

Georgia

1997

Issued November 1999

EC97S54A-GA

**1997 Economic Census**

*Professional, Scientific, and Technical Services*

Geographic Area Series



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

*Helping You Make Informed Decisions*

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



## ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Professional, Scientific, and Technical Services sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett** and **Barbara L. Lambert** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Professional, Scientific, and Technical Services

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## SCOPE

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

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

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

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

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

## GENERAL

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

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

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

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

#### **DISCLOSURE**

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GEORGIA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17 810</b>	<b>15 266 425</b>	<b>5 908 775</b>	<b>1 339 253</b>	<b>138 198</b>	<b>18.8</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	17 810	15 266 425	5 908 775	1 339 253	138 198	18.8	7.6
5411	Legal services .....	4 439	2 940 148	1 019 111	219 853	23 148	21.4	5.3
54111	Offices of lawyers .....	4 325	2 885 228	1 001 989	216 423	22 573	21.5	5.3
541110	Offices of lawyers .....	4 325	2 885 228	1 001 989	216 423	22 573	21.5	5.3
5411101	Offices of lawyers (except legal aid societies) .....	4 325	2 885 228	1 001 989	216 423	22 573	21.5	5.3
54119	Other legal services .....	114	54 920	17 122	3 430	575	19.1	5.9
541191	Title abstract & settlement offices .....	85	25 184	9 500	2 011	326	32.1	7.5
541199	All other legal services .....	29	29 736	7 622	1 419	249	8.1	4.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2 692	1 790 063	734 714	169 595	26 704	16.9	7.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2 692	1 790 063	734 714	169 595	26 704	16.9	7.2
541211	Offices of certified public accountants .....	1 476	1 148 177	493 013	110 235	11 519	17.0	7.8
541213	Tax return preparation services .....	332	68 927	23 175	8 527	4 840	27.4	7.0
541214	Payroll services .....	76	444 446	165 423	38 246	7 909	3.7	2.4
541219	Other accounting services .....	808	128 513	53 103	12 587	2 436	56.5	19.0
5413	Architectural, engineering, & related services .....	2 490	2 793 426	1 131 376	259 721	24 718	21.2	4.5
54131	Architectural services .....	538	506 929	200 887	39 016	4 222	17.8	1.6
541310	Architectural services .....	538	506 929	200 887	39 016	4 222	17.8	1.6
54133	Engineering services .....	1 332	2 041 713	823 400	195 837	16 625	21.0	5.0
541330	Engineering services .....	1 332	2 041 713	823 400	195 837	16 625	21.0	5.0
54134	Drafting services .....	53	15 375	5 910	1 337	174	62.5	2.3
541340	Drafting services .....	53	15 375	5 910	1 337	174	62.5	2.3
54135	Building inspection services .....	79	10 973	4 398	873	150	59.1	4.5
541350	Building inspection services .....	79	10 973	4 398	873	150	59.1	4.5
54136	Geophysical surveying & mapping services .....	8	1 453	730	178	29	90.3	-
541360	Geophysical surveying & mapping services .....	8	1 453	730	178	29	90.3	-
54137	Surveying & mapping (except geophysical) services .....	359	102 451	50 741	11 299	2 107	35.9	2.9
541370	Surveying & mapping (except geophysical) services .....	359	102 451	50 741	11 299	2 107	35.9	2.9
54138	Testing laboratories .....	121	114 532	45 310	11 181	1 411	15.6	9.7
541380	Testing laboratories .....	121	114 532	45 310	11 181	1 411	15.6	9.7
5414	Specialized design services .....	850	439 732	115 810	24 265	3 215	32.0	6.8
54141	Interior design services .....	349	210 603	48 584	9 497	1 380	30.9	7.3
541410	Interior design services .....	349	210 603	48 584	9 497	1 380	30.9	7.3
54142	Industrial design services .....	36	27 676	5 515	1 375	183	16.4	2.4
541420	Industrial design services .....	36	27 676	5 515	1 375	183	16.4	2.4
54143	Graphic design services .....	449	195 151	59 772	12 967	1 590	35.3	6.6
541430	Graphic design services .....	449	195 151	59 772	12 967	1 590	35.3	6.6
5414301	Graphic design services (except commercial art & medical artists) ..	384	180 981	55 615	12 118	1 480	34.5	7.0
5414302	Commercial art .....	62	13 158	3 871	821	102	47.4	1.9
5414303	Medical artists .....	3	1 012	286	28	8	D	-
54149	Other specialized design services .....	16	6 302	1 939	426	62	36.5	14.2
541490	Other specialized design services .....	16	6 302	1 939	426	62	36.5	14.2
5415	Computer systems design & related services .....	2 702	3 578 671	1 449 258	335 151	27 116	11.8	11.6
54151	Computer systems design & related services .....	2 702	3 578 671	1 449 258	335 151	27 116	11.8	11.6
541511	Custom computer programming services .....	1 248	1 479 433	775 224	172 365	13 833	11.1	12.5
541512	Computer systems design services .....	1 053	1 324 505	488 428	109 298	8 905	16.0	14.5
5415121	Computer systems integrators .....	369	925 558	299 462	67 963	5 640	9.4	17.5
5415122	Computer systems consultants (except systems integrators) .....	684	398 947	188 966	41 335	3 265	31.3	7.6
541513	Computer facilities management services .....	47	D	D	D	h	D	D
541519	Other computer related services .....	354	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services .....	2 633	2 099 205	914 955	207 342	16 226	21.9	9.8
54161	Management consulting services .....	2 081	1 871 075	822 339	187 896	14 044	20.1	9.1
541611	Administrative management & general management consulting service .....	874	1 036 334	482 484	104 396	7 837	13.2	8.1
541612	Human resources & executive search consulting services .....	559	499 277	233 474	60 555	3 807	23.1	11.1
5416121	Actuarial consulting .....	31	67 720	33 328	9 991	568	7.0	6.1
5416122	Executive placement services .....	296	198 646	98 883	22 027	1 840	30.0	9.2
5416123	Human resources & personnel management consulting .....	232	232 911	101 263	28 537	1 399	22.0	14.2
541613	Marketing consulting services .....	443	213 760	60 935	12 404	1 295	44.5	11.2
541614	Process, physical distribution, & logistics consulting services .....	114	78 367	28 067	6 695	791	26.7	2.8
541618	Other management consulting services .....	91	43 337	17 379	3 846	314	18.2	8.7
54162	Environmental consulting services .....	162	97 028	36 712	8 096	937	30.0	19.5
541620	Environmental consulting services .....	162	97 028	36 712	8 096	937	30.0	19.5
54169	Other scientific & technical consulting services .....	390	131 102	55 904	11 350	1 245	42.2	13.1
541690	Other scientific & technical consulting services .....	390	131 102	55 904	11 350	1 245	42.2	13.1
5417	Scientific research & development services .....	138	175 385	75 842	17 156	1 533	13.7	5.9
54171	R&D in the physical, engineering, & life sciences .....	125	171 884	74 454	16 865	1 407	13.3	5.2
541710	R&D in the physical, engineering, & life sciences .....	125	171 884	74 454	16 865	1 407	13.3	5.2
5417101	R&D in the physical & engineering sciences .....	86	105 077	44 627	9 974	923	14.4	4.4
5417102	Research & development in the life sciences .....	39	66 807	29 827	6 891	484	11.5	6.3
54172	Research & development in the social sciences & humanities .....	13	3 501	1 388	291	126	34.4	41.5
541720	R&D in the social sciences & humanities .....	13	3 501	1 388	291	126	34.4	41.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GEORGIA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	1 165	1 085 748	345 852	81 027	10 018	19.1	5.6
54181	Advertising agencies .....	367	334 622	142 302	32 751	3 059	14.6	5.4
541810	Advertising agencies .....	367	334 622	142 302	32 751	3 059	14.6	5.4
54182	Public relations agencies .....	171	88 664	34 247	7 551	800	32.9	7.1
541820	Public relations agencies .....	171	88 664	34 247	7 551	800	32.9	7.1
54183	Media buying services .....	28	19 199	9 102	2 180	263	4.7	2.5
541830	Media buying services .....	28	19 199	9 102	2 180	263	4.7	2.5
54184	Media representatives .....	117	102 956	43 525	12 199	1 236	13.0	11.5
541840	Media representatives .....	117	102 956	43 525	12 199	1 236	13.0	11.5
5418401	Radio & television advertising representatives .....	60	54 736	24 171	6 239	694	14.2	14.8
5418402	Publishers' advertising representatives .....	57	48 220	19 354	5 960	542	11.6	7.7
54185	Display advertising .....	78	93 296	20 855	5 046	1 211	14.1	6.9
541850	Display advertising .....	78	93 296	20 855	5 046	1 211	14.1	6.9
5418501	Display advertising (except outdoor) .....	15	27 264	7 436	1 701	756	17.5	—
5418502	Outdoor advertising services .....	63	66 032	13 419	3 345	455	12.7	9.8
54186	Direct mail advertising .....	91	186 504	43 178	10 207	1 577	19.8	3.4
541860	Direct mail advertising .....	91	186 504	43 178	10 207	1 577	19.8	3.4
54187	Advertising material distribution services .....	17	11 332	3 406	705	146	57.0	.8
541870	Advertising material distribution services .....	17	11 332	3 406	705	146	57.0	.8
54189	Other services related to advertising .....	296	249 175	49 237	10 388	1 726	23.6	4.5
541890	Other services related to advertising .....	296	249 175	49 237	10 388	1 726	23.6	4.5
5418901	Welcoming services .....	5	454	50	11	4	90.3	9.7
5418902	Advertising specialties goods distributor .....	155	186 059	29 113	6 697	867	23.0	2.9
5418903	Sign painting & lettering shop .....	97	31 322	8 431	1 738	356	32.1	13.8
5418909	All other advertising .....	39	31 340	11 643	1 942	499	17.6	4.6
5419	Other professional, scientific, & technical services .....	701	364 047	121 857	25 143	5 520	23.4	8.6
54191	Marketing research & public opinion polling .....	124	159 023	64 593	12 464	3 031	20.6	8.8
541910	Marketing research & public opinion polling .....	124	159 023	64 593	12 464	3 031	20.6	8.8
54192	Photographic services .....	470	143 846	39 137	8 433	1 927	29.4	7.5
541921	Photographic studios, portrait .....	348	93 596	25 192	5 235	1 459	32.4	6.7
541922	Commercial photography .....	122	50 250	13 945	3 198	468	23.8	9.1
54193	Translation & interpretation services .....	23	3 948	1 299	347	49	33.4	12.8
541930	Translation & interpretation services .....	23	3 948	1 299	347	49	33.4	12.8
54199	All other professional, scientific, & technical services .....	84	57 230	16 828	3 899	513	15.3	10.8
541990	All other professional, scientific, & technical services .....	84	57 230	16 828	3 899	513	15.3	10.8

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GEORGIA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>105</b>	<b>134 044</b>	<b>131 262</b>	<b>68 802</b>	<b>15 865</b>	<b>1 509</b>	<b>11.5</b>	<b>7.9</b>
541	Professional, scientific, & technical services .....	105	134 044	131 262	68 802	15 865	1 509	11.5	7.9
5411	Legal services .....	62	31 713	28 562	16 895	3 756	516	20.7	7.2
54111	Offices of lawyers .....	62	31 713	28 562	16 895	3 756	516	20.7	7.2
541110	Offices of lawyers .....	62	31 713	28 562	16 895	3 756	516	20.7	7.2
5411102	Legal aid societies & similar legal services .....	62	31 713	28 562	16 895	3 756	516	20.7	7.2
5417	Scientific research & development services .....	43	102 331	102 700	51 907	12 109	993	8.6	8.1
54171	R&D in the physical, engineering, & life sciences .....	36	100 532	101 006	51 203	11 939	962	8.3	7.2
541710	R&D in the physical, engineering, & life sciences .....	36	100 532	101 006	51 203	11 939	962	8.3	7.2
5417101	R&D in the physical & engineering sciences .....	13	77 389	78 031	40 403	9 366	614	1.9	7.8
5417102	Research & development in the life sciences .....	23	23 143	22 975	10 800	2 573	348	29.8	5.2
54172	Research & development in the social sciences & humanities .....	7	1 799	1 694	704	170	31	22.6	61.1
541720	R&D in the social sciences & humanities .....	7	1 799	1 694	704	170	31	22.6	61.1

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALBANY, GA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>179</b>	<b>98 721</b>	<b>37 926</b>	<b>8 986</b>	<b>1 334</b>	<b>25.7</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	179	98 721	37 926	8 986	1 334	25.7	5.4
5411	Legal services .....	68	30 799	10 801	2 549	378	31.4	2.2
54111	Offices of lawyers .....	65	D	D	D	e	D	D
541110	Offices of lawyers .....	65	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	65	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	16 851	5 085	1 342	281	24.5	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	16 851	5 085	1 342	281	24.5	5.9
541211	Offices of certified public accountants .....	21	14 533	4 410	1 099	138	22.4	6.2
541213	Tax return preparation services .....	6	1 715	418	181	122	31.5	1.5
5413	Architectural, engineering, & related services .....	27	31 825	16 607	3 837	424	12.8	8.7
54133	Engineering services .....	18	26 894	15 150	3 550	364	14.5	9.4
541330	Engineering services .....	18	26 894	15 150	3 550	364	14.5	9.4
5414	Specialized design services .....	9	2 294	381	88	25	50.2	17.0
5415	Computer systems design & related services .....	4	D	D	D	a	D	D
54151	Computer systems design & related services .....	4	D	D	D	a	D	D
541512	Computer systems design services .....	2	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators) .....	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	14	5 968	1 952	432	79	62.6	3.7
54169	Other scientific & technical consulting services .....	5	4 382	1 502	348	64	49.0	5.1
541690	Other scientific & technical consulting services .....	5	4 382	1 502	348	64	49.0	5.1
5418	Advertising & related services .....	15	4 520	1 049	274	113	39.2	.1
54189	Other services related to advertising .....	6	1 340	115	16	7	77.4	.2
541890	Other services related to advertising .....	6	1 340	115	16	7	77.4	.2
<b>ATHENS, GA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>258</b>	<b>116 208</b>	<b>59 278</b>	<b>16 808</b>	<b>1 433</b>	<b>33.9</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	258	116 208	59 278	16 808	1 433	33.9	4.1
5411	Legal services .....	76	50 468	33 800	10 698	412	14.9	1.9
54111	Offices of lawyers .....	76	50 468	33 800	10 698	412	14.9	1.9
541110	Offices of lawyers .....	76	50 468	33 800	10 698	412	14.9	1.9
5411101	Offices of lawyers (except legal aid societies) .....	76	50 468	33 800	10 698	412	14.9	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	54	12 915	5 913	1 467	361	45.4	19.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	54	12 915	5 913	1 467	361	45.4	19.2
541211	Offices of certified public accountants .....	31	7 318	3 932	872	106	61.3	17.5
541213	Tax return preparation services .....	5	1 982	606	235	164	26.9	4.6
541219	Other accounting services .....	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	33	17 052	5 942	1 385	211	60.7	.5
54133	Engineering services .....	14	10 162	3 893	930	121	79.9	—
541330	Engineering services .....	14	10 162	3 893	930	121	79.9	—
5415	Computer systems design & related services .....	23	8 378	2 861	725	79	39.0	2.7
54151	Computer systems design & related services .....	23	8 378	2 861	725	79	39.0	2.7
541512	Computer systems design services .....	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	35	15 991	6 656	1 526	195	42.8	4.4
54161	Management consulting services .....	27	9 036	3 867	861	104	56.6	6.8
54169	Other scientific & technical consulting services .....	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	5	D	D	D	b	D	D
5418	Advertising & related services .....	15	4 158	1 708	433	54	52.9	3.9
5419	Other professional, scientific, & technical services .....	10	2 240	646	140	62	39.9	—
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>ATLANTA, GA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12 807</b>	<b>13 392 570</b>	<b>5 216 795</b>	<b>1 181 744</b>	<b>113 482</b>	<b>16.5</b>	<b>7.6</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ATLANTA, GA MSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services .....	12 807	13 392 570	5 216 795	1 181 744	113 482	16.5	7.6
5411	Legal services .....	2 608	2 294 005	795 492	168 194	16 138	17.4	5.1
54111	Offices of lawyers .....	2 528	2 245 745	781 383	165 357	15 721	17.4	5.1
541110	Offices of lawyers .....	2 528	2 245 745	781 383	165 357	15 721	17.4	5.1
5411101	Offices of lawyers (except legal aid societies) .....	2 528	2 245 745	781 383	165 357	15 721	17.4	5.1
54119	Other legal services .....	80	48 260	14 109	2 837	417	16.0	6.1
541191	Title abstract & settlement offices .....	58	21 451	7 999	1 693	250	27.3	7.7
541199	All other legal services .....	22	26 809	6 110	1 144	167	7.0	4.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	1 582	1 481 395	604 839	138 277	20 005	12.6	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	1 582	1 481 395	604 839	138 277	20 005	12.6	6.7
541211	Offices of certified public accountants .....	900	927 635	398 975	89 212	8 403	12.9	7.6
541213	Tax return preparation services .....	151	34 314	12 580	4 375	2 572	24.0	7.7
541214	Payroll services .....	55	432 393	156 035	36 290	7 548	3.0	2.1
541219	Other accounting services .....	476	87 053	37 249	8 400	1 482	52.4	19.7
5413	Architectural, engineering, & related services .....	1 798	2 418 588	965 061	223 030	19 737	19.0	4.2
54131	Architectural services .....	399	440 272	176 069	34 160	3 527	15.6	1.5
541310	Architectural services .....	399	440 272	176 069	34 160	3 527	15.6	1.5
54133	Engineering services .....	1 051	1 808 719	715 963	172 322	13 870	19.4	4.6
541330	Engineering services .....	1 051	1 808 719	715 963	172 322	13 870	19.4	4.6
54134	Drafting services .....	36	11 949	4 496	1 022	126	69.4	1.2
541340	Drafting services .....	36	11 949	4 496	1 022	126	69.4	1.2
54135	Building inspection services .....	63	9 147	3 979	768	120	57.5	4.9
541350	Building inspection services .....	63	9 147	3 979	768	120	57.5	4.9
54137	Surveying & mapping (except geophysical) services .....	166	64 794	33 193	7 437	1 210	26.8	3.0
541370	Surveying & mapping (except geophysical) services .....	166	64 794	33 193	7 437	1 210	26.8	3.0
54138	Testing laboratories .....	79	82 787	30 932	7 225	871	9.9	9.9
541380	Testing laboratories .....	79	82 787	30 932	7 225	871	9.9	9.9
5414	Specialized design services .....	721	406 032	108 968	22 839	2 891	29.7	6.6
54141	Interior design services .....	270	188 868	45 246	8 826	1 205	27.2	7.2
541410	Interior design services .....	270	188 868	45 246	8 826	1 205	27.2	7.2
54142	Industrial design services .....	27	26 178	5 120	1 287	170	15.3	1.8
541420	Industrial design services .....	27	26 178	5 120	1 287	170	15.3	1.8
54143	Graphic design services .....	413	186 746	57 448	12 457	1 473	34.1	6.5
541430	Graphic design services .....	413	186 746	57 448	12 457	1 473	34.1	6.5
5414301	Graphic design services (except commercial art & medical artists) ..	352	173 667	53 638	11 683	1 374	33.5	6.8
5414302	Commercial art .....	58	12 067	3 524	746	91	45.8	2.1
54149	Other specialized design services .....	11	4 240	1 154	269	43	38.6	11.7
541490	Other specialized design services .....	11	4 240	1 154	269	43	38.6	11.7
5415	Computer systems design & related services .....	2 437	3 460 070	1 404 805	325 719	25 979	11.3	11.6
54151	Computer systems design & related services .....	2 437	3 460 070	1 404 805	325 719	25 979	11.3	11.6
541511	Custom computer programming services .....	1 128	1 433 546	755 224	167 669	13 292	10.7	12.4
541512	Computer systems design services .....	938	1 258 296	467 169	105 170	8 380	15.4	14.8
5415121	Computer systems integrators .....	320	882 621	285 000	65 295	5 308	8.7	17.8
5415122	Computer systems consultants (except systems integrators) .....	618	375 675	182 169	39 875	3 072	31.1	7.7
541513	Computer facilities management services .....	38	D	D	D	h	D	D
541519	Other computer related services .....	333	D	D	D	g	D	D
5416	Management, scientific, & technical consulting services .....	2 199	1 977 285	868 691	197 229	14 892	20.7	9.5
54161	Management consulting services .....	1 766	1 785 676	790 390	180 952	13 175	18.9	8.7
541611	Administrative management & general management consulting service .....	713	982 667	462 142	100 693	7 363	11.8	7.4
541612	Human resources & executive search consulting services .....	508	485 191	227 311	58 503	3 603	22.3	11.1
5416121	Actuarial consulting .....	30	D	D	D	f	D	D
5416122	Executive placement services .....	270	D	D	D	g	D	D
5416123	Human resources & personnel management consulting .....	208	226 891	98 777	27 923	1 310	20.4	14.5
541613	Marketing consulting services .....	387	206 601	58 999	11 974	1 225	43.8	11.0
541614	Process, physical distribution, & logistics consulting services .....	90	73 752	26 018	6 306	742	24.2	2.7
541618	Other management consulting services .....	68	37 465	15 920	3 476	242	15.7	9.7
54162	Environmental consulting services .....	127	87 362	33 467	7 390	830	27.5	20.7
541620	Environmental consulting services .....	127	87 362	33 467	7 390	830	27.5	20.7
54169	Other scientific & technical consulting services .....	306	104 247	44 834	8 887	887	44.7	15.1
541690	Other scientific & technical consulting services .....	306	104 247	44 834	8 887	887	44.7	15.1
5417	Scientific research & development services .....	98	114 377	56 366	12 571	1 081	16.6	7.9
54171	R&D in the physical, engineering, & life sciences .....	87	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	87	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	57	61 116	30 264	6 395	552	19.2	7.0
5417102	Research & development in the life sciences .....	30	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ATLANTA, GA MSA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	879	935 673	305 021	71 991	8 126	16.9	5.3
54181	Advertising agencies .....	294	310 953	133 117	31 056	2 777	13.6	5.3
541810	Advertising agencies .....	294	310 953	133 117	31 056	2 777	13.6	5.3
54182	Public relations agencies .....	143	84 408	32 818	7 201	736	30.0	7.0
541820	Public relations agencies .....	143	84 408	32 818	7 201	736	30.0	7.0
54183	Media buying services .....	23	18 606	8 942	2 151	257	3.8	2.6
541830	Media buying services .....	23	18 606	8 942	2 151	257	3.8	2.6
54184	Media representatives .....	86	85 714	37 405	10 826	971	8.7	11.1
541840	Media representatives .....	86	85 714	37 405	10 826	971	8.7	11.1
5418401	Radio & television advertising representatives .....	43	44 325	19 924	5 268	493	8.0	14.1
5418402	Publishers' advertising representatives .....	43	41 389	17 481	5 558	478	9.5	7.9
54185	Display advertising .....	39	54 071	12 979	3 130	939	16.0	1.9
541850	Display advertising .....	39	54 071	12 979	3 130	939	16.0	1.9
5418501	Display advertising (except outdoor) .....	12	26 369	7 310	1 673	749	14.7	—
5418502	Outdoor advertising services .....	27	27 702	5 669	1 457	190	17.2	3.7
54186	Direct mail advertising .....	69	159 795	37 620	8 969	1 285	19.1	3.8
541860	Direct mail advertising .....	69	159 795	37 620	8 969	1 285	19.1	3.8
54189	Other services related to advertising .....	214	215 384	40 520	8 394	1 127	19.4	4.5
541890	Other services related to advertising .....	214	215 384	40 520	8 394	1 127	19.4	4.5
5418902	Advertising specialties goods distributor .....	119	169 381	26 431	6 072	738	18.5	3.0
5418903	Sign painting & lettering shop .....	64	25 691	7 227	1 450	274	25.4	13.8
5418909	All other advertising .....	28	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	485	305 145	107 552	21 894	4 633	21.2	9.1
54191	Marketing research & public opinion polling .....	116	156 908	63 997	12 318	2 973	20.5	8.5
541910	Marketing research & public opinion polling .....	116	156 908	63 997	12 318	2 973	20.5	8.5
54192	Photographic services .....	293	107 803	30 998	6 664	1 317	27.1	7.9
541921	Photographic studios, portrait .....	193	62 677	18 152	3 696	911	32.1	6.3
541922	Commercial photography .....	100	45 126	12 846	2 968	406	20.1	10.1
54193	Translation & interpretation services .....	22	D	D	D	b	D	D
541930	Translation & interpretation services .....	22	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	54	D	D	D	e	D	D
541990	All other professional, scientific, & technical services .....	54	D	D	D	e	D	D
<b>AUGUSTA-AIKEN, GA-SC MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>688</b>	<b>651 316</b>	<b>247 653</b>	<b>63 335</b>	<b>6 578</b>	<b>13.6</b>	<b>4.4</b>
541	Professional, scientific, & technical services .....	688	651 316	247 653	63 335	6 578	13.6	4.4
5411	Legal services .....	234	76 888	28 518	6 116	869	40.8	7.9
54111	Offices of lawyers .....	232	D	D	D	f	D	D
541110	Offices of lawyers .....	232	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	232	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	123	34 094	15 143	3 942	891	27.5	6.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	123	34 094	15 143	3 942	891	27.5	6.4
541211	Offices of certified public accountants .....	60	25 121	11 630	2 844	418	25.4	6.3
541213	Tax return preparation services .....	28	5 193	2 053	756	376	9.4	8.4
541219	Other accounting services .....	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	131	438 059	166 937	46 043	3 790	5.6	1.9
54131	Architectural services .....	22	7 226	2 363	435	67	54.3	2.2
541310	Architectural services .....	22	7 226	2 363	435	67	54.3	2.2
54133	Engineering services .....	76	414 502	156 461	43 669	3 427	4.0	.6
541330	Engineering services .....	76	414 502	156 461	43 669	3 427	4.0	.6
54137	Surveying & mapping (except geophysical) services .....	22	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	22	D	D	D	c	D	D
54138	Testing laboratories .....	6	7 621	3 612	820	97	19.6	70.7
541380	Testing laboratories .....	6	7 621	3 612	820	97	19.6	70.7
5414	Specialized design services .....	16	4 385	1 066	205	54	63.3	13.9
54141	Interior design services .....	12	3 228	743	123	38	79.9	12.7
541410	Interior design services .....	12	3 228	743	123	38	79.9	12.7
5415	Computer systems design & related services .....	37	11 356	4 734	1 046	148	26.4	34.1
54151	Computer systems design & related services .....	37	11 356	4 734	1 046	148	26.4	34.1
541512	Computer systems design services .....	15	5 621	2 147	428	57	35.7	28.7
5416	Management, scientific, & technical consulting services .....	69	36 012	17 198	2 669	327	21.3	13.6
54161	Management consulting services .....	45	20 649	9 309	1 617	176	26.3	23.6
541611	Administrative management & general management consulting service .....	23	14 317	7 006	1 095	106	13.7	33.9
54169	Other scientific & technical consulting services .....	17	12 043	6 501	706	105	13.1	.2
541690	Other scientific & technical consulting services .....	17	12 043	6 501	706	105	13.1	.2
5417	Scientific research & development services .....	12	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences .....	11	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	11	D	D	D	b	D	D
5418	Advertising & related services .....	36	18 984	4 315	936	159	42.5	6.8
54189	Other services related to advertising .....	9	5 758	1 065	221	39	64.8	1.0
541890	Other services related to advertising .....	9	5 758	1 065	221	39	64.8	1.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>AUGUSTA-AIKEN, GA-SC MSA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services .....	30	D	D	D	c	D	D
54192	Photographic services .....	22	D	D	D	b	D	D
541921	Photographic studios, portrait .....	20	4 426	1 164	263	84	23.7	4.7
54199	All other professional, scientific, & technical services .....	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services .....	7	D	D	D	c	D	D
	<b>CHATTANOOGA, TN-GA MSA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>776</b>	<b>425 194</b>	<b>170 655</b>	<b>37 835</b>	<b>4 980</b>	<b>27.7</b>	<b>8.2</b>
541	Professional, scientific, & technical services .....	776	425 194	170 655	37 835	4 980	27.7	8.2
5411	Legal services .....	230	142 170	56 122	11 623	1 554	28.8	5.5
54111	Offices of lawyers .....	214	132 935	51 903	10 575	1 386	30.7	3.6
541110	Offices of lawyers .....	214	132 935	51 903	10 575	1 386	30.7	3.6
5411101	Offices of lawyers (except legal aid societies) .....	214	132 935	51 903	10 575	1 386	30.7	3.6
54119	Other legal services .....	16	9 235	4 219	1 048	168	2.4	32.8
541191	Title abstract & settlement offices .....	16	9 235	4 219	1 048	168	2.4	32.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	122	62 118	25 140	6 200	1 103	22.6	5.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	122	62 118	25 140	6 200	1 103	22.6	5.8
541211	Offices of certified public accountants .....	73	48 413	19 531	4 526	590	21.2	3.6
541213	Tax return preparation services .....	13	4 129	1 331	625	338	32.9	9.5
541219	Other accounting services .....	36	9 576	4 278	1 049	175	25.6	15.3
5413	Architectural, engineering, & related services .....	147	72 949	33 552	7 435	941	34.6	10.4
54131	Architectural services .....	29	17 093	7 200	1 431	166	21.5	5.4
541310	Architectural services .....	29	17 093	7 200	1 431	166	21.5	5.4
54133	Engineering services .....	78	39 173	18 726	4 428	507	45.7	11.5
541330	Engineering services .....	78	39 173	18 726	4 428	507	45.7	11.5
54134	Drafting services .....	5	D	D	D	b	D	D
541340	Drafting services .....	5	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	19	4 638	2 259	487	100	30.7	7.9
541370	Surveying & mapping (except geophysical) services .....	19	4 638	2 259	487	100	30.7	7.9
54138	Testing laboratories .....	14	9 078	3 603	717	123	17.4	19.8
541380	Testing laboratories .....	14	9 078	3 603	717	123	17.4	19.8
5414	Specialized design services .....	20	8 574	1 798	391	82	46.9	4
54141	Interior design services .....	7	D	D	D	b	D	D
541410	Interior design services .....	7	D	D	D	b	D	D
54143	Graphic design services .....	12	D	D	D	b	D	D
541430	Graphic design services .....	12	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	11	D	D	D	b	D	D
5415	Computer systems design & related services .....	64	33 498	16 466	3 584	348	28.8	7.6
54151	Computer systems design & related services .....	64	33 498	16 466	3 584	348	28.8	7.6
541511	Custom computer programming services .....	33	21 780	12 629	2 779	229	11.3	7.8
541512	Computer systems design services .....	24	9 814	3 172	594	92	72.6	5.6
5416	Management, scientific, & technical consulting services .....	82	45 838	22 071	5 242	406	21.1	14.0
54161	Management consulting services .....	73	40 585	20 280	4 877	349	22.1	14.0
541611	Administrative management & general management consulting service .....	40	24 975	14 085	3 732	194	14.5	20.0
541612	Human resources & executive search consulting services .....	12	3 973	2 478	376	51	28.5	8.3
541618	Other management consulting services .....	6	2 977	1 014	224	23	53.8	—
54162	Environmental consulting services .....	5	4 586	1 493	357	55	1.2	15.8
541620	Environmental consulting services .....	5	4 586	1 493	357	55	1.2	15.8
5418	Advertising & related services .....	62	D	D	D	e	D	D
54181	Advertising agencies .....	22	18 319	5 862	1 193	140	16.1	3.9
541810	Advertising agencies .....	22	18 319	5 862	1 193	140	16.1	3.9
54185	Display advertising .....	8	9 171	2 310	518	65	5.7	16.6
541850	Display advertising .....	8	9 171	2 310	518	65	5.7	16.6
5418502	Outdoor advertising services .....	7	D	D	D	b	D	D
54189	Other services related to advertising .....	18	8 948	1 143	278	60	60.9	21.3
541890	Other services related to advertising .....	18	8 948	1 143	278	60	60.9	21.3
5418902	Advertising specialties goods distributor .....	10	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	8	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	43	D	D	D	c	D	D
54192	Photographic services .....	35	D	D	D	c	D	D
541921	Photographic studios, portrait .....	30	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COLUMBUS, GA—AL MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>325</b>	<b>163 405</b>	<b>49 325</b>	<b>10 919</b>	<b>1 841</b>	<b>35.6</b>	<b>6.5</b>
541	Professional, scientific, & technical services .....	325	163 405	49 325	10 919	1 841	35.6	6.5
5411	Legal services .....	132	61 068	18 894	4 090	530	29.1	6.1
54111	Offices of lawyers .....	132	61 068	18 894	4 090	530	29.1	6.1
541110	Offices of lawyers .....	132	61 068	18 894	4 090	530	29.1	6.1
5411101	Offices of lawyers (except legal aid societies) .....	132	61 068	18 894	4 090	530	29.1	6.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	68	26 452	10 450	2 481	552	33.0	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	68	26 452	10 450	2 481	552	33.0	2.2
541211	Offices of certified public accountants .....	29	18 656	7 958	1 797	217	27.4	1.1
541213	Tax return preparation services .....	7	D	D	D	c	D	D
541219	Other accounting services .....	30	3 227	1 214	267	69	79.0	11.6
5413	Architectural, engineering, & related services .....	30	15 964	6 681	1 272	175	49.9	.2
54131	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
54137	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
5414	Specialized design services .....	13	2 963	514	116	37	52.1	.4
54143	Graphic design services .....	6	1 964	424	92	26	38.8	.6
541430	Graphic design services .....	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services .....	16	8 328	2 398	565	58	59.5	22.5
54151	Computer systems design & related services .....	16	8 328	2 398	565	58	59.5	22.5
541512	Computer systems design services .....	6	4 847	1 350	278	27	46.8	24.2
5416	Management, scientific, & technical consulting services .....	21	11 984	2 229	487	99	69.5	15.1
54161	Management consulting services .....	15	9 525	1 466	327	74	83.4	16.6
541611	Administrative management & general management consulting service .....	8	8 380	947	201	30	81.1	18.9
5418	Advertising & related services .....	23	25 915	6 053	1 403	271	14.5	6.9
54186	Direct mail advertising .....	3	D	D	D	c	D	D
541860	Direct mail advertising .....	3	D	D	D	c	D	D
54189	Other services related to advertising .....	7	2 329	568	146	41	74.5	1.8
541890	Other services related to advertising .....	7	2 329	568	146	41	74.5	1.8
5419	Other professional, scientific, & technical services .....	18	8 357	1 138	267	96	60.1	1.5
54192	Photographic services .....	16	D	D	D	b	D	D
541921	Photographic studios, portrait .....	11	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	2	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>MACON, GA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>530</b>	<b>307 716</b>	<b>109 389</b>	<b>25 533</b>	<b>3 737</b>	<b>23.7</b>	<b>7.7</b>
541	Professional, scientific, & technical services .....	530	307 716	109 389	25 533	3 737	23.7	7.7
5411	Legal services .....	195	84 669	21 643	5 165	777	38.9	5.6
54111	Offices of lawyers .....	188	84 045	21 428	5 105	763	38.8	5.5
541110	Offices of lawyers .....	188	84 045	21 428	5 105	763	38.8	5.5
5411101	Offices of lawyers (except legal aid societies) .....	188	84 045	21 428	5 105	763	38.8	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	111	34 967	13 355	3 109	675	31.4	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	111	34 967	13 355	3 109	675	31.4	6.3
541211	Offices of certified public accountants .....	62	26 166	9 100	2 068	318	28.1	5.0
541213	Tax return preparation services .....	11	2 814	1 023	390	231	12.3	2.2
541219	Other accounting services .....	34	4 119	1 785	484	105	59.2	17.8
5413	Architectural, engineering, & related services .....	90	98 551	42 265	9 573	1 034	18.6	8.8
54131	Architectural services .....	19	17 397	6 115	1 062	141	9.6	.6
541310	Architectural services .....	19	17 397	6 115	1 062	141	9.6	.6
54133	Engineering services .....	54	74 773	32 944	7 834	774	19.7	11.4
541330	Engineering services .....	54	74 773	32 944	7 834	774	19.7	11.4
54137	Surveying & mapping (except geophysical) services .....	15	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	15	D	D	D	b	D	D
5414	Specialized design services .....	13	2 256	313	79	20	42.6	11.3
5415	Computer systems design & related services .....	37	25 300	9 409	2 080	270	15.0	17.5
54151	Computer systems design & related services .....	37	25 300	9 409	2 080	270	15.0	17.5
541511	Custom computer programming services .....	15	D	D	D	c	D	D
541512	Computer systems design services .....	20	17 704	5 417	1 235	153	15.6	2.2
5415122	Computer systems consultants (except systems integrators) .....	14	8 171	1 952	421	76	24.4	—
5416	Management, scientific, & technical consulting services .....	30	7 878	3 780	986	124	21.3	25.5
54161	Management consulting services .....	22	5 764	2 716	761	97	15.9	34.8
5417	Scientific research & development services .....	5	28 663	9 822	2 502	241	—	—
54171	R&D in the physical, engineering, & life sciences .....	5	28 663	9 822	2 502	241	—	—
541710	R&D in the physical, engineering, & life sciences .....	5	28 663	9 822	2 502	241	—	—
5417101	R&D in the physical & engineering sciences .....	5	28 663	9 822	2 502	241	—	—
5418	Advertising & related services .....	26	21 015	8 014	1 864	523	11.4	2.2
54189	Other services related to advertising .....	11	10 026	4 830	1 053	397	7.6	.1
541890	Other services related to advertising .....	11	10 026	4 830	1 053	397	7.6	.1
5419	Other professional, scientific, & technical services .....	23	4 417	788	175	73	40.6	19.6
54192	Photographic services .....	20	4 022	717	164	67	34.7	21.5
541921	Photographic studios, portrait .....	20	4 022	717	164	67	34.7	21.5

See footnotes at end of table.



