

# Idaho

# 1997

Issued July 1999

EC97S54A-ID

## 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.

**1997 Economic Census**  
*Professional, Scientific, and Technical Services*  
Geographic Area Series



**U.S. Department of Commerce**  
**William M. Daley,**  
Secretary  
**Robert L. Mallett,**  
Deputy Secretary

**Economics  
and Statistics  
Administration**  
**Robert J. Shapiro,**  
Under Secretary for  
Economic Affairs

**U.S. CENSUS BUREAU**  
**Kenneth Prewitt,**  
Director



**Economics  
and Statistics  
Administration**

**Robert J. Shapiro,**  
Under Secretary  
for Economic Affairs



**U.S. CENSUS BUREAU**

**Kenneth Prewitt,**  
Director

**William G. Barron,**  
Deputy Director

**Carole A. Ambler,**  
Chief, Service Sector  
Statistics Division

## CONTENTS

---

Introduction to the Economic Census .....	1
Professional, Scientific, and Technical Services.....	5

### TABLES

1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997 .....	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997 .....	8
2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997 .....	9
2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997 .....	11
3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997 .....	11
4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997 .....	17

### APPENDIXES

A. Explanation of Terms .....	A-1
B. NAICS Codes, Titles, and Descriptions .....	B-1
C. Coverage and Methodology.....	C-1
D. Geographic Notes .....	D-1
E. Metropolitan Areas .....	E-1



# Introduction to the Economic Census

---

## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

---

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.

---

## 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.



---

This page is intentionally blank.

# Professional, Scientific, and Technical Services

---

## 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

---

(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>IDAHO</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>2 364</b>	<b>2 046 117</b>	<b>756 224</b>	<b>175 439</b>	<b>19 669</b>	<b>12.6</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	2 364	2 046 117	756 224	175 439	19 669	12.6	3.8
5411	Legal services .....	690	283 457	107 986	23 295	3 386	24.4	3.6
54111	Offices of lawyers .....	628	236 347	89 216	18 995	2 694	28.6	3.8
541110	Offices of lawyers .....	628	236 347	89 216	18 995	2 694	28.6	3.8
5411101	Offices of lawyers (except legal aid societies) .....	628	236 347	89 216	18 995	2 694	28.6	3.8
54119	Other legal services .....	62	47 110	18 770	4 300	692	3.8	2.8
541191	Title abstract & settlement offices .....	60	D	D	D	f	D	D
541199	All other legal services .....	2	D	D	D	a	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	486	121 220	50 242	12 245	2 308	40.2	9.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	486	121 220	50 242	12 245	2 308	40.2	9.4
541211	Offices of certified public accountants .....	293	92 208	38 878	9 132	1 392	40.8	8.0
541213	Tax return preparation services .....	57	7 738	2 435	991	416	37.4	11.5
541214	Payroll services .....	9	1 562	720	171	46	53.5	30.5
541219	Other accounting services .....	127	19 712	8 209	1 951	454	37.4	13.3
5413	Architectural, engineering, & related services .....	461	1 307 492	486 128	115 506	10 225	5.5	1.4
54131	Architectural services .....	119	66 761	25 544	5 005	678	28.6	3.6
541310	Architectural services .....	119	66 761	25 544	5 005	678	28.6	3.6
54133	Engineering services .....	233	1 209 909	447 348	108 037	9 046	3.7	1.2
541330	Engineering services .....	233	1 209 909	447 348	108 037	9 046	3.7	1.2
54134	Drafting services .....	12	1 792	733	168	32	9.8	—
541340	Drafting services .....	12	1 792	733	168	32	9.8	—
54135	Building inspection services .....	13	1 936	819	148	34	17.2	.9
541350	Building inspection services .....	13	1 936	819	148	34	17.2	.9
54136	Geophysical surveying & mapping services .....	4	572	124	44	11	40.0	—
541360	Geophysical surveying & mapping services .....	4	572	124	44	11	40.0	—
54137	Surveying & mapping (except geophysical) services .....	47	9 420	4 464	804	173	28.1	8.3
541370	Surveying & mapping (except geophysical) services .....	47	9 420	4 464	804	173	28.1	8.3
54138	Testing laboratories .....	33	17 102	7 096	1 300	251	31.3	.2
541380	Testing laboratories .....	33	17 102	7 096	1 300	251	31.3	.2
5414	Specialized design services .....	83	30 399	5 306	1 081	242	22.1	19.6
54141	Interior design services .....	31	18 860	2 023	411	118	25.8	24.1
541410	Interior design services .....	31	18 860	2 023	411	118	25.8	24.1
54142	Industrial design services .....	12	D	D	D	b	D	D
541420	Industrial design services .....	12	D	D	D	b	D	D
54143	Graphic design services .....	39	9 666	2 666	536	91	17.0	11.3
541430	Graphic design services .....	39	9 666	2 666	536	91	17.0	11.3
5414301	Graphic design services (except commercial art & medical artists) ..	34	9 089	2 479	507	83	17.4	12.0
5414302	Commercial art .....	5	577	187	29	8	10.9	—
54149	Other specialized design services .....	1	D	D	D	a	D	D
541490	Other specialized design services .....	1	D	D	D	a	D	D
5415	Computer systems design & related services .....	155	116 723	43 207	9 366	1 009	11.4	12.8
54151	Computer systems design & related services .....	155	116 723	43 207	9 366	1 009	11.4	12.8
541511	Custom computer programming services .....	79	32 910	18 280	3 947	443	15.7	19.6
541512	Computer systems design services .....	48	64 331	16 200	3 690	388	9.7	12.3
5415121	Computer systems integrators .....	17	27 906	9 059	2 249	225	4.3	26.3
5415122	Computer systems consultants (except systems integrators) .....	31	36 425	7 141	1 441	163	13.8	1.5
541513	Computer facilities management services .....	4	2 117	994	201	22	15.8	14.3
541519	Other computer related services .....	24	17 365	7 733	1 528	156	9.1	2.0
5416	Management, scientific, & technical consulting services .....	240	74 666	28 415	5 701	880	35.1	7.5
54161	Management consulting services .....	157	55 789	21 097	4 233	659	31.7	9.1
541611	Administrative management & general management consulting service .....	75	26 356	9 598	2 071	302	33.5	6.5
541612	Human resources & executive search consulting services .....	40	12 521	5 219	1 254	218	36.8	12.8
5416121	Actuarial consulting .....	3	3 222	1 832	440	66	—	23.9
5416122	Executive placement services .....	17	4 351	1 894	589	104	49.2	22.9
5416123	Human resources & personnel management consulting .....	20	4 948	1 493	225	48	49.8	30.0
541613	Marketing consulting services .....	27	11 334	4 627	514	66	28.5	1.2
541614	Process, physical distribution, & logistics consulting services .....	9	4 917	1 460	364	66	13.0	5.0
541618	Other management consulting services .....	6	661	193	30	7	57.5	10.0
54162	Environmental consulting services .....	39	12 627	5 175	1 016	128	52.2	2.3
541620	Environmental consulting services .....	39	12 627	5 175	1 016	128	52.2	2.3
54169	Other scientific & technical consulting services .....	44	6 250	2 143	452	93	31.1	3.7
541690	Other scientific & technical consulting services .....	44	6 250	2 143	452	93	31.1	3.7
5417	Scientific research & development services .....	27	28 923	13 171	3 442	365	3.9	11.6
54171	R&D in the physical, engineering, & life sciences .....	23	27 501	11 849	3 221	283	3.7	12.2
541710	R&D in the physical, engineering, & life sciences .....	23	27 501	11 849	3 221	283	3.7	12.2
5417101	R&D in the physical & engineering sciences .....	17	26 964	11 655	3 184	271	3.0	12.4
5417102	Research & development in the life sciences .....	6	537	194	37	12	35.9	6.3
54172	Research & development in the social sciences & humanities .....	4	1 422	1 322	221	82	8.6	—
541720	R&D in the social sciences & humanities .....	4	1 422	1 322	221	82	8.6	—

