2
783	Motion picture theaters -----	—	1.0	8092	Kidney dialysis centers -----	(D)	(D)
7832	Motion picture theaters, except drive-in -----	—	1.0	8093	Specialty outpatient facilities, n.e.c. -----	19.4	8.1
7833	Drive-in motion picture theaters -----	—	—	8099	Health and allied services, n.e.c. -----	(D)	(D)
				81	Legal services -----	13.5	5.9
784	Video tape rental -----	17.7	10.0	823, 4, 9	Selected educational services -----	8.3	4.2
				823	Libraries -----	(D)	(D)
				824	Vocational schools -----	5.0	3.7
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	3.9	2.2	829	Schools and educational services, n.e.c. -----	(D)	(D)
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	4.8	—	83	Social services -----	23.9	15.3
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	1.1	9.2	835	Child day care services -----	39.1	10.2
				832, 3, 6, 9	Other social services -----	10.1	19.9
793	Bowling centers -----	1.5	15.9	87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations) -----	18.1	14.0
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums -----	13.8	8.9	871	Engineering, architectural, and surveying services --	16.2	8.0
794	Commercial sports -----	(D)	(D)	8711	Engineering services -----	13.7	9.1
7941	Professional sports clubs, managers, promoters -----	(D)	(D)	8712	Architectural services -----	28.1	1.9
7948	Racing, including track operation -----	(D)	(D)	8713	Surveying services -----	22.9	6.0
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums -----	(D)	(D)	872	Accounting, auditing, and bookkeeping services ----	27.5	18.3
791	Dance studios, schools, and halls -----	48.8	12.9	873 ex. 8733	Research, development, and testing services (except noncommercial research organizations) ---	8.5	13.2
7991	Physical fitness facilities -----	17.9	31.9	8731	Commercial physical and biological research -----	(D)	(D)
7992	Public golf courses -----	—	3.7	8732	Commercial economic, sociological, and educational research -----	(D)	(D)
7993	Coin-operated amusement devices -----	4.9	—	8734	Testing laboratories -----	7.8	13.3
7996	Amusement parks -----	(D)	(D)	874	Management and public relations services -----	14.9	18.8
7997	Membership sports and recreation clubs -----	17.3	18.5	8741	Management services -----	7.0	21.6
7999, 84	Amusement and recreation services, including museums, n.e.c. -----	(D)	(D)	8742	Management consulting services -----	23.8	18.6
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 -----	47.2	14.5	8748	Business consulting services, n.e.c. -----	51.7	6.3
				89	Services, n.e.c. -----	19.2	16.0

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	3.4	1.9	823, 4, 9	Selected educational services	1.9	9.1
7032, 704	Camps and membership lodging	(D)	(D)	83	Social services	10.7	9.4
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	6.0	1.9	835	Child day care services	15.2	5.5
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services7	—	832, 3, 6, 9	Other social services	10.1	9.9
8011 pt., 8021 pt. 805	Clinics of doctors of medicine and dentists	—	—	832	Individual and family social services	16.9	11.9
806	Hospitals	—	—	833	Job training and vocational rehabilitation services	—	5.4
8062 8063, 9	General medical and surgical hospitals	(D)	(D)	836	Residential care	13.5	8.5
	Specialty hospitals	(D)	(D)	839	Social services, n.e.c.	5.5	10.3
808, 9	Other health services	3.5	.2	861, 2, 4, 9	Selected membership organizations	19.2	10.0
8111 pt.	Legal aid societies and similar legal services	(D)	(D)	861	Business associations	23.6	4.3
				864	Civic, social, and fraternal associations	22.8	15.8
				862, 9	Other membership organizations	8.4	4.2
				873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	(D)	(D)
				873	Research, development, and testing services	12.3	.1
				874 ex. 8744	Management and public relations services, except facilities support management services	(D)	(D)

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

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

Appendix F. Geographic Notes

DELAWARE

Milford is in Kent and Sussex Counties.

Smyrna is in Kent and New Castle Counties.