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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAVANNAH, GA MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>528</b>	<b>224 583</b>	<b>88 379</b>	<b>19 384</b>	<b>2 908</b>	<b>33.6</b>	<b>9.9</b>
541	Professional, scientific, & technical services .....	528	224 583	88 379	19 384	2 908	33.6	9.9
5411	Legal services .....	184	78 378	28 391	6 437	939	32.3	5.3
54111	Offices of lawyers .....	180	77 340	27 863	6 338	886	31.9	5.4
541110	Offices of lawyers .....	180	77 340	27 863	6 338	886	31.9	5.4
5411101	Offices of lawyers (except legal aid societies) .....	180	77 340	27 863	6 338	886	31.9	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	100	27 447	10 685	2 325	549	44.2	13.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	100	27 447	10 685	2 325	549	44.2	13.8
541211	Offices of certified public accountants .....	50	18 502	7 411	1 463	216	39.9	12.2
541213	Tax return preparation services .....	11	3 128	1 090	405	228	14.6	—
541219	Other accounting services .....	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	87	70 814	34 025	7 484	891	28.2	11.0
54131	Architectural services .....	27	10 502	4 674	976	122	32.0	6.7
541310	Architectural services .....	27	10 502	4 674	976	122	32.0	6.7
54133	Engineering services .....	39	47 638	23 106	4 364	529	30.7	12.4
541330	Engineering services .....	39	47 638	23 106	4 364	529	30.7	12.4
54137	Surveying & mapping (except geophysical) services .....	15	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	15	D	D	D	b	D	D
54138	Testing laboratories .....	5	10 405	5 330	1 942	194	1.1	10.8
541380	Testing laboratories .....	5	10 405	5 330	1 942	194	1.1	10.8
5414	Specialized design services .....	14	2 885	580	97	19	49.1	38.0
5415	Computer systems design & related services .....	32	10 268	3 859	882	130	26.8	16.3
54151	Computer systems design & related services .....	32	10 268	3 859	882	130	26.8	16.3
541512	Computer systems design services .....	13	6 448	1 934	438	78	24.6	4.4
5416	Management, scientific, & technical consulting services .....	63	12 179	4 496	904	179	45.2	25.3
54161	Management consulting services .....	47	8 765	3 048	636	147	42.9	31.0
5418	Advertising & related services .....	29	18 816	5 538	1 074	148	36.7	1.9
54181	Advertising agencies .....	14	8 120	3 364	506	71	43.8	.3
541810	Advertising agencies .....	14	8 120	3 364	506	71	43.8	.3
54189	Other services related to advertising .....	5	2 407	315	112	8	55.8	11.8
541890	Other services related to advertising .....	5	2 407	315	112	8	55.8	11.8
5419	Other professional, scientific, & technical services .....	16	D	D	D	b	D	D
54192	Photographic services .....	15	3 308	641	137	42	36.8	3.7
541921	Photographic studios, portrait .....	12	2 691	486	96	32	27.3	4.6
<b>AREA OUTSIDE GEORGIA METROPOLITAN AREAS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 639</b>	<b>742 986</b>	<b>262 236</b>	<b>57 315</b>	<b>10 473</b>	<b>42.4</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	2 639	742 986	262 236	57 315	10 473	42.4	7.5
5411	Legal services .....	985	273 614	84 586	17 563	3 224	41.6	5.9
54111	Offices of lawyers .....	969	272 055	84 043	17 455	3 195	41.4	5.9
541110	Offices of lawyers .....	969	272 055	84 043	17 455	3 195	41.4	5.9
5411101	Offices of lawyers (except legal aid societies) .....	969	272 055	84 043	17 455	3 195	41.4	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	643	160 647	71 043	17 087	3 467	41.6	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	643	160 647	71 043	17 087	3 467	41.6	11.4
541211	Offices of certified public accountants .....	328	113 857	50 986	11 252	1 750	37.1	10.6
541213	Tax return preparation services .....	117	15 582	4 480	1 779	903	47.4	8.6
541219	Other accounting services .....	186	22 436	8 315	2 392	527	66.4	19.1
5413	Architectural, engineering, & related services .....	336	D	D	D	g	D	D
54131	Architectural services .....	58	21 873	8 456	1 733	279	49.5	1.5
541310	Architectural services .....	58	21 873	8 456	1 733	279	49.5	1.5
54133	Engineering services .....	99	D	D	D	f	D	D
541330	Engineering services .....	99	D	D	D	f	D	D
54137	Surveying & mapping (except geophysical) services .....	134	24 495	11 360	2 603	624	53.0	3.9
541370	Surveying & mapping (except geophysical) services .....	134	24 495	11 360	2 603	624	53.0	3.9
54138	Testing laboratories .....	25	13 256	5 748	1 270	230	51.4	14.0
541380	Testing laboratories .....	25	13 256	5 748	1 270	230	51.4	14.0
5414	Specialized design services .....	61	D	D	D	c	D	D
54141	Interior design services .....	36	D	D	D	b	D	D
541410	Interior design services .....	36	D	D	D	b	D	D
54143	Graphic design services .....	14	D	D	D	b	D	D
541430	Graphic design services .....	14	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	12	D	D	D	b	D	D
5415	Computer systems design & related services .....	124	D	D	D	e	D	D
54151	Computer systems design & related services .....	124	D	D	D	e	D	D
541511	Custom computer programming services .....	59	24 203	10 024	2 271	237	24.7	.9
541512	Computer systems design services .....	51	D	D	D	c	D	D
5415121	Computer systems integrators .....	21	15 881	5 919	777	101	19.9	4.4
5415122	Computer systems consultants (except systems integrators) .....	30	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	217	D	D	D	e	D	D
54161	Management consulting services .....	160	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	81	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	19	5 367	2 221	1 087	55	44.2	4.8
541613	Marketing consulting services .....	33	3 972	1 001	209	29	79.2	13.6
54169	Other scientific & technical consulting services .....	39	6 993	2 647	573	73	39.3	11.9
541690	Other scientific & technical consulting services .....	39	6 993	2 647	573	73	39.3	11.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>54</b>	<b>AREA OUTSIDE GEORGIA METROPOLITAN AREAS—Con.</b>							
	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5417	Scientific research & development services .....	12	D	D	D	b	D	D
54171	R&D in the physical, engineering, & life sciences .....	12	D	D	D	b	D	D
541710	R&D in the physical, engineering, & life sciences .....	12	D	D	D	b	D	D
5418	Advertising & related services .....	148	D	D	D	f	D	D
54185	Display advertising .....	25	20 318	3 963	921	153	18.5	20.8
541850	Display advertising .....	25	20 318	3 963	921	153	18.5	20.8
5418502	Outdoor advertising services .....	23	D	D	D	c	D	D
54189	Other services related to advertising .....	43	D	D	D	c	D	D
541890	Other services related to advertising .....	43	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	17	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	113	D	D	D	e	D	D
54192	Photographic services .....	94	D	D	D	e	D	D
541921	Photographic studios, portrait .....	83	D	D	D	e	D	D
541922	Commercial photography .....	11	2 474	520	99	22	56.1	—

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>54</b>	<b>ALBANY, GA MSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>54</b>	<b>ATHENS, GA MSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>54</b>	<b>ATLANTA, GA MSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>63</b>	<b>108 675</b>	<b>106 804</b>	<b>57 100</b>	<b>13 213</b>	<b>1 137</b>	<b>6.7</b>	<b>9.5</b>
541	Professional, scientific, & technical services .....	63	108 675	106 804	57 100	13 213	1 137	6.7	9.5
5411	Legal services .....	34	22 522	20 672	11 757	2 697	348	20.0	9.4
54111	Offices of lawyers .....	34	22 522	20 672	11 757	2 697	348	20.0	9.4
541110	Offices of lawyers .....	34	22 522	20 672	11 757	2 697	348	20.0	9.4
5411102	Legal aid societies & similar legal services .....	34	22 522	20 672	11 757	2 697	348	20.0	9.4
5417	Scientific research & development services .....	29	86 153	86 132	45 343	10 516	789	3.2	9.6
54171	R&D in the physical, engineering, & life sciences .....	22	84 354	84 438	44 639	10 346	758	2.8	8.5
541710	R&D in the physical, engineering, & life sciences .....	22	84 354	84 438	44 639	10 346	758	2.8	8.5
5417101	R&D in the physical & engineering sciences .....	8	71 139	71 863	37 633	8 728	554	—	8.4
<b>54</b>	<b>AUGUSTA-AIKEN, GA-SC MSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>8</b>	<b>5 509</b>	<b>5 201</b>	<b>2 340</b>	<b>573</b>	<b>68</b>	<b>16.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	5 509	5 201	2 340	573	68	16.6	—
<b>54</b>	<b>CHATTANOOGA, TN-GA MSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	3	D	D	D	D	a	D	D
<b>54</b>	<b>COLUMBUS, GA-AL MSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	D	b	D	D
<b>54</b>	<b>MACON, GA MSA</b>								
	<b>Professional, scientific, &amp; technical services ..</b>	<b>5</b>	<b>4 727</b>	<b>4 610</b>	<b>2 641</b>	<b>570</b>	<b>71</b>	<b>.8</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	5	4 727	4 610	2 641	570	71	.8	2.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SAVANNAH, GA MSA</b>									
54	Professional, scientific, & technical services ..	2	D	D	D	D	a	D	D
<b>AREA OUTSIDE GEORGIA METROPOLITAN AREAS</b>									
54	Professional, scientific, & technical services ..	20	12 003	12 250	5 213	1 215	178	38.6	.4
541	Professional, scientific, & technical services .....	20	12 003	12 250	5 213	1 215	178	38.6	.4
5411	Legal services .....	14	D	D	D	D	b	D	D
54111	Offices of lawyers .....	14	D	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	D	b	D	D
5411102	Legal aid societies & similar legal services .....	14	D	D	D	D	b	D	D
5417	Scientific research & development services .....	6	D	D	D	D	c	D	D

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>APPLING COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	12	2 451	764	208	44	69.4	—
541	Professional, scientific, & technical services .....	12	2 451	764	208	44	69.4	—
<b>ATKINSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	293	41	6	3	D	—
<b>BACON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	12	2 085	719	161	39	61.6	20.2
541	Professional, scientific, & technical services .....	12	2 085	719	161	39	61.6	20.2
<b>BAKER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALDWIN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	52	8 146	2 361	569	172	60.2	16.1
541	Professional, scientific, & technical services .....	52	8 146	2 361	569	172	60.2	16.1
5411	Legal services .....	22	3 386	718	148	43	46.6	3.0
54111	Offices of lawyers .....	22	3 386	718	148	43	46.6	3.0
541110	Offices of lawyers .....	22	3 386	718	148	43	46.6	3.0
5411101	Offices of lawyers (except legal aid societies) .....	22	3 386	718	148	43	46.6	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 912	736	208	67	88.6	11.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 912	736	208	67	88.6	11.4
<b>BANKS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	7	968	237	56	15	71.2	20.6
541	Professional, scientific, & technical services .....	7	968	237	56	15	71.2	20.6

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BARROW COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>9 651</b>	<b>3 680</b>	<b>681</b>	<b>142</b>	<b>49.7</b>	<b>2.5</b>
541	Professional, scientific, & technical services .....	39	9 651	3 680	681	142	49.7	2.5
5411	Legal services .....	7	2 965	1 121	129	37	31.0	5.8
54111	Offices of lawyers .....	7	2 965	1 121	129	37	31.0	5.8
541110	Offices of lawyers .....	7	2 965	1 121	129	37	31.0	5.8
5411101	Offices of lawyers (except legal aid societies) .....	7	2 965	1 121	129	37	31.0	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	2 247	1 030	235	38	80.7	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	2 247	1 030	235	38	80.7	.6
5413	Architectural, engineering, & related services .....	9	2 845	1 129	248	41	32.1	1.9
<b>BARTOW COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>81</b>	<b>19 462</b>	<b>8 201</b>	<b>1 666</b>	<b>315</b>	<b>50.5</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	81	19 462	8 201	1 666	315	50.5	7.6
5411	Legal services .....	31	7 555	3 248	579	92	37.4	5.9
54111	Offices of lawyers .....	31	7 555	3 248	579	92	37.4	5.9
541110	Offices of lawyers .....	31	7 555	3 248	579	92	37.4	5.9
5411101	Offices of lawyers (except legal aid societies) .....	31	7 555	3 248	579	92	37.4	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	2 833	1 424	367	97	55.3	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	2 833	1 424	367	97	55.3	6.3
5413	Architectural, engineering, & related services .....	8	2 455	1 138	251	46	76.5	8.8
5418	Advertising & related services .....	5	1 337	372	66	18	66.2	4.0
<b>BEN HILL COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>4 334</b>	<b>1 439</b>	<b>339</b>	<b>70</b>	<b>48.5</b>	<b>2.7</b>
541	Professional, scientific, & technical services .....	15	4 334	1 439	339	70	48.5	2.7
<b>BERRIEN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>1 606</b>	<b>532</b>	<b>124</b>	<b>30</b>	<b>52.6</b>	<b>13.8</b>
541	Professional, scientific, & technical services .....	13	1 606	532	124	30	52.6	13.8
<b>BIBB COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>358</b>	<b>190 734</b>	<b>62 966</b>	<b>14 391</b>	<b>2 139</b>	<b>29.1</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	358	190 734	62 966	14 391	2 139	29.1	4.0
5411	Legal services .....	138	68 409	17 744	4 233	594	33.8	4.5
54111	Offices of lawyers .....	132	D	D	D	f	D	D
541110	Offices of lawyers .....	132	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	132	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	80	29 003	10 427	2 543	572	28.3	3.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	80	29 003	10 427	2 543	572	28.3	3.3
541211	Offices of certified public accountants .....	44	21 794	7 215	1 556	238	23.4	.9
541213	Tax return preparation services .....	9	D	D	D	c	D	D
541219	Other accounting services .....	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	58	57 662	22 896	4 668	554	28.5	1.4
54131	Architectural services .....	18	D	D	D	c	D	D
541310	Architectural services .....	18	D	D	D	c	D	D
54133	Engineering services .....	31	37 681	15 573	3 381	360	36.8	1.9
541330	Engineering services .....	31	37 681	15 573	3 381	360	36.8	1.9
54137	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	8	D	D	D	b	D	D
5414	Specialized design services .....	9	2 000	267	69	15	42.4	11.1
5415	Computer systems design & related services .....	21	11 822	4 208	987	115	23.9	.5
54151	Computer systems design & related services .....	21	11 822	4 208	987	115	23.9	.5
541512	Computer systems design services .....	11	10 350	3 518	827	87	19.0	—
5416	Management, scientific, & technical consulting services .....	21	6 699	3 405	903	110	11.8	29.6
54161	Management consulting services .....	17	5 325	2 489	710	89	14.4	37.2
5418	Advertising & related services .....	20	D	D	D	c	D	D
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D
<b>BLECKLEY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>2 329</b>	<b>935</b>	<b>181</b>	<b>42</b>	<b>51.4</b>	<b>23.2</b>
541	Professional, scientific, & technical services .....	14	2 329	935	181	42	51.4	23.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 189	658	153	33	10.4	45.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 189	658	153	33	10.4	45.4
<b>BRANTLEY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BROOKS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	12	1 450	565	133	28	72.8	16.8
541	Professional, scientific, & technical services .....	12	1 450	565	133	28	72.8	16.8
<b>BRYAN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	23	4 211	1 231	215	52	61.8	18.0
541	Professional, scientific, & technical services .....	23	4 211	1 231	215	52	61.8	18.0
<b>BULLOCH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	76	22 723	7 895	1 719	353	53.8	7.3
541	Professional, scientific, & technical services .....	76	22 723	7 895	1 719	353	53.8	7.3
5411	Legal services .....	29	9 222	3 664	753	161	46.2	12.6
54111	Offices of lawyers .....	27	D	D	D	c	D	D
541110	Offices of lawyers .....	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	4 661	1 783	476	86	19.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	4 661	1 783	476	86	19.4	4.7
541211	Offices of certified public accountants .....	7	3 818	1 527	372	47	12.1	—
5413	Architectural, engineering, & related services .....	10	2 756	953	218	42	62.9	—
5418	Advertising & related services .....	6	3 429	930	189	36	83.0	7.7
<b>BURKE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	11	1 172	472	119	36	51.4	14.1
541	Professional, scientific, & technical services .....	11	1 172	472	119	36	51.4	14.1
<b>BUTTS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	13	1 420	475	116	22	51.5	—
541	Professional, scientific, & technical services .....	13	1 420	475	116	22	51.5	—
<b>CALHOUN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>CAMDEN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	41	10 627	3 670	809	163	36.0	12.7
541	Professional, scientific, & technical services .....	41	10 627	3 670	809	163	36.0	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	1 856	515	163	54	85.7	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	1 856	515	163	54	85.7	1.3
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
5415	Computer systems design & related services .....	9	3 554	1 530	294	45	—	25.4
54151	Computer systems design & related services .....	9	3 554	1 530	294	45	—	25.4
<b>CANDLER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	15	3 913	1 414	332	73	26.1	12.4
541	Professional, scientific, & technical services .....	15	3 913	1 414	332	73	26.1	12.4
<b>CARROLL COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	88	27 557	10 967	2 345	429	48.2	14.6
541	Professional, scientific, & technical services .....	88	27 557	10 967	2 345	429	48.2	14.6
5411	Legal services .....	33	13 795	5 633	1 146	169	44.0	13.4
54111	Offices of lawyers .....	32	D	D	D	c	D	D
541110	Offices of lawyers .....	32	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	32	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	3 711	1 712	430	95	31.7	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	3 711	1 712	430	95	31.7	4.7
5413	Architectural, engineering, & related services .....	12	4 258	1 558	325	104	69.6	—
54137	Surveying & mapping (except geophysical) services .....	5	1 755	860	191	77	26.3	—
541370	Surveying & mapping (except geophysical) services .....	5	1 755	860	191	77	26.3	—
<b>CATOOSA COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	36	7 361	2 395	620	130	39.4	28.1
541	Professional, scientific, & technical services .....	36	7 361	2 395	620	130	39.4	28.1
<b>CHARLTON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	574	125	27	7	100.0	—

See footnotes at end of table.



**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHATHAM COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>479</b>	<b>216 102</b>	<b>86 017</b>	<b>18 911</b>	<b>2 779</b>	<b>32.5</b>	<b>9.6</b>
541	Professional, scientific, & technical services	479	216 102	86 017	18 911	2 779	32.5	9.6
5411	Legal services	167	73 980	27 324	6 191	883	31.0	4.4
54111	Offices of lawyers	164	D	D	D	f	D	D
541110	Offices of lawyers	164	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies)	164	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	90	26 177	10 289	2 223	515	43.0	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services	90	26 177	10 289	2 223	515	43.0	14.0
541211	Offices of certified public accountants	44	D	D	D	c	D	D
541213	Tax return preparation services	7	D	D	D	c	D	D
541219	Other accounting services	38	D	D	D	c	D	D
5413	Architectural, engineering, & related services	79	69 848	33 616	7 422	872	27.5	10.9
54131	Architectural services	26	D	D	D	c	D	D
541310	Architectural services	26	D	D	D	c	D	D
54133	Engineering services	38	D	D	D	f	D	D
541330	Engineering services	38	D	D	D	f	D	D
54138	Testing laboratories	5	10 405	5 330	1 942	194	1.1	10.8
541380	Testing laboratories	5	10 405	5 330	1 942	194	1.1	10.8
5414	Specialized design services	14	2 885	580	97	19	49.1	38.0
5415	Computer systems design & related services	29	D	D	D	c	D	D
54151	Computer systems design & related services	29	D	D	D	c	D	D
541512	Computer systems design services	13	6 448	1 934	438	78	24.6	4.4
5416	Management, scientific, & technical consulting services	54	D	D	D	c	D	D
54161	Management consulting services	41	8 109	2 890	618	140	41.9	30.5
5418	Advertising & related services	28	D	D	D	c	D	D
54181	Advertising agencies	14	8 120	3 364	506	71	43.8	.3
541810	Advertising agencies	14	8 120	3 364	506	71	43.8	.3
54189	Other services related to advertising	5	2 407	315	112	8	55.8	11.8
541890	Other services related to advertising	5	2 407	315	112	8	55.8	11.8
5419	Other professional, scientific, & technical services	15	D	D	D	b	D	D
54192	Photographic services	14	D	D	D	b	D	D
541921	Photographic studios, portrait	11	D	D	D	b	D	D
<b>CHATTAHOOCHEE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>4</b>	<b>3 026</b>	<b>1 357</b>	<b>337</b>	<b>26</b>	<b>—</b>	<b>—</b>
541	Professional, scientific, & technical services	4	3 026	1 357	337	26	—	—
<b>CHATTOOGA COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>13</b>	<b>4 026</b>	<b>752</b>	<b>164</b>	<b>40</b>	<b>20.9</b>	<b>—</b>
541	Professional, scientific, & technical services	13	4 026	752	164	40	20.9	—
5411	Legal services	8	3 396	615	126	21	13.5	—
54111	Offices of lawyers	8	3 396	615	126	21	13.5	—
541110	Offices of lawyers	8	3 396	615	126	21	13.5	—
5411101	Offices of lawyers (except legal aid societies)	8	3 396	615	126	21	13.5	—
<b>CHEROKEE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b>	<b>257</b>	<b>75 661</b>	<b>32 475</b>	<b>6 815</b>	<b>893</b>	<b>46.2</b>	<b>6.1</b>
541	Professional, scientific, & technical services	257	75 661	32 475	6 815	893	46.2	6.1
5411	Legal services	30	11 196	3 624	778	116	58.8	4.6
54111	Offices of lawyers	28	D	D	D	c	D	D
541110	Offices of lawyers	28	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies)	28	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services	41	4 681	1 397	374	125	59.3	9.2
54121	Accounting, tax return prep, bookkeeping, & payroll services	41	4 681	1 397	374	125	59.3	9.2
541213	Tax return preparation services	6	D	D	D	b	D	D
541219	Other accounting services	22	1 734	573	168	36	82.5	17.5
5413	Architectural, engineering, & related services	48	15 527	5 616	1 200	185	46.8	2.4
54133	Engineering services	24	11 037	3 378	794	95	48.3	1.4
541330	Engineering services	24	11 037	3 378	794	95	48.3	1.4
54137	Surveying & mapping (except geophysical) services	14	3 474	1 916	336	73	37.6	—
541370	Surveying & mapping (except geophysical) services	14	3 474	1 916	336	73	37.6	—
5414	Specialized design services	12	3 948	812	166	21	41.2	.7
54143	Graphic design services	7	2 688	414	88	9	29.8	1.0
541430	Graphic design services	7	2 688	414	88	9	29.8	1.0
5415	Computer systems design & related services	47	11 123	5 285	998	98	73.1	3.8
54151	Computer systems design & related services	47	11 123	5 285	998	98	73.1	3.8
5416	Management, scientific, & technical consulting services	48	19 721	13 168	2 908	292	27.6	8.9
54161	Management consulting services	40	18 623	12 718	2 781	281	24.3	8.9
541611	Administrative management & general management consulting service	14	12 413	10 253	2 347	225	19.4	2.4
5418	Advertising & related services	18	7 022	1 908	268	37	32.9	14.4
54189	Other services related to advertising	8	D	D	D	b	D	D
541890	Other services related to advertising	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services	11	D	D	D	a	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CLARKE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>156</b>	<b>54 861</b>	<b>22 816</b>	<b>5 362</b>	<b>943</b>	<b>47.7</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	156	54 861	22 816	5 362	943	47.7	6.3
5411	Legal services .....	40	12 276	5 356	1 119	173	36.0	4.2
54111	Offices of lawyers .....	40	12 276	5 356	1 119	173	36.0	4.2
541110	Offices of lawyers .....	40	12 276	5 356	1 119	173	36.0	4.2
5411101	Offices of lawyers (except legal aid societies) .....	40	12 276	5 356	1 119	173	36.0	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	37	10 242	4 398	1 056	316	35.4	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	37	10 242	4 398	1 056	316	35.4	20.1
541211	Offices of certified public accountants .....	20	D	D	D	b	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	15	8 177	3 443	836	117	67.9	1.0
5415	Computer systems design & related services .....	13	3 839	1 597	395	43	71.0	1.9
54151	Computer systems design & related services .....	13	3 839	1 597	395	43	71.0	1.9
5416	Management, scientific, & technical consulting services .....	24	D	D	D	c	D	D
54161	Management consulting services .....	17	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	12	D	D	D	b	D	D
<b>CLAYTON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>227</b>	<b>118 091</b>	<b>45 030</b>	<b>10 461</b>	<b>1 521</b>	<b>24.2</b>	<b>14.3</b>
541	Professional, scientific, & technical services .....	227	118 091	45 030	10 461	1 521	24.2	14.3
5411	Legal services .....	74	20 324	7 724	1 541	243	43.9	2.7
54111	Offices of lawyers .....	74	20 324	7 724	1 541	243	43.9	2.7
541110	Offices of lawyers .....	74	20 324	7 724	1 541	243	43.9	2.7
5411101	Offices of lawyers (except legal aid societies) .....	74	20 324	7 724	1 541	243	43.9	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	47	9 879	5 159	1 016	333	54.3	11.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	47	9 879	5 159	1 016	333	54.3	11.2
541211	Offices of certified public accountants .....	16	4 643	2 425	458	98	47.8	6.5
541219	Other accounting services .....	22	3 398	1 501	395	94	55.8	10.3
5413	Architectural, engineering, & related services .....	24	34 671	12 885	2 655	288	6.7	35.8
54133	Engineering services .....	13	31 533	11 339	2 330	233	3.8	38.9
541330	Engineering services .....	13	31 533	11 339	2 330	233	3.8	38.9
54137	Surveying & mapping (except geophysical) services .....	6	2 432	1 223	287	44	22.2	—
541370	Surveying & mapping (except geophysical) services .....	6	2 432	1 223	287	44	22.2	—
5415	Computer systems design & related services .....	25	19 792	9 741	2 525	231	13.7	10.6
54151	Computer systems design & related services .....	25	19 792	9 741	2 525	231	13.7	10.6
541511	Custom computer programming services .....	12	12 426	6 718	1 780	161	11.4	1.3
541512	Computer systems design services .....	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	24	23 517	7 540	2 267	267	17.2	1.6
54161	Management consulting services .....	17	19 885	5 228	1 688	247	15.5	1.7
541614	Process, physical distribution, & logistics consulting services .....	3	D	D	D	c	D	D
54169	Other scientific & technical consulting services .....	6	D	D	D	a	D	D
541690	Other scientific & technical consulting services .....	6	D	D	D	a	D	D
5418	Advertising & related services .....	14	3 553	954	223	73	91.1	—
54189	Other services related to advertising .....	10	1 815	444	89	21	94.5	—
541890	Other services related to advertising .....	10	1 815	444	89	21	94.5	—
5419	Other professional, scientific, & technical services .....	13	5 266	771	176	58	19.5	2.9
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>CLINCH COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>3 133</b>	<b>1 085</b>	<b>208</b>	<b>35</b>	<b>72.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	3 133	1 085	208	35	72.9	—
5411	Legal services .....	7	D	D	D	b	D	D
54111	Offices of lawyers .....	7	D	D	D	b	D	D
541110	Offices of lawyers .....	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	7	D	D	D	b	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COBB COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 217</b>	<b>1 854 456</b>	<b>739 881</b>	<b>167 038</b>	<b>17 016</b>	<b>19.0</b>	<b>8.9</b>
541	Professional, scientific, & technical services .....	2 217	1 854 456	739 881	167 038	17 016	19.0	8.9
5411	Legal services .....	345	176 896	71 383	13 953	1 426	27.4	8.8
54111	Offices of lawyers .....	324	167 817	68 125	13 210	1 342	27.9	8.8
541110	Offices of lawyers .....	324	167 817	68 125	13 210	1 342	27.9	8.8
5411101	Offices of lawyers (except legal aid societies) .....	324	167 817	68 125	13 210	1 342	27.9	8.8
54119	Other legal services .....	21	9 079	3 258	743	84	19.8	8.6
541191	Title abstract & settlement offices .....	16	6 120	1 876	418	59	21.6	12.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	288	173 041	95 002	21 298	2 706	18.1	31.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	288	173 041	95 002	21 298	2 706	18.1	31.9
541211	Offices of certified public accountants .....	157	134 129	80 197	17 007	1 566	13.9	35.2
541213	Tax return preparation services .....	28	6 591	2 880	963	487	21.1	14.8
541219	Other accounting services .....	89	17 857	5 741	1 387	282	62.8	12.6
5413	Architectural, engineering, & related services .....	321	430 914	166 406	38 180	3 763	21.8	4.4
54131	Architectural services .....	48	26 683	10 050	2 260	261	25.9	3.2
541310	Architectural services .....	48	26 683	10 050	2 260	261	25.9	3.2
54133	Engineering services .....	214	356 521	137 066	31 486	2 971	22.4	3.7
541330	Engineering services .....	214	356 521	137 066	31 486	2 971	22.4	3.7
54134	Drafting services .....	6	D	D	D	b	D	D
541340	Drafting services .....	6	D	D	D	b	D	D
54135	Building inspection services .....	13	D	D	D	b	D	D
541350	Building inspection services .....	13	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	25	11 586	6 063	1 287	213	15.1	.9
541370	Surveying & mapping (except geophysical) services .....	25	11 586	6 063	1 287	213	15.1	.9
54138	Testing laboratories .....	15	29 234	10 435	2 516	251	—	15.6
541380	Testing laboratories .....	15	29 234	10 435	2 516	251	—	15.6
5414	Specialized design services .....	123	52 116	12 904	2 708	411	32.6	3.9
54141	Interior design services .....	44	D	D	D	c	D	D
541410	Interior design services .....	44	D	D	D	c	D	D
54143	Graphic design services .....	76	26 731	7 496	1 566	205	38.3	4.8
541430	Graphic design services .....	76	26 731	7 496	1 566	205	38.3	4.8
5414301	Graphic design services (except commercial art & medical artists) ..	63	21 842	5 835	1 177	159	42.5	5.9
5414302	Commercial art .....	12	D	D	D	b	D	D
5415	Computer systems design & related services .....	460	530 363	223 464	49 525	3 881	11.3	4.5
54151	Computer systems design & related services .....	460	530 363	223 464	49 525	3 881	11.3	4.5
541511	Custom computer programming services .....	209	214 530	109 562	22 246	1 726	8.8	6.8
541512	Computer systems design services .....	177	282 957	98 326	23 856	1 878	10.9	2.4
5415121	Computer systems integrators .....	58	210 758	64 657	15 733	1 258	7.2	2.2
5415122	Computer systems consultants (except systems integrators) .....	119	72 199	33 669	8 123	620	21.6	2.7
541519	Other computer related services .....	68	29 611	13 841	3 016	243	35.1	8.1
5416	Management, scientific, & technical consulting services .....	451	290 464	110 894	26 154	2 542	25.7	10.2
54161	Management consulting services .....	379	258 457	98 138	23 238	2 241	23.7	8.3
541611	Administrative management & general management consulting service .....	142	118 095	45 319	10 968	1 114	14.5	8.9
541612	Human resources & executive search consulting services .....	116	78 768	33 376	8 296	772	28.9	6.5
5416121	Actuarial consulting .....	4	13 085	6 328	1 790	100	.7	—
5416122	Executive placement services .....	65	42 754	19 241	4 717	534	39.5	11.3
5416123	Human resources & personnel management consulting .....	47	22 929	7 807	1 789	138	25.3	1.3
541613	Marketing consulting services .....	93	40 246	11 572	2 395	244	37.0	9.0
541614	Process, physical distribution, & logistics consulting services .....	16	11 279	4 287	840	73	36.8	2.4
541618	Other management consulting services .....	12	10 069	3 584	739	38	23.8	18.5
54162	Environmental consulting services .....	24	13 519	5 731	1 193	131	40.4	49.6
541620	Environmental consulting services .....	24	13 519	5 731	1 193	131	40.4	49.6
54169	Other scientific & technical consulting services .....	48	18 488	7 025	1 723	170	42.4	7.8
541690	Other scientific & technical consulting services .....	48	18 488	7 025	1 723	170	42.4	7.8
5417	Scientific research & development services .....	17	29 069	11 594	2 582	225	7.9	3.2
54171	R&D in the physical, engineering, & life sciences .....	15	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	15	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	6	D	D	D	c	D	D
5418	Advertising & related services .....	136	138 067	38 825	10 461	1 437	11.4	9.4
54181	Advertising agencies .....	43	18 336	7 355	1 821	192	23.5	21.7
541810	Advertising agencies .....	43	18 336	7 355	1 821	192	23.5	21.7
54182	Public relations agencies .....	24	5 121	1 346	198	39	74.8	7.8
541820	Public relations agencies .....	24	5 121	1 346	198	39	74.8	7.8
54184	Media representatives .....	13	17 578	10 717	4 348	216	3.3	30.4
541840	Media representatives .....	13	17 578	10 717	4 348	216	3.3	30.4
5418402	Publishers' advertising representatives .....	5	D	D	D	c	D	D
54185	Display advertising .....	6	D	D	D	f	D	D
541850	Display advertising .....	6	D	D	D	f	D	D
54186	Direct mail advertising .....	13	15 397	1 972	494	68	22.6	3.2
541860	Direct mail advertising .....	13	15 397	1 972	494	68	22.6	3.2
54189	Other services related to advertising .....	31	D	D	D	c	D	D
541890	Other services related to advertising .....	31	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	19	45 920	6 400	1 808	197	5.2	.3
5418903	Sign painting & lettering shop .....	6	D	D	D	a	D	D
5418909	All other advertising .....	6	D	D	D	a	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COBB COUNTY, GA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5419	Other professional, scientific, & technical services .....	76	33 526	9 409	2 177	625	26.7	17.0
54191	Marketing research & public opinion polling .....	17	14 145	4 287	1 011	398	28.5	27.3
541910	Marketing research & public opinion polling .....	17	14 145	4 287	1 011	398	28.5	27.3
54192	Photographic services .....	43	13 582	3 453	745	176	31.1	10.3
541921	Photographic studios, portrait .....	29	9 362	2 165	446	130	32.1	8.0
541922	Commercial photography .....	14	4 220	1 288	299	46	28.8	15.4
54199	All other professional, scientific, & technical services .....	12	4 987	1 205	242	29	10.1	.9
541990	All other professional, scientific, & technical services .....	12	4 987	1 205	242	29	10.1	.9
<b>COFFEE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>52</b>	<b>12 092</b>	<b>3 893</b>	<b>876</b>	<b>214</b>	<b>58.7</b>	<b>12.0</b>
541	Professional, scientific, & technical services .....	52	12 092	3 893	876	214	58.7	12.0
5411	Legal services .....	22	5 649	1 504	297	73	75.6	4.0
54111	Offices of lawyers .....	22	5 649	1 504	297	73	75.6	4.0
541110	Offices of lawyers .....	22	5 649	1 504	297	73	75.6	4.0
5411101	Offices of lawyers (except legal aid societies) .....	22	5 649	1 504	297	73	75.6	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 658	1 109	251	59	46.2	24.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 658	1 109	251	59	46.2	24.0
5413	Architectural, engineering, & related services .....	8	1 394	473	124	53	51.9	8.4
<b>COLQUITT COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>44</b>	<b>9 843</b>	<b>3 509</b>	<b>746</b>	<b>128</b>	<b>68.1</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	44	9 843	3 509	746	128	68.1	7.0
5411	Legal services .....	16	2 787	708	163	38	45.4	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 976	582	145	31	82.2	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	1 976	582	145	31	82.2	17.8
5413	Architectural, engineering, & related services .....	6	2 281	1 183	268	33	100.0	—
<b>COLUMBIA COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>147</b>	<b>52 132</b>	<b>18 641</b>	<b>4 178</b>	<b>723</b>	<b>36.8</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	147	52 132	18 641	4 178	723	36.8	4.3
5411	Legal services .....	39	13 928	4 541	932	138	52.5	4.6
54111	Offices of lawyers .....	39	13 928	4 541	932	138	52.5	4.6
541110	Offices of lawyers .....	39	13 928	4 541	932	138	52.5	4.6
5411101	Offices of lawyers (except legal aid societies) .....	39	13 928	4 541	932	138	52.5	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	D	D	D	c	D	D
541211	Offices of certified public accountants .....	11	5 567	2 886	739	125	15.7	3.3
541213	Tax return preparation services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	23	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	22	D	D	D	b	D	D
5418	Advertising & related services .....	11	6 378	1 467	301	66	40.0	.3
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services .....	7	D	D	D	c	D	D
<b>COOK COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 120</b>	<b>908</b>	<b>218</b>	<b>49</b>	<b>73.7</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	12	2 120	908	218	49	73.7	3.4
<b>COWETA COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>85</b>	<b>22 540</b>	<b>8 668</b>	<b>1 937</b>	<b>286</b>	<b>51.3</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	85	22 540	8 668	1 937	286	51.3	5.4
5411	Legal services .....	18	8 856	4 141	840	105	29.7	.3
54111	Offices of lawyers .....	16	D	D	D	c	D	D
541110	Offices of lawyers .....	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 318	1 050	240	58	81.3	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 318	1 050	240	58	81.3	.6
5413	Architectural, engineering, & related services .....	22	3 935	1 197	275	49	73.9	2.1
5418	Advertising & related services .....	6	2 279	585	74	10	52.1	—
<b>CRAWFORD COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CRISP COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>4 902</b>	<b>1 692</b>	<b>403</b>	<b>76</b>	<b>67.9</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	25	4 902	1 692	403	76	67.9	3.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 312	633	170	27	91.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 312	633	170	27	91.0	9.0
<b>DADE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>694</b>	<b>189</b>	<b>49</b>	<b>30</b>	<b>64.4</b>	<b>13.8</b>
<b>DAWSON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>4 487</b>	<b>1 806</b>	<b>312</b>	<b>54</b>	<b>38.0</b>	<b>.8</b>
541	Professional, scientific, & technical services .....	15	4 487	1 806	312	54	38.0	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 653	577	80	16	13.7	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 653	577	80	16	13.7	2.3
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>DECATUR COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>5 225</b>	<b>1 367</b>	<b>284</b>	<b>64</b>	<b>59.3</b>	<b>22.0</b>
541	Professional, scientific, & technical services .....	21	5 225	1 367	284	64	59.3	22.0
5411	Legal services .....	8	2 885	499	116	27	44.1	22.0
54111	Offices of lawyers .....	8	2 885	499	116	27	44.1	22.0
541110	Offices of lawyers .....	8	2 885	499	116	27	44.1	22.0
5411101	Offices of lawyers (except legal aid societies) .....	8	2 885	499	116	27	44.1	22.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 839	777	152	33	79.6	20.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 839	777	152	33	79.6	20.4
<b>DEKALB COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 188</b>	<b>1 972 784</b>	<b>856 422</b>	<b>200 675</b>	<b>19 674</b>	<b>18.2</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	2 188	1 972 784	856 422	200 675	19 674	18.2	10.1
5411	Legal services .....	447	196 839	71 256	14 688	1 783	31.9	8.1
54111	Offices of lawyers .....	430	183 790	66 280	13 778	1 634	33.8	8.1
541110	Offices of lawyers .....	430	183 790	66 280	13 778	1 634	33.8	8.1
5411101	Offices of lawyers (except legal aid societies) .....	430	183 790	66 280	13 778	1 634	33.8	8.1
54119	Other legal services .....	17	13 049	4 976	910	149	4.8	7.9
541191	Title abstract & settlement offices .....	10	3 482	1 825	455	54	9.9	7.3
541199	All other legal services .....	7	9 567	3 151	455	95	3.0	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	305	157 197	61 010	13 273	2 416	24.7	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	305	157 197	61 010	13 273	2 416	24.7	6.9
541211	Offices of certified public accountants .....	185	73 828	37 666	7 974	840	37.4	3.2
541213	Tax return preparation services .....	27	10 565	3 817	1 321	900	14.3	2.6
541214	Payroll services .....	5	D	D	D	e	D	D
541219	Other accounting services .....	88	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	311	429 792	187 619	41 575	3 684	20.9	7.8
54131	Architectural services .....	68	62 595	22 604	4 136	387	16.3	.9
541310	Architectural services .....	68	62 595	22 604	4 136	387	16.3	.9
54133	Engineering services .....	189	341 007	152 594	34 751	2 877	21.9	9.3
541330	Engineering services .....	189	341 007	152 594	34 751	2 877	21.9	9.3
54134	Drafting services .....	7	1 777	713	192	29	53.0	—
541340	Drafting services .....	7	1 777	713	192	29	53.0	—
54135	Building inspection services .....	13	2 157	1 117	176	29	26.0	—
541350	Building inspection services .....	13	2 157	1 117	176	29	26.0	—
54137	Surveying & mapping (except geophysical) services .....	16	8 959	5 059	1 036	160	9.9	4.9
541370	Surveying & mapping (except geophysical) services .....	16	8 959	5 059	1 036	160	9.9	4.9
54138	Testing laboratories .....	18	13 297	5 532	1 284	202	20.4	6.7
541380	Testing laboratories .....	18	13 297	5 532	1 284	202	20.4	6.7
5414	Specialized design services .....	132	68 020	19 694	4 662	552	34.3	6.0
54141	Interior design services .....	41	23 382	6 159	1 190	160	38.7	10.6
541410	Interior design services .....	41	23 382	6 159	1 190	160	38.7	10.6
54143	Graphic design services .....	82	41 459	12 383	3 218	359	29.0	3.6
541430	Graphic design services .....	82	41 459	12 383	3 218	359	29.0	3.6
5414301	Graphic design services (except commercial art & medical artists) ..	71	39 749	11 978	3 152	345	27.9	3.4
5415	Computer systems design & related services .....	399	681 833	345 386	87 040	7 116	7.1	13.8
54151	Computer systems design & related services .....	399	681 833	345 386	87 040	7 116	7.1	13.8
541511	Custom computer programming services .....	200	416 297	220 561	54 886	4 067	4.1	14.9
541512	Computer systems design services .....	145	194 693	88 709	20 112	1 663	14.4	4.7
5415121	Computer systems integrators .....	44	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators) .....	101	D	D	D	f	D	D
541519	Other computer related services .....	48	39 809	23 379	5 568	418	8.9	11.3