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>IDAHO—Con.</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services—Con.</b>							
541	Professional, scientific, & technical services—Con.							
5418	Advertising & related services .....	106	54 410	15 095	3 408	672	18.4	11.8
54181	Advertising agencies .....	33	21 845	6 514	1 520	201	17.9	9.4
541810	Advertising agencies .....	33	21 845	6 514	1 520	201	17.9	9.4
54182	Public relations agencies .....	16	4 301	1 715	365	73	24.9	5.8
541820	Public relations agencies .....	16	4 301	1 715	365	73	24.9	5.8
54183	Media buying services .....	3	D	D	D	a	D	D
541830	Media buying services .....	3	D	D	D	a	D	D
54184	Media representatives .....	9	5 300	1 384	328	60	16.8	57.3
541840	Media representatives .....	9	5 300	1 384	328	60	16.8	57.3
5418401	Radio & television advertising representatives .....	3	D	D	D	b	D	D
5418402	Publishers' advertising representatives .....	6	D	D	D	b	D	D
54185	Display advertising .....	7	5 789	1 027	220	38	6.1	—
541850	Display advertising .....	7	5 789	1 027	220	38	6.1	—
5418501	Display advertising (except outdoor) .....	1	D	D	D	a	D	D
5418502	Outdoor advertising services .....	6	D	D	D	b	D	D
54186	Direct mail advertising .....	7	D	D	D	b	D	D
541860	Direct mail advertising .....	7	D	D	D	b	D	D
54187	Advertising material distribution services .....	2	D	D	D	b	D	D
541870	Advertising material distribution services .....	2	D	D	D	b	D	D
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
5418901	Welcoming services .....	2	D	D	D	a	D	D
5418902	Advertising specialties goods distributor .....	11	D	D	D	b	D	D
5418903	Sign painting & lettering shop .....	12	1 511	468	92	21	53.9	12.7
5418909	All other advertising .....	4	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	116	28 827	6 674	1 395	582	31.8	7.7
54191	Marketing research & public opinion polling .....	11	4 832	1 248	246	151	60.8	6.6
541910	Marketing research & public opinion polling .....	11	4 832	1 248	246	151	60.8	6.6
54192	Photographic services .....	89	21 306	4 817	1 037	399	25.2	4.7
541921	Photographic studios, portrait .....	75	17 159	3 940	860	347	29.3	5.0
541922	Commercial photography .....	14	4 147	877	177	52	8.0	3.2
54193	Translation & interpretation services .....	5	1 079	192	25	14	57.6	—
541930	Translation & interpretation services .....	5	1 079	192	25	14	57.6	—
54199	All other professional, scientific, & technical services .....	11	1 610	417	87	18	15.6	55.3
541990	All other professional, scientific, & technical services .....	11	1 610	417	87	18	15.6	55.3

<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>IDAHO</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>25</b>	<b>88 055</b>	<b>87 946</b>	<b>45 915</b>	<b>11 369</b>	<b>815</b>	<b>.8</b>	<b>—</b>
541	Professional, scientific, & technical services .....	25	88 055	87 946	45 915	11 369	815	.8	—
5411	Legal services .....	11	2 373	2 326	1 438	342	43	5.3	—
54111	Offices of lawyers .....	11	2 373	2 326	1 438	342	43	5.3	—
541110	Offices of lawyers .....	11	2 373	2 326	1 438	342	43	5.3	—
5411102	Legal aid societies & similar legal services .....	11	2 373	2 326	1 438	342	43	5.3	—
5417	Scientific research & development services .....	14	85 682	85 620	44 477	11 027	772	.7	—
54171	R&D in the physical, engineering, & life sciences .....	12	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences .....	12	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	6	D	D	D	D	f	D	D
5417102	Research & development in the life sciences .....	6	D	D	D	D	a	D	D
54172	Research & development in the social sciences & humanities .....	2	D	D	D	D	a	D	D
541720	R&D in the social sciences & humanities .....	2	D	D	D	D	a	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 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>BOISE CITY, ID MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>933</b>	<b>938 602</b>	<b>276 940</b>	<b>63 256</b>	<b>6 972</b>	<b>11.5</b>	<b>3.5</b>
541	Professional, scientific, & technical services .....	933	938 602	276 940	63 256	6 972	11.5	3.5
5411	Legal services .....	233	144 479	57 665	12 458	1 577	19.9	2.1
54111	Offices of lawyers .....	220	124 307	49 945	10 547	1 308	23.0	2.5
541110	Offices of lawyers .....	220	124 307	49 945	10 547	1 308	23.0	2.5
5411101	Offices of lawyers (except legal aid societies) .....	220	124 307	49 945	10 547	1 308	23.0	2.5
54119	Other legal services .....	13	20 172	7 720	1 911	269	1.0	.2
541191	Title abstract & settlement offices .....	11	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	160	55 599	21 123	5 264	881	30.2	7.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	160	55 599	21 123	5 264	881	30.2	7.9
541211	Offices of certified public accountants .....	95	42 785	16 433	3 864	532	30.2	7.9
541213	Tax return preparation services .....	24	3 562	1 087	471	139	27.5	.4
541219	Other accounting services .....	37	8 652	3 335	886	190	32.6	6.6
5413	Architectural, engineering, & related services .....	182	548 653	136 451	32 004	2 589	4.5	1.9
54131	Architectural services .....	54	44 233	17 005	3 369	427	17.8	3.7
541310	Architectural services .....	54	44 233	17 005	3 369	427	17.8	3.7
54133	Engineering services .....	95	493 346	114 942	27 796	2 003	3.0	1.7
541330	Engineering services .....	95	493 346	114 942	27 796	2 003	3.0	1.7
54135	Building inspection services .....	9	D	D	D	b	D	D
541350	Building inspection services .....	9	D	D	D	b	D	D
54137	Surveying & mapping (except geophysical) services .....	9	D	D	D	b	D	D
541370	Surveying & mapping (except geophysical) services .....	9	D	D	D	b	D	D
54138	Testing laboratories .....	9	6 072	2 344	403	81	28.4	—
541380	Testing laboratories .....	9	6 072	2 344	403	81	28.4	—
5414	Specialized design services .....	49	16 344	3 862	832	159	19.2	2.9
54141	Interior design services .....	11	6 582	945	227	56	22.4	1.7
541410	Interior design services .....	11	6 582	945	227	56	22.4	1.7
54143	Graphic design services .....	31	8 311	2 479	515	80	18.1	.7
541430	Graphic design services .....	31	8 311	2 479	515	80	18.1	.7
5414301	Graphic design services (except commercial art & medical artists) ..	27	D	D	D	b	D	D
5415	Computer systems design & related services .....	95	80 691	27 733	6 136	650	12.3	10.2
54151	Computer systems design & related services .....	95	80 691	27 733	6 136	650	12.3	10.2
541511	Custom computer programming services .....	44	17 986	9 626	2 247	216	17.5	3.7
541512	Computer systems design services .....	33	54 041	14 160	3 170	316	10.6	14.0
5415121	Computer systems integrators .....	10	18 240	7 236	1 782	160	5.8	39.0
5415122	Computer systems consultants (except systems integrators) .....	23	35 801	6 924	1 388	156	13.0	1.2
541519	Other computer related services .....	16	D	D	D	c	D	D
5416	Management, scientific, & technical consulting services .....	109	41 959	15 749	3 023	463	37.1	6.8
54161	Management consulting services .....	76	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	34	14 286	4 972	1 066	172	37.3	9.4
541612	Human resources & executive search consulting services .....	22	D	D	D	b	D	D
541613	Marketing consulting services .....	13	9 848	4 272	452	49	20.4	.2
54162	Environmental consulting services .....	17	D	D	D	b	D	D
541620	Environmental consulting services .....	17	D	D	D	b	D	D
5417	Scientific research & development services .....	10	6 321	2 747	1 029	124	5.2	38.7
5418	Advertising & related services .....	54	35 215	9 355	2 060	365	18.7	1.0
54181	Advertising agencies .....	19	D	D	D	c	D	D
541810	Advertising agencies .....	19	D	D	D	c	D	D
54189	Other services related to advertising .....	11	6 429	1 211	263	65	39.5	.2
541890	Other services related to advertising .....	11	6 429	1 211	263	65	39.5	.2
5419	Other professional, scientific, & technical services .....	41	9 341	2 255	450	164	17.1	6.4
54192	Photographic services .....	29	6 724	1 706	336	119	20.8	2.4
541921	Photographic studios, portrait .....	24	5 028	1 244	249	101	27.8	3.2
<b>POCATELLO, ID MSA</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>108</b>	<b>47 367</b>	<b>22 483</b>	<b>5 704</b>	<b>934</b>	<b>36.3</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	108	47 367	22 483	5 704	934	36.3	3.8
5411	Legal services .....	35	15 015	6 673	1 500	197	22.0	3.4
54111	Offices of lawyers .....	33	D	D	D	c	D	D
541110	Offices of lawyers .....	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 751	2 512	568	118	51.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 751	2 512	568	118	51.1	—
5413	Architectural, engineering, & related services .....	33	17 391	9 825	2 848	296	45.9	3.0
54133	Engineering services .....	21	12 069	7 986	2 467	229	41.0	4.4
541330	Engineering services .....	21	12 069	7 986	2 467	229	41.0	4.4
5418	Advertising & related services .....	9	6 206	2 232	508	159	14.6	4.0
54189	Other services related to advertising .....	3	4 158	1 510	330	137	D	—
541890	Other services related to advertising .....	3	4 158	1 510	330	137	D	—
5419	Other professional, scientific, & technical services .....	5	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>AREA OUTSIDE IDAHO METROPOLITAN AREAS</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>1 323</b>	<b>1 060 148</b>	<b>456 801</b>	<b>106 479</b>	<b>11 763</b>	<b>12.5</b>	<b>4.1</b>
541	Professional, scientific, & technical services .....	1 323	1 060 148	456 801	106 479	11 763	12.5	4.1
5411	Legal services .....	422	123 963	43 648	9 337	1 612	30.0	5.3
54111	Offices of lawyers .....	375	D	D	D	g	D	D
541110	Offices of lawyers .....	375	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	375	D	D	D	g	D	D
54119	Other legal services .....	47	D	D	D	e	D	D
541191	Title abstract & settlement offices .....	47	D	D	D	e	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	312	60 870	26 607	6 413	1 309	48.4	11.5
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	312	60 870	26 607	6 413	1 309	48.4	11.5
541211	Offices of certified public accountants .....	188	45 868	20 511	4 849	788	50.6	8.8
541213	Tax return preparation services .....	31	D	D	D	c	D	D
541219	Other accounting services .....	88	D	D	D	e	D	D
5413	Architectural, engineering, & related services .....	246	741 448	339 852	80 654	7 340	5.3	.9
54131	Architectural services .....	59	D	D	D	c	D	D
541310	Architectural services .....	59	D	D	D	c	D	D
54133	Engineering services .....	117	704 494	324 420	77 774	6 814	3.5	.8
541330	Engineering services .....	117	704 494	324 420	77 774	6 814	3.5	.8
54137	Surveying & mapping (except geophysical) services .....	38	D	D	D	c	D	D
541370	Surveying & mapping (except geophysical) services .....	38	D	D	D	c	D	D
54138	Testing laboratories .....	20	D	D	D	c	D	D
541380	Testing laboratories .....	20	D	D	D	c	D	D
5414	Specialized design services .....	34	14 055	1 444	249	83	25.6	39.1
54141	Interior design services .....	20	12 278	1 078	184	62	27.6	36.1
541410	Interior design services .....	20	12 278	1 078	184	62	27.6	36.1
5415	Computer systems design & related services .....	55	34 816	15 005	3 122	339	9.1	18.5
54151	Computer systems design & related services .....	55	34 816	15 005	3 122	339	9.1	18.5
541511	Custom computer programming services .....	34	D	D	D	c	D	D
541512	Computer systems design services .....	13	D	D	D	b	D	D
541519	Other computer related services .....	7	10 272	4 619	966	54	8.3	.8
5416	Management, scientific, & technical consulting services .....	124	D	D	D	e	D	D
54161	Management consulting services .....	76	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	39	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	17	D	D	D	c	D	D
54162	Environmental consulting services .....	21	D	D	D	b	D	D
541620	Environmental consulting services .....	21	D	D	D	b	D	D
54169	Other scientific & technical consulting services .....	27	D	D	D	b	D	D
541690	Other scientific & technical consulting services .....	27	D	D	D	b	D	D
5417	Scientific research & development services .....	17	22 602	10 424	2 413	241	3.6	4.1
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
5417101	R&D in the physical & engineering sciences .....	11	D	D	D	c	D	D
5418	Advertising & related services .....	43	12 989	3 508	840	148	19.3	44.8
54189	Other services related to advertising .....	15	D	D	D	b	D	D
541890	Other services related to advertising .....	15	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	70	D	D	D	e	D	D
54192	Photographic services .....	56	D	D	D	e	D	D
541921	Photographic studios, portrait .....	47	D	D	D	c	D	D
541922	Commercial photography .....	9	2 451	415	90	34	13.5	5.5