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	5 302	4 447	4 968	4 146
70 ex. 704	Hotels, rooming houses, camps, and other lodging places (except membership lodging)	132	129	123	120
	Hotels and motels	120	116	111	108
7011	Hotels	31	32	26	30
7011 pt.	Hotels, 25 guestrooms or more	26	22	21	22
7011 pt.	Hotels, less than 25 guestrooms	5	10	5	8
7011 pt.	Motels, motor hotels, and tourist courts	89	84	85	78
7011 pt.	Motels, tourist courts	83	76	80	72
7011 pt.	Motor hotels	6	8	5	6
702, 3	Other lodging places	12	13	12	12
702	Rooming and boarding houses	—	1	—	1
703	Camps and recreational vehicle parks	12	12	12	11
72	Personal services	607	534	571	488
721	Laundry, cleaning, and garment services	131	119	123	110
7211	Power laundries, family and commercial*	3	6	3	6
7213	Linen supply*	3	2	3	2
7215	Coin-operated laundries and drycleaning	31	26	30	23
7216	Drycleaning plants, except rug cleaning*	58	51	54	49
7217	Carpet and upholstery cleaning	26	21	23	17
7218	Industrial launderers*	3	3	3	3
7212, 9	Other laundry, cleaning, and garment services*	7	10	7	10
722	Photographic studios, portrait	26	23	25	20
723, 4	Beauty and barber shops	316	280	297	251
723	Beauty shops	301	266	284	237
724	Barber shops	15	14	13	14
725	Shoe repair shops and shoeshine parlors	7	8	7	8
726	Funeral service and crematories	50	45	49	44
729	Miscellaneous personal services	77	59	70	55
7291	Tax return preparation services	24	20	23	18
7299	Miscellaneous personal services, n.e.c.	53	39	47	37
73	Business services	1 051	731	975	686
731	Advertising	63	42	57	39
7311	Advertising agencies	52	34	46	32
7312	Outdoor advertising services	3	3	3	3
7313	Radio, television, publishers' advertising representatives	4	1	4	1
7319	Advertising, n.e.c.	4	4	4	3
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	29	21	23	20
7322	Adjustment and collection services	26	13	20	12
7323	Credit reporting services	3	8	3	8
733	Mailing, reproduction, commercial art and photography, and stenographic services	98	73	94	72
7331	Direct mail advertising services	17	9	16	9
7334	Photocopying and duplicating services	15	5	15	5
7335, 6	Commercial photography, art, and graphics	53	49	51	48
7335	Commercial photography	11	9	11	9
7336	Commercial art and graphic design	42	40	40	39
7338	Secretarial and court reporting services	13	10	12	10
734	Services to dwellings and other buildings	242	170	223	153
7342	Disinfecting and pest control services	39	30	38	25
7349	Building cleaning and maintenance services, n.e.c.	203	140	185	128
735	Miscellaneous equipment rental and leasing	96	79	94	73
7352	Medical equipment rental and leasing	6	3	6	3
7353	Heavy construction equipment rental and leasing	11	20	10	19
7359	Equipment rental and leasing, n.e.c.	79	56	78	51
736	Personnel supply services	104	78	98	74
7361	Employment agencies	34	32	30	30
7363	Help supply services	70	46	68	44