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DEKALB COUNTY, GA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services . . . . .	363	253 554	107 027	24 396	2 012	22.7	11.2
54161	Management consulting services . . . . .	282	204 979	86 107	20 284	1 616	22.5	10.5
541611	Administrative management & general management consulting service . . . . .	130	94 241	35 615	7 135	548	19.9	16.7
541612	Human resources & executive search consulting services . . . . .	82	75 607	37 736	10 172	741	21.7	5.6
5416121	Actuarial consulting . . . . .	4	D	D	D	e	D	D
5416122	Executive placement services . . . . .	40	D	D	D	c	D	D
5416123	Human resources & personnel management consulting . . . . .	38	26 884	12 148	2 721	234	20.0	7.8
541613	Marketing consulting services . . . . .	42	15 264	5 145	1 087	117	51.5	8.0
541614	Process, physical distribution, & logistics consulting services . . . . .	15	11 054	3 462	797	156	21.6	3.9
541618	Other management consulting services . . . . .	13	8 813	4 149	1 093	54	8.5	.1
54162	Environmental consulting services . . . . .	22	26 259	11 100	2 470	242	12.2	6.8
541620	Environmental consulting services . . . . .	22	26 259	11 100	2 470	242	12.2	6.8
54169	Other scientific & technical consulting services . . . . .	59	22 316	9 820	1 642	154	37.5	22.9
541690	Other scientific & technical consulting services . . . . .	59	22 316	9 820	1 642	154	37.5	22.9
5417	Scientific research & development services . . . . .	16	10 370	3 316	829	124	28.1	3.4
5418	Advertising & related services . . . . .	132	117 300	38 037	8 508	977	16.6	7.3
54181	Advertising agencies . . . . .	44	41 096	14 499	3 222	324	18.7	3.0
541810	Advertising agencies . . . . .	44	41 096	14 499	3 222	324	18.7	3.0
54182	Public relations agencies . . . . .	19	9 387	4 234	828	84	16.1	9.9
541820	Public relations agencies . . . . .	19	9 387	4 234	828	84	16.1	9.9
54184	Media representatives . . . . .	12	9 726	5 647	1 266	108	1.2	4.1
541840	Media representatives . . . . .	12	9 726	5 647	1 266	108	1.2	4.1
54185	Display advertising . . . . .	8	13 837	2 707	608	90	26.1	—
541850	Display advertising . . . . .	8	13 837	2 707	608	90	26.1	—
5418502	Outdoor advertising services . . . . .	5	D	D	D	b	D	D
54189	Other services related to advertising . . . . .	35	31 229	6 422	1 370	211	16.9	7.3
541890	Other services related to advertising . . . . .	35	31 229	6 422	1 370	211	16.9	7.3
5418902	Advertising specialties goods distributor . . . . .	19	20 792	3 654	903	110	14.5	10.9
5418903	Sign painting & lettering shop . . . . .	11	8 391	2 499	416	80	18.0	.2
5419	Other professional, scientific, & technical services . . . . .	83	57 879	23 077	5 704	1 010	25.7	4.2
54191	Marketing research & public opinion polling . . . . .	23	31 321	15 002	3 864	723	29.5	2.8
541910	Marketing research & public opinion polling . . . . .	23	31 321	15 002	3 864	723	29.5	2.8
54192	Photographic services . . . . .	51	24 790	7 553	1 743	268	18.5	6.0
541921	Photographic studios, portrait . . . . .	27	7 248	1 599	374	102	32.2	19.3
541922	Commercial photography . . . . .	24	17 542	5 954	1 369	166	12.8	.6
<b>DODGE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>21</b>	<b>4 452</b>	<b>1 760</b>	<b>343</b>	<b>79</b>	<b>60.1</b>	<b>23.7</b>
541	Professional, scientific, & technical services . . . . .	21	4 452	1 760	343	79	60.1	23.7
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	6	1 433	717	173	34	46.1	26.8
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	6	1 433	717	173	34	46.1	26.8
5418	Advertising & related services . . . . .	4	1 363	506	44	12	78.4	15.6
<b>DOOLY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>5</b>	<b>1 560</b>	<b>199</b>	<b>41</b>	<b>11</b>	<b>85.5</b>	<b>—</b>
541	Professional, scientific, & technical services . . . . .	5	1 560	199	41	11	85.5	—
<b>DOUGHERTY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>172</b>	<b>98 064</b>	<b>37 807</b>	<b>8 965</b>	<b>1 327</b>	<b>25.2</b>	<b>5.4</b>
541	Professional, scientific, & technical services . . . . .	172	98 064	37 807	8 965	1 327	25.2	5.4
5411	Legal services . . . . .	67	D	D	D	e	D	D
54111	Offices of lawyers . . . . .	64	D	D	D	e	D	D
541110	Offices of lawyers . . . . .	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) . . . . .	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	33	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	33	D	D	D	e	D	D
541211	Offices of certified public accountants . . . . .	21	14 533	4 410	1 099	138	22.4	6.2
541213	Tax return preparation services . . . . .	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services . . . . .	26	D	D	D	e	D	D
54133	Engineering services . . . . .	18	26 894	15 150	3 550	364	14.5	9.4
541330	Engineering services . . . . .	18	26 894	15 150	3 550	364	14.5	9.4
5414	Specialized design services . . . . .	7	D	D	D	b	D	D
5415	Computer systems design & related services . . . . .	4	D	D	D	a	D	D
54151	Computer systems design & related services . . . . .	4	D	D	D	a	D	D
541512	Computer systems design services . . . . .	2	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators) . . . . .	2	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services . . . . .	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services . . . . .	5	4 382	1 502	348	64	49.0	5.1
541690	Other scientific & technical consulting services . . . . .	5	4 382	1 502	348	64	49.0	5.1
5418	Advertising & related services . . . . .	15	4 520	1 049	274	113	39.2	.1
54189	Other services related to advertising . . . . .	6	1 340	115	16	7	77.4	.2
541890	Other services related to advertising . . . . .	6	1 340	115	16	7	77.4	.2

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DOUGLAS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>127</b>	<b>37 703</b>	<b>14 746</b>	<b>2 923</b>	<b>438</b>	<b>47.7</b>	<b>15.9</b>
541	Professional, scientific, & technical services .....	127	37 703	14 746	2 923	438	47.7	15.9
5411	Legal services .....	36	8 725	3 703	798	105	50.3	5.4
54111	Offices of lawyers .....	35	D	D	D	c	D	D
541110	Offices of lawyers .....	35	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	35	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	5 010	2 562	442	99	45.4	33.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	5 010	2 562	442	99	45.4	33.3
541219	Other accounting services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	19	6 164	2 737	507	78	70.3	5.4
5414	Specialized design services .....	8	4 263	1 200	218	27	26.0	32.8
54143	Graphic design services .....	4	1 711	422	91	12	19.3	57.3
541430	Graphic design services .....	4	1 711	422	91	12	19.3	57.3
5415	Computer systems design & related services .....	15	5 804	2 332	481	35	35.0	1.5
54151	Computer systems design & related services .....	15	5 804	2 332	481	35	35.0	1.5
5416	Management, scientific, & technical consulting services .....	8	3 102	922	187	24	11.1	50.8
<b>EARLY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 881</b>	<b>1 035</b>	<b>169</b>	<b>31</b>	<b>40.5</b>	<b>1.9</b>
541	Professional, scientific, & technical services .....	11	2 881	1 035	169	31	40.5	1.9
<b>ECHOLS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>EFFINGHAM COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>4 270</b>	<b>1 131</b>	<b>258</b>	<b>77</b>	<b>60.3</b>	<b>16.9</b>
541	Professional, scientific, & technical services .....	26	4 270	1 131	258	77	60.3	16.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 008	336	86	26	67.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 008	336	86	26	67.9	4.4
<b>ELBERT COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>29</b>	<b>5 747</b>	<b>1 626</b>	<b>380</b>	<b>103</b>	<b>67.0</b>	<b>8.3</b>
541	Professional, scientific, & technical services .....	29	5 747	1 626	380	103	67.0	8.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 109	346	105	30	38.9	27.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 109	346	105	30	38.9	27.6
5414	Specialized design services .....	6	1 819	568	132	32	54.4	2.8
54143	Graphic design services .....	6	1 819	568	132	32	54.4	2.8
541430	Graphic design services .....	6	1 819	568	132	32	54.4	2.8
<b>EMANUEL COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>5 860</b>	<b>2 177</b>	<b>560</b>	<b>93</b>	<b>29.6</b>	<b>11.1</b>
541	Professional, scientific, & technical services .....	22	5 860	2 177	560	93	29.6	11.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>EVANS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>2 636</b>	<b>1 008</b>	<b>236</b>	<b>39</b>	<b>37.8</b>	<b>2.6</b>
541	Professional, scientific, & technical services .....	13	2 636	1 008	236	39	37.8	2.6
<b>FANNIN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>3 025</b>	<b>1 168</b>	<b>276</b>	<b>76</b>	<b>55.0</b>	<b>21.6</b>
541	Professional, scientific, & technical services .....	26	3 025	1 168	276	76	55.0	21.6

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FAYETTE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>212</b>	<b>69 652</b>	<b>27 144</b>	<b>5 888</b>	<b>719</b>	<b>49.4</b>	<b>9.4</b>
541	Professional, scientific, & technical services .....	212	69 652	27 144	5 888	719	49.4	9.4
5411	Legal services .....	47	12 193	4 031	795	125	42.3	17.7
54111	Offices of lawyers .....	45	D	D	D	c	D	D
541110	Offices of lawyers .....	45	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	45	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	39	11 862	5 302	1 392	200	49.8	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	39	11 862	5 302	1 392	200	49.8	2.6
541211	Offices of certified public accountants .....	16	4 473	1 456	390	59	98.0	2.0
541219	Other accounting services .....	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	38	15 431	7 194	1 682	205	32.1	13.6
54133	Engineering services .....	22	10 690	4 871	1 070	132	34.3	16.0
541330	Engineering services .....	22	10 690	4 871	1 070	132	34.3	16.0
5414	Specialized design services .....	7	2 558	367	104	20	100.0	—
5415	Computer systems design & related services .....	21	8 321	3 974	579	55	41.6	5.1
54151	Computer systems design & related services .....	21	8 321	3 974	579	55	41.6	5.1
5416	Management, scientific, & technical consulting services .....	44	13 917	4 885	1 016	70	63.9	8.6
54161	Management consulting services .....	37	12 927	4 571	973	67	63.3	8.3
5418	Advertising & related services .....	7	3 125	841	172	28	59.7	.3
<b>FLOYD COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>131</b>	<b>61 614</b>	<b>19 717</b>	<b>4 300</b>	<b>650</b>	<b>34.1</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	131	61 614	19 717	4 300	650	34.1	5.6
5411	Legal services .....	47	16 120	4 097	930	143	34.7	2.4
54111	Offices of lawyers .....	47	16 120	4 097	930	143	34.7	2.4
541110	Offices of lawyers .....	47	16 120	4 097	930	143	34.7	2.4
5411101	Offices of lawyers (except legal aid societies) .....	47	16 120	4 097	930	143	34.7	2.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	30	8 657	2 765	642	154	46.7	14.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	30	8 657	2 765	642	154	46.7	14.0
541211	Offices of certified public accountants .....	17	5 587	1 884	410	69	60.6	11.0
541213	Tax return preparation services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	17	5 295	2 196	485	79	70.9	2.1
5415	Computer systems design & related services .....	9	14 615	4 900	1 105	124	20.9	—
54151	Computer systems design & related services .....	9	14 615	4 900	1 105	124	20.9	—
541511	Custom computer programming services .....	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	10	7 906	3 278	637	39	18.9	5.6
54161	Management consulting services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	9	6 635	1 820	387	73	29.5	11.7
5419	Other professional, scientific, & technical services .....	9	2 386	661	114	38	46.9	22.0
<b>FORSYTH COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>206</b>	<b>83 170</b>	<b>30 081</b>	<b>5 797</b>	<b>824</b>	<b>33.2</b>	<b>7.9</b>
541	Professional, scientific, & technical services .....	206	83 170	30 081	5 797	824	33.2	7.9
5411	Legal services .....	26	6 340	1 875	339	49	58.8	4.8
54111	Offices of lawyers .....	25	D	D	D	b	D	D
541110	Offices of lawyers .....	25	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	25	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	3 345	1 266	465	82	82.9	2.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	3 345	1 266	465	82	82.9	2.8
541219	Other accounting services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	29	15 012	5 623	1 045	130	30.6	16.3
54133	Engineering services .....	14	9 065	3 204	454	35	24.1	15.7
541330	Engineering services .....	14	9 065	3 204	454	35	24.1	15.7
54137	Surveying & mapping (except geophysical) services .....	7	2 640	1 334	336	59	51.9	—
541370	Surveying & mapping (except geophysical) services .....	7	2 640	1 334	336	59	51.9	—
5414	Specialized design services .....	7	3 616	1 024	275	43	27.8	.9
54143	Graphic design services .....	7	3 616	1 024	275	43	27.8	.9
541430	Graphic design services .....	7	3 616	1 024	275	43	27.8	.9
5414301	Graphic design services (except commercial art & medical artists) ..	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	59	19 312	7 540	1 599	131	46.6	3.0
54151	Computer systems design & related services .....	59	19 312	7 540	1 599	131	46.6	3.0
541519	Other computer related services .....	12	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	39	7 309	2 419	363	76	75.4	2.4
54161	Management consulting services .....	32	6 117	1 894	276	64	79.9	2.8
5418	Advertising & related services .....	12	21 257	6 513	1 100	219	2.5	3.0
54189	Other services related to advertising .....	4	14 686	3 832	652	65	—	.2
541890	Other services related to advertising .....	4	14 686	3 832	652	65	—	.2
5418902	Advertising specialties goods distributor .....	4	14 686	3 832	652	65	—	.2
5419	Other professional, scientific, & technical services .....	7	D	D	D	b	D	D
54192	Photographic services .....	5	D	D	D	b	D	D
541921	Photographic studios, portrait .....	4	D	D	D	b	D	D

See footnotes at end of table.



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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FRANKLIN COUNTY, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	18	3 270	852	188	53	74.5	5.1
541	Professional, scientific, & technical services .....	18	3 270	852	188	53	74.5	5.1
<b>FULTON COUNTY, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4 614	7 607 224	2 846 060	645 897	56 202	11.6	6.6
541	Professional, scientific, & technical services .....	4 614	7 607 224	2 846 060	645 897	56 202	11.6	6.6
5411	Legal services .....	1 136	1 703 272	572 623	123 004	10 482	11.5	4.1
54111	Offices of lawyers .....	1 119	1 681 719	568 383	122 070	10 345	11.4	4.1
541110	Offices of lawyers .....	1 119	1 681 719	568 383	122 070	10 345	11.4	4.1
5411101	Offices of lawyers (except legal aid societies) .....	1 119	1 681 719	568 383	122 070	10 345	11.4	4.1
54119	Other legal services .....	17	21 553	4 240	934	137	13.6	5.0
541191	Title abstract & settlement offices .....	12	D	D	D	b	D	D
541199	All other legal services .....	5	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	395	971 842	377 022	87 035	12 033	4.4	2.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	395	971 842	377 022	87 035	12 033	4.4	2.4
541211	Offices of certified public accountants .....	265	651 537	252 218	58 087	4 993	4.7	2.6
541213	Tax return preparation services .....	31	7 900	3 063	994	680	20.3	14.7
541214	Payroll services .....	17	D	D	D	i	D	D
541219	Other accounting services .....	82	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	530	1 106 017	427 161	103 640	7 862	12.8	2.0
54131	Architectural services .....	204	314 482	129 818	25 247	2 584	11.4	1.6
541310	Architectural services .....	204	314 482	129 818	25 247	2 584	11.4	1.6
54133	Engineering services .....	273	773 034	289 664	76 707	5 053	12.3	2.1
541330	Engineering services .....	273	773 034	289 664	76 707	5 053	12.3	2.1
54135	Building inspection services .....	17	3 164	1 222	231	24	87.8	5.3
541350	Building inspection services .....	17	3 164	1 222	231	24	87.8	5.3
54137	Surveying & mapping (except geophysical) services .....	16	8 927	4 462	1 018	132	47.5	6.2
541370	Surveying & mapping (except geophysical) services .....	16	8 927	4 462	1 018	132	47.5	6.2
5414	Specialized design services .....	319	222 568	63 169	12 402	1 443	26.3	6.8
54141	Interior design services .....	132	121 018	30 511	5 799	711	21.8	6.9
541410	Interior design services .....	132	121 018	30 511	5 799	711	21.8	6.9
54143	Graphic design services .....	171	95 431	31 268	6 288	672	31.4	6.7
541430	Graphic design services .....	171	95 431	31 268	6 288	672	31.4	6.7
5414301	Graphic design services (except commercial art & medical artists) ..	146	90 227	29 862	6 035	644	30.2	7.1
5414302	Commercial art .....	24	D	D	D	b	D	D
5415	Computer systems design & related services .....	734	1 652 284	580 835	135 457	9 837	7.5	13.9
54151	Computer systems design & related services .....	734	1 652 284	580 835	135 457	9 837	7.5	13.9
541511	Custom computer programming services .....	351	583 483	305 294	65 091	4 906	9.5	15.1
541512	Computer systems design services .....	275	D	D	D	h	D	D
5415121	Computer systems integrators .....	84	309 117	95 108	21 084	1 639	4.4	36.5
5415122	Computer systems consultants (except systems integrators) .....	191	D	D	D	g	D	D
541513	Computer facilities management services .....	19	D	D	D	g	D	D
541519	Other computer related services .....	89	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	864	1 206 477	556 013	123 858	7 814	15.9	8.7
54161	Management consulting services .....	723	1 144 640	531 817	119 158	7 320	15.0	8.0
541611	Administrative management & general management consulting service .....	294	706 471	346 139	73 455	4 809	8.7	5.8
541612	Human resources & executive search consulting services .....	216	297 708	141 808	36 858	1 740	16.7	13.6
5416121	Actuarial consulting .....	13	19 656	8 871	2 086	154	13.6	20.1
5416122	Executive placement services .....	114	110 042	56 970	11 983	742	17.2	6.8
5416123	Human resources & personnel management consulting .....	89	168 010	75 967	22 789	844	16.8	17.3
541613	Marketing consulting services .....	165	112 976	32 766	6 591	581	46.7	7.0
541614	Process, physical distribution, & logistics consulting services .....	24	14 122	4 702	985	83	40.1	4.6
541618	Other management consulting services .....	24	13 363	6 402	1 269	107	13.3	8.4
54162	Environmental consulting services .....	36	26 747	8 303	1 782	195	16.2	21.9
541620	Environmental consulting services .....	36	26 747	8 303	1 782	195	16.2	21.9
54169	Other scientific & technical consulting services .....	105	35 090	15 893	2 918	299	44.7	22.5
541690	Other scientific & technical consulting services .....	105	35 090	15 893	2 918	299	44.7	22.5
5417	Scientific research & development services .....	30	25 652	13 563	3 421	286	9.8	9.3
54171	R&D in the physical, engineering, & life sciences .....	27	24 770	13 161	3 339	199	10.1	6.0
541710	R&D in the physical, engineering, & life sciences .....	27	24 770	13 161	3 339	199	10.1	6.0

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FULTON COUNTY, GA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	420	563 838	199 316	47 099	4 558	17.2	3.7
54181	Advertising agencies .....	162	230 088	107 119	25 159	2 123	11.5	4.2
541810	Advertising agencies .....	162	230 088	107 119	25 159	2 123	11.5	4.2
54182	Public relations agencies .....	87	66 000	25 803	5 857	555	28.6	6.7
541820	Public relations agencies .....	87	66 000	25 803	5 857	555	28.6	6.7
54183	Media buying services .....	12	10 379	6 125	1 447	180	2.7	.2
541830	Media buying services .....	12	10 379	6 125	1 447	180	2.7	.2
54184	Media representatives .....	45	50 135	18 148	4 622	445	11.2	6.0
541840	Media representatives .....	45	50 135	18 148	4 622	445	11.2	6.0
5418401	Radio & television advertising representatives .....	25	30 895	12 887	3 317	348	9.4	3.8
5418402	Publishers' advertising representatives .....	20	19 240	5 261	1 305	97	14.3	9.5
54185	Display advertising .....	13	19 831	4 991	1 272	156	16.1	4.0
541850	Display advertising .....	13	19 831	4 991	1 272	156	16.1	4.0
5418502	Outdoor advertising services .....	8	D	D	D	b	D	D
54186	Direct mail advertising .....	26	115 418	25 586	6 224	783	17.5	.8
541860	Direct mail advertising .....	26	115 418	25 586	6 224	783	17.5	.8
54189	Other services related to advertising .....	73	D	D	D	e	D	D
541890	Other services related to advertising .....	73	D	D	D	e	D	D
5418902	Advertising specialties goods distributor .....	42	56 037	6 891	1 464	160	31.8	.3
5418903	Sign painting & lettering shop .....	18	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	186	155 274	56 358	9 981	1 887	19.5	11.3
54191	Marketing research & public opinion polling .....	53	93 186	37 776	5 774	1 313	17.3	8.5
541910	Marketing research & public opinion polling .....	53	93 186	37 776	5 774	1 313	17.3	8.5
54192	Photographic services .....	105	42 179	12 131	2 734	406	32.1	10.2
541921	Photographic studios, portrait .....	59	22 913	7 321	1 651	268	42.4	2.9
541922	Commercial photography .....	46	19 266	4 810	1 083	138	20.0	18.8
54199	All other professional, scientific, & technical services .....	22	18 260	5 895	1 362	154	1.8	29.0
541990	All other professional, scientific, & technical services .....	22	18 260	5 895	1 362	154	1.8	29.0
<b>GILMER COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>4 372</b>	<b>1 719</b>	<b>366</b>	<b>90</b>	<b>66.2</b>	<b>23.4</b>
541	Professional, scientific, & technical services .....	28	4 372	1 719	366	90	66.2	23.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 178	649	148	30	14.7	73.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 178	649	148	30	14.7	73.4
<b>GLASCOCK COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GLYNN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>179</b>	<b>43 426</b>	<b>16 627</b>	<b>3 543</b>	<b>579</b>	<b>41.7</b>	<b>10.9</b>
541	Professional, scientific, & technical services .....	179	43 426	16 627	3 543	579	41.7	10.9
5411	Legal services .....	71	19 409	8 273	1 646	216	33.3	7.0
54111	Offices of lawyers .....	67	19 096	8 165	1 625	211	32.5	6.9
541110	Offices of lawyers .....	67	19 096	8 165	1 625	211	32.5	6.9
5411101	Offices of lawyers (except legal aid societies) .....	67	19 096	8 165	1 625	211	32.5	6.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	33	8 551	2 823	709	153	44.8	36.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	33	8 551	2 823	709	153	44.8	36.5
541211	Offices of certified public accountants .....	16	6 737	2 122	518	88	34.5	42.7
541219	Other accounting services .....	14	1 551	623	172	59	80.3	15.9
5413	Architectural, engineering, & related services .....	23	5 835	2 588	602	94	53.6	—
5414	Specialized design services .....	7	1 932	439	100	18	44.5	—
5418	Advertising & related services .....	15	3 496	1 132	206	33	28.5	2.6
5419	Other professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>GORDON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>10 798</b>	<b>4 605</b>	<b>960</b>	<b>235</b>	<b>51.4</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	34	10 798	4 605	960	235	51.4	5.1
5411	Legal services .....	17	3 744	1 008	187	36	50.0	1.4
54111	Offices of lawyers .....	17	3 744	1 008	187	36	50.0	1.4
541110	Offices of lawyers .....	17	3 744	1 008	187	36	50.0	1.4
5411101	Offices of lawyers (except legal aid societies) .....	17	3 744	1 008	187	36	50.0	1.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	4 795	2 792	676	184	68.9	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	4 795	2 792	676	184	68.9	.5
<b>GRADY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>2 893</b>	<b>801</b>	<b>156</b>	<b>45</b>	<b>72.1</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	13	2 893	801	156	45	72.1	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 004	474	95	21	29.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 004	474	95	21	29.5	—

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GREENE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>3 073</b>	<b>1 327</b>	<b>259</b>	<b>51</b>	<b>35.8</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	25	3 073	1 327	259	51	35.8	5.6
<b>WINNETT COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 939</b>	<b>1 326 559</b>	<b>534 334</b>	<b>116 475</b>	<b>12 871</b>	<b>27.8</b>	<b>6.8</b>
541	Professional, scientific, & technical services .....	1 939	1 326 559	534 334	116 475	12 871	27.8	6.8
5411	Legal services .....	220	82 698	31 419	6 440	931	40.2	6.5
54111	Offices of lawyers .....	204	79 073	30 230	6 231	895	40.1	6.8
541110	Offices of lawyers .....	204	79 073	30 230	6 231	895	40.1	6.8
5411101	Offices of lawyers (except legal aid societies) .....	204	79 073	30 230	6 231	895	40.1	6.8
54119	Other legal services .....	16	3 625	1 189	209	36	42.6	1.7
541191	Title abstract & settlement offices .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	253	110 708	39 719	9 087	1 115	35.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	253	110 708	39 719	9 087	1 115	35.6	3.4
541211	Offices of certified public accountants .....	155	37 135	14 603	3 016	461	65.3	6.0
541214	Payroll services .....	5	D	D	D	e	D	D
541219	Other accounting services .....	82	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	342	312 854	130 577	28 465	2 854	27.4	2.1
54131	Architectural services .....	35	22 008	7 583	1 452	159	33.8	.2
541310	Architectural services .....	35	22 008	7 583	1 452	159	33.8	.2
54133	Engineering services .....	241	247 084	104 829	22 764	2 190	28.7	2.5
541330	Engineering services .....	241	247 084	104 829	22 764	2 190	28.7	2.5
54134	Drafting services .....	8	2 234	717	120	18	61.5	—
541340	Drafting services .....	8	2 234	717	120	18	61.5	—
54137	Surveying & mapping (except geophysical) services .....	25	10 602	5 725	1 432	170	26.7	—
541370	Surveying & mapping (except geophysical) services .....	25	10 602	5 725	1 432	170	26.7	—
54138	Testing laboratories .....	17	29 612	11 108	2 575	289	7.4	.5
541380	Testing laboratories .....	17	29 612	11 108	2 575	289	7.4	.5
5414	Specialized design services .....	84	43 617	8 605	2 015	310	26.8	8.5
54141	Interior design services .....	31	14 416	2 144	473	88	36.6	9.6
541410	Interior design services .....	31	14 416	2 144	473	88	36.6	9.6
54142	Industrial design services .....	8	17 396	2 775	803	84	4.1	—
541420	Industrial design services .....	8	17 396	2 775	803	84	4.1	—
54143	Graphic design services .....	44	D	D	D	c	D	D
541430	Graphic design services .....	44	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	41	D	D	D	c	D	D
5415	Computer systems design & related services .....	589	513 260	219 178	46 147	4 422	23.6	9.5
54151	Computer systems design & related services .....	589	513 260	219 178	46 147	4 422	23.6	9.5
541511	Custom computer programming services .....	263	180 833	101 893	21 669	2 226	24.7	6.6
541512	Computer systems design services .....	235	301 196	103 870	22 100	1 908	21.1	11.6
5415121	Computer systems integrators .....	96	227 522	69 928	15 161	1 368	13.0	13.8
5415122	Computer systems consultants (except systems integrators) .....	139	73 674	33 942	6 939	540	46.1	4.8
541519	Other computer related services .....	87	28 541	12 004	2 088	262	45.1	7.2
5416	Management, scientific, & technical consulting services .....	259	129 709	54 680	13 590	1 453	39.2	12.3
54161	Management consulting services .....	186	98 059	40 581	10 368	1 046	32.4	14.2
541611	Administrative management & general management consulting service .....	68	36 645	18 364	5 413	468	24.8	11.8
541612	Human resources & executive search consulting services .....	58	24 532	10 936	2 364	228	60.8	6.4
5416122	Executive placement services .....	27	14 774	7 644	1 522	150	58.9	4.1
5416123	Human resources & personnel management consulting .....	25	7 141	2 092	490	60	80.6	13.3
541613	Marketing consulting services .....	36	24 822	6 642	1 492	207	23.5	30.7
541614	Process, physical distribution, & logistics consulting services .....	13	8 690	3 498	840	115	15.4	.3
541618	Other management consulting services .....	11	3 370	1 141	259	28	17.3	11.3
54162	Environmental consulting services .....	26	12 550	6 484	1 560	209	67.1	12.6
541620	Environmental consulting services .....	26	12 550	6 484	1 560	209	67.1	12.6
54169	Other scientific & technical consulting services .....	47	19 100	7 615	1 662	198	56.0	2.3
541690	Other scientific & technical consulting services .....	47	19 100	7 615	1 662	198	56.0	2.3
5417	Scientific research & development services .....	23	39 586	24 023	4 785	373	19.4	3.8
54171	R&D in the physical, engineering, & life sciences .....	20	39 249	23 901	4 768	371	19.4	3.6
541710	R&D in the physical, engineering, & life sciences .....	20	39 249	23 901	4 768	371	19.4	3.6
5417101	R&D in the physical & engineering sciences .....	14	29 310	17 811	3 409	271	18.5	2.5
5418	Advertising & related services .....	103	60 719	15 347	3 487	664	22.4	7.5
54186	Direct mail advertising .....	11	13 601	4 196	785	147	23.8	6.7
541860	Direct mail advertising .....	11	13 601	4 196	785	147	23.8	6.7
54189	Other services related to advertising .....	39	32 416	5 928	1 381	230	19.5	7.7
541890	Other services related to advertising .....	39	32 416	5 928	1 381	230	19.5	7.7
5418902	Advertising specialties goods distributor .....	24	28 058	4 583	1 020	171	19.1	8.6
5418903	Sign painting & lettering shop .....	11	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	66	33 408	10 786	2 459	749	17.1	2.1
54191	Marketing research & public opinion polling .....	18	17 063	6 505	1 577	534	12.8	1.1
541910	Marketing research & public opinion polling .....	18	17 063	6 505	1 577	534	12.8	1.1
54192	Photographic services .....	38	10 224	3 032	599	186	27.6	5.1
541921	Photographic studios, portrait .....	30	8 200	2 591	491	163	26.5	4.0
54199	All other professional, scientific, & technical services .....	5	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	5	D	D	D	b	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HABERSHAM COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>37</b>	<b>9 824</b>	<b>2 518</b>	<b>548</b>	<b>112</b>	<b>78.2</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	37	9 824	2 518	548	112	78.2	5.1
5411	Legal services .....	19	6 283	1 665	338	55	74.4	5.4
54111	Offices of lawyers .....	19	6 283	1 665	338	55	74.4	5.4
541110	Offices of lawyers .....	19	6 283	1 665	338	55	74.4	5.4
5411101	Offices of lawyers (except legal aid societies) .....	19	6 283	1 665	338	55	74.4	5.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 115	204	62	16	86.5	13.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 115	204	62	16	86.5	13.5
<b>HALL COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>217</b>	<b>91 588</b>	<b>31 997</b>	<b>6 713</b>	<b>972</b>	<b>32.8</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	217	91 588	31 997	6 713	972	32.8	2.8
5411	Legal services .....	55	24 128	6 132	1 346	219	25.8	1.8
54111	Offices of lawyers .....	54	D	D	D	c	D	D
541110	Offices of lawyers .....	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	44	13 447	5 287	1 227	191	46.1	8.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	44	13 447	5 287	1 227	191	46.1	8.4
541211	Offices of certified public accountants .....	23	7 993	3 650	803	110	35.0	12.5
541213	Tax return preparation services .....	8	1 205	452	51	42	32.7	4.0
541219	Other accounting services .....	13	4 249	1 185	373	39	70.8	1.8
5413	Architectural, engineering, & related services .....	34	20 287	8 876	1 861	289	34.0	3.7
54133	Engineering services .....	14	13 263	6 044	1 334	189	22.2	1.8
541330	Engineering services .....	14	13 263	6 044	1 334	189	22.2	1.8
54137	Surveying & mapping (except geophysical) services .....	7	1 804	730	180	37	20.1	—
541370	Surveying & mapping (except geophysical) services .....	7	1 804	730	180	37	20.1	—
5414	Specialized design services .....	6	1 538	348	72	13	25.4	—
5415	Computer systems design & related services .....	19	7 449	3 785	780	77	51.4	2.1
54151	Computer systems design & related services .....	19	7 449	3 785	780	77	51.4	2.1
5416	Management, scientific, & technical consulting services .....	29	4 195	1 727	260	37	60.6	2.8
54161	Management consulting services .....	22	D	D	D	b	D	D
5417	Scientific research & development services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	21	5 919	1 419	338	62	53.4	—
54189	Other services related to advertising .....	8	1 883	310	111	24	100.0	—
541890	Other services related to advertising .....	8	1 883	310	111	24	100.0	—
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
54192	Photographic services .....	7	D	D	D	b	D	D
<b>HANCOCK COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 186</b>	<b>271</b>	<b>38</b>	<b>13</b>	<b>15.8</b>	<b>4.2</b>
541	Professional, scientific, & technical services .....	5	2 186	271	38	13	15.8	4.2
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>HARALSON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>4 709</b>	<b>1 328</b>	<b>300</b>	<b>75</b>	<b>35.5</b>	<b>13.1</b>
541	Professional, scientific, & technical services .....	19	4 709	1 328	300	75	35.5	13.1
5411	Legal services .....	8	3 430	898	208	52	29.4	—
54111	Offices of lawyers .....	8	3 430	898	208	52	29.4	—
541110	Offices of lawyers .....	8	3 430	898	208	52	29.4	—
5411101	Offices of lawyers (except legal aid societies) .....	8	3 430	898	208	52	29.4	—
<b>HARRIS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>3 935</b>	<b>1 680</b>	<b>340</b>	<b>82</b>	<b>28.3</b>	<b>20.3</b>
541	Professional, scientific, & technical services .....	16	3 935	1 680	340	82	28.3	20.3
<b>HART COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>3 983</b>	<b>1 523</b>	<b>274</b>	<b>55</b>	<b>42.0</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	22	3 983	1 523	274	55	42.0	6.7
<b>HEARD COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>596</b>	<b>197</b>	<b>43</b>	<b>22</b>	<b>80.4</b>	<b>—</b>

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HENRY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>122</b>	<b>48 530</b>	<b>15 446</b>	<b>3 532</b>	<b>499</b>	<b>24.6</b>	<b>5.3</b>
541	Professional, scientific, & technical services .....	122	48 530	15 446	3 532	499	24.6	5.3
5411	Legal services .....	32	9 285	3 269	707	101	29.3	4.4
54111	Offices of lawyers .....	32	9 285	3 269	707	101	29.3	4.4
541110	Offices of lawyers .....	32	9 285	3 269	707	101	29.3	4.4
5411101	Offices of lawyers (except legal aid societies) .....	32	9 285	3 269	707	101	29.3	4.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	21	3 960	1 651	370	94	37.4	32.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	21	3 960	1 651	370	94	37.4	32.9
541219	Other accounting services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	21	6 812	3 108	693	103	54.3	1.3
54137	Surveying & mapping (except geophysical) services .....	8	3 830	1 971	455	65	21.1	—
541370	Surveying & mapping (except geophysical) services .....	8	3 830	1 971	455	65	21.1	—
5416	Management, scientific, & technical consulting services .....	18	10 187	4 563	1 081	119	16.8	6.9
54161	Management consulting services .....	12	8 702	4 012	1 003	109	19.0	—
541614	Process, physical distribution, & logistics consulting services .....	3	D	D	D	c	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
54181	Advertising agencies .....	3	D	D	D	b	D	D
541810	Advertising agencies .....	3	D	D	D	b	D	D
<b>HOUSTON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>135</b>	<b>111 513</b>	<b>44 530</b>	<b>10 606</b>	<b>1 504</b>	<b>11.8</b>	<b>13.9</b>
541	Professional, scientific, & technical services .....	135	111 513	44 530	10 606	1 504	11.8	13.9
5411	Legal services .....	43	13 577	3 275	788	152	57.1	12.1
54111	Offices of lawyers .....	42	D	D	D	c	D	D
541110	Offices of lawyers .....	42	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	42	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	19	4 709	2 287	373	68	44.9	17.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	19	4 709	2 287	373	68	44.9	17.0
5413	Architectural, engineering, & related services .....	28	40 476	19 108	4 812	466	3.7	19.2
54133	Engineering services .....	21	D	D	D	e	D	D
541330	Engineering services .....	21	D	D	D	e	D	D
5415	Computer systems design & related services .....	12	12 710	4 912	1 005	147	1.5	34.5
54151	Computer systems design & related services .....	12	12 710	4 912	1 005	147	1.5	34.5
541512	Computer systems design services .....	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators) .....	5	D	D	D	b	D	D
5417	Scientific research & development services .....	5	28 663	9 822	2 502	241	—	—
54171	R&D in the physical, engineering, & life sciences .....	5	28 663	9 822	2 502	241	—	—
541710	R&D in the physical, engineering, & life sciences .....	5	28 663	9 822	2 502	241	—	—
5417101	R&D in the physical & engineering sciences .....	5	28 663	9 822	2 502	241	—	—
5418	Advertising & related services .....	5	D	D	D	e	D	D
54189	Other services related to advertising .....	5	D	D	D	e	D	D
541890	Other services related to advertising .....	5	D	D	D	e	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	12	D	D	D	b	D	D
541921	Photographic studios, portrait .....	12	D	D	D	b	D	D
<b>IRWIN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 989</b>	<b>903</b>	<b>210</b>	<b>25</b>	<b>73.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 989	903	210	25	73.3	—
<b>JACKSON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>33</b>	<b>8 458</b>	<b>1 996</b>	<b>447</b>	<b>95</b>	<b>42.8</b>	<b>5.8</b>
541	Professional, scientific, & technical services .....	33	8 458	1 996	447	95	42.8	5.8
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>JASPER COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 396</b>	<b>436</b>	<b>106</b>	<b>19</b>	<b>59.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 396	436	106	19	59.6	—
<b>JEFF DAVIS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 357</b>	<b>837</b>	<b>209</b>	<b>49</b>	<b>81.5</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	15	2 357	837	209	49	81.5	5.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 265	404	100	26	97.7	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 265	404	100	26	97.7	1.2
<b>JEFFERSON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>1 987</b>	<b>1 112</b>	<b>272</b>	<b>36</b>	<b>17.2</b>	<b>36.3</b>
541	Professional, scientific, & technical services .....	11	1 987	1 112	272	36	17.2	36.3