<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.

**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>BOISE CITY, ID MSA</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>11</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 .....	11	D	D	D	D	b	D	D
<b>POCATELLO, ID MSA</b>									
<b>54</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>AREA OUTSIDE IDAHO METROPOLITAN AREAS</b>									
<b>54</b>	<b>Professional, scientific, &amp; technical services ..</b>	<b>13</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	13	D	D	D	D	f	D	D
5417	Scientific research & development services .....	8	D	D	D	D	f	D	D
54171	R&D in the physical, engineering, & life sciences .....	8	D	D	D	D	f	D	D
541710	R&D in the physical, engineering, & life sciences ...	8	D	D	D	D	f	D	D
5417101	R&D in the physical & engineering sciences .....	5	D	D	D	D	f	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>ADA COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>805</b>	<b>903 191</b>	<b>264 201</b>	<b>60 265</b>	<b>6 419</b>	<b>10.7</b>	<b>3.3</b>
541	Professional, scientific, & technical services .....	805	903 191	264 201	60 265	6 419	10.7	3.3
5411	Legal services .....	187	128 105	51 607	11 114	1 359	19.6	2.3
54111	Offices of lawyers .....	179	D	D	D	g	D	D
541110	Offices of lawyers .....	179	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	179	D	D	D	g	D	D
54119	Other legal services .....	8	D	D	D	c	D	D
541191	Title abstract & settlement offices .....	7	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	133	48 645	18 816	4 603	746	27.7	6.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	133	48 645	18 816	4 603	746	27.7	6.6
541211	Offices of certified public accountants .....	81	37 308	14 684	3 381	454	29.2	6.2
541213	Tax return preparation services .....	21	3 148	865	385	108	17.9	.4
541219	Other accounting services .....	27	7 589	2 999	794	164	25.2	5.3
5413	Architectural, engineering, & related services .....	158	541 782	133 354	31 287	2 473	4.2	1.8
54131	Architectural services .....	47	41 371	15 850	3 067	389	17.1	3.9
541310	Architectural services .....	47	41 371	15 850	3 067	389	17.1	3.9
54133	Engineering services .....	83	490 865	113 566	27 469	1 950	2.9	1.7
541330	Engineering services .....	83	490 865	113 566	27 469	1 950	2.9	1.7
54135	Building inspection services .....	8	D	D	D	a	D	D
541350	Building inspection services .....	8	D	D	D	a	D	D
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 .....	39	14 772	3 556	777	138	19.0	1.1
54141	Interior design services .....	10	D	D	D	b	D	D
541410	Interior design services .....	10	D	D	D	b	D	D
54143	Graphic design services .....	25	7 446	2 272	482	67	16.3	.6
541430	Graphic design services .....	25	7 446	2 272	482	67	16.3	.6
5414301	Graphic design services (except commercial art & medical artists) ..	22	D	D	D	b	D	D
5415	Computer systems design & related services .....	91	79 936	27 603	6 117	644	11.9	10.3
54151	Computer systems design & related services .....	91	79 936	27 603	6 117	644	11.9	10.3
541511	Custom computer programming services .....	43	D	D	D	c	D	D
541512	Computer systems design services .....	33	54 041	14 160	3 170	316	10.6	14.0
5415121	Computer systems integrators .....	10	18 240	7 236	1 782	160	5.8	39.0
5415122	Computer systems consultants (except systems integrators) .....	23	35 801	6 924	1 388	156	13.0	1.2
541519	Other computer related services .....	14	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>ADA COUNTY, ID—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 .....	102	40 283	15 256	2 897	433	35.8	5.8
54161	Management consulting services .....	70	D	D	D	e	D	D
541611	Administrative management & general management consulting service .....	30	D	D	D	c	D	D
541612	Human resources & executive search consulting services .....	22	D	D	D	b	D	D
541613	Marketing consulting services .....	12	D	D	D	b	D	D
54162	Environmental consulting services .....	17	D	D	D	b	D	D
541620	Environmental consulting services .....	17	D	D	D	b	D	D
5418	Advertising & related services .....	52	D	D	D	e	D	D
54181	Advertising agencies .....	19	D	D	D	c	D	D
541810	Advertising agencies .....	19	D	D	D	c	D	D
54189	Other services related to advertising .....	10	D	D	D	b	D	D
541890	Other services related to advertising .....	10	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	34	D	D	D	c	D	D
54192	Photographic services .....	23	D	D	D	b	D	D
541921	Photographic studios, portrait .....	19	D	D	D	b	D	D
<b>ADAMS COUNTY, ID</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>BANNOCK COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>108</b>	<b>47 367</b>	<b>22 483</b>	<b>5 704</b>	<b>934</b>	<b>36.3</b>	<b>3.8</b>
541	Professional, scientific, & technical services .....	108	47 367	22 483	5 704	934	36.3	3.8
5411	Legal services .....	35	15 015	6 673	1 500	197	22.0	3.4
54111	Offices of lawyers .....	33	D	D	D	c	D	D
541110	Offices of lawyers .....	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 751	2 512	568	118	51.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 751	2 512	568	118	51.1	—
5413	Architectural, engineering, & related services .....	33	17 391	9 825	2 848	296	45.9	3.0
54133	Engineering services .....	21	12 069	7 986	2 467	229	41.0	4.4
541330	Engineering services .....	21	12 069	7 986	2 467	229	41.0	4.4
5418	Advertising & related services .....	9	6 206	2 232	508	159	14.6	4.0
54189	Other services related to advertising .....	3	4 158	1 510	330	137	D	—
541890	Other services related to advertising .....	3	4 158	1 510	330	137	D	—
5419	Other professional, scientific, & technical services .....	5	D	D	D	c	D	D
<b>BEAR LAKE COUNTY, ID</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>BENEWAH COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>1 591</b>	<b>675</b>	<b>153</b>	<b>44</b>	<b>68.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	13	1 591	675	153	44	68.6	—
<b>BINGHAM COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>26</b>	<b>6 408</b>	<b>2 585</b>	<b>586</b>	<b>110</b>	<b>31.6</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	26	6 408	2 585	586	110	31.6	2.0
5411	Legal services .....	9	D	D	D	b	D	D
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
5413	Architectural, engineering, & related services .....	3	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>BLAINE COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>102</b>	<b>54 977</b>	<b>19 179</b>	<b>3 954</b>	<b>524</b>	<b>23.1</b>	<b>2.7</b>
541	Professional, scientific, & technical services .....	102	54 977	19 179	3 954	524	23.1	2.7
5411	Legal services .....	21	8 327	2 948	591	73	39.0	—
541111	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 .....	17	4 594	2 577	486	82	17.1	.7
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	17	4 594	2 577	486	82	17.1	.7
5413	Architectural, engineering, & related services .....	33	31 406	11 519	2 404	275	14.3	1.6
54131	Architectural services .....	18	D	D	D	b	D	D
541310	Architectural services .....	18	D	D	D	b	D	D
54133	Engineering services .....	13	25 007	8 476	1 845	203	4.9	.1
541330	Engineering services .....	13	25 007	8 476	1 845	203	4.9	.1
5414	Specialized design services .....	10	D	D	D	b	D	D
54141	Interior design services .....	9	D	D	D	b	D	D
541410	Interior design services .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	7	D	D	D	b	D	D
54192	Photographic services .....	6	D	D	D	b	D	D
<b>BOISE COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>5</b>	<b>1 526</b>	<b>433</b>	<b>75</b>	<b>13</b>	<b>92.9</b>	<b>—</b>
541	Professional, scientific, & technical services .....	5	1 526	433	75	13	92.9	—
<b>BONNER COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>86</b>	<b>13 606</b>	<b>5 542</b>	<b>1 122</b>	<b>214</b>	<b>42.8</b>	<b>14.8</b>
541	Professional, scientific, & technical services .....	86	13 606	5 542	1 122	214	42.8	14.8
5411	Legal services .....	32	5 871	2 852	652	97	33.7	6.3
541111	Offices of lawyers .....	30	D	D	D	b	D	D
541110	Offices of lawyers .....	30	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	30	D	D	D	b	D	D
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
5413	Architectural, engineering, & related services .....	17	D	D	D	b	D	D
<b>BONNEVILLE COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>210</b>	<b>748 507</b>	<b>338 611</b>	<b>81 269</b>	<b>7 327</b>	<b>2.9</b>	<b>2.3</b>
541	Professional, scientific, & technical services .....	210	748 507	338 611	81 269	7 327	2.9	2.3
5411	Legal services .....	50	22 446	7 969	1 770	279	18.8	5.1
541111	Offices of lawyers .....	47	20 063	7 170	1 575	246	21.0	2.6
541110	Offices of lawyers .....	47	20 063	7 170	1 575	246	21.0	2.6
5411101	Offices of lawyers (except legal aid societies) .....	47	20 063	7 170	1 575	246	21.0	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	38	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	38	D	D	D	c	D	D
541211	Offices of certified public accountants .....	29	D	D	D	c	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	46	D	D	D	i	D	D
54133	Engineering services .....	33	D	D	D	i	D	D
541330	Engineering services .....	33	D	D	D	i	D	D
5414	Specialized design services .....	5	D	D	D	a	D	D
54141	Interior design services .....	4	D	D	D	a	D	D
541410	Interior design services .....	4	D	D	D	a	D	D
5415	Computer systems design & related services .....	20	21 638	9 367	2 087	198	1.0	11.9
54151	Computer systems design & related services .....	20	21 638	9 367	2 087	198	1.0	11.9
541512	Computer systems design services .....	4	D	D	D	b	D	D
541519	Other computer related services .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	28	D	D	D	c	D	D
54161	Management consulting services .....	18	D	D	D	c	D	D
54162	Environmental consulting services .....	7	D	D	D	b	D	D
541620	Environmental consulting services .....	7	D	D	D	b	D	D
5417	Scientific research & development services .....	5	21 328	10 007	2 342	221	.2	4.2
54171	R&D in the physical, engineering, & life sciences .....	5	21 328	10 007	2 342	221	.2	4.2
541710	R&D in the physical, engineering, & life sciences .....	5	21 328	10 007	2 342	221	.2	4.2
5417101	R&D in the physical & engineering sciences .....	5	21 328	10 007	2 342	221	.2	4.2
5418	Advertising & related services .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	7	D	D	D	b	D	D
541921	Photographic studios, portrait .....	7	D	D	D	b	D	D
<b>BOUNDARY COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>11</b>	<b>1 256</b>	<b>501</b>	<b>100</b>	<b>31</b>	<b>46.6</b>	<b>—</b>
541	Professional, scientific, & technical services .....	11	1 256	501	100	31	46.6	—

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>BUTTE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>CANYON COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	128	35 411	12 739	2 991	553	32.1	8.1
541	Professional, scientific, & technical services .....	128	35 411	12 739	2 991	553	32.1	8.1
5411	Legal services .....	46	16 374	6 058	1 344	218	22.5	1.3
54111	Offices of lawyers .....	41	D	D	D	c	D	D
541110	Offices of lawyers .....	41	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	41	D	D	D	c	D	D
54119	Other legal services .....	5	D	D	D	b	D	D
541191	Title abstract & settlement offices .....	4	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	6 954	2 307	661	135	47.8	17.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	6 954	2 307	661	135	47.8	17.4
541211	Offices of certified public accountants .....	14	5 477	1 749	483	78	36.7	19.2
5413	Architectural, engineering, & related services .....	24	6 871	3 097	717	116	31.8	9.4
5414	Specialized design services .....	10	1 572	306	55	21	20.7	19.7
<b>CARIBOU COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	14	1 213	332	60	26	44.5	3.6
541	Professional, scientific, & technical services .....	14	1 213	332	60	26	44.5	3.6
<b>CASSIA COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	30	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	30	D	D	D	c	D	D
5411	Legal services .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 306	770	182	37	81.5	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 306	770	182	37	81.5	14.9
<b>CLEARWATER COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	9	1 664	637	137	40	56.7	—
541	Professional, scientific, & technical services .....	9	1 664	637	137	40	56.7	—
<b>CUSTER COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	8	863	160	33	18	87.5	1.7
<b>ELMORE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	11	1 796	729	201	40	41.4	1.6
541	Professional, scientific, & technical services .....	11	1 796	729	201	40	41.4	1.6
<b>FRANKLIN COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	9	729	120	30	16	95.7	—
<b>FREMONT COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	5	423	38	13	10	77.5	—
<b>GEM COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	16	1 818	545	128	50	39.8	.9
541	Professional, scientific, & technical services .....	16	1 818	545	128	50	39.8	.9
<b>GOODING COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	13	2 620	999	235	45	22.9	18.3
541	Professional, scientific, & technical services .....	13	2 620	999	235	45	22.9	18.3
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
<b>IDAHO COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	21	3 059	964	218	70	58.6	16.7
541	Professional, scientific, & technical services .....	21	3 059	964	218	70	58.6	16.7