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 -----	193	102	182	94
7371, 2, 3	Computer programming, prepackaged software, and integrated systems -----	115	55	108	51
7371	Computer programming services -----	79	37	72	36
7372	Prepackaged software -----	22	7	22	5
7373	Computer integrated systems -----	14	11	14	10
7374, 5, 6	Data processing services -----	29	26	27	24
7374, 5	Computer processing, information retrieval -----	28	23	26	21
7376	Computer facilities management services -----	1	3	1	3
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c. -----	49	21	47	19
7377	Computer rental and leasing -----	–	5	–	5
7378	Computer maintenance and repair -----	11	4	10	4
7379	Computer related services, n.e.c. -----	38	12	37	10
738	Miscellaneous business services -----	226	166	204	161
7381, 2	Detective agencies and protective services -----	47	36	41	36
7381	Detective, guard, and armored car services -----	37	28	32	28
7382	Security systems services -----	10	8	9	8
7383	News syndicates -----	2	3	2	3
7384	Photofinishing laboratories* -----	28	17	23	16
7389	Business services, n.e.c. -----	149	110	138	106
7389 pt.	Sign painting shops -----	12	7	12	7
7389 pt.	Interior designing -----	21	13	16	13
7389 pt.	Telephone answering services -----	8	10	8	10
7389 pt.	Other business services -----	108	80	102	76
75	Automotive repair, services, and parking -----	476	389	437	355
751	Automotive rental and leasing, without drivers -----	30	24	26	24
7513	Truck rental and leasing, without drivers -----	11	12	10	12
7514, 5	Passenger car rental and leasing -----	19	12	16	12
7519	Utility trailer and recreational vehicle rental -----	–	–	–	–
752	Automobile parking -----	10	10	10	10
753	Automotive repair shops -----	379	321	347	291
7532	Top, body, and upholstery repair shops and paint shops -----	107	102	98	95
7532 pt.	Top and body repair shops -----	96	91	88	86
7532 pt.	Paint shops -----	11	11	10	9
7538	General automotive repair shops -----	188	156	171	141
7538 pt.	General automotive repair shops, except diesel -----	161	144	146	129
7538 pt.	Diesel repair shops -----	27	12	25	12
7533, 4, 6, 7, 9	Other automotive repair shops -----	84	63	78	55
7533	Automotive exhaust system repair shops -----	15	14	14	10
7534	Tire retreading and repair shops -----	4	2	4	1
7536	Automotive glass replacement shops -----	18	8	18	8
7537	Automotive transmission repair shops -----	28	22	16	20
7539	Automotive repair shops, n.e.c. -----	29	17	26	16
7539 pt.	Radiator repair -----	5	5	5	5
7539 pt.	Brake, front end, and wheel alignment -----	11	7	8	7
7539 pt.	Automotive electrical and fuel system services -----	11	4	11	3
7539 pt.	Other automotive repair shops, n.e.c. -----	2	1	2	1
754	Automotive services, except repair -----	57	34	54	30
7542	Carwashes -----	31	21	28	17
7549	Automotive services, except repair and carwashes -----	26	13	26	13
76	Miscellaneous repair services -----	197	177	184	165
762	Electrical repair shops -----	62	53	58	49
7622	Radio and television repair shops -----	20	27	19	24
7623, 9	Other electrical and electronic repair shops -----	42	26	39	25
7623	Refrigeration and air-conditioning service and repair shops -----	7	6	7	6
7629	Electrical and electronic repair shops, n.e.c. -----	35	20	32	19
763	Watch, clock, and jewelry repair -----	3	4	3	4
764	Reupholstery and furniture repair -----	24	25	22	22
769	Miscellaneous repair and related services -----	108	95	101	90
7692	Welding repair -----	14	13	14	13
7694	Armature rewinding shops -----	7	10	7	10
7699	Repair shops and related services, n.e.c. -----	87	72	80	67
78, 79, 84	Amusement and recreation services, including motion pictures and museums -----	351	310	325	289
781, 2	Motion picture production, distribution, and services -----	18	17	17	16
783	Motion picture theaters -----	16	18	14	17
7832	Motion picture theaters, except drive-in -----	16	17	14	16
7833	Drive-in motion picture theaters -----	–	1	–	1
784	Video tape rental -----	102	76	94	67
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers -----	21	12	20	12
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services -----	11	5	10	5
7929	Bands, orchestras, actors, and other entertainers and entertainment groups -----	10	7	10	7
793	Bowling centers -----	17	15	16	15

See footnotes at end of table.