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>JENKINS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	7	651	130	32	15	21.5	12.1
<b>JOHNSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	835	292	37	16	100.0	—
<b>JONES COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	12	1 433	517	141	24	72.6	.9
541	Professional, scientific, & technical services .....	12	1 433	517	141	24	72.6	.9
<b>LAMAR COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	16	1 728	507	115	27	75.3	20.0
541	Professional, scientific, & technical services .....	16	1 728	507	115	27	75.3	20.0
<b>LANIER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	6	776	142	36	13	36.0	—
<b>LAURENS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	44	12 425	5 090	1 094	197	49.4	18.6
541	Professional, scientific, & technical services .....	44	12 425	5 090	1 094	197	49.4	18.6
5411	Legal services .....	23	5 025	1 328	289	62	53.8	8.1
54111	Offices of lawyers .....	23	5 025	1 328	289	62	53.8	8.1
541110	Offices of lawyers .....	23	5 025	1 328	289	62	53.8	8.1
5411101	Offices of lawyers (except legal aid societies) .....	23	5 025	1 328	289	62	53.8	8.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	6 295	3 480	733	121	46.1	25.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	6 295	3 480	733	121	46.1	25.7
541211	Offices of certified public accountants .....	10	5 681	3 331	655	81	44.5	28.5
<b>LEE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	7	657	119	21	7	100.0	—
<b>LIBERTY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	30	18 259	2 982	761	182	10.1	6.6
541	Professional, scientific, & technical services .....	30	18 259	2 982	761	182	10.1	6.6
5411	Legal services .....	13	12 134	1 273	296	61	5.5	3.6
54111	Offices of lawyers .....	12	D	D	D	b	D	D
541110	Offices of lawyers .....	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 997	619	223	79	35.6	38.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 997	619	223	79	35.6	38.3
541213	Tax return preparation services .....	2	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>LINCOLN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	449	164	39	10	78.4	2.4
<b>LONG COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>LOWNDES COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	132	46 204	18 489	3 975	738	30.1	3.5
541	Professional, scientific, & technical services .....	132	46 204	18 489	3 975	738	30.1	3.5
5411	Legal services .....	51	18 105	6 237	1 262	239	33.4	4.5
54111	Offices of lawyers .....	50	D	D	D	c	D	D
541110	Offices of lawyers .....	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	28	12 690	6 789	1 564	271	17.1	2.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	28	12 690	6 789	1 564	271	17.1	2.2
541211	Offices of certified public accountants .....	17	10 422	5 721	1 186	148	15.1	2.2
541213	Tax return preparation services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	20	7 692	3 210	630	105	39.0	—
54131	Architectural services .....	8	4 524	1 609	334	49	20.4	—
541310	Architectural services .....	8	4 524	1 609	334	49	20.4	—
5418	Advertising & related services .....	11	3 189	746	150	54	29.4	3.5

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**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LUMPKIN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	16	3 387	1 133	226	34	72.5	1.7
541	Professional, scientific, & technical services .....	16	3 387	1 133	226	34	72.5	1.7
<b>MCDUFFIE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	24	10 396	3 986	459	105	26.9	55.9
541	Professional, scientific, & technical services .....	24	10 396	3 986	459	105	26.9	55.9
5411	Legal services .....	10	3 816	1 039	224	47	42.3	40.6
54111	Offices of lawyers .....	10	3 816	1 039	224	47	42.3	40.6
541110	Offices of lawyers .....	10	3 816	1 039	224	47	42.3	40.6
5411101	Offices of lawyers (except legal aid societies) .....	10	3 816	1 039	224	47	42.3	40.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	2	D	D	D	a	D	D
54161	Management consulting services .....	2	D	D	D	a	D	D
<b>MCINTOSH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	6	660	133	32	16	69.1	30.9
<b>MACON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	5	1 772	578	106	17	48.5	8.1
541	Professional, scientific, & technical services .....	5	1 772	578	106	17	48.5	8.1
<b>MADISON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	58	45 696	31 211	10 267	332	16.6	1.5
541	Professional, scientific, & technical services .....	58	45 696	31 211	10 267	332	16.6	1.5
5411	Legal services .....	29	37 551	28 276	9 536	226	7.3	.7
54111	Offices of lawyers .....	29	37 551	28 276	9 536	226	7.3	.7
541110	Offices of lawyers .....	29	37 551	28 276	9 536	226	7.3	.7
5411101	Offices of lawyers (except legal aid societies) .....	29	37 551	28 276	9 536	226	7.3	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 796	1 207	336	23	80.6	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 796	1 207	336	23	80.6	19.4
5413	Architectural, engineering, & related services .....	8	3 031	726	158	26	92.8	—
<b>MARION COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>MERIWETHER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	15	3 403	777	206	47	37.3	1.8
541	Professional, scientific, & technical services .....	15	3 403	777	206	47	37.3	1.8
5418	Advertising & related services .....	1	D	D	D	a	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
<b>MILLER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	7	1 185	443	73	25	95.5	4.5
541	Professional, scientific, & technical services .....	7	1 185	443	73	25	95.5	4.5
<b>MITCHELL COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	21	5 091	1 902	497	103	94.3	—
541	Professional, scientific, & technical services .....	21	5 091	1 902	497	103	94.3	—
5413	Architectural, engineering, & related services .....	5	2 474	1 004	272	47	89.9	—
<b>MONROE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	23	3 808	1 133	226	63	67.8	6.6
541	Professional, scientific, & technical services .....	23	3 808	1 133	226	63	67.8	6.6
<b>MONTGOMERY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	5	363	159	42	13	75.2	24.8
<b>MORGAN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	21	6 296	2 320	997	58	29.0	18.9
541	Professional, scientific, & technical services .....	21	6 296	2 320	997	58	29.0	18.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 116	382	98	20	26.6	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 116	382	98	20	26.6	1.0

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MURRAY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>3 943</b>	<b>1 762</b>	<b>458</b>	<b>140</b>	<b>83.3</b>	<b>8.1</b>
541	Professional, scientific, & technical services .....	19	3 943	1 762	458	140	83.3	8.1
5418	Advertising & related services .....	1	D	D	D	b	D	D
<b>MUSCOGEE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>264</b>	<b>146 195</b>	<b>43 571</b>	<b>9 477</b>	<b>1 607</b>	<b>34.6</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	264	146 195	43 571	9 477	1 607	34.6	6.0
5411	Legal services .....	105	53 055	17 033	3 529	450	23.4	5.5
54111	Offices of lawyers .....	105	53 055	17 033	3 529	450	23.4	5.5
541110	Offices of lawyers .....	105	53 055	17 033	3 529	450	23.4	5.5
5411101	Offices of lawyers (except legal aid societies) .....	105	53 055	17 033	3 529	450	23.4	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	57	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	57	D	D	D	f	D	D
541211	Offices of certified public accountants .....	24	D	D	D	c	D	D
541213	Tax return preparation services .....	6	D	D	D	c	D	D
541219	Other accounting services .....	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	25	14 736	5 982	1 167	154	50.8	.1
54131	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
5414	Specialized design services .....	13	2 963	514	116	37	52.1	.4
54143	Graphic design services .....	6	1 964	424	92	26	38.8	.6
541430	Graphic design services .....	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services .....	13	D	D	D	b	D	D
54151	Computer systems design & related services .....	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	16	10 035	1 534	324	72	82.2	17.8
54161	Management consulting services .....	14	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	19	D	D	D	c	D	D
54186	Direct mail advertising .....	3	D	D	D	c	D	D
541860	Direct mail advertising .....	3	D	D	D	c	D	D
54189	Other services related to advertising .....	5	D	D	D	b	D	D
541890	Other services related to advertising .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	15	D	D	D	b	D	D
54192	Photographic services .....	14	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>NEWTON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>62</b>	<b>13 907</b>	<b>4 007</b>	<b>966</b>	<b>169</b>	<b>65.0</b>	<b>10.3</b>
541	Professional, scientific, & technical services .....	62	13 907	4 007	966	169	65.0	10.3
5411	Legal services .....	22	5 045	1 253	313	57	75.2	10.1
54111	Offices of lawyers .....	22	5 045	1 253	313	57	75.2	10.1
541110	Offices of lawyers .....	22	5 045	1 253	313	57	75.2	10.1
5411101	Offices of lawyers (except legal aid societies) .....	22	5 045	1 253	313	57	75.2	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 362	901	244	57	47.1	23.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 362	901	244	57	47.1	23.5
5413	Architectural, engineering, & related services .....	7	1 404	489	103	13	86.0	14.0
<b>OCONEE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>44</b>	<b>15 651</b>	<b>5 251</b>	<b>1 179</b>	<b>158</b>	<b>35.7</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	44	15 651	5 251	1 179	158	35.7	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	877	308	75	22	89.6	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	877	308	75	22	89.6	9.4
5413	Architectural, engineering, & related services .....	10	5 844	1 773	391	68	34.0	—
5416	Management, scientific, & technical consulting services .....	7	4 045	1 454	240	22	38.2	5.8
54161	Management consulting services .....	7	4 045	1 454	240	22	38.2	5.8
<b>OGLETHORPE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 381</b>	<b>753</b>	<b>95</b>	<b>20</b>	<b>80.1</b>	<b>16.0</b>
541	Professional, scientific, & technical services .....	10	1 381	753	95	20	80.1	16.0
<b>PAULDING COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>45</b>	<b>10 608</b>	<b>3 784</b>	<b>826</b>	<b>176</b>	<b>33.7</b>	<b>4.6</b>
541	Professional, scientific, & technical services .....	45	10 608	3 784	826	176	33.7	4.6
5413	Architectural, engineering, & related services .....	8	2 683	1 396	309	48	24.3	1.3
54137	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	6	3 636	689	137	36	10.2	10.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PEACH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	21	3 601	1 200	337	63	78.3	13.8
541	Professional, scientific, & technical services .....	21	3 601	1 200	337	63	78.3	13.8
<b>PICKENS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	30	5 209	1 975	410	69	56.8	9.9
541	Professional, scientific, & technical services .....	30	5 209	1 975	410	69	56.8	9.9
5413	Architectural, engineering, & related services .....	7	1 326	680	205	26	46.7	5.3
<b>PIERCE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	12	2 327	787	159	32	58.1	9.8
541	Professional, scientific, & technical services .....	12	2 327	787	159	32	58.1	9.8
<b>PIKE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	13	3 226	564	146	23	66.8	20.4
541	Professional, scientific, & technical services .....	13	3 226	564	146	23	66.8	20.4
<b>POLK COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	25	7 588	2 913	541	110	16.9	2.8
541	Professional, scientific, & technical services .....	25	7 588	2 913	541	110	16.9	2.8
5411	Legal services .....	13	5 626	2 024	326	61	17.5	1.7
54111	Offices of lawyers .....	13	5 626	2 024	326	61	17.5	1.7
541110	Offices of lawyers .....	13	5 626	2 024	326	61	17.5	1.7
5411101	Offices of lawyers (except legal aid societies) .....	13	5 626	2 024	326	61	17.5	1.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 628	749	182	41	13.1	5.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 628	749	182	41	13.1	5.2
<b>PULASKI COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	13	2 500	1 143	220	31	33.7	57.5
541	Professional, scientific, & technical services .....	13	2 500	1 143	220	31	33.7	57.5
<b>PUTNAM COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	21	3 359	671	151	48	73.3	.5
541	Professional, scientific, & technical services .....	21	3 359	671	151	48	73.3	.5
<b>QUITMAN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>RABUN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	25	4 155	1 496	334	72	62.4	18.7
541	Professional, scientific, & technical services .....	25	4 155	1 496	334	72	62.4	18.7
<b>RANDOLPH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	10	3 076	885	225	35	29.8	36.1
541	Professional, scientific, & technical services .....	10	3 076	885	225	35	29.8	36.1

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RICHMOND COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>324</b>	<b>147 198</b>	<b>58 340</b>	<b>13 036</b>	<b>1 931</b>	<b>33.2</b>	<b>6.1</b>
541	Professional, scientific, & technical services .....	324	147 198	58 340	13 036	1 931	33.2	6.1
5411	Legal services .....	130	46 805	18 391	3 891	512	32.9	6.8
54111	Offices of lawyers .....	128	D	D	D	e	D	D
541110	Offices of lawyers .....	128	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	128	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	58	19 361	8 465	2 181	472	25.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	58	19 361	8 465	2 181	472	25.9	4.4
541211	Offices of certified public accountants .....	33	14 882	6 733	1 620	219	25.7	5.4
541213	Tax return preparation services .....	12	2 681	987	388	213	10.3	.9
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	51	33 678	15 383	3 189	427	48.0	.7
54131	Architectural services .....	19	D	D	D	b	D	D
541310	Architectural services .....	19	D	D	D	b	D	D
54133	Engineering services .....	23	23 919	11 522	2 425	302	44.1	.3
541330	Engineering services .....	23	23 919	11 522	2 425	302	44.1	.3
5414	Specialized design services .....	8	D	D	D	b	D	D
5415	Computer systems design & related services .....	13	5 754	2 303	586	98	25.1	45.9
54151	Computer systems design & related services .....	13	5 754	2 303	586	98	25.1	45.9
5416	Management, scientific, & technical consulting services .....	27	16 395	7 772	1 808	205	19.9	.7
54161	Management consulting services .....	18	11 360	5 118	1 118	114	26.1	.7
541611	Administrative management & general management consulting service .....	9	D	D	D	b	D	D
5417	Scientific research & development services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	19	10 802	2 374	532	75	44.1	11.8
54189	Other services related to advertising .....	6	D	D	D	a	D	D
541890	Other services related to advertising .....	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>ROCKDALE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>141</b>	<b>55 708</b>	<b>22 214</b>	<b>4 705</b>	<b>777</b>	<b>35.2</b>	<b>11.4</b>
541	Professional, scientific, & technical services .....	141	55 708	22 214	4 705	777	35.2	11.4
5411	Legal services .....	36	9 903	3 433	614	95	41.0	19.5
54111	Offices of lawyers .....	36	9 903	3 433	614	95	41.0	19.5
541110	Offices of lawyers .....	36	9 903	3 433	614	95	41.0	19.5
5411101	Offices of lawyers (except legal aid societies) .....	36	9 903	3 433	614	95	41.0	19.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	28	10 609	6 268	1 447	300	26.0	1.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	28	10 609	6 268	1 447	300	26.0	1.3
541211	Offices of certified public accountants .....	11	4 242	2 189	405	58	29.8	—
5413	Architectural, engineering, & related services .....	22	17 257	5 292	1 054	153	37.6	10.0
54133	Engineering services .....	15	14 487	3 956	787	118	41.8	5.3
541330	Engineering services .....	15	14 487	3 956	787	118	41.8	5.3
5415	Computer systems design & related services .....	20	3 902	1 631	294	41	81.1	13.9
54151	Computer systems design & related services .....	20	3 902	1 631	294	41	81.1	13.9
5416	Management, scientific, & technical consulting services .....	16	3 526	1 535	325	40	49.2	9.3
5419	Other professional, scientific, & technical services .....	8	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	2	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	2	D	D	D	b	D	D
<b>SCHLEY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SCREVEN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 183</b>	<b>362</b>	<b>93</b>	<b>28</b>	<b>78.5</b>	<b>16.0</b>
541	Professional, scientific, & technical services .....	12	1 183	362	93	28	78.5	16.0
<b>SEMINOLE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 533</b>	<b>489</b>	<b>130</b>	<b>30</b>	<b>26.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	1 533	489	130	30	26.1	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SPALDING COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>65</b>	<b>23 195</b>	<b>8 015</b>	<b>1 959</b>	<b>302</b>	<b>40.8</b>	<b>7.7</b>
541	Professional, scientific, & technical services .....	65	23 195	8 015	1 959	302	40.8	7.7
5411	Legal services .....	24	10 488	3 103	988	110	40.1	12.5
54111	Offices of lawyers .....	24	10 488	3 103	988	110	40.1	12.5
541110	Offices of lawyers .....	24	10 488	3 103	988	110	40.1	12.5
5411101	Offices of lawyers (except legal aid societies) .....	24	10 488	3 103	988	110	40.1	12.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	3 299	1 338	306	67	65.4	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	3 299	1 338	306	67	65.4	2.0
5413	Architectural, engineering, & related services .....	9	6 208	2 264	398	58	36.9	1.9
<b>STEPHENS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>33</b>	<b>7 947</b>	<b>2 413</b>	<b>513</b>	<b>111</b>	<b>59.4</b>	<b>12.3</b>
541	Professional, scientific, & technical services .....	33	7 947	2 413	513	111	59.4	12.3
5411	Legal services .....	11	3 626	1 027	193	40	56.5	10.0
54111	Offices of lawyers .....	11	3 626	1 027	193	40	56.5	10.0
541110	Offices of lawyers .....	11	3 626	1 027	193	40	56.5	10.0
5411101	Offices of lawyers (except legal aid societies) .....	11	3 626	1 027	193	40	56.5	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 846	606	133	40	66.2	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 846	606	133	40	66.2	28.2
<b>STEWART COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>SUMTER COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>9 548</b>	<b>3 281</b>	<b>809</b>	<b>136</b>	<b>35.9</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	31	9 548	3 281	809	136	35.9	4.0
5411	Legal services .....	11	3 644	1 625	364	48	14.5	10.4
54111	Offices of lawyers .....	11	3 644	1 625	364	48	14.5	10.4
541110	Offices of lawyers .....	11	3 644	1 625	364	48	14.5	10.4
5411101	Offices of lawyers (except legal aid societies) .....	11	3 644	1 625	364	48	14.5	10.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 972	923	253	54	51.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 972	923	253	54	51.3	—
<b>TALBOT COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>323</b>	<b>90</b>	<b>22</b>	<b>7</b>	<b>D</b>	<b>8.0</b>
<b>TATTNALL COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 354</b>	<b>825</b>	<b>147</b>	<b>51</b>	<b>32.0</b>	<b>10.7</b>
541	Professional, scientific, & technical services .....	12	2 354	825	147	51	32.0	10.7
<b>TAYLOR COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>975</b>	<b>369</b>	<b>60</b>	<b>21</b>	<b>73.5</b>	<b>26.5</b>
541	Professional, scientific, & technical services .....	8	975	369	60	21	73.5	26.5
<b>TELFAIR COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 030</b>	<b>305</b>	<b>72</b>	<b>19</b>	<b>82.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	1 030	305	72	19	82.7	—
<b>TERRELL COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 056</b>	<b>835</b>	<b>200</b>	<b>41</b>	<b>35.2</b>	<b>22.0</b>
541	Professional, scientific, & technical services .....	5	2 056	835	200	41	35.2	22.0
<b>THOMAS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>45</b>	<b>18 105</b>	<b>6 580</b>	<b>1 345</b>	<b>221</b>	<b>42.2</b>	<b>.3</b>
541	Professional, scientific, & technical services .....	45	18 105	6 580	1 345	221	42.2	.3
5411	Legal services .....	16	5 605	1 498	314	65	44.9	—
54111	Offices of lawyers .....	16	5 605	1 498	314	65	44.9	—
541110	Offices of lawyers .....	16	5 605	1 498	314	65	44.9	—
5411101	Offices of lawyers (except legal aid societies) .....	16	5 605	1 498	314	65	44.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	5 980	3 425	684	108	14.6	.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	5 980	3 425	684	108	14.6	.4
541211	Offices of certified public accountants .....	8	5 414	3 216	610	77	12.6	—
5413	Architectural, engineering, & related services .....	8	2 647	886	168	20	74.3	—
5418	Advertising & related services .....	2	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>TIFT COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>55</b>	<b>25 101</b>	<b>8 570</b>	<b>1 840</b>	<b>297</b>	<b>17.7</b>	<b>18.7</b>
541	Professional, scientific, & technical services .....	55	25 101	8 570	1 840	297	17.7	18.7
5411	Legal services .....	19	6 851	3 014	613	90	15.0	—
54111	Offices of lawyers .....	19	6 851	3 014	613	90	15.0	—
541110	Offices of lawyers .....	19	6 851	3 014	613	90	15.0	—
5411101	Offices of lawyers (except legal aid societies) .....	19	6 851	3 014	613	90	15.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	7 276	3 013	678	113	14.8	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	7 276	3 013	678	113	14.8	8.8
541211	Offices of certified public accountants .....	11	6 796	2 805	613	91	9.9	8.3
5418	Advertising & related services .....	6	8 935	1 839	454	65	13.9	43.8
54185	Display advertising .....	4	D	D	D	b	D	D
541850	Display advertising .....	4	D	D	D	b	D	D
5418502	Outdoor advertising services .....	4	D	D	D	b	D	D
<b>TOOMBS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>13 486</b>	<b>4 543</b>	<b>1 055</b>	<b>174</b>	<b>42.5</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	39	13 486	4 543	1 055	174	42.5	4.0
5411	Legal services .....	18	6 636	2 426	539	85	47.8	5.5
54111	Offices of lawyers .....	18	6 636	2 426	539	85	47.8	5.5
541110	Offices of lawyers .....	18	6 636	2 426	539	85	47.8	5.5
5411101	Offices of lawyers (except legal aid societies) .....	18	6 636	2 426	539	85	47.8	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 892	1 121	285	54	70.0	.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 892	1 121	285	54	70.0	.6
5416	Management, scientific, & technical consulting services .....	3	D	D	D	b	D	D
54161	Management consulting services .....	3	D	D	D	b	D	D
<b>TOWNS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 533</b>	<b>725</b>	<b>161</b>	<b>34</b>	<b>35.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	1 533	725	161	34	35.1	—
<b>TREUTLEN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>508</b>	<b>159</b>	<b>38</b>	<b>12</b>	<b>78.0</b>	<b>22.0</b>
<b>TROUP COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>71</b>	<b>21 033</b>	<b>8 601</b>	<b>1 964</b>	<b>301</b>	<b>45.1</b>	<b>6.7</b>
541	Professional, scientific, & technical services .....	71	21 033	8 601	1 964	301	45.1	6.7
5411	Legal services .....	32	6 388	2 252	471	85	51.8	2.7
54111	Offices of lawyers .....	32	6 388	2 252	471	85	51.8	2.7
541110	Offices of lawyers .....	32	6 388	2 252	471	85	51.8	2.7
5411101	Offices of lawyers (except legal aid societies) .....	32	6 388	2 252	471	85	51.8	2.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	5 016	2 884	668	102	22.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	5 016	2 884	668	102	22.0	—
541219	Other accounting services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	2 316	1 128	247	40	38.9	16.7
5414	Specialized design services .....	4	2 119	683	128	17	52.8	—
5418	Advertising & related services .....	3	D	D	D	a	D	D
<b>TURNER COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>668</b>	<b>172</b>	<b>48</b>	<b>16</b>	<b>83.8</b>	<b>5.8</b>
<b>TWIGGS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>435</b>	<b>176</b>	<b>58</b>	<b>7</b>	<b>82.8</b>	<b>—</b>
<b>UNION COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>3 904</b>	<b>1 784</b>	<b>406</b>	<b>69</b>	<b>57.4</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	25	3 904	1 784	406	69	57.4	5.7
<b>UPSON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>4 022</b>	<b>917</b>	<b>201</b>	<b>57</b>	<b>39.3</b>	<b>10.8</b>
541	Professional, scientific, & technical services .....	24	4 022	917	201	57	39.3	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	888	236	53	14	34.9	34.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	888	236	53	14	34.9	34.2

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WALKER COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>46</b>	<b>12 704</b>	<b>4 613</b>	<b>987</b>	<b>197</b>	<b>42.5</b>	<b>13.8</b>
541	Professional, scientific, & technical services .....	46	12 704	4 613	987	197	42.5	13.8
5411	Legal services .....	20	7 258	2 565	488	83	47.2	11.0
54111	Offices of lawyers .....	19	D	D	D	b	D	D
541110	Offices of lawyers .....	19	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	19	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 100	465	120	38	67.6	16.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 100	465	120	38	67.6	16.9
5413	Architectural, engineering, & related services .....	9	2 125	971	218	43	44.6	12.1
<b>WALTON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>62</b>	<b>10 903</b>	<b>3 665</b>	<b>748</b>	<b>160</b>	<b>46.2</b>	<b>7.0</b>
541	Professional, scientific, & technical services .....	62	10 903	3 665	748	160	46.2	7.0
5411	Legal services .....	22	3 584	1 182	258	48	40.0	6.2
54111	Offices of lawyers .....	22	3 584	1 182	258	48	40.0	6.2
541110	Offices of lawyers .....	22	3 584	1 182	258	48	40.0	6.2
5411101	Offices of lawyers (except legal aid societies) .....	22	3 584	1 182	258	48	40.0	6.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	1 035	406	97	41	68.4	6.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	1 035	406	97	41	68.4	6.8
5413	Architectural, engineering, & related services .....	11	3 023	992	220	47	30.5	—
<b>WARE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>55</b>	<b>10 236</b>	<b>3 516</b>	<b>736</b>	<b>161</b>	<b>49.1</b>	<b>9.5</b>
541	Professional, scientific, & technical services .....	55	10 236	3 516	736	161	49.1	9.5
5411	Legal services .....	30	6 103	1 508	346	77	60.4	10.0
54111	Offices of lawyers .....	30	6 103	1 508	346	77	60.4	10.0
541110	Offices of lawyers .....	30	6 103	1 508	346	77	60.4	10.0
5411101	Offices of lawyers (except legal aid societies) .....	30	6 103	1 508	346	77	60.4	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 924	1 550	265	51	27.3	4.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	2 924	1 550	265	51	27.3	4.8
<b>WARREN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WASHINGTON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>6 030</b>	<b>2 901</b>	<b>641</b>	<b>132</b>	<b>38.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	18	6 030	2 901	641	132	38.0	—
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>WAYNE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>25</b>	<b>4 066</b>	<b>1 392</b>	<b>332</b>	<b>74</b>	<b>57.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	25	4 066	1 392	332	74	57.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 175	510	127	22	36.9	.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 175	510	127	22	36.9	.2
<b>WHEELER COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WHITE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>2 687</b>	<b>719</b>	<b>142</b>	<b>49</b>	<b>70.7</b>	<b>29.3</b>
541	Professional, scientific, & technical services .....	20	2 687	719	142	49	70.7	29.3

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WHITFIELD COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>144</b>	<b>64 419</b>	<b>29 301</b>	<b>6 080</b>	<b>856</b>	<b>32.3</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	144	64 419	29 301	6 080	856	32.3	2.0
5411	Legal services .....	32	15 589	6 904	1 246	173	25.5	.2
54111	Offices of lawyers .....	32	15 589	6 904	1 246	173	25.5	.2
541110	Offices of lawyers .....	32	15 589	6 904	1 246	173	25.5	.2
5411101	Offices of lawyers (except legal aid societies) .....	32	15 589	6 904	1 246	173	25.5	.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	36	18 215	11 298	2 817	375	23.8	2.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	36	18 215	11 298	2 817	375	23.8	2.7
541211	Offices of certified public accountants .....	21	10 893	5 437	1 323	164	31.8	—
5413	Architectural, engineering, & related services .....	21	9 125	3 917	773	131	70.2	1.0
5414	Specialized design services .....	5	2 501	427	103	19	29.8	—
5415	Computer systems design & related services .....	9	9 753	3 849	438	47	6.7	—
54151	Computer systems design & related services .....	9	9 753	3 849	438	47	6.7	—
541512	Computer systems design services .....	4	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	21	4 271	1 497	410	44	44.9	15.4
54161	Management consulting services .....	20	D	D	D	b	D	D
5418	Advertising & related services .....	10	2 110	834	182	42	64.8	1.4
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	8	D	D	D	b	D	D
<b>WILKES COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 610</b>	<b>348</b>	<b>98</b>	<b>35</b>	<b>59.4</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	10	1 610	348	98	35	59.4	3.4
<b>WILKINSON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 006</b>	<b>260</b>	<b>59</b>	<b>15</b>	<b>72.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 006	260	59	15	72.2	—
<b>WORTH COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 441</b>	<b>491</b>	<b>114</b>	<b>26</b>	<b>61.9</b>	<b>21.9</b>
541	Professional, scientific, & technical services .....	10	1 441	491	114	26	61.9	21.9