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>JEFFERSON COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>1 961</b>	<b>566</b>	<b>122</b>	<b>39</b>	<b>81.7</b>	<b>—</b>
541	Professional, scientific, & technical services .....	16	1 961	566	122	39	81.7	—
<b>JEROME COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>17</b>	<b>3 893</b>	<b>1 382</b>	<b>247</b>	<b>54</b>	<b>48.5</b>	<b>15.4</b>
541	Professional, scientific, & technical services .....	17	3 893	1 382	247	54	48.5	15.4
<b>KOOTENAI COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>245</b>	<b>81 800</b>	<b>32 772</b>	<b>7 438</b>	<b>1 121</b>	<b>32.4</b>	<b>9.1</b>
541	Professional, scientific, & technical services .....	245	81 800	32 772	7 438	1 121	32.4	9.1
5411	Legal services .....	92	27 794	9 370	2 166	344	35.6	6.3
54111	Offices of lawyers .....	88	21 470	6 696	1 537	249	46.1	8.1
541110	Offices of lawyers .....	88	21 470	6 696	1 537	249	46.1	8.1
5411101	Offices of lawyers (except legal aid societies) .....	88	21 470	6 696	1 537	249	46.1	8.1
54119	Other legal services .....	4	6 324	2 674	629	95	—	—
541191	Title abstract & settlement offices .....	4	6 324	2 674	629	95	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	52	11 214	5 803	1 415	220	37.6	1.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	52	11 214	5 803	1 415	220	37.6	1.9
541211	Offices of certified public accountants .....	30	6 947	3 262	827	127	49.4	1.5
541219	Other accounting services .....	16	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	48	24 249	11 303	2 459	311	34.0	6.9
54131	Architectural services .....	15	6 209	2 763	482	58	16.8	.8
541310	Architectural services .....	15	6 209	2 763	482	58	16.8	.8
54133	Engineering services .....	24	D	D	D	c	D	D
541330	Engineering services .....	24	D	D	D	c	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
5414	Specialized design services .....	6	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	23	6 909	3 067	659	103	29.2	7.0
54161	Management consulting services .....	14	5 534	2 413	558	76	28.7	8.7
5418	Advertising & related services .....	14	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	7	D	D	D	b	D	D
54192	Photographic services .....	6	D	D	D	b	D	D
541921	Photographic studios, portrait .....	6	D	D	D	b	D	D
<b>LATAH COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>69</b>	<b>13 326</b>	<b>5 235</b>	<b>963</b>	<b>230</b>	<b>37.2</b>	<b>7.7</b>
541	Professional, scientific, & technical services .....	69	13 326	5 235	963	230	37.2	7.7
5411	Legal services .....	24	3 353	1 306	247	52	36.3	—
54111	Offices of lawyers .....	23	D	D	D	b	D	D
541110	Offices of lawyers .....	23	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	23	D	D	D	b	D	D
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 .....	14	D	D	D	b	D	D
<b>LEMHI COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>21</b>	<b>2 595</b>	<b>727</b>	<b>161</b>	<b>45</b>	<b>55.5</b>	<b>20.0</b>
541	Professional, scientific, & technical services .....	21	2 595	727	161	45	55.5	20.0
<b>LEWIS COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>5</b>	<b>562</b>	<b>237</b>	<b>63</b>	<b>13</b>	<b>93.8</b>	<b>—</b>
<b>LINCOLN COUNTY, ID</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>MADISON COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>10 738</b>	<b>5 222</b>	<b>1 134</b>	<b>158</b>	<b>46.8</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	23	10 738	5 222	1 134	158	46.8	6.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	4 341	2 890	625	66	65.4	13.1
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	4 341	2 890	625	66	65.4	13.1
541211	Offices of certified public accountants .....	5	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	2	D	D	D	b	D	D
<b>MINIDOKA COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>3 515</b>	<b>1 083</b>	<b>265</b>	<b>69</b>	<b>19.7</b>	<b>5.3</b>
541	Professional, scientific, & technical services .....	16	3 515	1 083	265	69	19.7	5.3

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>NEZ PERCE COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>69</b>	<b>24 048</b>	<b>9 371</b>	<b>1 953</b>	<b>349</b>	<b>25.1</b>	<b>4.3</b>
541	Professional, scientific, & technical services .....	69	24 048	9 371	1 953	349	25.1	4.3
5411	Legal services .....	26	11 466	3 846	751	119	17.3	6.9
54111	Offices of lawyers .....	24	D	D	D	c	D	D
541110	Offices of lawyers .....	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	16	4 234	2 011	511	86	40.2	2.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	16	4 234	2 011	511	86	40.2	2.3
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
<b>ONEIDA COUNTY, ID</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>OWYHEE COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</b>	<b>664</b>	<b>244</b>	<b>62</b>	<b>15</b>	<b>96.1</b>	<b>3.9</b>
<b>PAYETTE COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>27</b>	<b>5 828</b>	<b>1 872</b>	<b>449</b>	<b>90</b>	<b>68.7</b>	<b>15.2</b>
541	Professional, scientific, & technical services .....	27	5 828	1 872	449	90	68.7	15.2
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>POWER COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>6</b>	<b>629</b>	<b>170</b>	<b>43</b>	<b>17</b>	<b>84.9</b>	<b>—</b>
<b>SHOSHONE COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>24</b>	<b>9 181</b>	<b>4 159</b>	<b>883</b>	<b>132</b>	<b>10.0</b>	<b>.4</b>
541	Professional, scientific, & technical services .....	24	9 181	4 159	883	132	10.0	.4
5413	Architectural, engineering, & related services .....	7	D	D	D	b	D	D
<b>TETON COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>4 120</b>	<b>787</b>	<b>192</b>	<b>33</b>	<b>14.1</b>	<b>8.3</b>
541	Professional, scientific, & technical services .....	11	4 120	787	192	33	14.1	8.3
<b>TWIN FALLS COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>140</b>	<b>41 247</b>	<b>16 678</b>	<b>3 275</b>	<b>574</b>	<b>41.8</b>	<b>17.5</b>
541	Professional, scientific, & technical services .....	140	41 247	16 678	3 275	574	41.8	17.5
5411	Legal services .....	43	17 544	5 568	1 068	181	28.3	4.6
54111	Offices of lawyers .....	40	15 232	4 379	904	147	32.6	5.3
541110	Offices of lawyers .....	40	15 232	4 379	904	147	32.6	5.3
5411101	Offices of lawyers (except legal aid societies) .....	40	15 232	4 379	904	147	32.6	5.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	52	8 348	3 196	672	165	46.6	32.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	52	8 348	3 196	672	165	46.6	32.3
541211	Offices of certified public accountants .....	33	6 191	2 222	455	95	49.0	34.4
541219	Other accounting services .....	16	1 642	795	156	41	20.8	34.5
5413	Architectural, engineering, & related services .....	17	D	D	D	c	D	D
5415	Computer systems design & related services .....	6	4 803	3 491	609	40	18.7	69.2
54151	Computer systems design & related services .....	6	4 803	3 491	609	40	18.7	69.2
5419	Other professional, scientific, & technical services .....	9	D	D	D	b	D	D
54192	Photographic services .....	9	D	D	D	b	D	D
541921	Photographic studios, portrait .....	8	D	D	D	b	D	D
<b>VALLEY COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>3 655</b>	<b>1 366</b>	<b>269</b>	<b>61</b>	<b>40.9</b>	<b>12.4</b>
541	Professional, scientific, & technical services .....	22	3 655	1 366	269	61	40.9	12.4
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
<b>WASHINGTON COUNTY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>12</b>	<b>1 985</b>	<b>577</b>	<b>164</b>	<b>39</b>	<b>52.8</b>	<b>8.3</b>
541	Professional, scientific, & technical services .....	12	1 985	577	164	39	52.8	8.3