G–2 APPENDIX G

SERVICE INDUSTRIES—GEOGRAPHIC AREA SERIES

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	177	172	164	162
794	Commercial sports	17	27	17	25
7941	Professional sports clubs, managers, promoters	1	2	1	1
7948	Racing, including track operation	16	25	16	24
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	160	145	147	137
791	Dance studios, schools, and halls	17	12	17	12
7991	Physical fitness facilities	26	36	22	35
7992	Public golf courses	8	4	8	3
7993	Coin-operated amusement devices	9	8	8	8
7996	Amusement parks	4	2	3	2
7997	Membership sports and recreation clubs	20	21	19	19
7999, 84	Amusement and recreation services, including museums, n.e.c.	76	62	70	58
80	Health services	1 199	1 094	1 151	1 039
801	Offices and clinics of doctors of medicine	587	576	559	545
8011 pt.	Offices of doctors of medicine	572	564	544	534
8011 pt.	General medical clinics	15	12	15	11
802	Offices and clinics of dentists	215	210	206	206
803	Offices and clinics of doctors of osteopathy	50	26	50	22
804	Offices and clinics of other health practitioners	191	149	185	142
8041	Offices and clinics of chiropractors	50	36	49	34
8042	Offices and clinics of optometrists	40	45	38	45
8043	Offices and clinics of podiatrists	25	23	25	22
8049	Offices and clinics of health practitioners, n.e.c.	76	45	73	41
805	Nursing and personal care facilities	30	27	29	26
8051	Skilled nursing care facilities	26	22	25	22
8052	Intermediate care facilities	2	2	2	2
8059	Nursing and personal care facilities, n.e.c.	2	3	2	2
806	Hospitals	3	3	3	3
807, 8, 9	Other health services	123	103	119	95
807	Medical and dental laboratories	69	61	69	56
8071	Medical laboratories	58	47	58	44
8072	Dental laboratories	11	14	11	12
808	Home health care services	14	14	12	12
809	Miscellaneous health and allied services, n.e.c.	40	28	38	27
8092	Kidney dialysis centers	4	1	4	1
8093	Specialty outpatient facilities, n.e.c.	21	19	20	18
8099	Health and allied services, n.e.c.	15	8	14	8
81	Legal services	293	251	282	236
823, 4, 9	Selected educational services	45	26	42	25
823	Libraries	1	—	1	—
824	Vocational schools	15	10	14	10
829	Schools and educational services, n.e.c.	29	16	27	15
83	Social services	184	125	164	114
835	Child day care services	142	103	126	95
832, 3, 6, 9	Other social services	42	22	38	19
87 ex. 8733	Engineering, accounting, research, management, and related services (except noncommercial research organizations)	706	577	656	541
871	Engineering, architectural, and surveying services	223	178	213	170
8711	Engineering services	167	110	160	106
8712	Architectural services	31	40	29	37
8713	Surveying services	25	28	24	27
872	Accounting, auditing, and bookkeeping services	197	160	182	146
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	33	28	33	27
8731	Commercial physical and biological research	4	5	4	5
8732	Commercial economic, sociological, and educational research	11	11	11	10
8734	Testing laboratories	18	12	18	12
874	Management and public relations services	253	211	228	198
8741	Management services	87	66	81	64
8742	Management consulting services	112	96	100	91
8743	Public relations services	11	15	8	15
8744	Facilities support management services	1	2	1	1
8748	Business consulting services, n.e.c.	42	32	38	27
89	Services, n.e.c.	61	104	58	88

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	648	562	618	544
7032, 704	Camps and membership lodging	4	6	4	5
792, 7991 pt., 7997, 7999 pt., 84	Selected amusement, recreation, and related services	65	54	63	53
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	12	7	12	7
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	34	30	32	29
7999 pt. 84	Fairs	1	1	1	1
	Museums, art galleries, and botanical and zoological gardens	18	16	18	16
8011 pt.; 8021 pt.; 805, 6, 8, 9	Selected health services	55	46	52	46
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	4	3	4	3
805	Nursing and personal care facilities	16	11	15	11
806	Hospitals	13	13	12	13
808, 9	Other health services	22	19	21	19
808	Home health care services	12	9	12	9
809	Miscellaneous health and allied services, n.e.c.	10	10	9	10
8111 pt.	Legal aid societies and similar legal services	4	5	4	5
823, 4, 9	Selected educational services	18	17	18	15
83	Social services	267	209	255	206
835	Child day care services	55	48	53	48
832, 3, 6, 9	Other social services	212	161	202	158
861, 2, 4, 9	Selected membership organizations	225	212	212	202
861	Business associations	39	31	37	31
864	Civic, social, and fraternal associations	148	142	140	135
862, 9	Other membership organizations	38	39	35	36
873, 4 ex. 8744	Research, testing, and consulting services, except facilities support management services	10	13	10	12
873	Research, development, and testing services	9	12	9	11
8731	Commercial physical and biological research	—	1	—	1
8732	Commercial economic, sociological, and educational research	—	—	—	—
8733	Noncommercial research organizations	9	10	9	9
8734	Testing laboratories	—	1	—	1
874 ex. 8744	Management and public relations services, except facilities support management services	1	1	1	1

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.