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ACWORTH, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>5 168</b>	<b>1 797</b>	<b>418</b>	<b>59</b>	<b>42.5</b>	<b>15.8</b>
541	Professional, scientific, & technical services .....	28	5 168	1 797	418	59	42.5	15.8
5413	Architectural, engineering, & related services .....	8	2 708	948	210	29	34.7	—
<b>ADEL, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 364</b>	<b>653</b>	<b>177</b>	<b>34</b>	<b>59.2</b>	<b>5.3</b>
541	Professional, scientific, & technical services .....	9	1 364	653	177	34	59.2	5.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALBANY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>164</b>	<b>94 589</b>	<b>36 607</b>	<b>8 686</b>	<b>1 286</b>	<b>25.8</b>	<b>5.4</b>
541	Professional, scientific, & technical services .....	164	94 589	36 607	8 686	1 286	25.8	5.4
5411	Legal services .....	66	30 617	10 727	2 538	375	30.9	2.2
54111	Offices of lawyers .....	64	D	D	D	e	D	D
541110	Offices of lawyers .....	64	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	64	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	32	16 743	5 061	1 338	278	24.1	5.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	32	16 743	5 061	1 338	278	24.1	5.9
541211	Offices of certified public accountants .....	21	14 533	4 410	1 099	138	22.4	6.2
541213	Tax return preparation services .....	5	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	25	D	D	D	e	D	D
54133	Engineering services .....	17	D	D	D	e	D	D
541330	Engineering services .....	17	D	D	D	e	D	D
5414	Specialized design services .....	7	D	D	D	b	D	D
5415	Computer systems design & related services .....	2	D	D	D	a	D	D
54151	Computer systems design & related services .....	2	D	D	D	a	D	D
541512	Computer systems design services .....	1	D	D	D	a	D	D
5415122	Computer systems consultants (except systems integrators) .....	1	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	12	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	5	4 382	1 502	348	64	49.0	5.1
541690	Other scientific & technical consulting services .....	5	4 382	1 502	348	64	49.0	5.1
5418	Advertising & related services .....	13	D	D	D	c	D	D
54189	Other services related to advertising .....	6	1 340	115	16	7	77.4	.2
541890	Other services related to advertising .....	6	1 340	115	16	7	77.4	.2
<b>ALMA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	10	D	D	D	b	D	D
<b>ALPHARETTA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>259</b>	<b>384 520</b>	<b>124 491</b>	<b>24 769</b>	<b>2 413</b>	<b>11.5</b>	<b>12.0</b>
541	Professional, scientific, & technical services .....	259	384 520	124 491	24 769	2 413	11.5	12.0
5411	Legal services .....	19	D	D	D	b	D	D
54111	Offices of lawyers .....	18	6 993	2 271	400	57	40.4	.6
541110	Offices of lawyers .....	18	6 993	2 271	400	57	40.4	.6
5411101	Offices of lawyers (except legal aid societies) .....	18	6 993	2 271	400	57	40.4	.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	D	D	D	f	D	D
541214	Payroll services .....	3	D	D	D	f	D	D
5413	Architectural, engineering, & related services .....	27	15 260	6 642	1 248	111	47.4	10.0
54133	Engineering services .....	20	14 025	6 225	1 217	108	42.7	10.9
541330	Engineering services .....	20	14 025	6 225	1 217	108	42.7	10.9
5414	Specialized design services .....	16	D	D	D	b	D	D
54141	Interior design services .....	8	D	D	D	b	D	D
541410	Interior design services .....	8	D	D	D	b	D	D
54143	Graphic design services .....	6	D	D	D	a	D	D
541430	Graphic design services .....	6	D	D	D	a	D	D
5415	Computer systems design & related services .....	82	191 342	53 022	10 670	906	5.9	16.1
54151	Computer systems design & related services .....	82	191 342	53 022	10 670	906	5.9	16.1
541511	Custom computer programming services .....	41	31 912	13 250	2 477	205	15.3	1.8
541512	Computer systems design services .....	30	135 732	31 731	6 268	618	3.5	21.9
5415121	Computer systems integrators .....	14	132 474	30 409	6 008	596	1.8	22.0
541519	Other computer related services .....	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	67	46 952	18 016	3 997	329	27.8	25.4
54161	Management consulting services .....	53	39 123	15 425	3 394	267	27.6	22.9
541611	Administrative management & general management consulting service .....	21	22 031	8 694	1 827	167	9.1	35.8
541612	Human resources & executive search consulting services .....	18	10 039	3 801	812	64	83.2	1.3
5416123	Human resources & personnel management consulting .....	10	7 129	2 363	485	44	94.5	1.2
541613	Marketing consulting services .....	10	D	D	D	b	D	D
54162	Environmental consulting services .....	6	6 221	1 962	479	38	10.5	47.8
541620	Environmental consulting services .....	6	6 221	1 962	479	38	10.5	47.8
5417	Scientific research & development services .....	4	8 004	3 665	828	60	—	8.2
5418	Advertising & related services .....	17	11 916	3 210	689	102	7.2	4.9
54189	Other services related to advertising .....	2	D	D	D	b	D	D
541890	Other services related to advertising .....	2	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	11	D	D	D	b	D	D
54192	Photographic services .....	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AMERICUS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	30	D	D	D	c	D	D
5411	Legal services .....	10	D	D	D	b	D	D
54111	Offices of lawyers .....	10	D	D	D	b	D	D
541110	Offices of lawyers .....	10	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	10	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 972	923	253	54	51.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 972	923	253	54	51.3	—
<b>ASHBURN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>668</b>	<b>172</b>	<b>48</b>	<b>16</b>	<b>83.8</b>	<b>5.8</b>
<b>ATHENS-CLARKE COUNTY, GA (CC) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>156</b>	<b>54 861</b>	<b>22 816</b>	<b>5 362</b>	<b>943</b>	<b>47.7</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	156	54 861	22 816	5 362	943	47.7	6.3
5411	Legal services .....	40	12 276	5 356	1 119	173	36.0	4.2
54111	Offices of lawyers .....	40	12 276	5 356	1 119	173	36.0	4.2
541110	Offices of lawyers .....	40	12 276	5 356	1 119	173	36.0	4.2
5411101	Offices of lawyers (except legal aid societies) .....	40	12 276	5 356	1 119	173	36.0	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	37	10 242	4 398	1 056	316	35.4	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	37	10 242	4 398	1 056	316	35.4	20.1
541211	Offices of certified public accountants .....	20	D	D	D	b	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	15	8 177	3 443	836	117	67.9	1.0
5415	Computer systems design & related services .....	13	3 839	1 597	395	43	71.0	1.9
54151	Computer systems design & related services .....	13	3 839	1 597	395	43	71.0	1.9
5416	Management, scientific, & technical consulting services .....	24	D	D	D	c	D	D
54161	Management consulting services .....	17	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	12	D	D	D	b	D	D
<b>ATHENS-CLARKE COUNTY, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>156</b>	<b>54 861</b>	<b>22 816</b>	<b>5 362</b>	<b>943</b>	<b>47.7</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	156	54 861	22 816	5 362	943	47.7	6.3
5411	Legal services .....	40	12 276	5 356	1 119	173	36.0	4.2
54111	Offices of lawyers .....	40	12 276	5 356	1 119	173	36.0	4.2
541110	Offices of lawyers .....	40	12 276	5 356	1 119	173	36.0	4.2
5411101	Offices of lawyers (except legal aid societies) .....	40	12 276	5 356	1 119	173	36.0	4.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	37	10 242	4 398	1 056	316	35.4	20.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	37	10 242	4 398	1 056	316	35.4	20.1
541211	Offices of certified public accountants .....	20	D	D	D	b	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	15	8 177	3 443	836	117	67.9	1.0
5415	Computer systems design & related services .....	13	3 839	1 597	395	43	71.0	1.9
54151	Computer systems design & related services .....	13	3 839	1 597	395	43	71.0	1.9
5416	Management, scientific, & technical consulting services .....	24	D	D	D	c	D	D
54161	Management consulting services .....	17	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	4	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	12	D	D	D	b	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ATLANTA, GA *</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 573</b>	<b>5 305 690</b>	<b>1 969 614</b>	<b>445 790</b>	<b>38 245</b>	<b>8.6</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	2 573	5 305 690	1 969 614	445 790	38 245	8.6	5.5
5411	Legal services .....	862	1 600 709	532 483	115 559	9 646	9.4	3.9
54111	Offices of lawyers .....	853	1 584 068	529 625	114 919	9 550	9.5	3.9
541110	Offices of lawyers .....	853	1 584 068	529 625	114 919	9 550	9.5	3.9
5411101	Offices of lawyers (except legal aid societies) .....	853	1 584 068	529 625	114 919	9 550	9.5	3.9
54119	Other legal services .....	9	16 641	2 858	640	96	.7	4.1
541191	Title abstract & settlement offices .....	6	D	D	D	b	D	D
541199	All other legal services .....	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	166	584 000	224 315	52 620	8 000	2.6	1.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	166	584 000	224 315	52 620	8 000	2.6	1.4
541211	Offices of certified public accountants .....	125	562 758	211 678	49 656	4 049	2.3	1.1
541213	Tax return preparation services .....	12	D	D	D	b	D	D
541219	Other accounting services .....	24	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	289	672 899	277 553	63 791	5 079	10.7	2.4
54131	Architectural services .....	150	276 694	113 752	22 097	2 231	8.6	1.6
541310	Architectural services .....	150	276 694	113 752	22 097	2 231	8.6	1.6
54133	Engineering services .....	121	388 388	160 520	40 953	2 760	11.3	2.8
541330	Engineering services .....	121	388 388	160 520	40 953	2 760	11.3	2.8
54135	Building inspection services .....	7	D	D	D	a	D	D
541350	Building inspection services .....	7	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services .....	4	2 988	1 353	311	39	81.5	18.5
541370	Surveying & mapping (except geophysical) services .....	4	2 988	1 353	311	39	81.5	18.5
5414	Specialized design services .....	227	169 503	49 849	9 787	1 096	24.6	3.5
54141	Interior design services .....	97	93 158	24 641	4 588	535	19.8	3.0
541410	Interior design services .....	97	93 158	24 641	4 588	535	19.8	3.0
54143	Graphic design services .....	121	71 532	24 203	4 974	522	30.6	4.3
541430	Graphic design services .....	121	71 532	24 203	4 974	522	30.6	4.3
5414301	Graphic design services (except commercial art & medical artists) ..	104	68 236	23 210	4 777	499	29.4	4.6
5414302	Commercial art .....	16	D	D	D	b	D	D
5415	Computer systems design & related services .....	271	1 000 918	293 755	71 824	5 085	3.3	11.4
54151	Computer systems design & related services .....	271	1 000 918	293 755	71 824	5 085	3.3	11.4
541511	Custom computer programming services .....	142	310 166	154 456	32 918	2 472	4.6	18.2
541512	Computer systems design services .....	80	D	D	D	f	D	D
5415121	Computer systems integrators .....	22	63 971	21 854	4 479	319	7.1	66.7
5415122	Computer systems consultants (except systems integrators) .....	58	D	D	D	e	D	D
541513	Computer facilities management services .....	12	D	D	D	g	D	D
541519	Other computer related services .....	37	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	387	803 462	401 367	90 583	5 216	9.8	7.0
54161	Management consulting services .....	325	778 010	388 851	88 214	4 966	9.3	6.0
541611	Administrative management & general management consulting service .....	145	502 431	270 476	55 544	3 476	5.4	5.0
541612	Human resources & executive search consulting services .....	101	198 775	92 996	27 568	1 071	7.7	9.0
5416121	Actuarial consulting .....	9	D	D	D	c	D	D
5416122	Executive placement services .....	56	D	D	D	e	D	D
5416123	Human resources & personnel management consulting .....	36	105 755	46 408	17 258	496	6.8	8.3
541613	Marketing consulting services .....	59	63 153	19 668	3 922	327	43.3	3.1
541618	Other management consulting services .....	11	7 435	3 816	772	58	10.5	15.1
54162	Environmental consulting services .....	11	4 512	1 969	432	59	26.4	42.2
541620	Environmental consulting services .....	11	4 512	1 969	432	59	26.4	42.2
54169	Other scientific & technical consulting services .....	51	20 940	10 547	1 937	191	22.2	36.8
541690	Other scientific & technical consulting services .....	51	20 940	10 547	1 937	191	22.2	36.8
5417	Scientific research & development services .....	13	11 174	5 283	1 132	91	15.5	2.5
5418	Advertising & related services .....	239	352 140	142 644	33 747	3 118	12.6	4.6
54181	Advertising agencies .....	109	182 049	88 365	21 279	1 740	6.0	4.5
541810	Advertising agencies .....	109	182 049	88 365	21 279	1 740	6.0	4.5
54182	Public relations agencies .....	58	56 312	22 265	5 037	454	25.7	7.2
541820	Public relations agencies .....	58	56 312	22 265	5 037	454	25.7	7.2
54184	Media representatives .....	21	29 529	12 064	2 909	341	4.3	7.0
541840	Media representatives .....	21	29 529	12 064	2 909	341	4.3	7.0
5418401	Radio & television advertising representatives .....	15	26 621	10 902	2 666	319	-	4.4
54185	Display advertising .....	7	12 813	2 545	671	91	21.5	6.1
541850	Display advertising .....	7	12 813	2 545	671	91	21.5	6.1
5418502	Outdoor advertising services .....	5	D	D	D	b	D	D
54186	Direct mail advertising .....	11	38 393	10 766	2 374	304	9.5	.9
541860	Direct mail advertising .....	11	38 393	10 766	2 374	304	9.5	.9
54189	Other services related to advertising .....	23	D	D	D	c	D	D
541890	Other services related to advertising .....	23	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	12	21 693	2 554	591	72	43.5	-
5418903	Sign painting & lettering shop .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	119	110 885	42 365	6 747	914	17.0	12.1
54191	Marketing research & public opinion polling .....	29	62 131	27 356	3 282	477	14.5	7.1
541910	Marketing research & public opinion polling .....	29	62 131	27 356	3 282	477	14.5	7.1
54192	Photographic services .....	71	31 209	9 122	2 115	285	29.8	11.9
541921	Photographic studios, portrait .....	33	16 381	5 893	1 363	178	38.6	.6
541922	Commercial photography .....	38	14 828	3 229	752	107	19.9	24.4
54199	All other professional, scientific, & technical services .....	16	16 738	5 662	1 315	146	1.8	31.3
541990	All other professional, scientific, & technical services .....	16	16 738	5 662	1 315	146	1.8	31.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ATLANTA, GA (DEKALB COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>51</b>	<b>30 025</b>	<b>14 126</b>	<b>2 509</b>	<b>197</b>	<b>13.8</b>	<b>9.8</b>
541	Professional, scientific, & technical services .....	51	30 025	14 126	2 509	197	13.8	9.8
5411	Legal services .....	7	3 200	1 277	220	27	8.1	1.9
541110	Offices of lawyers .....	7	3 200	1 277	220	27	8.1	1.9
541110	Offices of lawyers (except legal aid societies) .....	7	3 200	1 277	220	27	8.1	1.9
5413	Architectural, engineering, & related services .....	8	1 495	806	221	20	63.4	15.8
5414	Specialized design services .....	8	2 499	667	143	22	20.8	38.3
5415	Computer systems design & related services .....	11	D	D	D	b	D	D
54151	Computer systems design & related services .....	11	D	D	D	b	D	D
541511	Custom computer programming services .....	8	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	10	4 786	2 471	457	29	18.6	26.5
54161	Management consulting services .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	3	D	D	D	b	D	D
<b>ATLANTA, GA (FULTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 522</b>	<b>5 275 665</b>	<b>1 955 488</b>	<b>443 281</b>	<b>38 048</b>	<b>8.6</b>	<b>5.5</b>
541	Professional, scientific, & technical services .....	2 522	5 275 665	1 955 488	443 281	38 048	8.6	5.5
5411	Legal services .....	855	1 597 509	531 206	115 339	9 619	9.4	3.9
541110	Offices of lawyers .....	846	1 580 868	528 348	114 699	9 523	9.5	3.9
541110	Offices of lawyers (except legal aid societies) .....	846	1 580 868	528 348	114 699	9 523	9.5	3.9
54119	Other legal services .....	9	16 641	2 858	640	96	.7	4.1
541191	Title abstract & settlement offices .....	6	D	D	D	b	D	D
541199	All other legal services .....	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	162	D	D	D	i	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	162	D	D	D	i	D	D
541211	Offices of certified public accountants .....	123	D	D	D	h	D	D
541213	Tax return preparation services .....	11	D	D	D	b	D	D
541219	Other accounting services .....	23	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	281	671 404	276 747	63 570	5 059	10.6	2.4
54131	Architectural services .....	147	D	D	D	g	D	D
541310	Architectural services .....	147	D	D	D	g	D	D
54133	Engineering services .....	118	D	D	D	h	D	D
541330	Engineering services .....	118	D	D	D	h	D	D
54135	Building inspection services .....	6	D	D	D	a	D	D
541350	Building inspection services .....	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services .....	4	2 988	1 353	311	39	81.5	18.5
541370	Surveying & mapping (except geophysical) services .....	4	2 988	1 353	311	39	81.5	18.5
5414	Specialized design services .....	219	167 004	49 182	9 644	1 074	24.7	3.0
54141	Interior design services .....	94	91 471	24 290	4 526	527	20.0	2.0
541410	Interior design services .....	94	91 471	24 290	4 526	527	20.0	2.0
54143	Graphic design services .....	116	70 720	23 887	4 893	508	30.5	4.4
541430	Graphic design services .....	116	70 720	23 887	4 893	508	30.5	4.4
5414301	Graphic design services (except commercial art & medical artists) ..	100	D	D	D	e	D	D
5414302	Commercial art .....	15	D	D	D	b	D	D
5415	Computer systems design & related services .....	260	D	D	D	i	D	D
54151	Computer systems design & related services .....	260	D	D	D	i	D	D
541511	Custom computer programming services .....	134	D	D	D	g	D	D
541512	Computer systems design services .....	78	D	D	D	f	D	D
5415121	Computer systems integrators .....	21	D	D	D	e	D	D
5415122	Computer systems consultants (except systems integrators) .....	57	D	D	D	e	D	D
541513	Computer facilities management services .....	12	D	D	D	g	D	D
541519	Other computer related services .....	36	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	377	798 676	398 896	90 126	5 187	9.7	6.9
54161	Management consulting services .....	317	D	D	D	h	D	D
541611	Administrative management & general management consulting service .....	141	D	D	D	g	D	D
541612	Human resources & executive search consulting services .....	98	D	D	D	h	D	D
5416121	Actuarial consulting .....	9	D	D	D	c	D	D
5416122	Executive placement services .....	55	D	D	D	e	D	D
5416123	Human resources & personnel management consulting .....	34	D	D	D	e	D	D
541613	Marketing consulting services .....	59	63 153	19 668	3 922	327	43.3	3.1
541618	Other management consulting services .....	11	7 435	3 816	772	58	10.5	15.1
54162	Environmental consulting services .....	11	4 512	1 969	432	59	26.4	42.2
541620	Environmental consulting services .....	11	4 512	1 969	432	59	26.4	42.2
54169	Other scientific & technical consulting services .....	49	D	D	D	c	D	D
541690	Other scientific & technical consulting services .....	49	D	D	D	c	D	D
5417	Scientific research & development services .....	13	11 174	5 283	1 132	91	15.5	2.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ATLANTA, GA (FULTON COUNTY PART) *—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	236	D	D	D	h	D	D
54181	Advertising agencies .....	108	D	D	D	g	D	D
541810	Advertising agencies .....	108	D	D	D	g	D	D
54182	Public relations agencies .....	58	56 312	22 265	5 037	454	25.7	7.2
541820	Public relations agencies .....	58	56 312	22 265	5 037	454	25.7	7.2
54184	Media representatives .....	21	29 529	12 064	2 909	341	4.3	7.0
541840	Media representatives .....	21	29 529	12 064	2 909	341	4.3	7.0
5418401	Radio & television advertising representatives .....	15	26 621	10 902	2 666	319	—	4.4
54185	Display advertising .....	6	D	D	D	b	D	D
541850	Display advertising .....	6	D	D	D	b	D	D
5418502	Outdoor advertising services .....	4	D	D	D	b	D	D
54186	Direct mail advertising .....	11	38 393	10 766	2 374	304	9.5	.9
541860	Direct mail advertising .....	11	38 393	10 766	2 374	304	9.5	.9
54189	Other services related to advertising .....	22	D	D	D	c	D	D
541890	Other services related to advertising .....	22	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	119	110 885	42 365	6 747	914	17.0	12.1
54191	Marketing research & public opinion polling .....	29	62 131	27 356	3 282	477	14.5	7.1
541910	Marketing research & public opinion polling .....	29	62 131	27 356	3 282	477	14.5	7.1
54192	Photographic services .....	71	31 209	9 122	2 115	285	29.8	11.9
541921	Photographic studios, portrait .....	33	16 381	5 893	1 363	178	38.6	.6
541922	Commercial photography .....	38	14 828	3 229	752	107	19.9	24.4
54199	All other professional, scientific, & technical services .....	16	16 738	5 662	1 315	146	1.8	31.3
541990	All other professional, scientific, & technical services .....	16	16 738	5 662	1 315	146	1.8	31.3
<b>AUBURN, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 300</b>	<b>676</b>	<b>156</b>	<b>21</b>	<b>33.5</b>	<b>1.1</b>
541	Professional, scientific, & technical services .....	6	1 300	676	156	21	33.5	1.1
<b>AUBURN, GA (BARROW COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>AUBURN, GA (GWINNETT COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>AUGUSTA-RICHMOND COUNTY, GA (CC) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>324</b>	<b>147 198</b>	<b>58 340</b>	<b>13 036</b>	<b>1 931</b>	<b>33.2</b>	<b>6.1</b>
541	Professional, scientific, & technical services .....	324	147 198	58 340	13 036	1 931	33.2	6.1
5411	Legal services .....	130	46 805	18 391	3 891	512	32.9	6.8
54111	Offices of lawyers .....	128	D	D	D	e	D	D
541110	Offices of lawyers .....	128	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	128	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	58	19 361	8 465	2 181	472	25.9	4.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	58	19 361	8 465	2 181	472	25.9	4.4
541211	Offices of certified public accountants .....	33	14 882	6 733	1 620	219	25.7	5.4
541213	Tax return preparation services .....	12	2 681	987	388	213	10.3	.9
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	51	33 678	15 383	3 189	427	48.0	.7
54131	Architectural services .....	19	D	D	D	b	D	D
541310	Architectural services .....	19	D	D	D	b	D	D
54133	Engineering services .....	23	23 919	11 522	2 425	302	44.1	.3
541330	Engineering services .....	23	23 919	11 522	2 425	302	44.1	.3
5414	Specialized design services .....	8	D	D	D	b	D	D
5415	Computer systems design & related services .....	13	5 754	2 303	586	98	25.1	45.9
54151	Computer systems design & related services .....	13	5 754	2 303	586	98	25.1	45.9
5416	Management, scientific, & technical consulting services .....	27	16 395	7 772	1 808	205	19.9	.7
54161	Management consulting services .....	18	11 360	5 118	1 118	114	26.1	.7
541611	Administrative management & general management consulting service .....	9	D	D	D	b	D	D
5417	Scientific research & development services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	19	10 802	2 374	532	75	44.1	11.8
54189	Other services related to advertising .....	6	D	D	D	a	D	D
541890	Other services related to advertising .....	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AUGUSTA-RICHMOND COUNTY (BALANCE), GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>321</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	321	D	D	D	g	D	D
5411	Legal services .....	129	D	D	D	f	D	D
54111	Offices of lawyers .....	127	D	D	D	e	D	D
541110	Offices of lawyers .....	127	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	127	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	56	D	D	D	e	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	56	D	D	D	e	D	D
541211	Offices of certified public accountants .....	33	14 882	6 733	1 620	219	25.7	5.4
541213	Tax return preparation services .....	10	D	D	D	c	D	D
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	51	33 678	15 383	3 189	427	48.0	.7
54131	Architectural services .....	19	D	D	D	b	D	D
541310	Architectural services .....	19	D	D	D	b	D	D
54133	Engineering services .....	23	23 919	11 522	2 425	302	44.1	.3
541330	Engineering services .....	23	23 919	11 522	2 425	302	44.1	.3
5414	Specialized design services .....	8	D	D	D	b	D	D
5415	Computer systems design & related services .....	13	5 754	2 303	586	98	25.1	45.9
54151	Computer systems design & related services .....	13	5 754	2 303	586	98	25.1	45.9
5416	Management, scientific, & technical consulting services .....	27	16 395	7 772	1 808	205	19.9	.7
54161	Management consulting services .....	18	11 360	5 118	1 118	114	26.1	.7
541611	Administrative management & general management consulting service .....	9	D	D	D	b	D	D
5417	Scientific research & development services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	19	10 802	2 374	532	75	44.1	11.8
54189	Other services related to advertising .....	6	D	D	D	a	D	D
541890	Other services related to advertising .....	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	b	D	D
54192	Photographic services .....	11	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
<b>AUSTELL, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 374</b>	<b>657</b>	<b>151</b>	<b>15</b>	<b>27.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 374	657	151	15	27.2	—
<b>AUSTELL, GA (COBB COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>1 374</b>	<b>657</b>	<b>151</b>	<b>15</b>	<b>27.2</b>	<b>—</b>
541	Professional, scientific, & technical services .....	6	1 374	657	151	15	27.2	—
<b>BAINBRIDGE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>4 952</b>	<b>1 320</b>	<b>275</b>	<b>59</b>	<b>60.5</b>	<b>22.5</b>
541	Professional, scientific, & technical services .....	17	4 952	1 320	275	59	60.5	22.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
<b>BARNESVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	14	D	D	D	b	D	D
<b>BAXLEY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>BLACKSHEAR, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>BLAKELY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>2 881</b>	<b>1 035</b>	<b>169</b>	<b>31</b>	<b>40.5</b>	<b>1.9</b>
541	Professional, scientific, & technical services .....	11	2 881	1 035	169	31	40.5	1.9
<b>BREMEN, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>3 561</b>	<b>1 133</b>	<b>266</b>	<b>56</b>	<b>15.7</b>	<b>5.7</b>
541	Professional, scientific, & technical services .....	9	3 561	1 133	266	56	15.7	5.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BREMEN, GA (CARROLL COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BREMEN, GA (HARALSON COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	8	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	8	D	D	D	b	D	D
<b>BRUNSWICK, GA</b>								
54	Professional, scientific, & technical services .....	90	25 657	10 378	2 226	352	30.0	16.6
541	Professional, scientific, & technical services .....	90	25 657	10 378	2 226	352	30.0	16.6
5411	Legal services .....	54	16 051	7 077	1 394	173	29.0	8.1
54111	Offices of lawyers .....	53	D	D	D	c	D	D
541110	Offices of lawyers .....	53	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	53	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	18	6 332	1 975	537	119	29.4	46.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	18	6 332	1 975	537	119	29.4	46.4
541211	Offices of certified public accountants .....	8	5 354	1 645	417	70	18.4	52.8
5413	Architectural, engineering, & related services .....	9	2 404	1 015	227	36	26.9	—
<b>BUFORD, GA *</b>								
54	Professional, scientific, & technical services .....	42	14 440	4 743	930	130	65.5	10.6
541	Professional, scientific, & technical services .....	42	14 440	4 743	930	130	65.5	10.6
5411	Legal services .....	16	5 944	1 405	245	34	57.5	17.6
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	5	1 925	733	265	21	52.6	—
<b>BUFORD, GA (GWINNETT COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	40	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	40	D	D	D	c	D	D
5411	Legal services .....	16	5 944	1 405	245	34	57.5	17.6
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	5	1 925	733	265	21	52.6	—
<b>BUFORD, GA (HALL COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BYRON, GA</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>CAIRO, GA</b>								
54	Professional, scientific, & technical services .....	13	2 893	801	156	45	72.1	3.4
541	Professional, scientific, & technical services .....	13	2 893	801	156	45	72.1	3.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 004	474	95	21	29.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 004	474	95	21	29.5	—
<b>CALHOUN, GA</b>								
54	Professional, scientific, & technical services .....	29	10 180	4 380	901	226	48.6	5.2
541	Professional, scientific, & technical services .....	29	10 180	4 380	901	226	48.6	5.2
5411	Legal services .....	15	D	D	D	b	D	D
54111	Offices of lawyers .....	15	D	D	D	b	D	D
541110	Offices of lawyers .....	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	4 795	2 792	676	184	68.9	.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	4 795	2 792	676	184	68.9	.5
<b>CAMILLA, GA</b>								
54	Professional, scientific, & technical services .....	14	3 898	1 545	406	83	92.6	—
541	Professional, scientific, & technical services .....	14	3 898	1 545	406	83	92.6	—
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CANTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>13 774</b>	<b>3 884</b>	<b>904</b>	<b>180</b>	<b>53.1</b>	<b>7.5</b>
541	Professional, scientific, & technical services .....	40	13 774	3 884	904	180	53.1	7.5
5411	Legal services .....	14	4 888	1 418	316	50	70.2	3.8
54111	Offices of lawyers .....	13	D	D	D	b	D	D
541110	Offices of lawyers .....	13	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 891	368	109	64	24.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 891	368	109	64	24.0	—
541213	Tax return preparation services .....	1	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	1 955	587	134	32	100.0	—
5414	Specialized design services .....	2	D	D	D	a	D	D
54143	Graphic design services .....	1	D	D	D	a	D	D
541430	Graphic design services .....	1	D	D	D	a	D	D
<b>CARROLLTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>54</b>	<b>20 078</b>	<b>8 234</b>	<b>1 803</b>	<b>308</b>	<b>44.4</b>	<b>13.5</b>
541	Professional, scientific, & technical services .....	54	20 078	8 234	1 803	308	44.4	13.5
5411	Legal services .....	30	13 249	5 451	1 106	162	41.7	13.9
54111	Offices of lawyers .....	29	D	D	D	c	D	D
541110	Offices of lawyers .....	29	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	29	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 515	1 224	317	70	30.9	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 515	1 224	317	70	30.9	4.9
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>CARTERSVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>60</b>	<b>14 919</b>	<b>6 291</b>	<b>1 254</b>	<b>262</b>	<b>44.8</b>	<b>9.1</b>
541	Professional, scientific, & technical services .....	60	14 919	6 291	1 254	262	44.8	9.1
5411	Legal services .....	31	7 555	3 248	579	92	37.4	5.9
54111	Offices of lawyers .....	31	7 555	3 248	579	92	37.4	5.9
541110	Offices of lawyers .....	31	7 555	3 248	579	92	37.4	5.9
5411101	Offices of lawyers (except legal aid societies) .....	31	7 555	3 248	579	92	37.4	5.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
<b>CEDARTOWN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>6 141</b>	<b>2 242</b>	<b>393</b>	<b>74</b>	<b>17.2</b>	<b>1.6</b>
541	Professional, scientific, & technical services .....	13	6 141	2 242	393	74	17.2	1.6
5411	Legal services .....	9	D	D	D	b	D	D
54111	Offices of lawyers .....	9	D	D	D	b	D	D
541110	Offices of lawyers .....	9	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	9	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	b	D	D
<b>CENTERVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 056</b>	<b>891</b>	<b>211</b>	<b>31</b>	<b>26.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	2 056	891	211	31	26.0	—
<b>CHAMBLEE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>76</b>	<b>53 260</b>	<b>20 355</b>	<b>3 857</b>	<b>537</b>	<b>25.4</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	76	53 260	20 355	3 857	537	25.4	7.8
5411	Legal services .....	12	8 116	2 545	551	82	25.0	11.2
54111	Offices of lawyers .....	12	8 116	2 545	551	82	25.0	11.2
541110	Offices of lawyers .....	12	8 116	2 545	551	82	25.0	11.2
5411101	Offices of lawyers (except legal aid societies) .....	12	8 116	2 545	551	82	25.0	11.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	2 417	925	237	32	68.4	1.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	2 417	925	237	32	68.4	1.7
5413	Architectural, engineering, & related services .....	14	12 499	6 736	1 150	147	30.6	3.2
54137	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
5414	Specialized design services .....	6	2 954	454	58	14	28.9	12.1
5415	Computer systems design & related services .....	13	12 891	5 366	1 004	108	20.7	.5
54151	Computer systems design & related services .....	13	12 891	5 366	1 004	108	20.7	.5
541511	Custom computer programming services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	6	11 428	3 211	597	78	1.6	20.4
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHATSWORTH, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>2 810</b>	<b>1 370</b>	<b>355</b>	<b>103</b>	<b>93.1</b>	<b>3.0</b>
541	Professional, scientific, & technical services .....	10	2 810	1 370	355	103	93.1	3.0
5418	Advertising & related services .....	1	D	D	D	b	D	D
<b>CLARKSTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>3 155</b>	<b>1 160</b>	<b>234</b>	<b>30</b>	<b>59.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	3 155	1 160	234	30	59.9	—
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>CLAXTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	6	D	D	D	a	D	D
<b>COCHRAN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	D	D	D	a	D	D
<b>COLLEGE PARK, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>60</b>	<b>78 401</b>	<b>31 100</b>	<b>7 834</b>	<b>1 206</b>	<b>30.8</b>	<b>3.9</b>
541	Professional, scientific, & technical services .....	60	78 401	31 100	7 834	1 206	30.8	3.9
5411	Legal services .....	12	5 204	2 071	647	60	21.6	—
54111	Offices of lawyers .....	12	5 204	2 071	647	60	21.6	—
541110	Offices of lawyers .....	12	5 204	2 071	647	60	21.6	—
5411101	Offices of lawyers (except legal aid societies) .....	12	5 204	2 071	647	60	21.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	4 886	2 083	725	455	16.2	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	4 886	2 083	725	455	16.2	15.7
541213	Tax return preparation services .....	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	10	19 783	6 566	1 296	125	4.1	1.1
54133	Engineering services .....	7	19 386	6 333	1 272	120	2.8	.4
541330	Engineering services .....	7	19 386	6 333	1 272	120	2.8	.4
5415	Computer systems design & related services .....	8	8 491	3 440	549	64	41.4	12.4
54151	Computer systems design & related services .....	8	8 491	3 440	549	64	41.4	12.4
5416	Management, scientific, & technical consulting services .....	14	37 076	15 806	4 323	364	46.6	.5
54161	Management consulting services .....	10	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services .....	3	D	D	D	c	D	D
54169	Other scientific & technical consulting services .....	4	D	D	D	a	D	D
541690	Other scientific & technical consulting services .....	4	D	D	D	a	D	D
<b>COLLEGE PARK, GA (CLAYTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>41 779</b>	<b>12 856</b>	<b>3 416</b>	<b>368</b>	<b>9.6</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	22	41 779	12 856	3 416	368	9.6	2.8
5413	Architectural, engineering, & related services .....	8	D	D	D	c	D	D
54133	Engineering services .....	6	D	D	D	c	D	D
541330	Engineering services .....	6	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	7	D	D	D	c	D	D
54161	Management consulting services .....	4	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services .....	1	D	D	D	c	D	D
54169	Other scientific & technical consulting services .....	3	D	D	D	a	D	D
541690	Other scientific & technical consulting services .....	3	D	D	D	a	D	D
<b>COLLEGE PARK, GA (FULTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>38</b>	<b>36 622</b>	<b>18 244</b>	<b>4 418</b>	<b>838</b>	<b>55.0</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	38	36 622	18 244	4 418	838	55.0	5.1
5411	Legal services .....	8	3 485	1 272	440	31	16.4	—
54111	Offices of lawyers .....	8	3 485	1 272	440	31	16.4	—
541110	Offices of lawyers .....	8	3 485	1 272	440	31	16.4	—
5411101	Offices of lawyers (except legal aid societies) .....	8	3 485	1 272	440	31	16.4	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	4 886	2 083	725	455	16.2	15.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	4 886	2 083	725	455	16.2	15.7
541213	Tax return preparation services .....	2	D	D	D	e	D	D
5415	Computer systems design & related services .....	6	D	D	D	b	D	D
54151	Computer systems design & related services .....	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	7	D	D	D	c	D	D
54161	Management consulting services .....	6	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	3	D	D	D	c	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>COLUMBUS, GA (CC) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>264</b>	<b>146 195</b>	<b>43 571</b>	<b>9 477</b>	<b>1 607</b>	<b>34.6</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	264	146 195	43 571	9 477	1 607	34.6	6.0
5411	Legal services .....	105	53 055	17 033	3 529	450	23.4	5.5
54111	Offices of lawyers .....	105	53 055	17 033	3 529	450	23.4	5.5
541110	Offices of lawyers .....	105	53 055	17 033	3 529	450	23.4	5.5
5411101	Offices of lawyers (except legal aid societies) .....	105	53 055	17 033	3 529	450	23.4	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	57	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	57	D	D	D	f	D	D
541211	Offices of certified public accountants .....	24	D	D	D	c	D	D
541213	Tax return preparation services .....	6	D	D	D	c	D	D
541219	Other accounting services .....	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	25	14 736	5 982	1 167	154	50.8	.1
54131	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
5414	Specialized design services .....	13	2 963	514	116	37	52.1	.4
54143	Graphic design services .....	6	1 964	424	92	26	38.8	.6
541430	Graphic design services .....	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services .....	13	D	D	D	b	D	D
54151	Computer systems design & related services .....	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	16	10 035	1 534	324	72	82.2	17.8
54161	Management consulting services .....	14	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	19	D	D	D	c	D	D
54186	Direct mail advertising .....	3	D	D	D	c	D	D
541860	Direct mail advertising .....	3	D	D	D	c	D	D
54189	Other services related to advertising .....	5	D	D	D	b	D	D
541890	Other services related to advertising .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	15	D	D	D	b	D	D
54192	Photographic services .....	14	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>COLUMBUS CITY, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>264</b>	<b>146 195</b>	<b>43 571</b>	<b>9 477</b>	<b>1 607</b>	<b>34.6</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	264	146 195	43 571	9 477	1 607	34.6	6.0
5411	Legal services .....	105	53 055	17 033	3 529	450	23.4	5.5
54111	Offices of lawyers .....	105	53 055	17 033	3 529	450	23.4	5.5
541110	Offices of lawyers .....	105	53 055	17 033	3 529	450	23.4	5.5
5411101	Offices of lawyers (except legal aid societies) .....	105	53 055	17 033	3 529	450	23.4	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	57	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	57	D	D	D	f	D	D
541211	Offices of certified public accountants .....	24	D	D	D	c	D	D
541213	Tax return preparation services .....	6	D	D	D	c	D	D
541219	Other accounting services .....	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	25	14 736	5 982	1 167	154	50.8	.1
54131	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
541310	Architectural services .....	7	5 312	2 080	395	43	29.1	.2
5414	Specialized design services .....	13	2 963	514	116	37	52.1	.4
54143	Graphic design services .....	6	1 964	424	92	26	38.8	.6
541430	Graphic design services .....	6	1 964	424	92	26	38.8	.6
5415	Computer systems design & related services .....	13	D	D	D	b	D	D
54151	Computer systems design & related services .....	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	16	10 035	1 534	324	72	82.2	17.8
54161	Management consulting services .....	14	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	19	D	D	D	c	D	D
54186	Direct mail advertising .....	3	D	D	D	c	D	D
541860	Direct mail advertising .....	3	D	D	D	c	D	D
54189	Other services related to advertising .....	5	D	D	D	b	D	D
541890	Other services related to advertising .....	5	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	15	D	D	D	b	D	D
54192	Photographic services .....	14	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>COMMERCE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 347</b>	<b>370</b>	<b>98</b>	<b>37</b>	<b>77.7</b>	<b>.7</b>
541	Professional, scientific, & technical services .....	9	1 347	370	98	37	77.7	.7

See footnotes at end of table.



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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CONYERS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>86</b>	<b>26 702</b>	<b>10 593</b>	<b>2 119</b>	<b>333</b>	<b>52.1</b>	<b>14.8</b>
541	Professional, scientific, & technical services .....	86	26 702	10 593	2 119	333	52.1	14.8
5411	Legal services .....	31	8 407	3 133	550	81	44.5	9.1
54111	Offices of lawyers .....	31	8 407	3 133	550	81	44.5	9.1
541110	Offices of lawyers .....	31	8 407	3 133	550	81	44.5	9.1
5411101	Offices of lawyers (except legal aid societies) .....	31	8 407	3 133	550	81	44.5	9.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 710	1 091	241	51	71.3	4.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	2 710	1 091	241	51	71.3	4.9
5413	Architectural, engineering, & related services .....	10	6 037	2 471	490	66	69.5	12.8
5416	Management, scientific, & technical consulting services .....	11	D	D	D	b	D	D
<b>CORDELE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>4 413</b>	<b>1 577</b>	<b>381</b>	<b>71</b>	<b>64.4</b>	<b>4.0</b>
541	Professional, scientific, & technical services .....	20	4 413	1 577	381	71	64.4	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 312	633	170	27	91.0	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 312	633	170	27	91.0	9.0
<b>CORNELIA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>6 496</b>	<b>1 393</b>	<b>292</b>	<b>53</b>	<b>95.0</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	17	6 496	1 393	292	53	95.0	3.8
5411	Legal services .....	10	4 479	918	172	27	94.5	5.5
54111	Offices of lawyers .....	10	4 479	918	172	27	94.5	5.5
541110	Offices of lawyers .....	10	4 479	918	172	27	94.5	5.5
5411101	Offices of lawyers (except legal aid societies) .....	10	4 479	918	172	27	94.5	5.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
<b>COVINGTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>49</b>	<b>12 209</b>	<b>3 367</b>	<b>811</b>	<b>146</b>	<b>62.9</b>	<b>10.3</b>
541	Professional, scientific, & technical services .....	49	12 209	3 367	811	146	62.9	10.3
5411	Legal services .....	22	5 045	1 253	313	57	75.2	10.1
54111	Offices of lawyers .....	22	5 045	1 253	313	57	75.2	10.1
541110	Offices of lawyers .....	22	5 045	1 253	313	57	75.2	10.1
5411101	Offices of lawyers (except legal aid societies) .....	22	5 045	1 253	313	57	75.2	10.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
<b>CUMMING, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>66</b>	<b>18 647</b>	<b>6 780</b>	<b>1 561</b>	<b>210</b>	<b>61.3</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	66	18 647	6 780	1 561	210	61.3	5.2
5411	Legal services .....	16	4 448	1 349	238	33	42.1	6.0
54111	Offices of lawyers .....	15	D	D	D	b	D	D
541110	Offices of lawyers .....	15	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 052	690	338	53	72.2	4.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 052	690	338	53	72.2	4.5
5413	Architectural, engineering, & related services .....	10	4 916	2 051	432	57	50.5	—
5415	Computer systems design & related services .....	12	4 005	1 546	323	28	90.0	—
54151	Computer systems design & related services .....	12	4 005	1 546	323	28	90.0	—
<b>CUTHBERT, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
<b>DACULA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>788</b>	<b>261</b>	<b>43</b>	<b>7</b>	<b>87.7</b>	<b>12.3</b>
<b>DAHLONEGA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>2 714</b>	<b>804</b>	<b>154</b>	<b>29</b>	<b>67.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	12	2 714	804	154	29	67.8	—
<b>DALLAS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>3 950</b>	<b>2 047</b>	<b>418</b>	<b>70</b>	<b>31.2</b>	<b>2.8</b>
541	Professional, scientific, & technical services .....	15	3 950	2 047	418	70	31.2	2.8
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DALTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>110</b>	<b>59 179</b>	<b>27 316</b>	<b>5 674</b>	<b>736</b>	<b>29.1</b>	<b>1.4</b>
541	Professional, scientific, & technical services .....	110	59 179	27 316	5 674	736	29.1	1.4
5411	Legal services .....	31	D	D	D	c	D	D
54111	Offices of lawyers .....	31	D	D	D	c	D	D
541110	Offices of lawyers .....	31	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	31	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	28	17 553	11 004	2 758	347	21.7	2.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	28	17 553	11 004	2 758	347	21.7	2.1
541211	Offices of certified public accountants .....	18	10 575	5 214	1 286	155	29.7	—
5413	Architectural, engineering, & related services .....	12	7 294	3 286	636	89	73.6	.6
5414	Specialized design services .....	5	2 501	427	103	19	29.8	—
5415	Computer systems design & related services .....	6	D	D	D	b	D	D
54151	Computer systems design & related services .....	6	D	D	D	b	D	D
541512	Computer systems design services .....	3	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	15	D	D	D	b	D	D
54161	Management consulting services .....	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	7	D	D	D	a	D	D
54192	Photographic services .....	7	D	D	D	a	D	D
<b>DAWSON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 056</b>	<b>835</b>	<b>200</b>	<b>41</b>	<b>35.2</b>	<b>22.0</b>
541	Professional, scientific, & technical services .....	5	2 056	835	200	41	35.2	22.0
<b>DECATUR, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>200</b>	<b>131 998</b>	<b>60 022</b>	<b>12 739</b>	<b>1 090</b>	<b>21.6</b>	<b>3.4</b>
541	Professional, scientific, & technical services .....	200	131 998	60 022	12 739	1 090	21.6	3.4
5411	Legal services .....	114	37 100	14 827	2 809	356	49.3	6.8
54111	Offices of lawyers .....	112	D	D	D	e	D	D
541110	Offices of lawyers .....	112	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	112	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	6 178	2 420	537	82	34.4	4.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	6 178	2 420	537	82	34.4	4.2
541219	Other accounting services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	20	54 684	33 161	7 418	469	4.5	.8
54133	Engineering services .....	13	D	D	D	e	D	D
541330	Engineering services .....	13	D	D	D	e	D	D
5414	Specialized design services .....	8	1 478	469	90	14	33.6	22.7
5415	Computer systems design & related services .....	13	11 138	3 512	750	43	20.3	—
54151	Computer systems design & related services .....	13	11 138	3 512	750	43	20.3	—
541512	Computer systems design services .....	5	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators) .....	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	14	19 476	5 054	1 026	92	8.1	2.6
54161	Management consulting services .....	8	D	D	D	b	D	D
541611	Administrative management & general management consulting service .....	4	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	5	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	5	D	D	D	b	D	D
<b>DONALSONVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DORAVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>64</b>	<b>59 115</b>	<b>22 615</b>	<b>5 695</b>	<b>787</b>	<b>14.0</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	64	59 115	22 615	5 695	787	14.0	3.6
5411	Legal services .....	13	3 228	1 416	315	44	39.9	14.3
54111	Offices of lawyers .....	12	D	D	D	b	D	D
541110	Offices of lawyers .....	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	3 662	1 653	538	301	27.3	2.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	3 662	1 653	538	301	27.3	2.0
541213	Tax return preparation services .....	2	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	13	34 898	15 592	3 894	299	8.0	.3
54133	Engineering services .....	8	33 854	15 151	3 809	282	6.3	—
541330	Engineering services .....	8	33 854	15 151	3 809	282	6.3	—
5414	Specialized design services .....	8	7 417	1 098	291	46	19.0	2.6
54143	Graphic design services .....	5	D	D	D	b	D	D
541430	Graphic design services .....	5	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	4	D	D	D	b	D	D
5418	Advertising & related services .....	7	5 372	996	199	40	2.7	23.4
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
5418903	Sign painting & lettering shop .....	1	D	D	D	a	D	D
<b>DOUGLAS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>46</b>	<b>11 476</b>	<b>3 754</b>	<b>853</b>	<b>204</b>	<b>57.4</b>	<b>12.2</b>
541	Professional, scientific, & technical services .....	46	11 476	3 754	853	204	57.4	12.2
5411	Legal services .....	22	5 649	1 504	297	73	75.6	4.0
54111	Offices of lawyers .....	22	5 649	1 504	297	73	75.6	4.0
541110	Offices of lawyers .....	22	5 649	1 504	297	73	75.6	4.0
5411101	Offices of lawyers (except legal aid societies) .....	22	5 649	1 504	297	73	75.6	4.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
<b>DOUGLASVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>76</b>	<b>19 553</b>	<b>7 561</b>	<b>1 644</b>	<b>255</b>	<b>50.8</b>	<b>14.4</b>
541	Professional, scientific, & technical services .....	76	19 553	7 561	1 644	255	50.8	14.4
5411	Legal services .....	29	7 434	3 104	656	91	50.3	4.4
54111	Offices of lawyers .....	28	D	D	D	b	D	D
541110	Offices of lawyers .....	28	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	28	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	12	D	D	D	b	D	D
<b>DUBLIN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>43</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	43	D	D	D	c	D	D
5411	Legal services .....	22	D	D	D	b	D	D
54111	Offices of lawyers .....	22	D	D	D	b	D	D
541110	Offices of lawyers .....	22	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	6 295	3 480	733	121	46.1	25.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	6 295	3 480	733	121	46.1	25.7
541211	Offices of certified public accountants .....	10	5 681	3 331	655	81	44.5	28.5