<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>AMERICAN FALLS, ID</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>AMMON, ID</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BLACKFOOT, ID</b>								
54	Professional, scientific, & technical services .....	19	5 484	2 206	514	95	30.3	2.4
541	Professional, scientific, & technical services .....	19	5 484	2 206	514	95	30.3	2.4
5411	Legal services .....	9	D	D	D	b	D	D
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
<b>BOISE CITY, ID</b>								
54	Professional, scientific, & technical services .....	675	868 896	252 052	57 683	5 927	10.0	3.3
541	Professional, scientific, & technical services .....	675	868 896	252 052	57 683	5 927	10.0	3.3
5411	Legal services .....	177	126 991	51 131	11 005	1 338	19.2	2.3
54111	Offices of lawyers .....	170	D	D	D	g	D	D
541110	Offices of lawyers .....	170	D	D	D	g	D	D
5411101	Offices of lawyers (except legal aid societies) .....	170	D	D	D	g	D	D
54119	Other legal services .....	7	D	D	D	c	D	D
541191	Title abstract & settlement offices .....	6	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	106	43 931	17 134	4 135	609	27.8	6.3
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	106	43 931	17 134	4 135	609	27.8	6.3
541211	Offices of certified public accountants .....	71	36 047	14 188	3 274	432	28.9	5.6
541213	Tax return preparation services .....	13	D	D	D	b	D	D
541219	Other accounting services .....	19	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	127	529 192	127 986	30 257	2 307	3.5	1.8
54131	Architectural services .....	45	D	D	D	e	D	D
541310	Architectural services .....	45	D	D	D	e	D	D
54133	Engineering services .....	65	482 105	109 663	26 728	1 838	2.3	1.6
541330	Engineering services .....	65	482 105	109 663	26 728	1 838	2.3	1.6
54137	Surveying & mapping (except geophysical) services .....	7	2 256	1 089	251	37	12.9	—
541370	Surveying & mapping (except geophysical) services .....	7	2 256	1 089	251	37	12.9	—
5414	Specialized design services .....	36	14 579	3 491	769	137	18.6	1.1
54141	Interior design services .....	10	D	D	D	b	D	D
541410	Interior design services .....	10	D	D	D	b	D	D
54143	Graphic design services .....	22	7 253	2 207	474	66	15.3	.6
541430	Graphic design services .....	22	7 253	2 207	474	66	15.3	.6
5414301	Graphic design services (except commercial art & medical artists) ..	21	D	D	D	b	D	D
5415	Computer systems design & related services .....	73	75 751	25 956	5 726	596	11.2	10.8
54151	Computer systems design & related services .....	73	75 751	25 956	5 726	596	11.2	10.8
541511	Custom computer programming services .....	33	17 135	9 165	2 145	205	15.3	3.7
541512	Computer systems design services .....	26	50 769	12 990	2 881	279	10.3	14.8
5415121	Computer systems integrators .....	8	D	D	D	c	D	D
5415122	Computer systems consultants (except systems integrators) .....	18	D	D	D	c	D	D
541519	Other computer related services .....	13	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	79	37 460	14 169	2 733	402	34.5	4.6
54161	Management consulting services .....	58	31 433	12 027	2 270	345	25.9	5.5
541611	Administrative management & general management consulting service .....	24	11 443	3 856	846	138	31.9	2.0
541612	Human resources & executive search consulting services .....	18	D	D	D	b	D	D
541613	Marketing consulting services .....	10	9 731	4 238	451	48	20.0	.1
54162	Environmental consulting services .....	11	4 794	1 763	378	44	84.1	—
541620	Environmental consulting services .....	11	4 794	1 763	378	44	84.1	—
5418	Advertising & related services .....	44	28 531	7 753	1 693	293	22.9	1.1
54181	Advertising agencies .....	18	D	D	D	c	D	D
541810	Advertising agencies .....	18	D	D	D	c	D	D
54189	Other services related to advertising .....	9	D	D	D	b	D	D
541890	Other services related to advertising .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	26	D	D	D	c	D	D
54192	Photographic services .....	19	5 253	1 366	267	93	18.4	3.1
541921	Photographic studios, portrait .....	15	D	D	D	b	D	D
<b>BUHL, ID</b>								
54	Professional, scientific, & technical services .....	8	4 349	3 528	621	50	13.7	76.0
541	Professional, scientific, & technical services .....	8	4 349	3 528	621	50	13.7	76.0
<b>BURLEY, ID *</b>								
54	Professional, scientific, & technical services .....	31	7 499	2 139	458	134	57.3	16.1
541	Professional, scientific, & technical services .....	31	7 499	2 139	458	134	57.3	16.1
5411	Legal services .....	14	3 237	1 105	232	55	31.3	11.3
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 306	770	182	37	81.5	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 306	770	182	37	81.5	14.9

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>BURLEY, ID (CASSIA COUNTY PART) *</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 .....	13	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 306	770	182	37	81.5	14.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	2 306	770	182	37	81.5	14.9
<b>BURLEY, ID (MINIDOKA 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>CALDWELL, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>40</b>	<b>10 013</b>	<b>3 381</b>	<b>745</b>	<b>124</b>	<b>25.2</b>	<b>10.0</b>
541	Professional, scientific, & technical services .....	40	10 013	3 381	745	124	25.2	10.0
5411	Legal services .....	19	4 852	1 755	350	55	18.3	1.1
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 649	710	202	27	31.9	28.2
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	6	2 649	710	202	27	31.9	28.2
<b>CHUBBUCK, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>8</b>	<b>2 223</b>	<b>983</b>	<b>176</b>	<b>37</b>	<b>36.2</b>	<b>9.2</b>
541	Professional, scientific, & technical services .....	8	2 223	983	176	37	36.2	9.2
5413	Architectural, engineering, & related services .....	5	1 903	918	155	28	25.5	10.7
<b>COEUR D'ALENE, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>155</b>	<b>59 202</b>	<b>24 602</b>	<b>5 392</b>	<b>790</b>	<b>26.8</b>	<b>6.8</b>
541	Professional, scientific, & technical services .....	155	59 202	24 602	5 392	790	26.8	6.8
5411	Legal services .....	83	26 595	9 107	2 095	329	33.3	6.6
54111	Offices of lawyers .....	79	20 271	6 433	1 466	234	43.7	8.6
541110	Offices of lawyers .....	79	20 271	6 433	1 466	234	43.7	8.6
5411101	Offices of lawyers (except legal aid societies) .....	79	20 271	6 433	1 466	234	43.7	8.6
54119	Other legal services .....	4	6 324	2 674	629	95	—	—
541191	Title abstract & settlement offices .....	4	6 324	2 674	629	95	—	—
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	27	8 775	4 880	1 166	162	28.3	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	27	8 775	4 880	1 166	162	28.3	—
541211	Offices of certified public accountants .....	17	5 278	2 580	656	92	42.9	—
541219	Other accounting services .....	6	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	22	12 458	6 033	1 108	143	24.3	.4
54131	Architectural services .....	9	4 728	2 297	365	40	14.4	1.0
541310	Architectural services .....	9	4 728	2 297	365	40	14.4	1.0
5414	Specialized design services .....	3	D	D	D	a	D	D
5416	Management, scientific, & technical consulting services .....	9	5 631	2 708	603	85	17.2	7.3
54161	Management consulting services .....	7	D	D	D	b	D	D
5418	Advertising & related services .....	7	D	D	D	b	D	D
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>EAGLE, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>15</b>	<b>6 320</b>	<b>2 213</b>	<b>544</b>	<b>119</b>	<b>14.7</b>	<b>7.9</b>
541	Professional, scientific, & technical services .....	15	6 320	2 213	544	119	14.7	7.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	4	2 379	941	235	71	5.4	9.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	4	2 379	941	235	71	5.4	9.6
541219	Other accounting services .....	1	D	D	D	b	D	D
<b>EMMETT, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>1 609</b>	<b>507</b>	<b>120</b>	<b>40</b>	<b>38.2</b>	<b>1.0</b>
541	Professional, scientific, & technical services .....	13	1 609	507	120	40	38.2	1.0
<b>FRUITLAND, ID</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>
<b>GARDEN CITY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>7 727</b>	<b>3 460</b>	<b>725</b>	<b>132</b>	<b>18.4</b>	<b>.8</b>
541	Professional, scientific, & technical services .....	22	7 727	3 460	725	132	18.4	.8
5413	Architectural, engineering, & related services .....	9	4 760	2 328	444	69	9.9	1.3
5418	Advertising & related services .....	3	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>GOODING, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>9</b>	<b>2 300</b>	<b>865</b>	<b>206</b>	<b>34</b>	<b>18.3</b>	<b>20.1</b>
541	Professional, scientific, & technical services .....	9	2 300	865	206	34	18.3	20.1
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
<b>GRANGEVILLE, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>13</b>	<b>1 951</b>	<b>736</b>	<b>167</b>	<b>46</b>	<b>67.8</b>	<b>10.7</b>
541	Professional, scientific, & technical services .....	13	1 951	736	167	46	67.8	10.7
<b>HAILEY, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>22</b>	<b>4 400</b>	<b>1 255</b>	<b>231</b>	<b>44</b>	<b>55.3</b>	<b>6.0</b>
541	Professional, scientific, & technical services .....	22	4 400	1 255	231	44	55.3	6.0
<b>HAYDEN, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>16</b>	<b>1 548</b>	<b>480</b>	<b>109</b>	<b>32</b>	<b>61.8</b>	<b>10.9</b>
541	Professional, scientific, & technical services .....	16	1 548	480	109	32	61.8	10.9
<b>HEYBURN, ID</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>IDAHO FALLS, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>187</b>	<b>740 502</b>	<b>334 790</b>	<b>80 472</b>	<b>7 210</b>	<b>2.6</b>	<b>2.0</b>
541	Professional, scientific, & technical services .....	187	740 502	334 790	80 472	7 210	2.6	2.0
5411	Legal services .....	50	22 446	7 969	1 770	279	18.8	5.1
54111	Offices of lawyers .....	47	20 063	7 170	1 575	246	21.0	2.6
541110	Offices of lawyers .....	47	20 063	7 170	1 575	246	21.0	2.6
5411101	Offices of lawyers (except legal aid societies) .....	47	20 063	7 170	1 575	246	21.0	2.6
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	35	D	D	D	c	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	35	D	D	D	c	D	D
541211	Offices of certified public accountants .....	29	D	D	D	c	D	D
541213	Tax return preparation services .....	4	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	36	D	D	D	i	D	D
54133	Engineering services .....	26	D	D	D	i	D	D
541330	Engineering services .....	26	D	D	D	i	D	D
5414	Specialized design services .....	4	D	D	D	a	D	D
54141	Interior design services .....	3	D	D	D	a	D	D
541410	Interior design services .....	3	D	D	D	a	D	D
5415	Computer systems design & related services .....	17	D	D	D	c	D	D
54151	Computer systems design & related services .....	17	D	D	D	c	D	D
541512	Computer systems design services .....	3	D	D	D	b	D	D
541519	Other computer related services .....	2	D	D	D	b	D	D
5416	Management, scientific, & technical consulting services .....	23	D	D	D	b	D	D
54161	Management consulting services .....	15	D	D	D	b	D	D
54162	Environmental consulting services .....	6	D	D	D	b	D	D
541620	Environmental consulting services .....	6	D	D	D	b	D	D
5417	Scientific research & development services .....	5	21 328	10 007	2 342	221	.2	4.2
541710	R&D in the physical, engineering, & life sciences .....	5	21 328	10 007	2 342	221	.2	4.2
5417101	R&D in the physical, engineering, & life sciences .....	5	21 328	10 007	2 342	221	.2	4.2
54171011	R&D in the physical & engineering sciences .....	5	21 328	10 007	2 342	221	.2	4.2
5418	Advertising & related services .....	9	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	8	D	D	D	b	D	D
54192	Photographic services .....	6	D	D	D	b	D	D
541921	Photographic studios, portrait .....	6	D	D	D	b	D	D
<b>JEROME, ID</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>KELLOGG, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>4</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	b	D	D
5413	Architectural, engineering, & related services .....	3	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>KETCHUM, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>44</b>	<b>20 948</b>	<b>7 976</b>	<b>1 612</b>	<b>224</b>	<b>25.5</b>	<b>3.1</b>
541	Professional, scientific, & technical services .....	44	20 948	7 976	1 612	224	25.5	3.1
5411	Legal services .....	11	6 522	2 342	457	54	33.9	—
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	3 518	2 104	390	54	8.1	.9
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	11	3 518	2 104	390	54	8.1	.9
5413	Architectural, engineering, & related services .....	9	4 573	2 652	536	72	26.0	—
5414	Specialized design services .....	6	D	D	D	b	D	D
54141	Interior design services .....	6	D	D	D	b	D	D
541410	Interior design services .....	6	D	D	D	b	D	D
5419	Other professional, scientific, & technical services .....	2	D	D	D	a	D	D
54192	Photographic services .....	2	D	D	D	a	D	D
<b>KUNA, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>3</b>	<b>211</b>	<b>32</b>	<b>8</b>	<b>4</b>	<b>—</b>	<b>6.2</b>
<b>LEWISTON, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>65</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
541	Professional, scientific, & technical services .....	65	D	D	D	e	D	D
5411	Legal services .....	26	11 466	3 846	751	119	17.3	6.9
54111	Offices of lawyers .....	24	D	D	D	c	D	D
541110	Offices of lawyers .....	24	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	24	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	15	D	D	D	b	D	D
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	15	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	10	D	D	D	b	D	D
<b>MCCALL, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>9</b>	<b>1 381</b>	<b>502</b>	<b>108</b>	<b>25</b>	<b>44.2</b>	<b>4.9</b>
541	Professional, scientific, & technical services .....	9	1 381	502	108	25	44.2	4.9
<b>MERIDIAN, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>34</b>	<b>6 684</b>	<b>2 841</b>	<b>611</b>	<b>112</b>	<b>42.8</b>	<b>11.9</b>
541	Professional, scientific, & technical services .....	34	6 684	2 841	611	112	42.8	11.9
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 135	449	131	34	26.5	10.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	1 135	449	131	34	26.5	10.4
5413	Architectural, engineering, & related services .....	4	2 462	1 074	180	29	63.6	—
<b>MONTPELIER, ID</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>MOSCOW, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>57</b>	<b>12 018</b>	<b>4 945</b>	<b>917</b>	<b>217</b>	<b>39.4</b>	<b>1.9</b>
541	Professional, scientific, & technical services .....	57	12 018	4 945	917	217	39.4	1.9
5411	Legal services .....	22	D	D	D	b	D	D
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 .....	10	D	D	D	b	D	D
<b>MOUNTAIN HOME, ID</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
<b>NAMPA, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services</b> .....	<b>54</b>	<b>19 878</b>	<b>7 599</b>	<b>1 809</b>	<b>306</b>	<b>28.1</b>	<b>4.6</b>
541	Professional, scientific, & technical services .....	54	19 878	7 599	1 809	306	28.1	4.6
5411	Legal services .....	19	9 728	3 697	859	136	20.6	—
54111	Offices of lawyers .....	16	5 772	2 146	474	83	32.2	—
541110	Offices of lawyers .....	16	5 772	2 146	474	83	32.2	—
5411101	Offices of lawyers (except legal aid societies) .....	16	5 772	2 146	474	83	32.2	—
54119	Other legal services .....	3	3 956	1 551	385	53	D	—
541191	Title abstract & settlement offices .....	2	D	D	D	b	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	13	3 669	1 284	354	68	50.3	12.6
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	13	3 669	1 284	354	68	50.3	12.6
5413	Architectural, engineering, & related services .....	12	4 163	2 045	509	71	9.8	10.6