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DULUTH, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>160</b>	<b>122 244</b>	<b>64 662</b>	<b>14 285</b>	<b>1 544</b>	<b>21.1</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	160	122 244	64 662	14 285	1 544	21.1	2.1
5411	Legal services .....	21	7 802	2 845	691	83	42.1	2.3
54111	Offices of lawyers .....	21	7 802	2 845	691	83	42.1	2.3
541110	Offices of lawyers .....	21	7 802	2 845	691	83	42.1	2.3
5411101	Offices of lawyers (except legal aid societies) .....	21	7 802	2 845	691	83	42.1	2.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	25	10 245	3 482	422	73	39.3	—
54133	Engineering services .....	18	8 847	2 911	313	51	35.9	—
541330	Engineering services .....	18	8 847	2 911	313	51	35.9	—
5414	Specialized design services .....	6	6 225	2 025	534	53	21.3	—
5415	Computer systems design & related services .....	51	38 692	19 698	3 204	377	17.5	.3
54151	Computer systems design & related services .....	51	38 692	19 698	3 204	377	17.5	.3
541511	Custom computer programming services .....	29	25 630	14 816	2 653	306	19.8	.5
541512	Computer systems design services .....	13	8 752	2 904	175	29	9.4	—
5415122	Computer systems consultants (except systems integrators) .....	10	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	19	22 176	15 444	5 113	441	28.2	4.9
54161	Management consulting services .....	15	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	5	D	D	D	e	D	D
54162	Environmental consulting services .....	1	D	D	D	b	D	D
541620	Environmental consulting services .....	1	D	D	D	b	D	D
5417	Scientific research & development services .....	1	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	1	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	1	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences .....	1	D	D	D	c	D	D
5418	Advertising & related services .....	15	9 099	3 416	927	229	7.3	11.6
5419	Other professional, scientific, & technical services .....	5	D	D	D	b	D	D
54192	Photographic services .....	4	D	D	D	b	D	D
<b>EAST DUBLIN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>EASTMAN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>3 890</b>	<b>1 494</b>	<b>280</b>	<b>70</b>	<b>63.6</b>	<b>20.0</b>
541	Professional, scientific, & technical services .....	18	3 890	1 494	280	70	63.6	20.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 433	717	173	34	46.1	26.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 433	717	173	34	46.1	26.8
<b>EAST POINT, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>31</b>	<b>12 181</b>	<b>4 820</b>	<b>1 138</b>	<b>159</b>	<b>31.0</b>	<b>17.0</b>
541	Professional, scientific, & technical services .....	31	12 181	4 820	1 138	159	31.0	17.0
5413	Architectural, engineering, & related services .....	9	4 582	2 396	545	69	51.4	17.1
5418	Advertising & related services .....	2	D	D	D	b	D	D
54189	Other services related to advertising .....	2	D	D	D	b	D	D
541890	Other services related to advertising .....	2	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	2	D	D	D	b	D	D
<b>EATONTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>1 519</b>	<b>255</b>	<b>51</b>	<b>25</b>	<b>67.3</b>	<b>.1</b>
541	Professional, scientific, & technical services .....	13	1 519	255	51	25	67.3	.1
<b>ELBERTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>5 383</b>	<b>1 499</b>	<b>358</b>	<b>97</b>	<b>64.8</b>	<b>8.8</b>
541	Professional, scientific, & technical services .....	26	5 383	1 499	358	97	64.8	8.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 109	346	105	30	38.9	27.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 109	346	105	30	38.9	27.6
5414	Specialized design services .....	6	1 819	568	132	32	54.4	2.8
54143	Graphic design services .....	6	1 819	568	132	32	54.4	2.8
541430	Graphic design services .....	6	1 819	568	132	32	54.4	2.8
<b>FAIRBURN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FAYETTEVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>70</b>	<b>27 498</b>	<b>11 419</b>	<b>2 704</b>	<b>339</b>	<b>45.3</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	70	27 498	11 419	2 704	339	45.3	8.7
5411	Legal services .....	23	6 339	2 406	484	65	41.6	2.0
54111	Offices of lawyers .....	23	6 339	2 406	484	65	41.6	2.0
541110	Offices of lawyers .....	23	6 339	2 406	484	65	41.6	2.0
5411101	Offices of lawyers (except legal aid societies) .....	23	6 339	2 406	484	65	41.6	2.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	7 286	3 804	991	123	33.1	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	7 286	3 804	991	123	33.1	2.6
541219	Other accounting services .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	12	5 838	3 166	792	95	14.9	22.3
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>FITZGERALD, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
<b>FITZGERALD, GA (BEN HILL COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
<b>FOREST PARK, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>6 866</b>	<b>2 655</b>	<b>629</b>	<b>199</b>	<b>36.6</b>	<b>18.1</b>
541	Professional, scientific, & technical services .....	21	6 866	2 655	629	199	36.6	18.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 414	795	181	126	39.9	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	1 414	795	181	126	39.9	—
<b>FORSYTH, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>2 812</b>	<b>732</b>	<b>173</b>	<b>53</b>	<b>66.9</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	15	2 812	732	173	53	66.9	7.8
<b>FORT OGLETHORPE, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 117</b>	<b>369</b>	<b>86</b>	<b>28</b>	<b>26.9</b>	<b>38.2</b>
541	Professional, scientific, & technical services .....	8	1 117	369	86	28	26.9	38.2
<b>FORT OGLETHORPE, GA (CATOOSA COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>FORT OGLETHORPE, GA (WALKER COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FORT VALLEY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 997</b>	<b>470</b>	<b>120</b>	<b>25</b>	<b>81.5</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	10	1 997	470	120	25	81.5	4.3
<b>GAINESVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>143</b>	<b>76 191</b>	<b>26 354</b>	<b>5 540</b>	<b>781</b>	<b>25.0</b>	<b>2.1</b>
541	Professional, scientific, & technical services .....	143	76 191	26 354	5 540	781	25.0	2.1
5411	Legal services .....	55	24 128	6 132	1 346	219	25.8	1.8
54111	Offices of lawyers .....	54	D	D	D	c	D	D
541110	Offices of lawyers .....	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	34	12 645	4 918	1 139	171	46.3	6.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	34	12 645	4 918	1 139	171	46.3	6.7
541211	Offices of certified public accountants .....	21	D	D	D	c	D	D
541213	Tax return preparation services .....	5	D	D	D	b	D	D
541219	Other accounting services .....	8	3 764	995	334	28	74.0	—
5413	Architectural, engineering, & related services .....	19	16 350	7 446	1 551	230	24.9	.8
54133	Engineering services .....	7	10 739	5 068	1 138	154	4.9	1.2
541330	Engineering services .....	7	10 739	5 068	1 138	154	4.9	1.2
5415	Computer systems design & related services .....	9	3 791	1 982	414	35	24.7	4.2
54151	Computer systems design & related services .....	9	3 791	1 982	414	35	24.7	4.2
5417	Scientific research & development services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	8	2 184	695	134	21	29.4	—
5419	Other professional, scientific, & technical services .....	6	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>GARDEN CITY, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	10	4 946	1 962	377	57	71.7	25.1
541	Professional, scientific, & technical services .....	10	4 946	1 962	377	57	71.7	25.1
5413	Architectural, engineering, & related services .....	4	3 614	1 481	292	43	68.9	31.1
<b>GLENNVILLE, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	8	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	8	D	D	D	b	D	D
<b>GORDON, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	2	D	D	D	a	D	D
<b>GREENSBORO, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	15	1 968	847	188	28	22.3	8.8
541	Professional, scientific, & technical services .....	15	1 968	847	188	28	22.3	8.8
<b>GRIFFIN, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	54	22 094	7 529	1 884	277	40.9	6.8
541	Professional, scientific, & technical services .....	54	22 094	7 529	1 884	277	40.9	6.8
5411	Legal services .....	24	10 488	3 103	988	110	40.1	12.5
54111	Offices of lawyers .....	24	10 488	3 103	988	110	40.1	12.5
541110	Offices of lawyers .....	24	10 488	3 103	988	110	40.1	12.5
5411101	Offices of lawyers (except legal aid societies) .....	24	10 488	3 103	988	110	40.1	12.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>GROVETOWN, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	4	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
<b>HAMPTON, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	7	614	233	41	11	85.7	14.3
<b>HAPEVILLE, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	16	6 280	2 506	540	63	33.2	23.5
541	Professional, scientific, & technical services .....	16	6 280	2 506	540	63	33.2	23.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 647	1 108	260	33	9.5	9.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	2 647	1 108	260	33	9.5	9.0
<b>HARTWELL, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	15	3 046	1 117	193	42	31.6	7.7
541	Professional, scientific, & technical services .....	15	3 046	1 117	193	42	31.6	7.7
<b>HAWKINSVILLE, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	12	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	12	D	D	D	b	D	D
<b>HAZLEHURST, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	13	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
<b>HEPHZIBAH, GA *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HINESVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	27	D	D	D	c	D	D
5411	Legal services .....	13	12 134	1 273	296	61	5.5	3.6
54111	Offices of lawyers .....	12	D	D	D	b	D	D
541110	Offices of lawyers .....	12	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	12	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
541213	Tax return preparation services .....	2	D	D	D	b	D	D
<b>HOGANSVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HOLLY SPRINGS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>1 888</b>	<b>781</b>	<b>206</b>	<b>24</b>	<b>81.8</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	4	1 888	781	206	24	81.8	2.3
<b>HOMERVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>3 133</b>	<b>1 085</b>	<b>208</b>	<b>35</b>	<b>72.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	8	3 133	1 085	208	35	72.9	—
5411	Legal services .....	7	D	D	D	b	D	D
54111	Offices of lawyers .....	7	D	D	D	b	D	D
541110	Offices of lawyers .....	7	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	7	D	D	D	b	D	D
<b>JACKSON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	a	D	D
<b>JEFFERSON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 794</b>	<b>435</b>	<b>103</b>	<b>21</b>	<b>60.3</b>	<b>12.0</b>
541	Professional, scientific, & technical services .....	10	1 794	435	103	21	60.3	12.0
<b>JESUP, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	22	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
<b>JONESBORO, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>59</b>	<b>13 023</b>	<b>4 826</b>	<b>974</b>	<b>185</b>	<b>53.4</b>	<b>5.6</b>
541	Professional, scientific, & technical services .....	59	13 023	4 826	974	185	53.4	5.6
5411	Legal services .....	43	9 840	3 575	742	112	49.4	1.9
54111	Offices of lawyers .....	43	9 840	3 575	742	112	49.4	1.9
541110	Offices of lawyers .....	43	9 840	3 575	742	112	49.4	1.9
5411101	Offices of lawyers (except legal aid societies) .....	43	9 840	3 575	742	112	49.4	1.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	2 092	871	140	45	72.0	21.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	2 092	871	140	45	72.0	21.7
<b>KENNESAW, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>64</b>	<b>27 018</b>	<b>10 874</b>	<b>2 285</b>	<b>373</b>	<b>26.6</b>	<b>20.3</b>
541	Professional, scientific, & technical services .....	64	27 018	10 874	2 285	373	26.6	20.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	16	9 387	4 142	747	89	17.1	48.8
5415	Computer systems design & related services .....	13	3 626	1 946	368	43	39.9	4.7
54151	Computer systems design & related services .....	13	3 626	1 946	368	43	39.9	4.7
5416	Management, scientific, & technical consulting services .....	11	7 454	2 404	558	84	28.4	7.3
54161	Management consulting services .....	8	D	D	D	b	D	D
<b>KINGSLAND, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>1 745</b>	<b>482</b>	<b>109</b>	<b>26</b>	<b>62.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	1 745	482	109	26	62.8	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	901	226	62	17	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	901	226	62	17	100.0	—

See footnotes at end of table.

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

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LA FAYETTE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>17</b>	<b>3 519</b>	<b>852</b>	<b>219</b>	<b>60</b>	<b>82.4</b>	<b>15.4</b>
541	Professional, scientific, & technical services .....	17	3 519	852	219	60	82.4	15.4
<b>LAGRANGE, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>50</b>	<b>15 767</b>	<b>6 854</b>	<b>1 578</b>	<b>221</b>	<b>34.5</b>	<b>8.9</b>
541	Professional, scientific, & technical services .....	50	15 767	6 854	1 578	221	34.5	8.9
5411	Legal services .....	25	4 915	1 672	350	65	49.3	3.5
54111	Offices of lawyers .....	25	4 915	1 672	350	65	49.3	3.5
541110	Offices of lawyers .....	25	4 915	1 672	350	65	49.3	3.5
5411101	Offices of lawyers (except legal aid societies) .....	25	4 915	1 672	350	65	49.3	3.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	3 861	2 367	528	67	6.6	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	3 861	2 367	528	67	6.6	—
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
5414	Specialized design services .....	4	2 119	683	128	17	52.8	—
<b>LAKE CITY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LAKELAND, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>3</b>	<b>312</b>	<b>47</b>	<b>11</b>	<b>7</b>	<b>D</b>	<b>—</b>
<b>LAWRENCEVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>174</b>	<b>75 886</b>	<b>31 951</b>	<b>7 111</b>	<b>867</b>	<b>31.2</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	174	75 886	31 951	7 111	867	31.2	3.8
5411	Legal services .....	55	15 535	5 688	1 284	173	39.6	8.0
54111	Offices of lawyers .....	54	D	D	D	c	D	D
541110	Offices of lawyers .....	54	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	54	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	22	3 791	1 700	362	65	57.1	28.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	22	3 791	1 700	362	65	57.1	28.4
5413	Architectural, engineering, & related services .....	30	33 180	15 525	3 386	404	14.5	.1
54131	Architectural services .....	3	D	D	D	b	D	D
541310	Architectural services .....	3	D	D	D	b	D	D
54133	Engineering services .....	18	23 080	10 506	2 373	305	14.3	.1
541330	Engineering services .....	18	23 080	10 506	2 373	305	14.3	.1
54137	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	6	D	D	D	b	D	D
5414	Specialized design services .....	5	2 012	601	129	27	33.1	—
54143	Graphic design services .....	3	D	D	D	b	D	D
541430	Graphic design services .....	3	D	D	D	b	D	D
5415	Computer systems design & related services .....	31	11 946	5 479	1 360	97	25.6	1.3
54151	Computer systems design & related services .....	31	11 946	5 479	1 360	97	25.6	1.3
541512	Computer systems design & related services .....	13	5 643	1 979	327	31	35.5	.8
5416	Management, scientific, & technical consulting services .....	18	6 028	2 294	435	53	74.3	4.1
54161	Management consulting services .....	13	4 194	1 230	193	34	63.1	5.8
<b>LILBURN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>83</b>	<b>20 864</b>	<b>7 763</b>	<b>1 706</b>	<b>261</b>	<b>54.6</b>	<b>6.2</b>
541	Professional, scientific, & technical services .....	83	20 864	7 763	1 706	261	54.6	6.2
5411	Legal services .....	11	2 923	1 040	204	35	17.3	7.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	2 593	1 000	272	63	75.0	6.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	2 593	1 000	272	63	75.0	6.1
5413	Architectural, engineering, & related services .....	13	5 291	1 493	277	40	79.3	3.1
5415	Computer systems design & related services .....	28	6 361	3 338	679	75	37.4	4.3
54151	Computer systems design & related services .....	28	6 361	3 338	679	75	37.4	4.3
5418	Advertising & related services .....	6	2 116	399	151	21	63.8	—
54189	Other services related to advertising .....	2	D	D	D	a	D	D
541890	Other services related to advertising .....	2	D	D	D	a	D	D
<b>LITHIA SPRINGS, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>7</b>	<b>2 444</b>	<b>947</b>	<b>181</b>	<b>24</b>	<b>8.7</b>	<b>17.7</b>
541	Professional, scientific, & technical services .....	7	2 444	947	181	24	8.7	17.7
<b>LOGANVILLE, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>20</b>	<b>8 294</b>	<b>2 055</b>	<b>382</b>	<b>67</b>	<b>67.3</b>	<b>5.3</b>
541	Professional, scientific, & technical services .....	20	8 294	2 055	382	67	67.3	5.3
5413	Architectural, engineering, & related services .....	5	4 490	1 021	217	41	77.4	—

See footnotes at end of table.



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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOGANVILLE, GA (GWINNETT COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	5	3 802	738	156	29	100.0	—
541	Professional, scientific, & technical services .....	5	3 802	738	156	29	100.0	—
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>LOGANVILLE, GA (WALTON COUNTY PART) *</b>								
54	Professional, scientific, & technical services .....	15	4 492	1 317	226	38	39.7	9.7
541	Professional, scientific, & technical services .....	15	4 492	1 317	226	38	39.7	9.7
<b>LOUISVILLE, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>LYONS, GA</b>								
54	Professional, scientific, & technical services .....	4	359	132	31	9	95.5	4.5
<b>MCDONOUGH, GA</b>								
54	Professional, scientific, & technical services .....	30	14 531	6 509	1 653	224	17.1	1.3
541	Professional, scientific, & technical services .....	30	14 531	6 509	1 653	224	17.1	1.3
5411	Legal services .....	13	4 981	1 874	443	58	20.6	—
54111	Offices of lawyers .....	13	4 981	1 874	443	58	20.6	—
541110	Offices of lawyers .....	13	4 981	1 874	443	58	20.6	—
5411101	Offices of lawyers (except legal aid societies) .....	13	4 981	1 874	443	58	20.6	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	3	D	D	D	b	D	D
54161	Management consulting services .....	3	D	D	D	b	D	D
<b>MACON, GA *</b>								
54	Professional, scientific, & technical services .....	308	163 398	51 692	11 889	1 792	29.5	4.1
541	Professional, scientific, & technical services .....	308	163 398	51 692	11 889	1 792	29.5	4.1
5411	Legal services .....	132	66 965	17 482	4 168	578	33.3	4.6
54111	Offices of lawyers .....	126	D	D	D	f	D	D
541110	Offices of lawyers .....	126	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	126	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	68	27 502	9 866	2 397	519	26.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	68	27 502	9 866	2 397	519	26.6	1.2
541211	Offices of certified public accountants .....	39	21 308	6 982	1 505	230	21.7	.9
541213	Tax return preparation services .....	6	D	D	D	c	D	D
541219	Other accounting services .....	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	49	45 695	16 796	3 409	392	30.0	1.8
54131	Architectural services .....	18	D	D	D	c	D	D
541310	Architectural services .....	18	D	D	D	c	D	D
54133	Engineering services .....	23	D	D	D	c	D	D
541330	Engineering services .....	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	13	5 104	2 475	676	84	2.1	37.3
54161	Management consulting services .....	10	D	D	D	b	D	D
5418	Advertising & related services .....	18	12 900	3 566	903	146	17.3	2.0
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	10	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MACON, GA (BIBB COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	307	D	D	D	g	D	D
541	Professional, scientific, & technical services .....	307	D	D	D	g	D	D
5411	Legal services .....	132	66 965	17 482	4 168	578	33.3	4.6
54111	Offices of lawyers .....	126	D	D	D	f	D	D
541110	Offices of lawyers .....	126	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	126	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	68	27 502	9 866	2 397	519	26.6	1.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	68	27 502	9 866	2 397	519	26.6	1.2
541211	Offices of certified public accountants .....	39	21 308	6 982	1 505	230	21.7	.9
541213	Tax return preparation services .....	6	D	D	D	c	D	D
541219	Other accounting services .....	21	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	49	45 695	16 796	3 409	392	30.0	1.8
54131	Architectural services .....	18	D	D	D	c	D	D
541310	Architectural services .....	18	D	D	D	c	D	D
54133	Engineering services .....	23	D	D	D	c	D	D
541330	Engineering services .....	23	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	13	5 104	2 475	676	84	2.1	37.3
54161	Management consulting services .....	10	D	D	D	b	D	D
5418	Advertising & related services .....	17	D	D	D	c	D	D
54189	Other services related to advertising .....	6	D	D	D	b	D	D
541890	Other services related to advertising .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	10	D	D	D	b	D	D
<b>MACON, GA (JONES COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	1	D	D	D	a	D	D
<b>MCRAE, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	10	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	10	D	D	D	a	D	D
<b>MADISON, GA</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	15	5 046	2 079	920	42	26.7	8.4
541	Professional, scientific, & technical services .....	15	5 046	2 079	920	42	26.7	8.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
<b>MANCHESTER, GA *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	7	1 314	376	82	20	55.5	3.3
541	Professional, scientific, & technical services .....	7	1 314	376	82	20	55.5	3.3
<b>MANCHESTER, GA (MERIWETHER COUNTY PART) *</b>								
54	<b>Professional, scientific, &amp; technical services</b> .....	7	1 314	376	82	20	55.5	3.3
541	Professional, scientific, & technical services .....	7	1 314	376	82	20	55.5	3.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MARIETTA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>419</b>	<b>267 412</b>	<b>99 674</b>	<b>23 329</b>	<b>3 087</b>	<b>22.7</b>	<b>8.0</b>
541	Professional, scientific, & technical services .....	419	267 412	99 674	23 329	3 087	22.7	8.0
5411	Legal services .....	146	52 072	17 301	3 500	469	34.5	9.5
54111	Offices of lawyers .....	144	D	D	D	e	D	D
541110	Offices of lawyers .....	144	D	D	D	e	D	D
5411101	Offices of lawyers (except legal aid societies) .....	144	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	50	19 518	7 599	2 520	773	29.3	27.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	50	19 518	7 599	2 520	773	29.3	27.0
541211	Offices of certified public accountants .....	32	10 815	4 251	988	160	38.6	9.3
541213	Tax return preparation services .....	6	3 459	1 483	594	353	9.5	6.7
541219	Other accounting services .....	11	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	54	67 993	34 388	8 261	792	11.4	1.4
54131	Architectural services .....	5	6 543	3 576	900	88	13.8	—
541310	Architectural services .....	5	6 543	3 576	900	88	13.8	—
54133	Engineering services .....	37	47 108	24 250	5 735	526	14.0	2.1
541330	Engineering services .....	37	47 108	24 250	5 735	526	14.0	2.1
54137	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	4	D	D	D	b	D	D
54138	Testing laboratories .....	6	10 937	5 045	1 294	127	—	—
541380	Testing laboratories .....	6	10 937	5 045	1 294	127	—	—
5414	Specialized design services .....	31	20 261	4 000	903	140	21.6	3.4
54141	Interior design services .....	10	12 992	2 196	510	83	16.8	.1
541410	Interior design services .....	10	12 992	2 196	510	83	16.8	.1
54143	Graphic design services .....	21	7 269	1 804	393	57	30.3	9.2
541430	Graphic design services .....	21	7 269	1 804	393	57	30.3	9.2
5414301	Graphic design services (except commercial art & medical artists) ..	16	6 090	1 541	325	51	28.3	11.0
5415	Computer systems design & related services .....	49	31 702	13 423	2 656	257	33.0	8.7
54151	Computer systems design & related services .....	49	31 702	13 423	2 656	257	33.0	8.7
541511	Custom computer programming services .....	24	9 097	5 706	1 070	89	17.4	17.5
541512	Computer systems design services .....	20	21 824	7 335	1 494	156	39.6	2.8
5415122	Computer systems consultants (except systems integrators) .....	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	55	49 766	16 559	3 999	447	21.9	.3
54161	Management consulting services .....	46	46 107	14 842	3 600	403	19.6	.4
541611	Administrative management & general management consulting service .....	20	31 450	10 347	2 259	299	7.2	.1
541612	Human resources & executive search consulting services .....	17	8 828	3 381	1 088	83	32.4	—
5416123	Human resources & personnel management consulting .....	6	D	D	D	b	D	D
541618	Other management consulting services .....	2	D	D	D	a	D	D
54169	Other scientific & technical consulting services .....	8	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	18	18 015	3 785	871	98	15.2	10.7
54189	Other services related to advertising .....	4	1 500	737	126	22	24.8	35.2
541890	Other services related to advertising .....	4	1 500	737	126	22	24.8	35.2
5419	Other professional, scientific, & technical services .....	15	D	D	D	c	D	D
54192	Photographic services .....	9	2 977	594	118	27	18.0	17.5
541921	Photographic studios, portrait .....	6	D	D	D	b	D	D
<b>METTER, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>3 913</b>	<b>1 414</b>	<b>332</b>	<b>73</b>	<b>26.1</b>	<b>12.4</b>
541	Professional, scientific, & technical services .....	15	3 913	1 414	332	73	26.1	12.4
<b>MILLEDGEVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>6 510</b>	<b>1 816</b>	<b>425</b>	<b>118</b>	<b>50.9</b>	<b>19.4</b>
541	Professional, scientific, & technical services .....	40	6 510	1 816	425	118	50.9	19.4
5411	Legal services .....	22	3 386	718	148	43	46.6	3.0
54111	Offices of lawyers .....	22	3 386	718	148	43	46.6	3.0
541110	Offices of lawyers .....	22	3 386	718	148	43	46.6	3.0
5411101	Offices of lawyers (except legal aid societies) .....	22	3 386	718	148	43	46.6	3.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 306	446	123	44	83.3	16.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 306	446	123	44	83.3	16.7
<b>MILLEN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>651</b>	<b>130</b>	<b>32</b>	<b>15</b>	<b>21.5</b>	<b>12.1</b>
<b>MONROE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>3 607</b>	<b>1 290</b>	<b>303</b>	<b>87</b>	<b>61.7</b>	<b>8.6</b>
541	Professional, scientific, & technical services .....	30	3 607	1 290	303	87	61.7	8.6
<b>MONTEZUMA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MORROW, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>3 934</b>	<b>1 574</b>	<b>231</b>	<b>54</b>	<b>40.7</b>	<b>5.0</b>
541	Professional, scientific, & technical services .....	13	3 934	1 574	231	54	40.7	5.0
5419	Other professional, scientific, & technical services .....	6	1 668	384	87	31	26.0	.4
54192	Photographic services .....	6	1 668	384	87	31	26.0	.4
<b>MOULTRIE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>42</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	42	D	D	D	c	D	D
5411	Legal services .....	16	2 787	708	163	38	45.4	10.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	2 281	1 183	268	33	100.0	—
<b>NASHVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 433</b>	<b>490</b>	<b>115</b>	<b>24</b>	<b>48.4</b>	<b>14.0</b>
541	Professional, scientific, & technical services .....	10	1 433	490	115	24	48.4	14.0
<b>NEWNAN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>51</b>	<b>17 558</b>	<b>7 109</b>	<b>1 559</b>	<b>213</b>	<b>45.9</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	51	17 558	7 109	1 559	213	45.9	6.3
5411	Legal services .....	17	D	D	D	c	D	D
54111	Offices of lawyers .....	16	D	D	D	c	D	D
541110	Offices of lawyers .....	16	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 712	820	179	36	99.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	1 712	820	179	36	99.3	.7
5413	Architectural, engineering, & related services .....	9	2 072	564	127	22	77.7	—
<b>NORCROSS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>198</b>	<b>290 297</b>	<b>123 947</b>	<b>26 957</b>	<b>2 811</b>	<b>18.0</b>	<b>5.2</b>
541	Professional, scientific, & technical services .....	198	290 297	123 947	26 957	2 811	18.0	5.2
5411	Legal services .....	28	20 531	8 843	1 749	228	18.9	2.4
54111	Offices of lawyers .....	27	D	D	D	c	D	D
541110	Offices of lawyers .....	27	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	27	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	13 586	3 949	785	92	76.4	1.0
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	13 586	3 949	785	92	76.4	1.0
541211	Offices of certified public accountants .....	17	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	34	67 214	25 695	6 049	546	12.5	.4
54131	Architectural services .....	6	4 358	2 180	429	52	90.2	—
541310	Architectural services .....	6	4 358	2 180	429	52	90.2	—
54133	Engineering services .....	20	50 284	18 862	4 521	364	8.6	.2
541330	Engineering services .....	20	50 284	18 862	4 521	364	8.6	.2
54138	Testing laboratories .....	5	D	D	D	c	D	D
541380	Testing laboratories .....	5	D	D	D	c	D	D
5415	Computer systems design & related services .....	67	153 455	75 510	16 063	1 732	15.5	6.0
54151	Computer systems design & related services .....	67	153 455	75 510	16 063	1 732	15.5	6.0
541511	Custom computer programming services .....	33	85 962	49 119	10 646	1 215	18.2	7.4
541512	Computer systems design services .....	27	55 037	19 407	4 330	377	11.1	5.1
5415121	Computer systems integrators .....	13	39 528	10 398	2 385	248	6.6	7.1
5415122	Computer systems consultants (except systems integrators) .....	14	15 509	9 009	1 945	129	22.5	—
541519	Other computer related services .....	7	12 456	6 984	1 087	140	16.4	.1
5416	Management, scientific, & technical consulting services .....	25	15 656	6 560	1 604	123	18.1	29.7
54161	Management consulting services .....	20	14 004	6 053	1 478	111	18.8	33.2
541613	Marketing consulting services .....	4	D	D	D	b	D	D
5418	Advertising & related services .....	9	17 580	2 647	564	73	7.9	—
54189	Other services related to advertising .....	5	15 182	1 781	415	55	—	—
541890	Other services related to advertising .....	5	15 182	1 781	415	55	—	—
5418902	Advertising specialties goods distributor .....	4	D	D	D	b	D	D
<b>OCILLA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 989</b>	<b>903</b>	<b>210</b>	<b>25</b>	<b>73.3</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 989	903	210	25	73.3	—
<b>PALMETTO, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>PALMETTO, GA (FULTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PEACHTREE CITY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>82</b>	<b>30 406</b>	<b>11 384</b>	<b>2 297</b>	<b>274</b>	<b>45.7</b>	<b>10.1</b>
541	Professional, scientific, & technical services .....	82	30 406	11 384	2 297	274	45.7	10.1
5411	Legal services .....	18	5 203	1 423	279	51	37.4	37.7
54111	Offices of lawyers .....	16	D	D	D	b	D	D
541110	Offices of lawyers .....	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	2 955	853	216	45	77.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	2 955	853	216	45	77.5	—
5413	Architectural, engineering, & related services .....	16	7 988	3 441	781	91	34.7	9.4
5415	Computer systems design & related services .....	7	4 734	2 358	187	30	14.7	—
54151	Computer systems design & related services .....	7	4 734	2 358	187	30	14.7	—
5416	Management, scientific, & technical consulting services .....	27	7 880	2 937	726	44	61.5	4.5
54161	Management consulting services .....	22	D	D	D	b	D	D
<b>PELHAM, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PERRY, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>5 277</b>	<b>1 237</b>	<b>277</b>	<b>49</b>	<b>45.0</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	18	5 277	1 237	277	49	45.0	6.6
5411	Legal services .....	6	2 966	543	114	23	47.9	—
54111	Offices of lawyers .....	6	2 966	543	114	23	47.9	—
541110	Offices of lawyers .....	6	2 966	543	114	23	47.9	—
5411101	Offices of lawyers (except legal aid societies) .....	6	2 966	543	114	23	47.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	1 166	421	99	13	D	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	1 166	421	99	13	D	—
<b>PERRY, GA (HOUSTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>18</b>	<b>5 277</b>	<b>1 237</b>	<b>277</b>	<b>49</b>	<b>45.0</b>	<b>6.6</b>
541	Professional, scientific, & technical services .....	18	5 277	1 237	277	49	45.0	6.6
5411	Legal services .....	6	2 966	543	114	23	47.9	—
54111	Offices of lawyers .....	6	2 966	543	114	23	47.9	—
541110	Offices of lawyers .....	6	2 966	543	114	23	47.9	—
5411101	Offices of lawyers (except legal aid societies) .....	6	2 966	543	114	23	47.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	1 166	421	99	13	D	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	1 166	421	99	13	D	—
<b>POOLER, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>776</b>	<b>324</b>	<b>86</b>	<b>26</b>	<b>48.3</b>	<b>—</b>
<b>POWDER SPRINGS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>4 104</b>	<b>1 313</b>	<b>239</b>	<b>47</b>	<b>23.1</b>	<b>12.6</b>
541	Professional, scientific, & technical services .....	13	4 104	1 313	239	47	23.1	12.6
5414	Specialized design services .....	1	D	D	D	b	D	D
<b>QUITMAN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>1 175</b>	<b>461</b>	<b>108</b>	<b>22</b>	<b>79.4</b>	<b>20.6</b>
541	Professional, scientific, & technical services .....	8	1 175	461	108	22	79.4	20.6
<b>REIDSVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>RICHMOND HILL, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>2 305</b>	<b>772</b>	<b>113</b>	<b>25</b>	<b>64.6</b>	<b>17.4</b>
541	Professional, scientific, & technical services .....	13	2 305	772	113	25	64.6	17.4
<b>RINCON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 546</b>	<b>401</b>	<b>109</b>	<b>35</b>	<b>49.5</b>	<b>—</b>
541	Professional, scientific, & technical services .....	7	1 546	401	109	35	49.5	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RIVERDALE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>16 937</b>	<b>6 066</b>	<b>1 329</b>	<b>157</b>	<b>12.0</b>	<b>69.6</b>
541	Professional, scientific, & technical services .....	11	16 937	6 066	1 329	157	12.0	69.6
5413	Architectural, engineering, & related services .....	2	D	D	D	c	D	D
54133	Engineering services .....	1	D	D	D	c	D	D
541330	Engineering services .....	1	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	3	D	D	D	b	D	D
54192	Photographic services .....	3	D	D	D	b	D	D
541921	Photographic studios, portrait .....	1	D	D	D	a	D	D
<b>ROCKMART, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>710</b>	<b>336</b>	<b>74</b>	<b>18</b>	<b>15.8</b>	<b>15.9</b>
<b>ROME, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>108</b>	<b>53 931</b>	<b>17 394</b>	<b>3 843</b>	<b>579</b>	<b>31.9</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	108	53 931	17 394	3 843	579	31.9	6.3
5411	Legal services .....	44	D	D	D	c	D	D
54111	Offices of lawyers .....	44	D	D	D	c	D	D
541110	Offices of lawyers .....	44	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	44	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	8 348	2 650	608	145	45.1	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	8 348	2 650	608	145	45.1	14.1
541211	Offices of certified public accountants .....	17	5 587	1 884	410	69	60.6	11.0
541213	Tax return preparation services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	8	2 383	1 147	279	42	69.5	4.6
5415	Computer systems design & related services .....	7	D	D	D	c	D	D
54151	Computer systems design & related services .....	7	D	D	D	c	D	D
541511	Custom computer programming services .....	4	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	7	D	D	D	b	D	D
54161	Management consulting services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	9	6 635	1 820	387	73	29.5	11.7
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
<b>ROSSVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>5 481</b>	<b>2 464</b>	<b>505</b>	<b>80</b>	<b>20.2</b>	<b>4.2</b>
541	Professional, scientific, & technical services .....	14	5 481	2 464	505	80	20.2	4.2
5411	Legal services .....	6	3 218	1 440	255	33	25.4	3.1
54111	Offices of lawyers .....	6	3 218	1 440	255	33	25.4	3.1
541110	Offices of lawyers .....	6	3 218	1 440	255	33	25.4	3.1
5411101	Offices of lawyers (except legal aid societies) .....	6	3 218	1 440	255	33	25.4	3.1
<b>ROSWELL, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>500</b>	<b>268 811</b>	<b>103 217</b>	<b>22 542</b>	<b>2 323</b>	<b>36.6</b>	<b>9.5</b>
541	Professional, scientific, & technical services .....	500	268 811	103 217	22 542	2 323	36.6	9.5
5411	Legal services .....	58	11 185	3 350	711	109	59.1	10.9
54111	Offices of lawyers .....	54	9 800	3 113	660	101	53.3	12.4
541110	Offices of lawyers .....	54	9 800	3 113	660	101	53.3	12.4
5411101	Offices of lawyers (except legal aid societies) .....	54	9 800	3 113	660	101	53.3	12.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	57	26 254	11 425	2 521	499	23.1	17.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	57	26 254	11 425	2 521	499	23.1	17.8
541211	Offices of certified public accountants .....	37	21 590	9 798	2 076	268	16.3	18.6
541213	Tax return preparation services .....	7	2 001	968	303	197	26.3	—
541219	Other accounting services .....	13	2 663	659	142	34	76.0	24.0
5413	Architectural, engineering, & related services .....	70	40 309	17 138	3 635	365	56.2	1.8
54131	Architectural services .....	13	5 937	2 531	469	57	36.4	1.3
541310	Architectural services .....	13	5 937	2 531	469	57	36.4	1.3
54133	Engineering services .....	42	30 633	13 584	2 942	269	57.5	1.6
541330	Engineering services .....	42	30 633	13 584	2 942	269	57.5	1.6
5414	Specialized design services .....	23	4 370	836	152	34	75.6	6.7
54143	Graphic design services .....	16	2 285	496	111	25	79.6	12.8
541430	Graphic design services .....	16	2 285	496	111	25	79.6	12.8
5415	Computer systems design & related services .....	118	98 777	40 466	8 724	782	18.2	13.9
54151	Computer systems design & related services .....	118	98 777	40 466	8 724	782	18.2	13.9
541511	Custom computer programming services .....	49	55 526	22 027	4 390	376	14.9	5.8
541512	Computer systems design services .....	53	36 769	14 921	3 445	370	19.9	27.3
5415122	Computer systems integrators .....	18	25 029	10 803	2 462	249	8.1	25.7
54151222	Computer systems consultants (except systems integrators) .....	35	11 740	4 118	983	81	45.0	30.8
541519	Other computer related services .....	14	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ROSWELL, GA—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5416	Management, scientific, & technical consulting services . . . . .	123	57 937	18 751	3 559	346	56.2	6.9
54161	Management consulting services . . . . .	96	45 872	15 226	2 918	267	62.0	6.1
541611	Administrative management & general management consulting service . . . . .	34	10 177	3 570	852	76	60.5	12.3
541612	Human resources & executive search consulting services . . . . .	28	15 681	5 959	1 127	120	68.5	8.1
5416122	Executive placement services . . . . .	15	7 672	3 449	706	81	47.3	8.6
5416123	Human resources & personnel management consulting . . . . .	13	8 009	2 510	421	39	88.7	7.5
541613	Marketing consulting services . . . . .	25	16 216	3 717	579	45	60.0	1.8
54162	Environmental consulting services . . . . .	12	7 383	1 910	352	49	19.3	13.2
541620	Environmental consulting services . . . . .	12	7 383	1 910	352	49	19.3	13.2
54169	Other scientific & technical consulting services . . . . .	15	4 682	1 615	289	30	57.6	4.3
541690	Other scientific & technical consulting services . . . . .	15	4 682	1 615	289	30	57.6	4.3
5418	Advertising & related services . . . . .	31	20 075	5 229	1 439	113	35.8	.6
54184	Media representatives . . . . .	8	9 659	3 317	947	52	26.9	—
541840	Media representatives . . . . .	8	9 659	3 317	947	52	26.9	—
54189	Other services related to advertising . . . . .	9	6 020	628	196	24	31.9	—
541890	Other services related to advertising . . . . .	9	6 020	628	196	24	31.9	—
5419	Other professional, scientific, & technical services . . . . .	15	5 467	2 198	518	34	34.6	1.0
54192	Photographic services . . . . .	9	1 968	388	86	19	69.5	—
541921	Photographic studios, portrait . . . . .	8	D	D	D	a	D	D
<b>ROYSTON, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>4</b>	<b>645</b>	<b>77</b>	<b>22</b>	<b>7</b>	<b>100.0</b>	<b>—</b>
<b>ROYSTON, GA (FRANKLIN COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>4</b>	<b>645</b>	<b>77</b>	<b>22</b>	<b>7</b>	<b>100.0</b>	<b>—</b>
<b>ST. MARYS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>19</b>	<b>5 356</b>	<b>1 965</b>	<b>476</b>	<b>98</b>	<b>25.2</b>	<b>.5</b>
541	Professional, scientific, & technical services . . . . .	19	5 356	1 965	476	98	25.2	.5
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	7	955	289	101	37	72.3	2.6
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	7	955	289	101	37	72.3	2.6
5413	Architectural, engineering, & related services . . . . .	2	D	D	D	b	D	D
<b>SANDERSVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>13</b>	<b>5 549</b>	<b>2 688</b>	<b>586</b>	<b>127</b>	<b>37.1</b>	<b>—</b>
541	Professional, scientific, & technical services . . . . .	13	5 549	2 688	586	127	37.1	—
5413	Architectural, engineering, & related services . . . . .	3	D	D	D	b	D	D
<b>SAVANNAH, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services . . . . .</b>	<b>367</b>	<b>188 120</b>	<b>75 728</b>	<b>16 486</b>	<b>2 239</b>	<b>27.8</b>	<b>8.7</b>
541	Professional, scientific, & technical services . . . . .	367	188 120	75 728	16 486	2 239	27.8	8.7
5411	Legal services . . . . .	148	69 710	25 836	5 919	829	27.8	4.5
54111	Offices of lawyers . . . . .	145	D	D	D	f	D	D
541110	Offices of lawyers . . . . .	145	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) . . . . .	145	D	D	D	f	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	67	21 178	8 506	1 663	273	44.0	14.1
54121	Accounting, tax return prep, bookkeeping, & payroll services . . . . .	67	21 178	8 506	1 663	273	44.0	14.1
541211	Offices of certified public accountants . . . . .	39	16 648	6 726	1 304	187	35.0	11.8
541219	Other accounting services . . . . .	25	D	D	D	b	D	D
5413	Architectural, engineering, & related services . . . . .	59	60 513	29 808	6 614	751	19.5	10.6
54131	Architectural services . . . . .	22	D	D	D	c	D	D
541310	Architectural services . . . . .	22	D	D	D	c	D	D
54133	Engineering services . . . . .	26	40 487	20 176	3 748	443	20.1	14.1
541330	Engineering services . . . . .	26	40 487	20 176	3 748	443	20.1	14.1
54138	Testing laboratories . . . . .	4	D	D	D	c	D	D
541380	Testing laboratories . . . . .	4	D	D	D	c	D	D
5414	Specialized design services . . . . .	9	D	D	D	a	D	D
5415	Computer systems design & related services . . . . .	18	7 930	2 872	661	112	29.0	10.1
54151	Computer systems design & related services . . . . .	18	7 930	2 872	661	112	29.0	10.1
541512	Computer systems design services . . . . .	7	5 726	1 693	401	75	21.7	—
5416	Management, scientific, & technical consulting services . . . . .	28	6 161	2 487	471	84	18.5	28.4
54161	Management consulting services . . . . .	19	3 860	1 570	292	64	13.1	35.8
5418	Advertising & related services . . . . .	23	17 099	5 122	953	135	36.4	1.8
54189	Other services related to advertising . . . . .	3	D	D	D	a	D	D
541890	Other services related to advertising . . . . .	3	D	D	D	a	D	D
5419	Other professional, scientific, & technical services . . . . .	13	D	D	D	b	D	D
54192	Photographic services . . . . .	13	D	D	D	b	D	D
541921	Photographic studios, portrait . . . . .	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SMYRNA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>173</b>	<b>153 164</b>	<b>75 561</b>	<b>16 008</b>	<b>1 327</b>	<b>13.9</b>	<b>4.8</b>
541	Professional, scientific, & technical services .....	173	153 164	75 561	16 008	1 327	13.9	4.8
5411	Legal services .....	21	24 862	16 061	3 047	171	3.3	1.4
541110	Offices of lawyers .....	18	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	18	D	D	D	c	D	D
54119	Other legal services .....	3	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	30	8 203	3 515	745	160	40.5	46.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	30	8 203	3 515	745	160	40.5	46.9
541211	Offices of certified public accountants .....	7	D	D	D	b	D	D
541213	Tax return preparation services .....	6	D	D	D	b	D	D
541219	Other accounting services .....	12	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	20	16 639	8 834	1 964	206	32.9	2.4
54134	Drafting services .....	2	D	D	D	b	D	D
541340	Drafting services .....	2	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	3	D	D	D	b	D	D
5414	Specialized design services .....	9	D	D	D	b	D	D
5415	Computer systems design & related services .....	38	61 487	30 903	7 264	487	4.9	.8
54151	Computer systems design & related services .....	38	61 487	30 903	7 264	487	4.9	.8
541511	Custom computer programming services .....	17	D	D	D	c	D	D
541512	Computer systems design services .....	19	34 555	19 051	4 835	308	6.1	.8
5415122	Computer systems consultants (except systems integrators) .....	15	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	38	24 565	11 265	2 041	175	16.2	7.7
54161	Management consulting services .....	30	21 645	9 937	1 765	150	13.7	3.3
541612	Human resources & executive search consulting services .....	13	17 617	8 137	1 401	113	5.6	1.2
5416122	Executive placement services .....	9	D	D	D	b	D	D
5416123	Human resources & personnel management consulting .....	3	D	D	D	b	D	D
5418	Advertising & related services .....	14	11 147	2 759	520	54	11.5	.4
5419	Other professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>SNELLVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>59</b>	<b>12 995</b>	<b>3 934</b>	<b>793</b>	<b>167</b>	<b>50.7</b>	<b>6.8</b>
541	Professional, scientific, & technical services .....	59	12 995	3 934	793	167	50.7	6.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 237	444	81	16	54.3	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 237	444	81	16	54.3	.7
5413	Architectural, engineering, & related services .....	8	1 370	368	84	15	59.3	—
5416	Management, scientific, & technical consulting services .....	11	2 822	1 190	238	57	60.4	28.4
5418	Advertising & related services .....	4	D	D	D	b	D	D
54189	Other services related to advertising .....	2	D	D	D	b	D	D
541890	Other services related to advertising .....	2	D	D	D	b	D	D
<b>SOCIAL CIRCLE, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 659</b>	<b>664</b>	<b>150</b>	<b>18</b>	<b>14.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 659	664	150	18	14.1	—
<b>SOCIAL CIRCLE, GA (WALTON COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>1 659</b>	<b>664</b>	<b>150</b>	<b>18</b>	<b>14.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 659	664	150	18	14.1	—
<b>SOPERTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>STATESBORO, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>65</b>	<b>20 129</b>	<b>7 383</b>	<b>1 630</b>	<b>334</b>	<b>49.1</b>	<b>8.2</b>
541	Professional, scientific, & technical services .....	65	20 129	7 383	1 630	334	49.1	8.2
5411	Legal services .....	27	D	D	D	c	D	D
541110	Offices of lawyers .....	25	8 819	3 562	730	151	43.7	13.2
5411101	Offices of lawyers (except legal aid societies) .....	25	8 819	3 562	730	151	43.7	13.2
5411101	Offices of lawyers (except legal aid societies) .....	25	8 819	3 562	730	151	43.7	13.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	4 661	1 783	476	86	19.4	4.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	4 661	1 783	476	86	19.4	4.7
541211	Offices of certified public accountants .....	7	3 818	1 527	372	47	12.1	—
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
5418	Advertising & related services .....	6	3 429	930	189	36	83.0	7.7