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>OROFINO, ID</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
<b>PAYETTE, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>11</b>	<b>4 403</b>	<b>1 453</b>	<b>329</b>	<b>57</b>	<b>68.6</b>	<b>18.6</b>
541	Professional, scientific, & technical services .....	11	4 403	1 453	329	57	68.6	18.6
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 .....	3	D	D	D	b	D	D
<b>POCATELLO, ID *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>97</b>	<b>44 519</b>	<b>21 190</b>	<b>5 479</b>	<b>885</b>	<b>35.4</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	97	44 519	21 190	5 479	885	35.4	3.6
5411	Legal services .....	35	15 015	6 673	1 500	197	22.0	3.4
54111	Offices of lawyers .....	33	D	D	D	c	D	D
541110	Offices of lawyers .....	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 751	2 512	568	118	51.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 751	2 512	568	118	51.1	—
5413	Architectural, engineering, & related services .....	25	14 863	8 597	2 644	256	46.2	2.2
54133	Engineering services .....	16	D	D	D	c	D	D
541330	Engineering services .....	16	D	D	D	c	D	D
5418	Advertising & related services .....	9	6 206	2 232	508	159	14.6	4.0
54189	Other services related to advertising .....	3	4 158	1 510	330	137	D	—
541890	Other services related to advertising .....	3	4 158	1 510	330	137	D	—
5419	Other professional, scientific, & technical services .....	4	D	D	D	c	D	D
<b>POCATELLO, ID (BANNOCK COUNTY PART) *</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>97</b>	<b>44 519</b>	<b>21 190</b>	<b>5 479</b>	<b>885</b>	<b>35.4</b>	<b>3.6</b>
541	Professional, scientific, & technical services .....	97	44 519	21 190	5 479	885	35.4	3.6
5411	Legal services .....	35	15 015	6 673	1 500	197	22.0	3.4
54111	Offices of lawyers .....	33	D	D	D	c	D	D
541110	Offices of lawyers .....	33	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	33	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 751	2 512	568	118	51.1	—
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	14	4 751	2 512	568	118	51.1	—
5413	Architectural, engineering, & related services .....	25	14 863	8 597	2 644	256	46.2	2.2
54133	Engineering services .....	16	D	D	D	c	D	D
541330	Engineering services .....	16	D	D	D	c	D	D
5418	Advertising & related services .....	9	6 206	2 232	508	159	14.6	4.0
54189	Other services related to advertising .....	3	4 158	1 510	330	137	D	—
541890	Other services related to advertising .....	3	4 158	1 510	330	137	D	—
5419	Other professional, scientific, & technical services .....	4	D	D	D	c	D	D
<b>POST FALLS, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>23</b>	<b>4 336</b>	<b>1 513</b>	<b>358</b>	<b>61</b>	<b>59.6</b>	<b>15.0</b>
541	Professional, scientific, & technical services .....	23	4 336	1 513	358	61	59.6	15.0
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	955	367	89	18	96.6	3.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	955	367	89	18	96.6	3.4
5413	Architectural, engineering, & related services .....	5	D	D	D	b	D	D
<b>PRESTON, ID</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>
<b>RATHDRUM, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>3</b>	<b>281</b>	<b>70</b>	<b>14</b>	<b>3</b>	<b>D</b>	<b>55.5</b>
<b>REXBURG, ID</b>								
<b>54</b>	<b>Professional, scientific, &amp; technical services .....</b>	<b>20</b>	<b>10 455</b>	<b>5 102</b>	<b>1 105</b>	<b>152</b>	<b>47.3</b>	<b>5.3</b>
541	Professional, scientific, & technical services .....	20	10 455	5 102	1 105	152	47.3	5.3
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
541211	Offices of certified public accountants .....	4	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	2	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>RIGBY, ID</b>								
54	Professional, scientific, & technical services .....	11	1 577	475	113	33	78.5	—
541	Professional, scientific, & technical services .....	11	1 577	475	113	33	78.5	—
<b>RUPERT, ID</b>								
54	Professional, scientific, & technical services .....	11	3 040	933	232	59	19.1	4.7
541	Professional, scientific, & technical services .....	11	3 040	933	232	59	19.1	4.7
<b>ST. ANTHONY, ID</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>ST. MARIES, ID</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>SALMON, ID</b>								
54	Professional, scientific, & technical services .....	15	1 886	564	128	36	60.7	24.7
541	Professional, scientific, & technical services .....	15	1 886	564	128	36	60.7	24.7
<b>SANDPOINT, ID</b>								
54	Professional, scientific, & technical services .....	60	9 228	3 989	804	152	51.2	11.4
541	Professional, scientific, & technical services .....	60	9 228	3 989	804	152	51.2	11.4
5411	Legal services .....	28	5 306	2 473	566	85	35.9	6.9
54111	Offices of lawyers .....	26	D	D	D	b	D	D
541110	Offices of lawyers .....	26	D	D	D	b	D	D
5411101	Offices of lawyers (except legal aid societies) .....	26	D	D	D	b	D	D
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 .....	11	D	D	D	a	D	D
<b>SHELLEY, ID</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>SODA SPRINGS, ID</b>								
54	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	13	D	D	D	b	D	D
<b>TWIN FALLS, ID</b>								
54	Professional, scientific, & technical services .....	119	35 168	12 437	2 578	493	43.1	10.6
541	Professional, scientific, & technical services .....	119	35 168	12 437	2 578	493	43.1	10.6
5411	Legal services .....	41	D	D	D	c	D	D
54111	Offices of lawyers .....	38	D	D	D	c	D	D
541110	Offices of lawyers .....	38	D	D	D	c	D	D
5411101	Offices of lawyers (except legal aid societies) .....	38	D	D	D	c	D	D
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	43	7 488	2 779	592	142	49.1	33.4
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	43	7 488	2 779	592	142	49.1	33.4
541211	Offices of certified public accountants .....	31	D	D	D	b	D	D
5413	Architectural, engineering, & related services .....	14	D	D	D	c	D	D
<b>WEISER, ID</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>BALANCE OF ADA COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	56	13 353	3 603	694	125	28.2	.9
541	Professional, scientific, & technical services .....	56	13 353	3 603	694	125	28.2	.9
5413	Architectural, engineering, & related services .....	17	D	D	D	b	D	D
5418	Advertising & related services .....	2	D	D	D	a	D	D
<b>BALANCE OF ADAMS COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	2	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 BANNOCK COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	3	625	310	49	12	100.0	—
<b>BALANCE OF BENEWAH COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	2	D	D	D	a	D	D
<b>BALANCE OF BINGHAM COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	5	D	D	D	a	D	D
<b>BALANCE OF BLAINE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	36	29 629	9 948	2 111	256	16.7	1.9
541	Professional, scientific, & technical services .....	36	29 629	9 948	2 111	256	16.7	1.9
5413	Architectural, engineering, & related services .....	15	D	D	D	c	D	D
54133	Engineering services .....	4	D	D	D	c	D	D
541330	Engineering services .....	4	D	D	D	c	D	D
<b>BALANCE OF BOISE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	5	1 526	433	75	13	92.9	—
541	Professional, scientific, & technical services .....	5	1 526	433	75	13	92.9	—
<b>BALANCE OF BONNER COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	26	4 378	1 553	318	62	25.1	22.0
541	Professional, scientific, & technical services .....	26	4 378	1 553	318	62	25.1	22.0
<b>BALANCE OF BONNEVILLE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	21	D	D	D	c	D	D
541	Professional, scientific, & technical services .....	21	D	D	D	c	D	D
5413	Architectural, engineering, & related services .....	9	D	D	D	b	D	D
<b>BALANCE OF BOUNDARY COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	11	1 256	501	100	31	46.6	—
541	Professional, scientific, & technical services .....	11	1 256	501	100	31	46.6	—
<b>BALANCE OF BUTTE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF CANYON COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	34	5 520	1 759	437	123	59.0	17.6
541	Professional, scientific, & technical services .....	34	5 520	1 759	437	123	59.0	17.6
5413	Architectural, engineering, & related services .....	7	1 577	509	91	27	98.0	—
<b>BALANCE OF CARIBOU COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF CLEARWATER COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF CUSTER COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	8	863	160	33	18	87.5	1.7
<b>BALANCE OF ELMORE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF FRANKLIN COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF FREMONT COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	2	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 GEM COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	3	209	38	8	10	D	—
<b>BALANCE OF GOODING COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	4	320	134	29	11	55.9	5.3
<b>BALANCE OF IDAHO COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	8	1 108	228	51	24	42.3	27.2
541	Professional, scientific, & technical services .....	8	1 108	228	51	24	42.3	27.2
<b>BALANCE OF JEFFERSON COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	5	384	91	9	6	95.1	—
<b>BALANCE OF JEROME COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF KOOTENAI COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	48	16 433	6 107	1 565	235	42.8	14.5
541	Professional, scientific, & technical services .....	48	16 433	6 107	1 565	235	42.8	14.5
5412	Accounting, tax return prep, bookkeeping, & payroll services .....	8	898	388	121	26	36.6	7.8
54121	Accounting, tax return prep, bookkeeping, & payroll services .....	8	898	388	121	26	36.6	7.8
5413	Architectural, engineering, & related services .....	17	D	D	D	c	D	D
5419	Other professional, scientific, & technical services .....	3	D	D	D	b	D	D
54192	Photographic services .....	2	D	D	D	b	D	D
541921	Photographic studios, portrait .....	2	D	D	D	b	D	D
<b>BALANCE OF LATAH COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	12	1 308	290	46	13	16.7	61.5
541	Professional, scientific, & technical services .....	12	1 308	290	46	13	16.7	61.5
<b>BALANCE OF LEMHI COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	6	709	163	33	9	41.9	7.3
<b>BALANCE OF LEWIS COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	5	562	237	63	13	93.8	—
<b>BALANCE OF LINCOLN COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF MADISON COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	3	283	120	29	6	D	33.6
<b>BALANCE OF MINIDOKA COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	3	D	D	D	a	D	D
<b>BALANCE OF NEZ PERCE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D
<b>BALANCE OF ONEIDA COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	1	D	D	D	a	D	D
<b>BALANCE OF OWYHEE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	4	664	244	62	15	96.1	3.9
<b>BALANCE OF PAYETTE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	10	D	D	D	b	D	D
<b>BALANCE OF POWER COUNTY, ID</b>								
54	Professional, scientific, & technical 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.**