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>STOCKBRIDGE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>21 764</b>	<b>4 412</b>	<b>1 014</b>	<b>125</b>	<b>11.2</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	24	21 764	4 412	1 014	125	11.2	3.1
5411	Legal services .....	9	2 892	905	154	25	13.7	10.2
54111	Offices of lawyers .....	9	2 892	905	154	25	13.7	10.2
541110	Offices of lawyers .....	9	2 892	905	154	25	13.7	10.2
5411101	Offices of lawyers (except legal aid societies) .....	9	2 892	905	154	25	13.7	10.2
5413	Architectural, engineering, & related services .....	5	3 114	1 460	332	43	54.3	—
5418	Advertising & related services .....	2	D	D	D	a	D	D
54181	Advertising agencies .....	1	D	D	D	a	D	D
541810	Advertising agencies .....	1	D	D	D	a	D	D
<b>STONE MOUNTAIN, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>37</b>	<b>21 957</b>	<b>9 510</b>	<b>2 120</b>	<b>245</b>	<b>20.3</b>	<b>36.4</b>
541	Professional, scientific, & technical services .....	37	21 957	9 510	2 120	245	20.3	36.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 501	749	173	34	22.9	25.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 501	749	173	34	22.9	25.8
5413	Architectural, engineering, & related services .....	7	7 738	3 362	824	108	44.2	29.3
5416	Management, scientific, & technical consulting services .....	3	6 632	3 399	613	35	—	43.3
54161	Management consulting services .....	1	D	D	D	a	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D
<b>SUGAR HILL, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>2 774</b>	<b>997</b>	<b>158</b>	<b>22</b>	<b>85.8</b>	<b>7.8</b>
541	Professional, scientific, & technical services .....	20	2 774	997	158	22	85.8	7.8
<b>SUMMERVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
5411	Legal services .....	8	3 396	615	126	21	13.5	—
54111	Offices of lawyers .....	8	3 396	615	126	21	13.5	—
541110	Offices of lawyers .....	8	3 396	615	126	21	13.5	—
5411101	Offices of lawyers (except legal aid societies) .....	8	3 396	615	126	21	13.5	—
<b>SUWANEE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>36</b>	<b>7 356</b>	<b>3 120</b>	<b>619</b>	<b>66</b>	<b>54.1</b>	<b>1.3</b>
541	Professional, scientific, & technical services .....	36	7 356	3 120	619	66	54.1	1.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	924	215	33	5	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	924	215	33	5	100.0	—
5413	Architectural, engineering, & related services .....	5	2 673	1 248	235	29	27.9	—
<b>SWAINSBORO, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>5 074</b>	<b>1 979</b>	<b>522</b>	<b>82</b>	<b>34.2</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	19	5 074	1 979	522	82	34.2	7.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	3	D	D	D	b	D	D
<b>SYLVANIA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>SYLVESTER, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>1 074</b>	<b>383</b>	<b>85</b>	<b>18</b>	<b>54.2</b>	<b>24.1</b>
541	Professional, scientific, & technical services .....	7	1 074	383	85	18	54.2	24.1
<b>TALLAPOOSA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>THOMASTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>3 918</b>	<b>888</b>	<b>195</b>	<b>48</b>	<b>37.6</b>	<b>11.1</b>
541	Professional, scientific, & technical services .....	21	3 918	888	195	48	37.6	11.1

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>THOMASVILLE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>39</b>	<b>16 595</b>	<b>6 257</b>	<b>1 268</b>	<b>207</b>	<b>37.1</b>	<b>.1</b>
541	Professional, scientific, & technical services .....	39	16 595	6 257	1 268	207	37.1	.1
5411	Legal services .....	16	5 605	1 498	314	65	44.9	—
54111	Offices of lawyers .....	16	5 605	1 498	314	65	44.9	—
541110	Offices of lawyers .....	16	5 605	1 498	314	65	44.9	—
5411101	Offices of lawyers (except legal aid societies) .....	16	5 605	1 498	314	65	44.9	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	D	D	D	c	D	D
541211	Offices of certified public accountants .....	8	5 414	3 216	610	77	12.6	—
5413	Architectural, engineering, & related services .....	7	D	D	D	a	D	D
<b>THOMSON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	22	D	D	D	c	D	D
5411	Legal services .....	10	3 816	1 039	224	47	42.3	40.6
54111	Offices of lawyers .....	10	3 816	1 039	224	47	42.3	40.6
541110	Offices of lawyers .....	10	3 816	1 039	224	47	42.3	40.6
5411101	Offices of lawyers (except legal aid societies) .....	10	3 816	1 039	224	47	42.3	40.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	1	D	D	D	a	D	D
54161	Management consulting services .....	1	D	D	D	a	D	D
<b>THUNDERBOLT, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>TIFTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>54</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	54	D	D	D	e	D	D
5411	Legal services .....	19	6 851	3 014	613	90	15.0	—
54111	Offices of lawyers .....	19	6 851	3 014	613	90	15.0	—
541110	Offices of lawyers .....	19	6 851	3 014	613	90	15.0	—
5411101	Offices of lawyers (except legal aid societies) .....	19	6 851	3 014	613	90	15.0	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	7 276	3 013	678	113	14.8	8.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	7 276	3 013	678	113	14.8	8.8
541211	Offices of certified public accountants .....	11	6 796	2 805	613	91	9.9	8.3
5418	Advertising & related services .....	6	8 935	1 839	454	65	13.9	43.8
54185	Display advertising .....	4	D	D	D	b	D	D
541850	Display advertising .....	4	D	D	D	b	D	D
5418502	Outdoor advertising services .....	4	D	D	D	b	D	D
<b>TOCCOA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>30</b>	<b>7 541</b>	<b>2 322</b>	<b>494</b>	<b>108</b>	<b>58.1</b>	<b>12.2</b>
541	Professional, scientific, & technical services .....	30	7 541	2 322	494	108	58.1	12.2
5411	Legal services .....	11	3 626	1 027	193	40	56.5	10.0
54111	Offices of lawyers .....	11	3 626	1 027	193	40	56.5	10.0
541110	Offices of lawyers .....	11	3 626	1 027	193	40	56.5	10.0
5411101	Offices of lawyers (except legal aid societies) .....	11	3 626	1 027	193	40	56.5	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	D	D	D	b	D	D
<b>TYBEE ISLAND, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>TYRONE, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>2 120</b>	<b>615</b>	<b>181</b>	<b>24</b>	<b>61.6</b>	<b>23.1</b>
541	Professional, scientific, & technical services .....	10	2 120	615	181	24	61.6	23.1
<b>UNION CITY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 830</b>	<b>679</b>	<b>156</b>	<b>42</b>	<b>65.1</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	2 830	679	156	42	65.1	—
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>VALDOSTA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>117</b>	<b>41 592</b>	<b>16 942</b>	<b>3 618</b>	<b>674</b>	<b>30.0</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	117	41 592	16 942	3 618	674	30.0	3.6
5411	Legal services .....	51	18 105	6 237	1 262	239	33.4	4.5
54111	Offices of lawyers .....	50	D	D	D	c	D	D
541110	Offices of lawyers .....	50	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	50	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	25	12 390	6 683	1 539	264	15.1	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	25	12 390	6 683	1 539	264	15.1	2.3
541211	Offices of certified public accountants .....	16	D	D	D	c	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	16	7 069	2 931	585	92	34.7	—
54131	Architectural services .....	7	D	D	D	b	D	D
541310	Architectural services .....	7	D	D	D	b	D	D
<b>VIDALIA, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>35</b>	<b>13 098</b>	<b>4 431</b>	<b>1 038</b>	<b>169</b>	<b>40.9</b>	<b>3.9</b>
541	Professional, scientific, & technical services .....	35	13 098	4 431	1 038	169	40.9	3.9
5411	Legal services .....	17	D	D	D	b	D	D
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	3	D	D	D	b	D	D
54161	Management consulting services .....	3	D	D	D	b	D	D
<b>VIDALIA, GA (MONTGOMERY COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>VIDALIA, GA (TOOMBS COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>34</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	34	D	D	D	c	D	D
5411	Legal services .....	17	D	D	D	b	D	D
54111	Offices of lawyers .....	17	D	D	D	b	D	D
541110	Offices of lawyers .....	17	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	17	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	3	D	D	D	b	D	D
54161	Management consulting services .....	3	D	D	D	b	D	D
<b>VIENNA, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>VILLA RICA, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 365</b>	<b>589</b>	<b>77</b>	<b>14</b>	<b>44.7</b>	<b>53.4</b>
541	Professional, scientific, & technical services .....	5	2 365	589	77	14	44.7	53.4
<b>VILLA RICA, GA (CARROLL COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>2 365</b>	<b>589</b>	<b>77</b>	<b>14</b>	<b>44.7</b>	<b>53.4</b>
541	Professional, scientific, & technical services .....	5	2 365	589	77	14	44.7	53.4

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WARNER ROBINS, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>89</b>	<b>88 964</b>	<b>35 310</b>	<b>8 737</b>	<b>969</b>	<b>9.3</b>	<b>15.4</b>
541	Professional, scientific, & technical services .....	89	88 964	35 310	8 737	969	9.3	15.4
5411	Legal services .....	32	9 464	2 348	584	110	58.7	13.5
54111	Offices of lawyers .....	32	9 464	2 348	584	110	58.7	13.5
541110	Offices of lawyers .....	32	9 464	2 348	584	110	58.7	13.5
5411101	Offices of lawyers (except legal aid societies) .....	32	9 464	2 348	584	110	58.7	13.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 413	977	250	49	66.8	33.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	2 413	977	250	49	66.8	33.2
5413	Architectural, engineering, & related services .....	22	38 450	17 994	4 543	424	2.3	20.2
54133	Engineering services .....	18	36 469	16 925	4 321	392	1.0	21.3
541330	Engineering services .....	18	36 469	16 925	4 321	392	1.0	21.3
5415	Computer systems design & related services .....	9	D	D	D	c	D	D
54151	Computer systems design & related services .....	9	D	D	D	c	D	D
541512	Computer systems design services .....	6	D	D	D	b	D	D
5415122	Computer systems consultants (except systems integrators) .....	5	D	D	D	b	D	D
5417	Scientific research & development services .....	3	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	3	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	3	D	D	D	c	D	D
5417101	R&D in the physical & engineering sciences .....	3	D	D	D	c	D	D
<b>WASHINGTON, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>WAYCROSS, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>51</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	51	D	D	D	c	D	D
5411	Legal services .....	30	6 103	1 508	346	77	60.4	10.0
54111	Offices of lawyers .....	30	6 103	1 508	346	77	60.4	10.0
541110	Offices of lawyers .....	30	6 103	1 508	346	77	60.4	10.0
5411101	Offices of lawyers (except legal aid societies) .....	30	6 103	1 508	346	77	60.4	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
<b>WAYCROSS, GA (WARE COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>51</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	51	D	D	D	c	D	D
5411	Legal services .....	30	6 103	1 508	346	77	60.4	10.0
54111	Offices of lawyers .....	30	6 103	1 508	346	77	60.4	10.0
541110	Offices of lawyers .....	30	6 103	1 508	346	77	60.4	10.0
5411101	Offices of lawyers (except legal aid societies) .....	30	6 103	1 508	346	77	60.4	10.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	D	D	D	b	D	D
<b>WAYNESBORO, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	10	D	D	D	b	D	D
<b>WEST POINT, GA *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>3 019</b>	<b>997</b>	<b>189</b>	<b>39</b>	<b>81.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	9	3 019	997	189	39	81.7	—
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>WEST POINT, GA (HARRIS COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WEST POINT, GA (TROUP COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	8	D	D	D	b	D	D
5418	Advertising & related services .....	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WINDER, GA</b>								
54	Professional, scientific, & technical services .....	23	5 580	2 000	315	87	49.3	4.1
541	Professional, scientific, & technical services .....	23	5 580	2 000	315	87	49.3	4.1
5411	Legal services .....	7	2 965	1 121	129	37	31.0	5.8
54111	Offices of lawyers .....	7	2 965	1 121	129	37	31.0	5.8
541110	Offices of lawyers .....	7	2 965	1 121	129	37	31.0	5.8
5411101	Offices of lawyers (except legal aid societies) .....	7	2 965	1 121	129	37	31.0	5.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	D	D	D	b	D	D
<b>WOODSTOCK, GA</b>								
54	Professional, scientific, & technical services .....	47	21 533	7 955	1 547	195	45.9	1.5
541	Professional, scientific, & technical services .....	47	21 533	7 955	1 547	195	45.9	1.5
5411	Legal services .....	8	3 322	804	190	36	60.5	—
54111	Offices of lawyers .....	8	3 322	804	190	36	60.5	—
541110	Offices of lawyers .....	8	3 322	804	190	36	60.5	—
5411101	Offices of lawyers (except legal aid societies) .....	8	3 322	804	190	36	60.5	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 016	351	92	24	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	1 016	351	92	24	100.0	—
5413	Architectural, engineering, & related services .....	9	8 925	2 958	636	71	32.4	—
5416	Management, scientific, & technical consulting services .....	11	3 789	1 753	305	29	22.3	5.1
54161	Management consulting services .....	10	D	D	D	b	D	D
<b>BALANCE OF APLING COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF ATKINSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	293	41	6	3	D	—
<b>BALANCE OF BACON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF BAKER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF BALDWIN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	12	1 636	545	144	54	97.2	2.8
541	Professional, scientific, & technical services .....	12	1 636	545	144	54	97.2	2.8
<b>BALANCE OF BANKS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	7	968	237	56	15	71.2	20.6
541	Professional, scientific, & technical services .....	7	968	237	56	15	71.2	20.6
<b>BALANCE OF BARROW COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	2	D	D	D	a	D	D
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>BALANCE OF BARTOW COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	21	4 543	1 910	412	53	69.5	2.5
541	Professional, scientific, & technical services .....	21	4 543	1 910	412	53	69.5	2.5
<b>BALANCE OF BEN HILL COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF BERRIEN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	173	42	9	6	87.3	12.7

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF BIBB COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	51	D	D	D	e	D	D
541	Professional, scientific, & technical services .....	51	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	1 501	561	146	53	59.1	40.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	1 501	561	146	53	59.1	40.9
5413	Architectural, engineering, & related services .....	9	11 967	6 100	1 259	162	22.6	—
54133	Engineering services .....	8	D	D	D	c	D	D
541330	Engineering services .....	8	D	D	D	c	D	D
54137	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	1	D	D	D	b	D	D
5415	Computer systems design & related services .....	9	9 184	3 211	760	77	19.5	—
54151	Computer systems design & related services .....	9	9 184	3 211	760	77	19.5	—
541512	Computer systems design services .....	6	9 025	3 162	749	72	18.0	—
<b>BALANCE OF BLECKLEY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF BRANTLEY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF BROOKS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	275	104	25	6	44.7	.7
<b>BALANCE OF BRYAN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	10	1 906	459	102	27	58.3	18.6
541	Professional, scientific, & technical services .....	10	1 906	459	102	27	58.3	18.6
<b>BALANCE OF BULLOCH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	11	2 594	512	89	19	90.4	—
541	Professional, scientific, & technical services .....	11	2 594	512	89	19	90.4	—
<b>BALANCE OF BURKE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF BUTTS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF CALHOUN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF CAMDEN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	13	3 526	1 223	224	39	39.0	37.6
541	Professional, scientific, & technical services .....	13	3 526	1 223	224	39	39.0	37.6
<b>BALANCE OF CARROLL COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	28	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	28	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	6	D	D	D	b	D	D
<b>BALANCE OF CATOOSA COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	29	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	29	D	D	D	c	D	D
<b>BALANCE OF CHARLTON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	574	125	27	7	100.0	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF CHATHAM COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>93</b>	<b>22 019</b>	<b>7 890</b>	<b>1 949</b>	<b>454</b>	<b>63.1</b>	<b>13.8</b>
541	Professional, scientific, & technical services .....	93	22 019	7 890	1 949	454	63.1	13.8
5411	Legal services .....	16	3 600	1 252	245	46	87.8	—
54111	Offices of lawyers .....	16	3 600	1 252	245	46	87.8	—
541110	Offices of lawyers .....	16	3 600	1 252	245	46	87.8	—
5411101	Offices of lawyers (except legal aid societies) .....	16	3 600	1 252	245	46	87.8	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	D	D	D	c	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	14	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	24	D	D	D	b	D	D
54161	Management consulting services .....	20	D	D	D	b	D	D
5418	Advertising & related services .....	5	D	D	D	a	D	D
<b>BALANCE OF CHATTAHOOCHEE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>3 026</b>	<b>1 357</b>	<b>337</b>	<b>26</b>	<b>—</b>	<b>—</b>
541	Professional, scientific, & technical services .....	4	3 026	1 357	337	26	—	—
<b>BALANCE OF CHATTOGA COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF CHEROKEE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>166</b>	<b>38 466</b>	<b>19 855</b>	<b>4 158</b>	<b>494</b>	<b>42.2</b>	<b>8.4</b>
541	Professional, scientific, & technical services .....	166	38 466	19 855	4 158	494	42.2	8.4
5411	Legal services .....	8	2 986	1 402	272	30	38.2	10.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	23	1 774	678	173	37	73.5	24.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	23	1 774	678	173	37	73.5	24.2
5413	Architectural, engineering, & related services .....	31	D	D	D	b	D	D
5415	Computer systems design & related services .....	39	D	D	D	b	D	D
54151	Computer systems design & related services .....	39	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	32	D	D	D	c	D	D
54161	Management consulting services .....	26	D	D	D	c	D	D
541611	Administrative management & general management consulting service .....	10	D	D	D	c	D	D
5418	Advertising & related services .....	15	D	D	D	b	D	D
54189	Other services related to advertising .....	6	D	D	D	a	D	D
541890	Other services related to advertising .....	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	a	D	D
<b>BALANCE OF CLAYTON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>99</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	99	D	D	D	f	D	D
5411	Legal services .....	16	D	D	D	b	D	D
54111	Offices of lawyers .....	16	D	D	D	b	D	D
541110	Offices of lawyers .....	16	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	16	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	32	6 373	3 493	695	162	51.7	10.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	32	6 373	3 493	695	162	51.7	10.2
541219	Other accounting services .....	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
5415	Computer systems design & related services .....	18	D	D	D	c	D	D
54151	Computer systems design & related services .....	18	D	D	D	c	D	D
541511	Custom computer programming services .....	9	D	D	D	c	D	D
541512	Computer systems design services .....	7	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	15	D	D	D	b	D	D
54161	Management consulting services .....	11	D	D	D	b	D	D
5418	Advertising & related services .....	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF COBB COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 514</b>	<b>1 396 216</b>	<b>550 005</b>	<b>124 608</b>	<b>12 108</b>	<b>18.6</b>	<b>9.2</b>
541	Professional, scientific, & technical services .....	1 514	1 396 216	550 005	124 608	12 108	18.6	9.2
5411	Legal services .....	168	D	D	D	f	D	D
54111	Offices of lawyers .....	153	D	D	D	f	D	D
541110	Offices of lawyers .....	153	D	D	D	f	D	D
5411101	Offices of lawyers (except legal aid societies) .....	153	D	D	D	f	D	D
54119	Other legal services .....	15	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	191	143 611	83 296	17 901	1 729	14.8	31.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	191	143 611	83 296	17 901	1 729	14.8	31.8
541211	Offices of certified public accountants .....	107	118 314	73 637	15 529	1 336	10.5	36.5
541213	Tax return preparation services .....	15	1 932	1 048	244	61	28.2	32.2
541219	Other accounting services .....	62	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	221	D	D	D	h	D	D
54131	Architectural services .....	37	18 251	5 584	1 161	145	30.9	3.3
541310	Architectural services .....	37	18 251	5 584	1 161	145	30.9	3.3
54133	Engineering services .....	151	D	D	D	g	D	D
541330	Engineering services .....	151	D	D	D	g	D	D
54135	Building inspection services .....	11	D	D	D	b	D	D
541350	Building inspection services .....	11	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	15	4 662	2 609	554	99	33.0	—
541370	Surveying & mapping (except geophysical) services .....	15	4 662	2 609	554	99	33.0	—
54138	Testing laboratories .....	4	D	D	D	b	D	D
541380	Testing laboratories .....	4	D	D	D	b	D	D
5414	Specialized design services .....	77	D	D	D	c	D	D
54141	Interior design services .....	29	D	D	D	b	D	D
541410	Interior design services .....	29	D	D	D	b	D	D
54143	Graphic design services .....	47	17 430	5 184	1 069	133	38.0	2.1
541430	Graphic design services .....	47	17 430	5 184	1 069	133	38.0	2.1
5414301	Graphic design services (except commercial art & medical artists) ..	40	D	D	D	b	D	D
5414302	Commercial art .....	6	D	D	D	b	D	D
5415	Computer systems design & related services .....	351	432 372	176 760	39 133	3 086	10.4	4.5
54151	Computer systems design & related services .....	351	432 372	176 760	39 133	3 086	10.4	4.5
541511	Custom computer programming services .....	160	177 283	91 510	18 652	1 440	8.7	7.1
541512	Computer systems design services .....	128	223 837	70 414	17 243	1 390	8.8	2.4
5415121	Computer systems integrators .....	44	182 954	50 549	12 483	998	5.7	2.0
5415122	Computer systems consultants (except systems integrators) .....	84	40 883	19 865	4 760	392	22.5	4.5
541519	Other computer related services .....	57	27 987	13 101	2 831	222	34.8	5.1
5416	Management, scientific, & technical consulting services .....	341	207 946	80 364	19 518	1 831	27.4	13.0
54161	Management consulting services .....	292	186 295	72 108	17 435	1 631	26.1	10.8
541611	Administrative management & general management consulting service .....	110	D	D	D	f	D	D
541612	Human resources & executive search consulting services .....	85	D	D	D	f	D	D
5416121	Actuarial consulting .....	3	D	D	D	b	D	D
5416122	Executive placement services .....	44	D	D	D	e	D	D
5416123	Human resources & personnel management consulting .....	38	6 714	1 786	314	35	83.7	4.5
541613	Marketing consulting services .....	75	D	D	D	c	D	D
541614	Process, physical distribution, & logistics consulting services .....	14	D	D	D	b	D	D
541618	Other management consulting services .....	8	D	D	D	b	D	D
54162	Environmental consulting services .....	16	9 760	3 862	902	96	36.0	57.4
541620	Environmental consulting services .....	16	9 760	3 862	902	96	36.0	57.4
54169	Other scientific & technical consulting services .....	33	11 891	4 394	1 181	104	41.7	11.4
541690	Other scientific & technical consulting services .....	33	11 891	4 394	1 181	104	41.7	11.4
5417	Scientific research & development services .....	12	D	D	D	c	D	D
54171	R&D in the physical, engineering, & life sciences .....	10	D	D	D	c	D	D
541710	R&D in the physical, engineering, & life sciences .....	10	D	D	D	c	D	D
5417102	Research & development in the life sciences .....	4	D	D	D	c	D	D
5418	Advertising & related services .....	99	D	D	D	g	D	D
54181	Advertising agencies .....	32	15 707	6 304	1 617	166	20.5	23.4
541810	Advertising agencies .....	32	15 707	6 304	1 617	166	20.5	23.4
54184	Media representatives .....	8	13 576	9 509	4 089	193	1.7	31.7
541840	Media representatives .....	8	13 576	9 509	4 089	193	1.7	31.7
54185	Display advertising .....	5	D	D	D	f	D	D
541850	Display advertising .....	5	D	D	D	f	D	D
54189	Other services related to advertising .....	25	D	D	D	c	D	D
541890	Other services related to advertising .....	25	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	15	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	4	D	D	D	a	D	D
5418909	All other advertising .....	6	D	D	D	a	D	D
5419	Other professional, scientific, & technical services .....	54	D	D	D	e	D	D
54192	Photographic services .....	30	9 486	2 358	537	128	38.9	9.3
541921	Photographic studios, portrait .....	21	6 426	1 561	339	99	41.8	11.7
541922	Commercial photography .....	9	3 060	797	198	29	32.7	4.2
54199	All other professional, scientific, & technical services .....	11	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	11	D	D	D	b	D	D
<b>BALANCE OF COFFEE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>616</b>	<b>139</b>	<b>23</b>	<b>10</b>	<b>83.4</b>	<b>9.3</b>

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF COLQUITT COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF COLUMBIA COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	143	D	D	D	f	D	D
541	Professional, scientific, & technical services .....	143	D	D	D	f	D	D
5411	Legal services .....	39	13 928	4 541	932	138	52.5	4.6
54111	Offices of lawyers .....	39	13 928	4 541	932	138	52.5	4.6
541110	Offices of lawyers .....	39	13 928	4 541	932	138	52.5	4.6
5411101	Offices of lawyers (except legal aid societies) .....	39	13 928	4 541	932	138	52.5	4.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	24	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	24	D	D	D	c	D	D
541211	Offices of certified public accountants .....	11	5 567	2 886	739	125	15.7	3.3
541213	Tax return preparation services .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	22	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	21	2 814	1 057	167	43	74.3	24.2
5418	Advertising & related services .....	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	12	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	7	D	D	D	c	D	D
541990	All other professional, scientific, & technical services .....	7	D	D	D	c	D	D
<b>BALANCE OF COOK COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	756	255	41	15	100.0	—
<b>BALANCE OF COWETA COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	34	4 982	1 559	378	73	70.2	2.3
541	Professional, scientific, & technical services .....	34	4 982	1 559	378	73	70.2	2.3
5413	Architectural, engineering, & related services .....	13	1 863	633	148	27	69.7	4.4
<b>BALANCE OF CRAWFORD COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF CRISP COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	5	489	115	22	5	100.0	—
<b>BALANCE OF DADE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	8	694	189	49	30	64.4	13.8
<b>BALANCE OF DAWSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	15	4 487	1 806	312	54	38.0	.8
541	Professional, scientific, & technical services .....	15	4 487	1 806	312	54	38.0	.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 653	577	80	16	13.7	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 653	577	80	16	13.7	2.3
5413	Architectural, engineering, & related services .....	4	D	D	D	b	D	D
<b>BALANCE OF DECATUR COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	273	47	9	5	37.7	12.1

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF DEKALB COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 753</b>	<b>1 673 274</b>	<b>728 634</b>	<b>173 521</b>	<b>16 788</b>	<b>17.8</b>	<b>10.6</b>
541	Professional, scientific, & technical services .....	1 753	1 673 274	728 634	173 521	16 788	17.8	10.6
5411	Legal services .....	289	D	D	D	g	D	D
54111	Offices of lawyers .....	275	D	D	D	g	D	D
541110	Offices of lawyers .....	275	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	275	D	D	D	g	D	D
54119	Other legal services .....	14	D	D	D	c	D	D
541199	All other legal services .....	7	9 567	3 151	455	95	3.0	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	252	142 970	55 070	11 737	1 959	23.4	6.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	252	142 970	55 070	11 737	1 959	23.4	6.9
541211	Offices of certified public accountants .....	161	67 256	34 766	7 277	738	36.5	2.9
541213	Tax return preparation services .....	20	D	D	D	f	D	D
541214	Payroll services .....	3	D	D	D	e	D	D
541219	Other accounting services .....	68	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	246	317 407	127 444	27 949	2 622	24.1	9.5
54131	Architectural services .....	54	D	D	D	e	D	D
541310	Architectural services .....	54	D	D	D	e	D	D
54133	Engineering services .....	152	D	D	D	g	D	D
541330	Engineering services .....	152	D	D	D	g	D	D
54135	Building inspection services .....	12	D	D	D	b	D	D
541350	Building inspection services .....	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	12	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	12	D	D	D	c	D	D
54138	Testing laboratories .....	11	D	D	D	c	D	D
541380	Testing laboratories .....	11	D	D	D	c	D	D
5414	Specialized design services .....	101	D	D	D	e	D	D
54141	Interior design services .....	30	18 118	5 357	1 080	136	39.8	7.5
541410	Interior design services .....	30	18 118	5 357	1 080	136	39.8	7.5
54143	Graphic design services .....	65	33 072	10 601	2 786	297	33.9	2.5
541430	Graphic design services .....	65	33 072	10 601	2 786	297	33.9	2.5
5414301	Graphic design services (except commercial art & medical artists) ..	58	32 156	10 380	2 761	289	32.3	2.6
5415	Computer systems design & related services .....	354	637 797	326 309	83 461	6 857	6.7	14.7
54151	Computer systems design & related services .....	354	637 797	326 309	83 461	6 857	6.7	14.7
541511	Custom computer programming services .....	177	D	D	D	h	D	D
541512	Computer systems design services .....	128	180 341	84 103	19 218	1 608	13.2	5.1
5415121	Computer systems integrators .....	35	D	D	D	f	D	D
5415122	Computer systems consultants (except systems integrators) .....	93	D	D	D	f	D	D
541519	Other computer related services .....	43	D	D	D	e	D	D
5416	Management, scientific, & technical consulting services .....	322	220 245	95 072	22 037	1 831	24.4	10.8
54161	Management consulting services .....	255	180 393	77 843	18 502	1 488	24.2	11.6
541611	Administrative management & general management consulting service .....	114	D	D	D	e	D	D
541612	Human resources & executive search consulting services .....	76	74 261	37 182	10 103	733	21.0	5.0
5416121	Actuarial consulting .....	4	D	D	D	e	D	D
5416122	Executive placement services .....	39	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	33	D	D	D	c	D	D
541613	Marketing consulting services .....	42	15 264	5 145	1 087	117	51.5	8.0
541614	Process, physical distribution, & logistics consulting services .....	12	D	D	D	c	D	D
541618	Other management consulting services .....	11	D	D	D	b	D	D
54162	Environmental consulting services .....	18	24 213	10 316	2 270	221	10.6	1.5
541620	Environmental consulting services .....	18	24 213	10 316	2 270	221	10.6	1.5
54169	Other scientific & technical consulting services .....	49	15 639	6 913	1 265	122	48.7	16.8
541690	Other scientific & technical consulting services .....	49	15 639	6 913	1 265	122	48.7	16.8
5417	Scientific research & development services .....	13	D	D	D	c	D	D
5418	Advertising & related services .....	108	D	D	D	f	D	D
54181	Advertising agencies .....	38	D	D	D	e	D	D
541810	Advertising agencies .....	38	D	D	D	e	D	D
54182	Public relations agencies .....	17	D	D	D	b	D	D
541820	Public relations agencies .....	17	D	D	D	b	D	D
54184	Media representatives .....	12	9 726	5 647	1 266	108	1.2	4.1
541840	Media representatives .....	12	9 726	5 647	1 266	108	1.2	4.1
54189	Other services related to advertising .....	29	D	D	D	c	D	D
541890	Other services related to advertising .....	29	D	D	D	c	D	D
5418902	Advertising specialties goods distributor .....	17	D	D	D	c	D	D
5418903	Sign painting & lettering shop .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	68	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	20	D	D	D	f	D	D
541910	Marketing research & public opinion polling .....	20	D	D	D	f	D	D
54192	Photographic services .....	41	23 320	7 254	1 667	245	16.2	6.4
541921	Photographic studios, portrait .....	23	6 297	1 405	320	91	32.5	22.2
541922	Commercial photography .....	18	17 023	5 849	1 347	154	10.2	.5
<b>BALANCE OF DODGE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>562</b>	<b>266</b>	<b>63</b>	<b>9</b>	<b>D</b>	<b>49.6</b>
<b>BALANCE OF DOOLY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF DOUGHERTY COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>3 475</b>	<b>1 200</b>	<b>279</b>	<b>41</b>	<b>7.9</b>	<b>5.1</b>
541	Professional, scientific, & technical services .....	8	3 475	1 200	279	41	7.9	5.1
5413	Architectural, engineering, & related services .....	1	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>BALANCE OF DOUGLAS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>44</b>	<b>15 706</b>	<b>6 238</b>	<b>1 098</b>	<b>159</b>	<b>49.8</b>	<b>17.5</b>
541	Professional, scientific, & technical services .....	44	15 706	6 238	1 098	159	49.8	17.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 390	846	80	32	21.5	78.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 390	846	80	32	21.5	78.5
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
5414	Specialized design services .....	4	1 711	422	91	12	19.3	57.3
54143	Graphic design services .....	4	1 711	422	91	12	19.3	57.3
541430	Graphic design services .....	4	1 711	422	91	12	19.3	57.3
5415	Computer systems design & related services .....	10	4 584	1 903	395	27	31.4	1.5
54151	Computer systems design & related services .....	10	4 584	1 903	395	27	31.4	1.5
<b>BALANCE OF ECHOLS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF EFFINGHAM COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>19</b>	<b>2 724</b>	<b>730</b>	<b>149</b>	<b>42</b>	<b>66.4</b>	<b>26.5</b>
541	Professional, scientific, & technical services .....	19	2 724	730	149	42	66.4	26.5
<b>BALANCE OF ELBERT COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>364</b>	<b>127</b>	<b>22</b>	<b>6</b>	<b>100.0</b>	<b>-</b>
<b>BALANCE OF EMANUEL COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>786</b>	<b>198</b>	<b>38</b>	<b>11</b>	<b>-</b>	<b>33.3</b>
<b>BALANCE OF EVANS COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	7	D	D	D	b	D	D
<b>BALANCE OF FANNIN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>3 025</b>	<b>1 168</b>	<b>276</b>	<b>76</b>	<b>55.0</b>	<b>21.6</b>
541	Professional, scientific, & technical services .....	26	3 025	1 168	276	76	55.0	21.6
<b>BALANCE OF FAYETTE COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>50</b>	<b>9 628</b>	<b>3 726</b>	<b>706</b>	<b>82</b>	<b>70.0</b>	<b>6.3</b>
541	Professional, scientific, & technical services .....	50	9 628	3 726	706	82	70.0	6.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	877	392	100	19	65.7	8.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	877	392	100	19	65.7	8.2
5413	Architectural, engineering, & related services .....	9	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	10	3 627	1 464	220	17	64.6	3.9
54161	Management consulting services .....	8	D	D	D	a	D	D
<b>BALANCE OF FLOYD COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>7 683</b>	<b>2 323</b>	<b>457</b>	<b>71</b>	<b>50.0</b>	<b>.5</b>
541	Professional, scientific, & technical services .....	23	7 683	2 323	457	71	50.0	.5
5413	Architectural, engineering, & related services .....	9	2 912	1 049	206	37	72.1	-
5416	Management, scientific, & technical consulting services .....	3	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF FORSYTH COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>140</b>	<b>64 523</b>	<b>23 301</b>	<b>4 236</b>	<b>614</b>	<b>25.1</b>	<b>8.7</b>
541	Professional, scientific, & technical services .....	140	64 523	23 301	4 236	614	25.1	8.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 293	576	127	29	100.0	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	1 293	576	127	29	100.0	—
5413	Architectural, engineering, & related services .....	19	10 096	3 572	613	73	20.9	24.2
5414	Specialized design services .....	6	D	D	D	b	D	D
54143	Graphic design services .....	6	D	D	D	b	D	D
541430	Graphic design services .....	6	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	4	D	D	D	b	D	D
5415	Computer systems design & related services .....	47	15 307	5 994	1 276	103	35.2	3.8
54151	Computer systems design & related services .....	47	15 307	5 994	1 276	103	35.2	3.8
541519	Other computer related services .....	11	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	30	5 537	1 729	244	55	75.4	2.9
54161	Management consulting services .....	25	D	D	D	b	D	D
5418	Advertising & related services .....	9	D	D	D	c	D	D
54189	Other services related to advertising .....	4	14 686	3 832	652	65	—	.2
541890	Other services related to advertising .....	4	14 686	3 832	652	65	—	.2
5418902	Advertising specialties goods distributor .....	4	14 686	3 832	652	65	—	.2
5419	Other professional, scientific, & technical services .....	4	D	D	D	b	D	D
54192	Photographic services .....	4	D	D	D	b	D	D
541921	Photographic studios, portrait .....	4	D	D	D	b	D	D
<b>BALANCE OF FRANKLIN COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>14</b>	<b>2 625</b>	<b>775</b>	<b>166</b>	<b>46</b>	<b>68.2</b>	<b>6.4</b>
541	Professional, scientific, & technical services .....	14	2 625	775	166	46	68.2	6.4
<b>BALANCE OF FULTON COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 228</b>	<b>1 617 535</b>	<b>635 337</b>	<b>148 730</b>	<b>12 260</b>	<b>16.1</b>	<b>8.5</b>
541	Professional, scientific, & technical services .....	1 228	1 617 535	635 337	148 730	12 260	16.1	8.5
5411	Legal services .....	179	D	D	D	f	D	D
54111	Offices of lawyers .....	176	77 298	32 469	5 652	602	41.8	5.9
541110	Offices of lawyers .....	176	77 298	32 469	5 652	602	41.8	5.9
5411101	Offices of lawyers (except legal aid societies) .....	176	77 298	32 469	5 652	602	41.8	5.9
54119	Other legal services .....	3	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	138	D	D	D	g	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	138	D	D	D	g	D	D
541211	Offices of certified public accountants .....	92	D	D	D	f	D	D
541214	Payroll services .....	7	D	D	D	g	D	D
541219	Other accounting services .....	33	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	137	371 403	123 237	34 392	2 233	9.6	.8
54131	Architectural services .....	35	29 597	12 773	2 531	277	26.7	.9
541310	Architectural services .....	35	29 597	12 773	2 531	277	26.7	.9
54133	Engineering services .....	85	335 740	107 415	31 159	1 866	7.7	.7
541330	Engineering services .....	85	335 740	107 415	31 159	1 866	7.7	.7
54137	Surveying & mapping (except geophysical) services .....	4	3 266	1 917	439	52	9.2	—
541370	Surveying & mapping (except geophysical) services .....	4	3 266	1 917	439	52	9.2	—
5414	Specialized design services .....	55	D	D	D	e	D	D
54141	Interior design services .....	21	21 968	5 083	1 102	135	13.0	28.4
541410	Interior design services .....	21	21 968	5 083	1 102	135	13.0	28.4
54143	Graphic design services .....	30	D	D	D	c	D	D
541430	Graphic design services .....	30	D	D	D	c	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	25	D	D	D	c	D	D
5415	Computer systems design & related services .....	261	369 690	198 296	45 151	3 069	15.8	19.0
54151	Computer systems design & related services .....	261	369 690	198 296	45 151	3 069	15.8	19.0
541511	Custom computer programming services .....	123	D	D	D	g	D	D
541512	Computer systems design services .....	109	156 207	68 231	16 835	1 007	18.2	26.6
5415121	Computer systems integrators .....	29	87 022	31 711	8 052	470	5.4	39.7
5415122	Computer systems consultants (except systems integrators) .....	80	69 185	36 520	8 783	537	34.4	10.2
541519	Other computer related services .....	27	12 641	6 536	1 394	124	40.8	4.4
5416	Management, scientific, & technical consulting services .....	286	D	D	D	g	D	D
54161	Management consulting services .....	248	D	D	D	g	D	D
541611	Administrative management & general management consulting service .....	94	D	D	D	f	D	D
541612	Human resources & executive search consulting services .....	70	D	D	D	e	D	D
5416122	Executive placement services .....	37	D	D	D	c	D	D
5416123	Human resources & personnel management consulting .....	31	47 289	24 792	4 654	265	15.8	41.0
541613	Marketing consulting services .....	70	D	D	D	c	D	D
541618	Other management consulting services .....	8	D	D	D	b	D	D
54162	Environmental consulting services .....	7	8 631	2 462	519	49	12.4	—
541620	Environmental consulting services .....	7	8 631	2 462	519	49	12.4	—
54169	Other scientific & technical consulting services .....	31	7 975	3 099	571	50	75.2	10.2
541690	Other scientific & technical consulting services .....	31	7 975	3 099	571	50	75.2	10.2

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF FULTON COUNTY, GA—Con.</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	131	178 255	47 756	11 037	1 221	25.5	2.2
54181	Advertising agencies .....	40	44 022	17 232	3 582	357	34.9	1.5
541810	Advertising agencies .....	40	44 022	17 232	3 582	357	34.9	1.5
54182	Public relations agencies .....	20	D	D	D	b	D	D
541820	Public relations agencies .....	20	D	D	D	b	D	D
54184	Media representatives .....	16	10 947	2 767	766	52	16.1	8.6
541840	Media representatives .....	16	10 947	2 767	766	52	16.1	8.6
5418402	Publishers' advertising representatives .....	9	D	D	D	b	D	D
54186	Direct mail advertising .....	11	D	D	D	e	D	D
541860	Direct mail advertising .....	11	D	D	D	e	D	D
54189	Other services related to advertising .....	37	33 845	5 738	1 140	127	28.2	4.1
541890	Other services related to advertising .....	37	33 845	5 738	1 140	127	28.2	4.1
5418902	Advertising specialties goods distributor .....	25	26 767	3 416	603	51	29.4	.7
5418903	Sign painting & lettering shop .....	5	1 871	662	139	34	14.8	58.5
5419	Other professional, scientific, & technical services .....	35	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	15	D	D	D	f	D	D
541910	Marketing research & public opinion polling .....	15	D	D	D	f	D	D
54192	Photographic services .....	15	D	D	D	b	D	D
541921	Photographic studios, portrait .....	10	D	D	D	b	D	D
541922	Commercial photography .....	5	D	D	D	b	D	D
	<b>BALANCE OF GILMER COUNTY, GA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>28</b>	<b>4 372</b>	<b>1 719</b>	<b>366</b>	<b>90</b>	<b>66.2</b>	<b>23.4</b>
541	Professional, scientific, & technical services .....	28	4 372	1 719	366	90	66.2	23.4
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 178	649	148	30	14.7	73.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	5	1 178	649	148	30	14.7	73.4
	<b>BALANCE OF GLASCOCK COUNTY, GA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
	<b>BALANCE OF GLYNN COUNTY, GA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>89</b>	<b>17 769</b>	<b>6 249</b>	<b>1 317</b>	<b>227</b>	<b>58.6</b>	<b>2.5</b>
541	Professional, scientific, & technical services .....	89	17 769	6 249	1 317	227	58.6	2.5
5411	Legal services .....	17	3 358	1 196	252	43	53.9	2.0
54111	Offices of lawyers .....	14	D	D	D	b	D	D
541110	Offices of lawyers .....	14	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	14	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	2 219	848	172	34	88.8	8.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	2 219	848	172	34	88.8	8.5
5413	Architectural, engineering, & related services .....	14	3 431	1 573	375	58	72.3	—
5414	Specialized design services .....	7	1 932	439	100	18	44.5	—
5418	Advertising & related services .....	13	D	D	D	b	D	D
	<b>BALANCE OF GORDON COUNTY, GA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>618</b>	<b>225</b>	<b>59</b>	<b>9</b>	<b>96.8</b>	<b>3.2</b>
	<b>BALANCE OF GREENE COUNTY, GA</b>							
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>10</b>	<b>1 105</b>	<b>480</b>	<b>71</b>	<b>23</b>	<b>60.0</b>	<b>—</b>
541	Professional, scientific, & technical services .....	10	1 105	480	71	23	60.0	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF GWINNETT COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 159</b>	<b>776 841</b>	<b>292 953</b>	<b>63 834</b>	<b>6 980</b>	<b>29.7</b>	<b>8.5</b>
541	Professional, scientific, & technical services .....	1 159	776 841	292 953	63 834	6 980	29.7	8.5
5411	Legal services .....	78	D	D	D	e	D	D
54111	Offices of lawyers .....	71	26 926	10 766	2 088	345	52.4	7.8
541110	Offices of lawyers .....	71	26 926	10 766	2 088	345	52.4	7.8
5411101	Offices of lawyers (except legal aid societies) .....	71	26 926	10 766	2 088	345	52.4	7.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	151	D	D	D	f	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	151	D	D	D	f	D	D
541211	Offices of certified public accountants .....	90	D	D	D	e	D	D
541214	Payroll services .....	4	D	D	D	e	D	D
541219	Other accounting services .....	52	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	216	D	D	D	g	D	D
54131	Architectural services .....	19	D	D	D	b	D	D
541310	Architectural services .....	19	D	D	D	b	D	D
54133	Engineering services .....	162	154 877	69 284	14 907	1 384	34.1	3.8
541330	Engineering services .....	162	154 877	69 284	14 907	1 384	34.1	3.8
54134	Drafting services .....	6	D	D	D	a	D	D
541340	Drafting services .....	6	D	D	D	a	D	D
54137	Surveying & mapping (except geophysical) services .....	12	4 031	2 218	471	64	36.4	—
541370	Surveying & mapping (except geophysical) services .....	12	4 031	2 218	471	64	36.4	—
54138	Testing laboratories .....	10	16 793	6 738	1 529	162	5.7	.2
541380	Testing laboratories .....	10	16 793	6 738	1 529	162	5.7	.2
5414	Specialized design services .....	53	D	D	D	c	D	D
54141	Interior design services .....	21	D	D	D	b	D	D
541410	Interior design services .....	21	D	D	D	b	D	D
54142	Industrial design services .....	3	D	D	D	b	D	D
541420	Industrial design services .....	3	D	D	D	b	D	D
54143	Graphic design services .....	29	D	D	D	b	D	D
541430	Graphic design services .....	29	D	D	D	b	D	D
5414301	Graphic design services (except commercial art & medical artists) ..	27	D	D	D	b	D	D
5415	Computer systems design & related services .....	379	D	D	D	g	D	D
54151	Computer systems design & related services .....	379	D	D	D	g	D	D
541511	Custom computer programming services .....	154	56 313	30 920	6 704	572	37.0	9.2
541512	Computer systems design services .....	164	228 938	78 298	16 983	1 439	22.9	13.9
5415121	Computer systems integrators .....	70	178 873	56 084	12 406	1 074	14.0	15.9
5415122	Computer systems consultants (except systems integrators) .....	94	50 065	22 214	4 577	365	54.6	6.6
541519	Other computer related services .....	60	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	167	D	D	D	f	D	D
54161	Management consulting services .....	115	58 660	19 438	4 039	524	37.1	13.5
541611	Administrative management & general management consulting service .....	47	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	36	14 632	6 324	1 313	126	62.4	4.2
5416122	Executive placement services .....	17	D	D	D	b	D	D
541613	Marketing consulting services .....	21	17 443	3 584	789	162	27.6	17.3
54162	Environmental consulting services .....	16	D	D	D	b	D	D
541620	Environmental consulting services .....	16	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	36	15 740	5 959	1 354	158	52.2	2.7
541690	Other scientific & technical consulting services .....	36	15 740	5 959	1 354	158	52.2	2.7
5417	Scientific research & development services .....	12	D	D	D	c	D	D
5418	Advertising & related services .....	61	27 544	7 874	1 619	286	33.2	12.1
54189	Other services related to advertising .....	22	D	D	D	b	D	D
541890	Other services related to advertising .....	22	D	D	D	b	D	D
5418902	Advertising specialties goods distributor .....	12	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	8	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	42	D	D	D	f	D	D
54191	Marketing research & public opinion polling .....	12	D	D	D	f	D	D
541910	Marketing research & public opinion polling .....	12	D	D	D	f	D	D
54192	Photographic services .....	21	D	D	D	c	D	D
541921	Photographic studios, portrait .....	18	D	D	D	c	D	D
54199	All other professional, scientific, & technical services .....	4	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	4	D	D	D	b	D	D
<b>BALANCE OF HABERSHAM COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>3 328</b>	<b>1 125</b>	<b>256</b>	<b>59</b>	<b>45.6</b>	<b>7.6</b>
541	Professional, scientific, & technical services .....	20	3 328	1 125	256	59	45.6	7.6
<b>BALANCE OF HALL COUNTY, GA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>72</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	72	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	15	3 937	1 430	310	59	72.0	15.9
5418	Advertising & related services .....	13	3 735	724	204	41	67.4	—
54189	Other services related to advertising .....	6	D	D	D	a	D	D
541890	Other services related to advertising .....	6	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF HANCOCK COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	5	2 186	271	38	13	15.8	4.2
541	Professional, scientific, & technical services .....	5	2 186	271	38	13	15.8	4.2
5418	Advertising & related services .....	1	D	D	D	a	D	D
<b>BALANCE OF HARALSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>BALANCE OF HARRIS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	15	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	15	D	D	D	b	D	D
<b>BALANCE OF HART COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	7	937	406	81	13	75.6	3.2
541	Professional, scientific, & technical services .....	7	937	406	81	13	75.6	3.2
<b>BALANCE OF HEARD COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	596	197	43	22	80.4	—
<b>BALANCE OF HENRY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	61	11 621	4 292	824	139	56.0	13.9
541	Professional, scientific, & technical services .....	61	11 621	4 292	824	139	56.0	13.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	9	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	12	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	5	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	13	D	D	D	a	D	D
<b>BALANCE OF HOUSTON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	23	15 216	7 092	1 381	455	13.0	9.8
541	Professional, scientific, & technical services .....	23	15 216	7 092	1 381	455	13.0	9.8
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	3	D	D	D	a	D	D
5418	Advertising & related services .....	3	D	D	D	e	D	D
54189	Other services related to advertising .....	3	D	D	D	e	D	D
541890	Other services related to advertising .....	3	D	D	D	e	D	D
<b>BALANCE OF JACKSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	14	5 317	1 191	246	37	28.1	4.9
541	Professional, scientific, & technical services .....	14	5 317	1 191	246	37	28.1	4.9
5418	Advertising & related services .....	2	D	D	D	b	D	D
<b>BALANCE OF JASPER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	6	1 396	436	106	19	59.6	—
541	Professional, scientific, & technical services .....	6	1 396	436	106	19	59.6	—
<b>BALANCE OF JEFF DAVIS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF JEFFERSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	9	D	D	D	b	D	D
<b>BALANCE OF JOHNSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	835	292	37	16	100.0	—
<b>BALANCE OF JONES COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF LAMAR COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF LANIER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	464	95	25	6	D	-
<b>BALANCE OF LEE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	7	657	119	21	7	100.0	-
<b>BALANCE OF LIBERTY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	1	D	D	D	a	D	D
<b>BALANCE OF LINCOLN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	449	164	39	10	78.4	2.4
<b>BALANCE OF LONG COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF LOWNDES COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	15	4 612	1 547	357	64	31.4	2.4
541	Professional, scientific, & technical services .....	15	4 612	1 547	357	64	31.4	2.4
5418	Advertising & related services .....	3	D	D	D	b	D	D
<b>BALANCE OF LUMPKIN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	673	329	72	5	91.5	8.5
<b>BALANCE OF MCDUFFIE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF MCINTOSH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	6	660	133	32	16	69.1	30.9
<b>BALANCE OF MACON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
541	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF MADISON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	58	45 696	31 211	10 267	332	16.6	1.5
541	Professional, scientific, & technical services .....	58	45 696	31 211	10 267	332	16.6	1.5
5411	Legal services .....	29	37 551	28 276	9 536	226	7.3	.7
54111	Offices of lawyers .....	29	37 551	28 276	9 536	226	7.3	.7
541110	Offices of lawyers .....	29	37 551	28 276	9 536	226	7.3	.7
5411101	Offices of lawyers (except legal aid societies) .....	29	37 551	28 276	9 536	226	7.3	.7
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 796	1 207	336	23	80.6	19.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	7	1 796	1 207	336	23	80.6	19.4
5413	Architectural, engineering, & related services .....	8	3 031	726	158	26	92.8	-
<b>BALANCE OF MARION COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF MERIWETHER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	8	2 089	401	124	27	25.8	.8
541	Professional, scientific, & technical services .....	8	2 089	401	124	27	25.8	.8
5418	Advertising & related services .....	1	D	D	D	a	D	D
54189	Other services related to advertising .....	1	D	D	D	a	D	D
541890	Other services related to advertising .....	1	D	D	D	a	D	D

See footnotes at end of table.



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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MILLER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	7	1 185	443	73	25	95.5	4.5
541	Professional, scientific, & technical services .....	7	1 185	443	73	25	95.5	4.5
<b>BALANCE OF MITCHELL COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF MONROE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	8	996	401	53	10	70.2	3.0
541	Professional, scientific, & technical services .....	8	996	401	53	10	70.2	3.0
<b>BALANCE OF MONTGOMERY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF MORGAN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	6	1 250	241	77	16	38.6	61.4
541	Professional, scientific, & technical services .....	6	1 250	241	77	16	38.6	61.4
<b>BALANCE OF MURRAY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	9	1 133	392	103	37	59.0	20.7
541	Professional, scientific, & technical services .....	9	1 133	392	103	37	59.0	20.7
<b>BALANCE OF NEWTON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	13	1 698	640	155	23	80.6	10.5
541	Professional, scientific, & technical services .....	13	1 698	640	155	23	80.6	10.5
<b>BALANCE OF OCONEE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	44	15 651	5 251	1 179	158	35.7	4.3
541	Professional, scientific, & technical services .....	44	15 651	5 251	1 179	158	35.7	4.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	10	877	308	75	22	89.6	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	10	877	308	75	22	89.6	9.4
5413	Architectural, engineering, & related services .....	10	5 844	1 773	391	68	34.0	—
5416	Management, scientific, & technical consulting services .....	7	4 045	1 454	240	22	38.2	5.8
54161	Management consulting services .....	7	4 045	1 454	240	22	38.2	5.8
<b>BALANCE OF OGLETHORPE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	10	1 381	753	95	20	80.1	16.0
541	Professional, scientific, & technical services .....	10	1 381	753	95	20	80.1	16.0
<b>BALANCE OF PAULDING COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	30	6 658	1 737	408	106	35.1	5.6
541	Professional, scientific, & technical services .....	30	6 658	1 737	408	106	35.1	5.6
5416	Management, scientific, & technical consulting services .....	6	3 636	689	137	36	10.2	10.3
<b>BALANCE OF PEACH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	6	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	6	D	D	D	b	D	D
<b>BALANCE OF PICKENS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	30	5 209	1 975	410	69	56.8	9.9
541	Professional, scientific, & technical services .....	30	5 209	1 975	410	69	56.8	9.9
5413	Architectural, engineering, & related services .....	7	1 326	680	205	26	46.7	5.3
<b>BALANCE OF PIERCE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF PIKE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	13	3 226	564	146	23	66.8	20.4
541	Professional, scientific, & technical services .....	13	3 226	564	146	23	66.8	20.4

See footnotes at end of table.

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

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF POLK COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	5	737	335	74	18	15.6	—
<b>BALANCE OF PULASKI COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF PUTNAM COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	8	1 840	416	100	23	78.2	.8
541	Professional, scientific, & technical services .....	8	1 840	416	100	23	78.2	.8
<b>BALANCE OF QUITMAN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF RABUN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	25	4 155	1 496	334	72	62.4	18.7
541	Professional, scientific, & technical services .....	25	4 155	1 496	334	72	62.4	18.7
<b>BALANCE OF RANDOLPH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF ROCKDALE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	55	29 006	11 621	2 586	444	19.6	8.2
541	Professional, scientific, & technical services .....	55	29 006	11 621	2 586	444	19.6	8.2
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	12	7 899	5 177	1 206	249	10.5	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	12	7 899	5 177	1 206	249	10.5	—
5413	Architectural, engineering, & related services .....	12	11 220	2 821	564	87	20.5	8.5
54133	Engineering services .....	7	D	D	D	b	D	D
541330	Engineering services .....	7	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	2	D	D	D	b	D	D
54199	All other professional, scientific, & technical services .....	1	D	D	D	b	D	D
541990	All other professional, scientific, & technical services .....	1	D	D	D	b	D	D
<b>BALANCE OF SCHLEY COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF SCREVEN COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF SEMINOLE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF SPALDING COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	11	1 101	486	75	25	38.8	24.9
541	Professional, scientific, & technical services .....	11	1 101	486	75	25	38.8	24.9
<b>BALANCE OF STEPHENS COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	406	91	19	3	85.0	15.0
<b>BALANCE OF STEWART COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF SUMTER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF TALBOT COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	323	90	22	7	D	8.0
<b>BALANCE OF TATTNALL COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BALANCE OF TAYLOR COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	8	975	369	60	21	73.5	26.5
541	Professional, scientific, & technical services .....	8	975	369	60	21	73.5	26.5
	<b>BALANCE OF TELFAIR COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
	<b>BALANCE OF THOMAS COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	6	1 510	323	77	14	97.5	2.5
541	Professional, scientific, & technical services .....	6	1 510	323	77	14	97.5	2.5
	<b>BALANCE OF TIFT COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
	<b>BALANCE OF TOOMBS COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
	<b>BALANCE OF TOWNS COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	9	1 533	725	161	34	35.1	—
541	Professional, scientific, & technical services .....	9	1 533	725	161	34	35.1	—
	<b>BALANCE OF TREUTLEN COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
	<b>BALANCE OF TROUP COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	11	D	D	D	b	D	D
	<b>BALANCE OF TWIGGS COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	4	435	176	58	7	82.8	—
	<b>BALANCE OF UNION COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	25	3 904	1 784	406	69	57.4	5.7
541	Professional, scientific, & technical services .....	25	3 904	1 784	406	69	57.4	5.7
	<b>BALANCE OF UPSON COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	3	104	29	6	9	100.0	—
	<b>BALANCE OF WALKER COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	14	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	14	D	D	D	b	D	D
	<b>BALANCE OF WALTON COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	12	1 145	394	69	17	69.1	1.2
541	Professional, scientific, & technical services .....	12	1 145	394	69	17	69.1	1.2
	<b>BALANCE OF WARE COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
	<b>BALANCE OF WARREN COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
	<b>BALANCE OF WASHINGTON COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	5	481	213	55	5	48.2	—
	<b>BALANCE OF WAYNE COUNTY, GA</b>							
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WHEELER COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF WHITE COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	20	2 687	719	142	49	70.7	29.3
541	Professional, scientific, & technical services .....	20	2 687	719	142	49	70.7	29.3
<b>BALANCE OF WHITFIELD COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	34	5 240	1 985	406	120	69.1	8.8
541	Professional, scientific, & technical services .....	34	5 240	1 985	406	120	69.1	8.8
5413	Architectural, engineering, & related services .....	9	1 831	631	137	42	56.4	2.6
5418	Advertising & related services .....	5	D	D	D	b	D	D
<b>BALANCE OF WILKES COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF WILKINSON COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF WORTH COUNTY, GA</b>								
54	Professional, scientific, & technical services .....	3	367	108	29	8	84.5	15.5

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

### **EXPENSES (\$1,000)**

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

### **FIRST-QUARTER PAYROLL (\$1,000)**

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

### **NUMBER OF ESTABLISHMENTS**

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

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

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

### **NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

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

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## **RECEIPTS/REVENUE (\$1,000)**

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

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

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

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

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

## **SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)**

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

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

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

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **54 PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**

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

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

### **541 Professional, Scientific, and Technical Services**

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

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

PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES

### **5411 Legal Services**

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

#### **54111 Offices of Lawyers**

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

#### **541110 Offices of Lawyers**

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

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

8111 Legal Services

#### **5411101 Offices of Lawyers (Except Legal Aid Societies)**

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

#### **5411102 Legal Aid Societies and Similar Legal Services**

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

#### **54119 Other Legal Services**

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

#### **541191 Title Abstract and Settlement Offices**

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

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

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

6541 Title and Settlement Offices

### **541199 All Other Legal Services**

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

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

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

### **5412 Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

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

#### **54121 Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

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

#### **541211 Offices of Certified Public Accountants**

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

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

8721 (pt) Offices of Certified Public Accountants

### **541213 Tax Preparation Services**

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

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

7291 Tax Preparation Services

### **541214 Payroll Services**

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

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

7819 (pt) Talent Payment Services

8721 (pt) Payroll Services

### **5412141 Talent Payment Services**

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

### **5412142 Payroll Services (Except Talent Payment Services)**

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

### **541219 Other Accounting Services**

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

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

8721 (pt) Other Accounting Services



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## **5413 Architectural, Engineering, and Related Services**

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

### **54131 Architectural Services**

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

#### **541310 Architectural Services**

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

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

8712 Architectural Services

#### **54133 Engineering Services**

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

#### **541330 Engineering Services**

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

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

8711 Engineering Services

#### **54134 Drafting Services**

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

#### **541340 Drafting Services**

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

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

7389 (pt) Drafting Services

#### **54135 Building Inspection Services**

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

#### **541350 Building Inspection Services**

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

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

7389 (pt) Building Inspection Services

#### **54136 Geophysical Surveying and Mapping Services**

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

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### **541360 Geophysical Surveying and Mapping Services**

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

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

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

#### **5413601 Geophysical Surveying**

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

#### **5413602 Geophysical Surveying Services Only for Metal Mining, Contract Basis**

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

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

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

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

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

### **54137 Surveying and Mapping (Except Geophysical) Services**

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

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

### **541370 Surveying and Mapping (Except Geophysical) Services**

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

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

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

#### **5413701 Surveying Services**

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

#### **5413702 Map Making Services**

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

### **54138 Testing Laboratories**

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

#### **541380 Testing Laboratories**

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

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

- 8734 (pt) Testing Laboratories

## **5414 Specialized Design Services**

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

### **54141 Interior Design Services**

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

#### **541410 Interior Design Services**

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

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

7389 (pt) Interior Design Services

### **54142 Industrial Design Services**

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

#### **541420 Industrial Design Services**

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

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

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

7389 (pt) Industrial Design Services

### **54143 Graphic Design Services**

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

#### **541430 Graphic Design Services**

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

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

7336 Commercial Art and Graphic Design

8099 (pt) Medical Artists

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

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

#### **5414302 Commercial Art**

Establishments primarily engaged in providing commercial art and illustration services.

#### **5414303 Medical Artists**

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

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### **54149 Other Specialized Design Services**

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

### **541490 Other Specialized Design Services**

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

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

7389 (pt) Other Design Services

### **5415 Computer Systems Design and Related Services**

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

### **54151 Computer Systems Design and Related Services**

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

### **541511 Custom Computer Programming Services**

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

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

7371 Custom Computer Programming Services

### **541512 Computer Systems Design Services**

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

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

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

7373 Computer Systems Integrators

7379 (pt) Computer Systems Consultants

### **5415121 Computer Systems Integrators**

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

### **5415122 Computer Systems Consultants (Except Systems Integrators)**

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

### **541513 Computer Facilities Management Services**

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

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

7376 Computer Facilities Management Services

### **541519 Other Computer Related Services**

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

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

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

7379 (pt) All Other Computer Related Services



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### **5415191 Computer Consultants (Except Computer Systems Consultants)**

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

### **5415199 All Other Computer Related Services**

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

### **5416 Management, Scientific, and Technical Consulting Services**

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

#### **54161 Management Consulting Services**

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

#### **541611 Administrative Management and General Management Consulting Services**

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

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

8742 (pt) Administrative Management and General Management Consulting Services

#### **541612 Human Resources and Executive Search Consulting Services**

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

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

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

7361 (pt) Executive Placement Services

8742 (pt) Human Resources and Personnel Management Consulting

8999 (pt) Actuarial Consulting Services

#### **5416121 Actuarial Consulting**

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

#### **5416122 Executive Placement Services**

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

#### **5416123 Human Resources and Personnel Management Consulting**

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

#### **541613 Marketing Consulting Services**

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

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

8742 (pt) Marketing Consulting Services

#### **541614 Process, Physical Distribution, and Logistics Consulting Services**

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

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

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

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

### **541618 Other Management Consulting Services**

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

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

4731 (pt) Tariff Consultants

8748 (pt) Other Management Consulting Services

### **5416181 Tariff Consulting**

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

### **5416182 All Other Management Consulting Services**

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

### **54162 Environmental Consulting Services**

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

### **541620 Environmental Consulting Services**

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

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

8999 (pt) Environmental Consulting Services

### **54169 Other Scientific and Technical Consulting Services**

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

### **541690 Other Scientific and Technical Consulting Services**

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

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

8748 (pt) Other Scientific and Technical Consulting Services

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

### **5416901 Economic and Related Consulting Services**

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

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

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

### **5417 Scientific Research and Development Services**

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

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

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

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

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

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

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

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

#### **5417101 Research and Development in the Physical and Engineering Sciences**

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

#### **54171011 Noncommercial Research and Development in the Physical and Engineering Sciences**

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

#### **54171012 Commercial Research and Development in the Physical and Engineering Sciences**

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

#### **5417102 Research and Development in the Life Sciences**

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

#### **54171021 Noncommercial Research and Development in the Life Sciences**

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

#### **54171022 Commercial Research and Development in the Life Sciences**

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

#### **54172 Research and Development in the Social Sciences and Humanities**

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

#### **541720 Research and Development in the Social Sciences and Humanities**

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

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

- 8732 (pt) Social Science and Humanities Research

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8733 (pt) Noncommercial Research in Social Sciences and Humanities

### **5417201 Noncommercial Research and Development in the Social Sciences and Humanities**

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

### **5417202 Commercial Research and Development in the Social Sciences and Humanities**

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

### **5418 Advertising and Related Services**

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

#### **54181 Advertising Agencies**

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

#### **541810 Advertising Agencies**

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

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

7311 Advertising Agencies

#### **54182 Public Relations Agencies**

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

#### **541820 Public Relations Agencies**

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

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

8743 Public Relations Services

#### **54183 Media Buying Agencies**

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

#### **541830 Media Buying Agencies**

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

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

7319 (pt) Media Buying Services

#### **54184 Media Representatives**

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

#### **541840 Media Representatives**

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

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

7313 Radio, Television, and Publishers' Advertising Representatives

#### **5418401 Radio and Television Advertising Representatives**

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



## **5418402 Publishers' Advertising Representatives**

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

## **54185 Display Advertising**

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

## **541850 Display Advertising**

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

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

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

## **5418501 Display Advertising (Except Outdoor)**

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

## **5418502 Outdoor Advertising Services**

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

## **54186 Direct Mail Advertising**

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

## **541860 Direct Mail Advertising**

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

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

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

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

## **54187 Advertising Material Distribution Services**

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

## **541870 Advertising Material Distribution Services**

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

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

- 7319 (pt) Advertising Materials Distribution Services

## **54189 Other Services Related to Advertising**

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

## **541890 Other Services Related to Advertising**

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

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

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

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7389 (pt) Welcoming Services

### **5418901 Welcoming Services**

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

### **5418902 Advertising Specialties Goods Distributors**

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

### **5418903 Sign Painting and Lettering Shop**

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

### **5418909 All Other Advertising**

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

### **5419 Other Professional, Scientific, and Technical Services**

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

### **54191 Marketing Research and Public Opinion Polling**

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

### **541910 Marketing Research and Public Opinion Polling**

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

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

8732 (pt) Marketing Research and Public Opinion Polling

### **54192 Photographic Services**

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

### **541921 Photography Studios, Portrait**

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

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

7221 Photographic Studios, Portrait

### **541922 Commercial Photography**

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

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

7335 Commercial Photography  
8099 (pt) Medical Photography

### **5419221 Commercial Photography (Except Medical Photography)**

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

### **5419222 Medical Photography**

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

### **54193 Translation and Interpretation Services**

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

### **541930 Translation and Interpretation Services**

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

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

7389 (pt) Translation and Interpretation Services

## **PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES**

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**54199 All Other Professional, Scientific, and Technical Services**

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

**541990 All Other Professional, Scientific, and Technical Services**

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

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

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

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

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

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

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

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

## TREATMENT OF NONRESPONSE

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

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

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

# Appendix D.

## Geographic Notes

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### GEORGIA

**Athens-Clarke County.** See “Athens-Clarke County (consolidated city).”

**Athens-Clarke County (consolidated city)** is coextensive with Clarke County. It includes Winterville and Bogart (part in Clarke County), which are not populous enough for separate tabulation. Therefore, “Athens-Clarke County” refers to the whole consolidated city.

**Atlanta** is in DeKalb and Fulton Counties.

**Auburn** is in Barrow and Gwinnett Counties.

**Augusta-Richmond County (balance).** See “Augusta-Richmond County (consolidated city).”

**Augusta-Richmond County (consolidated city)** is coextensive with Richmond County. It includes Hephzibah, which is tabulated separately. “Augusta-Richmond County (balance),” which is a place equivalent, includes Blythe (part in Richmond County), which is not populous enough for separate tabulation. The governments of Augusta and Richmond County dissolved and consolidated in January 1996.

**Austell** is in Cobb and Douglas Counties.

**Bremen** is in Carroll and Haralson Counties.

**Buford** is in Gwinnett and Hall Counties.

**College Park** is in Clayton and Fulton Counties.

**Columbus.** See “Columbus (consolidated city).”

**Columbus (consolidated city)** is coextensive with Muscogee County. It includes Bibb City, which is not populous enough for separate tabulation. Therefore, “Columbus” refers to the whole consolidated city.

**Fitzgerald** is in Ben Hill and Irwin Counties.

**Fort Oglethorpe** is in Catoosa and Walker Counties.

**Hephzibah.** See “Augusta-Richmond County (consolidated city).”

**LaGrange** is a spelling correction from La Grange.

**Lithia Springs** was incorporated in February 1993.

**Loganville** is in Gwinnett and Walton Counties.

**Macon** is in Bibb and Jones Counties.

**Manchester** is in Meriwether and Talbot Counties.

**Palmetto** is in Coweta and Fulton Counties.

**Perry** is in Houston and Peach Counties.

**Royston** is in Franklin, Hart, and Madison Counties.

**Social Circle** is in Newton and Walton Counties.

**Vidalia** is in Montgomery and Toombs Counties.

**Villa Rica** is in Carroll and Douglas Counties.

**Waycross** is in Pierce and Ware Counties.

**West Point** is in Harris and Troup Counties.



# Appendix E. Metropolitan Areas

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## GEORGIA

### **Albany, GA MSA**

Dougherty County, GA  
Lee County, GA

### **Athens, GA MSA**

Clarke County, GA  
Madison County, GA  
Oconee County, GA

### **Atlanta, GA MSA**

Barrow County, GA  
Bartow County, GA  
Carroll County, GA  
Cherokee County, GA  
Clayton County, GA  
Cobb County, GA  
Coweta County, GA  
DeKalb County, GA  
Douglas County, GA  
Fayette County, GA  
Forsyth County, GA  
Fulton County, GA  
Gwinnett County, GA  
Henry County, GA  
Newton County, GA  
Paulding County, GA  
Pickens County, GA  
Rockdale County, GA  
Spalding County, GA  
Walton County, GA

### **Augusta—Aiken, GA—SC MSA**

Columbia County, GA  
McDuffie County, GA  
Richmond County, GA  
Aiken County, SC  
Edgefield County, SC

### **Chattanooga, TN—GA MSA**

Catoosa County, GA  
Dade County, GA  
Walker County, GA  
Hamilton County, TN  
Marion County, TN

### **Columbus, GA—AL MSA**

Russell County, AL  
Chattahoochee County, GA  
Harris County, GA  
Muscogee County, GA

### **Macon, GA MSA**

Bibb County, GA  
Houston County, GA  
Jones County, GA  
Peach County, GA  
Twiggs County, GA

### **Savannah, GA MSA**

Bryan County, GA  
Chatham County, GA  
Effingham County, GA