[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 SHOSHONE COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	20	D	D	D	b	D	D
541	Professional, scientific, & technical services .....	20	D	D	D	b	D	D
<b>BALANCE OF TETON COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	11	4 120	787	192	33	14.1	8.3
541	Professional, scientific, & technical services .....	11	4 120	787	192	33	14.1	8.3
<b>BALANCE OF TWIN FALLS COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	13	1 730	713	76	31	85.7	10.8
541	Professional, scientific, & technical services .....	13	1 730	713	76	31	85.7	10.8
<b>BALANCE OF VALLEY COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	13	2 274	864	161	36	38.9	17.0
541	Professional, scientific, & technical services .....	13	2 274	864	161	36	38.9	17.0
<b>BALANCE OF WASHINGTON COUNTY, ID</b>								
54	Professional, scientific, & technical services .....	4	D	D	D	a	D	D

<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

---

### **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.

---

## **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

---

### **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

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



---

## **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.

---

### **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.

---

### **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

---

### **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)

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



---

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

---

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

---

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**



---

**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

---

### 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.
  - a. 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.

---

## 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

---

## **IDAHO**

**Burley** is in Cassia and Minidoka Counties.

**Pocatello** is in Bannock and Power Counties.

# Appendix E. Metropolitan Areas

---

## **IDAHO**

### **Boise City, ID MSA**

Ada County, ID

Canyon County, ID

## **Pocatello, ID MSA**

Bannock County, ID

